

POLICY ON RELATED PARTY TRANSACTIONS

Emmessar Biotech & Nutrition Limited

1. Purpose

This Policy is framed to ensure that transactions with related parties are conducted in a transparent manner and in compliance with the provisions of the Companies Act, 2013 and other applicable laws.

The objective of this Policy is to regulate transactions between the Company and its related parties and ensure that such transactions are carried out at **arm's length and in the ordinary course of business**, wherever applicable.

2. Applicability

This Policy shall apply to all **Related Party Transactions ("RPTs")** entered into by the Company with its related parties.

This Policy has been adopted pursuant to the provisions of **Section 188 and Section 177 of the Companies Act, 2013** and the applicable rules framed thereunder.

3. Definitions

For the purpose of this Policy:

Related Party shall have the meaning assigned to it under **Section 2(76) of the Companies Act, 2013** and the applicable accounting standards.

Related Party Transaction means any transaction between the Company and a related party relating to:

- Sale, purchase or supply of goods or materials
- Selling or otherwise disposing of property
- Leasing of property
- Availing or rendering of services
- Appointment to any office or place of profit in the Company
- Underwriting the subscription of securities or derivatives thereof

or any other transaction as defined under the Companies Act, 2013.

Arm's Length Transaction means a transaction between two related parties that is conducted as if they were unrelated, so that there is no conflict of interest.

Ordinary Course of Business means transactions that are usual, customary and carried out as part of the normal business operations of the Company.

4. Identification of Related Parties

The Company shall maintain a list of related parties based on disclosures received from:

- Directors
- Key Managerial Personnel
- Other persons as required under applicable laws.

Directors and Key Managerial Personnel shall disclose their interest in other entities in accordance with the provisions of the Companies Act, 2013.

5. Approval of Related Party Transactions

All Related Party Transactions shall be placed before the **Audit Committee** for review / ratification / approval, wherever applicable.

The Audit Committee may grant **omnibus approval** for repetitive transactions in accordance with applicable provisions of the Companies Act, 2013.

Transactions entered into **in the ordinary course of business and on arm's length basis** may be reviewed by the Audit Committee on a **periodic basis**.

Where any Related Party Transaction is not in the ordinary course of business or not at arm's length, necessary approvals of the **Board of Directors and/or shareholders** shall be obtained in accordance with the Companies Act, 2013.

In case of business exigencies, the Audit Committee may **ratify the transaction at its subsequent meeting**, if permitted under applicable law.

6. Disclosure

Related Party Transactions shall be disclosed in the **Financial Statements** in accordance with the applicable accounting standards.

Where required under the **Companies Act, 2013**, details of contracts or arrangements with related parties shall also be disclosed in the **Board's Report**.

7. Register of Contracts

The Company shall maintain a **Register of Contracts or Arrangements in which Directors are interested** in accordance with the provisions of the Companies Act, 2013.

8. Review of Policy

The Audit Committee may review this Policy from time to time and recommend any modifications to the Board.

9. Amendment

The Board may amend or modify this Policy from time to time. Considering the size and operational requirements of the Company, the Board may authorise the Managing Director to make necessary modifications or updates to this Policy to align it with regulatory changes or operational requirements.

In case of any inconsistency between this Policy and the provisions of the Companies Act, 2013 or any statutory modification thereof, the provisions of the law shall prevail.