

## CAMPUS ACTIVEWEAR LIMITED

### POLICY ON RELATED PARTY TRANSACTION

#### 1. PREAMBLE

- 1.1 The Board of Directors (**the “Board”**) of Campus Activewear Limited (**the “Company”** or **“Campus”**) has adopted this Policy upon recommendation of the Audit Committee and it includes the materiality threshold and the manner of dealing with Related Party Transactions (**“Policy”**) in compliance with the requirements of Section 188 of the Companies Act, 2013 (hereinafter referred as the ‘Act’) read with the Companies ( Meetings of Board and its Powers) Rules, 2014 (hereinafter referred as ‘Rules’) and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (**the “Listing Regulations”**) including any statutory modification(s) or re-enactment(s) thereof as applicable from time to time. Amendments, from time to time, to the Policy, if any, shall be considered by the Board based on the recommendations of the Audit Committee.
- 1.2 This Policy applies to transactions between the Company and one or more of its Related Parties. It provides a framework for governance and reporting of Related Party Transactions including material transactions. It shall be effective from the date of listing of the securities of the Company on the stock exchanges and last amended on 02<sup>nd</sup> day of February 2026.

#### 2. OBJECTIVE

- 2.1 This Policy is intended as follows:
- a. To ensure due and timely identification, approval, disclosure and reporting of transactions between the Company and any of its Related Parties in compliance with the applicable laws and regulations as may be amended from time to time;
  - b. To ensure high standards of Corporate Governance while dealing with related parties.
- 2.2 The provisions of this Policy are designed to govern the approval process and disclosure requirements to ensure transparency in the conduct of Related Party Transactions in the best interest of the Company and its shareholders and to comply with the statutory provisions in this regard.

#### 3. DEFINITIONS

- 3.1 **Act”** means the Companies Act, 2013 (to the extent that such enactment is in force and applicable to the context in which such term is used herein), the rules framed under it from time to time, and shall include all amendments, modifications and re-enactments of the foregoing

- 3.2 **“Audit Committee” or “Committee”** means the Committee of the Board constituted from time to time under the provisions of Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act,2013.
- 3.3 **Arm’s Length Basis:** Terms will be treated as on ‘Arm’s Length Basis’ if the transaction between two related parties is conducted as if they were not related so that there is no conflict of interest.
- 3.4 **“Board”** means the Board of Directors of the Company as defined under the Companies Act, 2013.
- 3.5 **“Key Managerial Personnel”** means Key Managerial Personnel as defined under Section2(51) of the Companies Act, 2013.
- 3.6 **“Material Modification”** in relation to any approved Related Party Transaction shall mean an increase in the value of the contract/arrangement/transaction/on the overall structure of the transaction by 20% of the original approved amount.
- 3.7 **“Material Related Party Transaction”** a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds the thresholds specified in Schedule XII of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(enclosed as Annexure-3).  
Notwithstanding the above, a transaction involving payments made to a related party with respect to brand usage or royalty shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceed 5 (five) percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company.
- 3.8 **“Related Party”** means a related party as defined under the Companies Act, 2013 read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Indian Accounting Standards, as amended from time to time.

Provided that:

- a) any person or entity forming a part of the promoter or promoter group of the Company; or
  - b) any person or any entity, holding equity shares of ten per cent or more; in the Company either directly or on a beneficial interest basis as provided under section 89 of the Companies Act, 2013, at any time, during the immediately preceding financial year; shall be deemed to be a related party
- 3.9 **“Related Party Transaction”** means any transaction between the Company and any Related Party for transfer of resources, services or obligations as defined under the Act and Listing regulations regardless of whether a price is charged and includes –

- A. Sale, purchase or supply of any goods or materials;
- B. Selling or otherwise disposing of, or buying property of any kind;
- C. Leasing of property of any kind;
- D. Availing or rendering of any services;
- E. Appointment of any agent for the purchase or sale of goods, materials, services or property;
- F. Such related party's appointment to any office or place of profit in the Company, its subsidiary Company or associate Company;
- G. Underwriting the subscription of any securities or derivatives thereof, of the Company;
- H. Financing (including loans and equity contributions in cash or kind);
- I. Providing or obtaining guarantees and collaterals; and
- J. Deputation of employees.

(The points set forth above is an indicative list and not an exhaustive one).

- K. A transaction involving a transfer of resources, services or obligations between the company or any of its subsidiaries on the other hand regardless of whether a price is charged and a transaction with a related party shall be construed to include a single transaction or a group of transactions in a contract.

Provided that the following shall not be a related party transaction:

- a) the issue of specified securities on a preferential basis, subject to compliance of the requirements under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- b) the following corporate actions by the Company which are uniformly applicable/offered to all shareholders in proportion to their shareholding:
  - i. payment of dividend
  - ii. subdivision or consolidation of securities
  - iii. issuance of securities by way of a rights issue or a bonus issue, and
  - iv. buy-back of securities

- 3.10 “**Relative**” means any person as defined under Section 2(77) of the Companies Act and the rules prescribed there under.
- 3.11 “**Transaction**” with a related party shall be construed to include a single transaction or a group of transactions.
- 3.12 The terms Director and Key Managerial Personnel shall have the same meaning as assigned under the Companies Act, 2013.
- 3.13 Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereof, Indian Accounting Standards; and or any other statute, law, standards, regulations or other governmental instruction relating to Related Party Transactions.

#### 4. POLICY

- 4.1 The Audit Committee shall review and approve all Related Party Transactions based on this Policy.
- 4.2 All proposed Related Party Transactions irrespective of its materiality must be reported to the Audit Committee for its prior approval in accordance with this Policy. In the case of frequent / regular / repetitive transactions which are in the normal course of business of the Company, the Committee may grant standing pre –approval/ omnibus approval, details whereof are given in a separate section of this Policy.
- 4.3 In exceptional cases, where a prior approval is not taken due to an inadvertent omission or due to unforeseen circumstances, the Committee may ratify the transactions in accordance with this Policy.

#### 5. IDENTIFICATION OF RELATED PARTY TRANSACTIONS:

- 5.1 Every Director and Key Managerial Personnel will be responsible for providing a declaration in the format as per *Annexure 1* containing the following information to the Company Secretary on an annual basis:
- A. Names of his / her Relatives;
  - B. Partnership firms in which he / she or his / her Relative is a partner;
  - C. Private Companies in which he / she is a member or Director;
  - D. Public Companies in which he / she is a Director and holds along with his/her Relatives more than 2% of paid up share capital;
  - E. Any Body Corporate whose Board of Directors, Managing Director or Manager is accustomed to act in accordance with his/ her advice, directions or instructions; and

- F. Persons on whose advice, directions or instructions, he / she is accustomed to act (other than advice, directions or instructions obtained from a person in professional capacity).
- 5.2 Every Director and Key Managerial Personnel will also be responsible to update the Company Secretary of any changes in the above relationships, directorships, holdings, interests and / or controls immediately on him / her becoming aware of such changes.
- 5.3 The Company Secretary / Compliance Officer/ Chief Financial Officer shall be responsible to maintain an updated database of information pertaining to Related Parties reflecting details of –
- A. All Directors and Key Managerial Personnel;
  - B. All individuals, partnership firms, companies and other persons as declared and updated by Directors and Key Managerial Personnel;
  - C. Company’s holding company, subsidiary companies and associate companies;
  - D. Subsidiaries of holding company;
  - E. Director or Key Managerial Personnel of the holding company or their Relatives;
  - F. All group entities; and
  - G. Any other entity which is a Related Party as defined under Section 2(76) of the Companies Act, 2013 read with Listing Regulations or the relevant Accounting Standard.
- 5.4 The database shall be updated whenever necessary and shall be reviewed at least once a year by the Company Secretary / Compliance Officer. The functional / business heads / Chief Financial Officer / Company Secretary shall have access to the updated database.
- 5.5 Every Director, Key Managerial Personnel, Functional / Business heads / Chief Financial Officer will be responsible for providing prior notice to the Company Secretary of any potential Related Party Transaction. They will also be responsible for providing additional information about the transaction that the Board / Committee may request, for being placed before the Committee and the Board.
- 5.6 The suggested details and list of records and supporting documents which are required to be provided along with the Notice of the proposed transaction are provided in Annexure 2 to this Policy.
- 5.7 The Company Secretary / Compliance Officer in consultation with the Chief Financial Officer may refer any potential related party transaction to any external legal/transfer pricing expert and the outcome or opinion of such exercise shall be brought to the notice of the Audit Committee. Based

on this Notice, the Company Secretary / Compliance Officer will take it up for necessary approvals under this Policy.

## 6. REVIEW AND APPROVAL OF RELATED PARTY TRANSACTION

6.1 All Related Party Transactions and subsequent material modifications (as specified in policy on materiality of related party transactions) shall be subject to the prior approval of the Audit Committee of the Company at a meeting. It is clarified that any modification of an existing Related Party Transaction shall also require approval of Audit Committee. Only those members of the Audit Committee, who are Independent directors, shall approve any Related Party Transaction. Where any Director is an interested party in a transaction, contract or arrangement with a Related Party, such Director shall not participate during discussions or vote on the subject matter of the resolution related to such transaction, contract or arrangement

- a. In the event of a related party transaction above rupees one crore, whether entered into individually or taken together with previous transactions during a financial year, to which the subsidiary of a listed entity is a party but the listed entity is not a party, prior approval of the audit committee of the listed entity shall be obtained if the value of such transaction exceeds the lower of the following:
  - (i) ten percent of the annual standalone turnover of the subsidiary as per the last audited financial statements of the subsidiary; or
  - (ii) the threshold for material related party transactions of listed entity as specified in Schedule XII of these regulations.
- b. In the event of a related party transaction above rupees one crore, whether entered into individually or taken together with previous transactions during a financial year, to which the subsidiary of a listed entity is a party but the listed entity is not a party and such subsidiary does not have audited financial statements for a period of at least one year, prior approval of the audit committee of the listed entity shall be obtained if the value of such transaction exceeds the lower of the following:
  - i. ten percent of the aggregate value of paid-up share capital and securities premium account of the subsidiary; or
  - ii. the threshold for material related party transactions of listed entity as specified in Schedule XII of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(enclosed as Annexure-3).

Provided that the aggregate value of paid-up share capital and securities premium account of the subsidiary shall be taken as on a date, not older than three months prior to the date of seeking approval of the audit committee.

However, the approval of Audit Committee would not be required for:

- i. transaction(s), other than the transaction(s) referred in Section 188 of the Act, between the Company and its wholly owned subsidiaries whose accounts are consolidated with the Company and placed before the shareholders of the Company at the general meeting for approval; or
- ii. transactions entered into between two wholly-owned subsidiaries of the holding company, whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval

6.2 All material related party transactions and subsequent material modifications as (as specified in policy on materiality of related party transactions) shall require prior approval of the shareholders through resolution and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not .All contract, arrangement or transaction, between a related party (as defined under the Act) and the Company, as specified under Section 188(1) of the Act, which is either ‘not on an arm’s length basis’ or ‘not in the ordinary course of business’ (“Specified RPT”), shall also require approval of Board as per the provisions of Section 188(1) of the Act and the applicable provisions of the Rules.

6.3 The omnibus approval accorded by the shareholders for material related party transactions at an Annual General Meeting shall remain valid up to the date of the subsequent Annual General Meeting, provided that such meeting is convened within the timelines prescribed under Section 96 of the Companies Act, 2013 and in accordance with the rules, notifications, and circulars issued thereunder from time to time. Further, where omnibus approval for material related party transactions is granted by the shareholders at any General Meeting other than an Annual General Meeting(Extra Ordinary General Meeting), the validity of such omnibus approval shall be limited to a period not exceeding one year from the date of such approval.

## 7. CONSIDERATION BY THE COMMITTEE IN APPROVING THE PROPOSED TRANSACTIONS

7.1 While considering any transaction, the Committee shall take into account all relevant facts and circumstances including the terms of the transaction, the business purpose of the transaction, the benefits to the Company and to the Related Party, and any other relevant matters.

7.2 Prior to the approval, the Committee shall, *inter-alia*, consider the following factors to the extent relevant to the transaction:

- A. Whether the terms of the Related Party Transaction are in the ordinary course of the Company's business and are on an arm's length basis;
- B. The business reasons for the Company to enter into the Related Party Transaction and the nature of alternative transactions, if any;
- C. Whether the Related Party Transaction includes any potential reputational risks that may arise as a result of or in connection with the proposed Transaction; and
- D. Whether the Related Party Transaction would affect the independence or present a conflict of interest for any Director or Key Managerial Personnel of the Company, taking into account the size of the transaction, the overall financial position of the Director, Key Managerial Personnel or other Related Party, the direct or indirect nature of the Director's interest, Key Managerial Personnel's or other Related Party's interest in the transaction and the ongoing nature of any proposed relationship and any other factors the Committee deems relevant.

## 8. APPROVAL BY CIRCULAR RESOLUTION OF THE COMMITTEE

In the event the Company Management determines that it is impractical or undesirable to wait until a meeting of the Committee to enter into a Related Party Transaction, such transaction may be approved by the Committee by way of circular resolution in accordance with this Policy and statutory provisions for the time being in force. The Audit Committee may examine the facts and circumstances of the case and take such action as it may deem appropriate.

## 9. APPROVAL BY THE BOARD

If the Committee determines that a Related Party Transaction should be brought before the Board, or if the Board in any case elects to review any such matter or it is mandatory under any law for Board to approve the Related Party Transaction, then the Board shall consider and approve the Related Party Transaction at a meeting and the considerations set forth above shall apply to the Board's review and approval of the matter, with such modification as may be necessary or appropriate under the circumstances.

## 10. STANDING PRE-APPROVAL / OMNIBUS APPROVAL BY THE COMMITTEE

### **Omnibus Approval**

10.1 In the case of frequent / regular / repetitive transactions which are in the normal course of business of the Company, the Committee may grant standing pre-approval / omnibus approval. While granting the approval, the Audit Committee shall satisfy itself of the need for the omnibus approval and that same is in the interest of the Company.

- 10.2 The Audit Committee shall consider the following factors while specifying the criteria for granting omnibus approval:
- A. Nature of relationship with the related party.
  - B. Nature, material terms and conditions, monetary values and particulars of the contract or arrangement.
  - C. Method and manner of determining the pricing and other commercial terms.
  - D. Whether the transaction is at arm's length and in the ordinary course of business.
  - E. Any other information relevant or important to take a decision on the proposed transaction
  - F. Repetitiveness/ frequency of the transaction.
  - G. Justification for the need of Omnibus Approval.
- 10.3 The Audit Committee shall satisfy itself the need for such omnibus approval and that such approval is in the interest of the Company.
- 10.4 The omnibus approval shall specify the following:
- A. Name of the related party;
  - B. Nature of the transaction;
  - C. Period of the transaction;
  - D. Maximum amount of the transactions that can be entered into;
  - E. Indicative base price / current contracted price and formula for variation in price, if any; and
  - F. Such other conditions as the Audit Committee may deem fit.
- 10.5 Such transactions will be deemed to be pre-approved and may not require any further approval of the Audit Committee for each specific transaction unless the price, value or material terms of the contract or arrangement have been varied / amended. Any proposed variations / amendments to these factors shall require a prior approval of the Committee. The Committee shall review, at least on a quarterly basis, the details of Related Party Transactions entered into by the Company pursuant to each of the omnibus approval given, if any.
- 10.6 Further, where the need of the related party transaction cannot be foreseen and all prescribed details are not available, Committee may grant omnibus approval subject to the value per transaction not exceeding Rs. 10,000,000(Rupees One Crore only) The details of such transaction shall be reported at the next meeting of the Audit Committee for ratification. Further, the Committee shall on an annual basis review and assess such transactions including the limits to ensure that they are in compliance with this Policy.
- 10.7 The omnibus approval shall be valid for a period of one year.

10.8 Such Omnibus approval shall not be made for transactions in respect of selling or disposing of the undertaking or any part thereof of the company.

Information to be reviewed by the Audit Committee for approval of RPTs

10.9 The Company shall provide the audit committee with the information as specified in the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”, while placing any proposal for review and approval of an RPT.

10.10 Provided that if a transaction with a related party, whether individually or taken together with previous transaction(s) during a financial year (including transaction(s) which are approved by way of ratification), do not exceed 1% of annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity or Rupees Ten Crore, whichever is lower, then the Company shall provide the following information, for review of the audit committee for approval of a proposed RPT:

- A. Type, material terms and particulars of the proposed transaction;
- B. Name of the related party and its relationship with the Company or its subsidiary, including nature of its concern or interest (financial or otherwise);
- C. Tenure of the proposed transaction (particular tenure shall be specified);
- D. Value of the proposed transaction;
- E. The percentage of the Company annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary’s annual turnover on a standalone basis shall be additionally provided);
- F. If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the Company or its subsidiary:
  - i. Details of the source of fund in connection with the proposed transaction
  - ii. where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, nature of indebtedness, cost of funds and tenure;
  - iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and
  - iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.
- G. Justification as to why the RPT is in the interest of the Company;
- H. A copy of the valuation or other external party report, if any such report has been relied upon;
- I. Percentage of the counter-party’s annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis;

J. Any other information that may be relevant

10.11 Provided further that the above requirements, shall not be applicable to transaction(s) with a related party to be entered into individually or taken together with previous transactions during a financial year (including which are approved by way of ratification) which does not exceed Rs. One Crore.”

10.12 The audit committee shall also review the status of long-term (more than one year) or recurring RPTs on an annual basis.

#### Information to be provided to shareholders for consideration of RPT's

10.13 The notice being sent to the shareholders seeking approval for any proposed RPT shall, in addition to the requirements under the Companies Act, 2013, include the information as part of the explanatory statement as specified in the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions

10.14 Provided that if a transaction with a related party, whether individually or taken together with previous transaction(s) during a financial year (including transaction(s) which are approved by way of ratification), do not exceed 1% of annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity or Rupees Ten Crore, whichever is lower, the Company shall provide the following information as a part of the explanatory statement attached to the notice being sent to the Shareholders seeking approval for any proposed RPT:

- a) A summary of the information provided by the management of the Company to the audit committee as specified in point 10.10 above;
- b) Justification for why the proposed transaction is in the interest of the Company;
- c) Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the Company or its subsidiary, the details specified above;
- d) A statement that the valuation or other external report, if any, relied upon by the Company in relation to the proposed transaction will be made available through the registered email address of the shareholders;
- e) Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis;
- f) Any other information that may be relevant.

10.15 Provided further that the above requirements, shall not be applicable to transaction(s) with a related party to be entered into individually or taken together with previous transactions during a financial year (including which are approved by way of ratification) which does not exceed Rs. One Crore.”

## 11. APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS

All Material Related Party Transactions shall require approval of the shareholders through special resolution and the Related Parties shall not vote to approve the relevant transaction irrespective of whether the entity is a party to the particular transaction or not.

## 12. TRANSACTIONS WHICH DO NOT REQUIRE APPROVAL

Notwithstanding the foregoing, the following Related Party Transactions shall not require approval of Audit Committee:

- A. Any transaction involving the providing of compensation to a director or Key Managerial Personnel in connection with his duties to the Company including the reimbursement of reasonable business and travel expenses incurred in the ordinary course of business.
- B. Any transaction in which the Related Party's interest arises solely from ownership of securities issued by the Company and all holders of such securities receive the same benefits pro rata as the Related Party.

## 13. TRANSACTIONS NOT IN THE ORDINARY COURSE OF BUSINESS OR NOT AT ARM'S LENGTH

All Related Party Transactions in excess of the limits prescribed under the Companies Act, 2013 and rules made thereunder, which are not in the ordinary course of business or not at Arms' Length shall also require the prior approval of the shareholders through ordinary resolution and the Related Parties shall not vote to approve the relevant transaction irrespective of whether the entity is a party to the particular transaction or not. Provided that the requirement of passing the shareholders', resolution shall not be applicable for transactions entered into between the Company and its wholly owned subsidiary whose accounts are consolidated with the Company and placed before the shareholders at the general meeting for approval.

## 14. DISCLOSURE AND REPORTING OF RELATED PARTY TRANSACTIONS

- 14.1 Every Related Party Transaction entered into by the Company shall be referred to in the Board's report to the shareholders along with justification for entering into such transaction. The Chief Financial Officer shall be, responsible for such disclosure. The Company Secretary / Compliance Officer shall also make necessary entries in the Register of Contracts required to be maintained under the Companies Act, 2013.
- 14.2 The Company shall disclose to the stock exchange along with the compliance report on corporate governance on a quarterly basis details of all material transactions with Related Parties.
- 14.3 The Company shall submit within 30 days from the date of publication of its standalone and consolidated financial results for half year, disclosures of related party transactions on a

consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.

14.4 Director's report shall contain details of Related Party Transactions as required under the Act and Regulation 23 of the SEBI Listing Regulations.

## **15. LIMITATION**

In the event of any conflict between the provisions of this Policy and of the Listing Regulations/Companies Act, 2013 or any other statutory enactments, rules, the provisions of such Listing Regulations/Companies Act, 2013 or statutory enactments, rules shall prevail over this Policy.

## **16. DISSEMINATION OF POLICY**

Either this Policy or the important provisions of this policy shall be disseminated to all functional and operational employees and other concerned persons of the Company and shall be hosted on the intranet and website of the Company and web link thereto shall be provided in the annual report of the Company.

## **17. REVIEW OF POLICY**

The Board of Directors of the Company shall review and update the Policy once in every three years or within such period as mandated by any regulatory amendments.

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ANNEXURE 1

NOTICE OF INTEREST BY DIRECTOR / KEY MANAGERIAL PERSONNEL

To,  
 The Company Secretary/Compliance Officer Campus Activewear Limited Address  
 Dear Sir,

A. I, ....., son/ daughter/ spouse of ....., resident of ....., holding.....  
 Shares (equity or preference) of Rs. 10/- each (... percent of the paid- up capital) in the Company in my name, being a i n the Company, hereby give notice that I am interested directly/through my Relatives (Schedule) in the following company or companies, body corporate, firms or other association of individuals:

Sr. No.	Name of the Companies/Bodies Corporate/Firms/ Association of Individuals	Nature of Interest (Shareholding & %)	Date on which Interest or Concern arose/changed

B. The Following are the Bodies Corporate whose Board of Directors, Managing Director or Manager is accustomed to act in accordance with any advice, directions or instructions:

Sr. No.	Name of the Body Corporate

C. I am accustomed to act on the advice, directions or instructions of the following persons (other than advice, directions or instructions obtained in professional capacity):

Sr. No.	Name of person	Relation

D. List of relatives

Relationship	Full Name	Address	Shareholding in the Company
1. Spouse			
2. Father (including Step-Father)			
3. Son (including Step-son)			
4. Daughter			
5. Daughter's Husband			
6. Brother (Including Step-Brother)			
7. Sister (Including Step-Sister)			
8. Mother (including Step-Mother)			
9. Son's Wife			
10. Members of HUF			

Signature:

Name :

Designation:

Place: Date:

ANNEXURE 2

INFORMATION TO BE PROVIDED TO THE AUDIT COMMITTEE / BOARD IN RELATION  
TO THE

**PROPOSED RELATED PARTY TRANSACTION (TO THE EXTENT RELEVANT TO  
THE TRANSACTION):**

- A. Name of the Related Party and nature of relationship;
- B. Nature and duration of the contract/transaction and particulars thereof
- C. Material terms of the contract or arrangement or transaction including the value, if any;
- D. In case of existing or approved contracts, transactions, details of proposed variations to the duration, current price / value and / or material terms of the contract or arrangement including a justification to the proposed variations;
- E. Any advance paid / received or to be paid / received for the contract or arrangement, if any;
- F. Manner of determining the pricing and other commercial terms, whether or not included as part of contract;
- G. Copy of the draft MOU, agreement, contract, purchase order or correspondence etc. if any.
- H. Applicable statutory provisions, if any;
- I. Valuation reports in case of sale or purchase or leasing / renting of capital assets or securities;
- J. Justification as to the arm's length nature of the proposed transaction;
- K. Declaration whether the transaction is in the ordinary course of business;
- L. Persons / authority approving the transaction; and
- M. Any other information relevant or important for the Committee / Board to take a decision on the proposed transaction.

**SCHEDULE XII: RELATED PARTY TRANSACTIONS**

A transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds the following:

<b>Consolidated Turnover of Listed Entity Threshold</b>	<b>Threshold</b>
(I) Up to ₹20,000 Crore	10% of the annual consolidated turnover of the listed entity
(II) More than ₹20,000 Crore to upto ₹40,000 Crore	₹2,000 Crore + 5% of the annual consolidated turnover of the listed entity above ₹20,000 Crore
(III) More than ₹40,000 Crore	₹3,000 Crore + 2.5% of the annual consolidated turnover of the listed entity above ₹40,000 Crore or ₹5000 Crores, whichever is lower.

**Explanation:** For the purpose of computing the thresholds stated above, the annual consolidated turnover of the listed entity shall be determined based on the last audited financial statements of the listed entity.

<b>Illustration 1. For listed entities in (II)</b>	
If the annual consolidated turnover of a listed entity is ₹30,000 Crore	₹2,000 Crore + 5% of the remaining ₹10,000 Crore = ₹2,500 Crore.
<b>Illustration 2. For listed entities in (III)</b>	
If the annual consolidated turnover of a listed entity is ₹50,000 Crore	₹3,000 Crore + 2.5% of the remaining ₹10,000 Crore = ₹3,250 Crore.
<b>Illustration 3. For listed entities in (III)</b>	
If the annual consolidated turnover of a listed entity is ₹1,50,000 Crore	₹3,000 Crore + 2.5% of the remaining ₹1,10,000 Crore = ₹5,750 Crore. However, threshold for material related party transaction would be ₹5,000 Crore as it is lower than ₹5,750 Crore.