

# RELATED PARTY TRANSACTIONS POLICY

**Oriental Trimex Limited**

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## 1. Preamble

Oriental Trimex Limited is committed to transparency and fairness in transactions with related parties.

This Related Party Transactions (RPT) Policy provides a framework to identify, approve, monitor and disclose transactions with related parties in accordance with the **Companies Act, 2013** and **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

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## 2. Objective

The objectives of this Policy are to:

- Ensure proper approval and disclosure of RPTs
  - Protect the interests of minority shareholders
  - Comply with statutory and regulatory requirements
  - Maintain transparency, integrity and fairness in dealings with related parties
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## 3. Definitions

### 3.1 Related Party

A "Related Party" shall include:

- Directors or their relatives
- Key Managerial Personnel (KMP) or their relatives
- Enterprises where any of the above has significant influence or control
- Entities as defined under **Section 2(76) of the Companies Act, 2013** and **Regulation 2(1)(zb) of SEBI LODR**

### 3.2 Related Party Transaction

"Related Party Transaction" means any transfer of resources, services or obligations, regardless of consideration, between the Company and a related party, including:

- Sale, purchase or supply of goods or services



- Lease, hire or sale of assets
  - Loans, guarantees or securities
  - Remuneration to Key Managerial Personnel
  - Any transaction falling under **Section 188 of Companies Act, 2013**
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## 4. Applicability

This Policy applies to:

- All Directors and KMPs
  - All departments proposing or executing transactions with related parties
  - All transactions covered under Companies Act, 2013 and SEBI regulations
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## 5. Identification of Related Parties

- The Company shall maintain a **register of related parties** based on disclosures from Directors, KMPs and Senior Management
  - The register shall be reviewed periodically for completeness and accuracy
  - Transactions with parties identified as related shall be evaluated under this Policy
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## 6. Approval of Related Party Transactions

### 6.1 Ordinary Course of Business & Arm's Length

- Transactions in ordinary course of business and at arm's length may be approved by **Audit Committee**
- Transactions beyond arm's length or above 10Cr or not in ordinary course require **Board and Shareholder approval**

### 6.2 Board Approval

- All material RPTs (as defined under SEBI LODR) require approval of the **Board of Directors**
- Directors with interest in the transaction shall abstain from voting

### 6.3 Shareholder Approval

- Material RPTs require **prior approval of shareholders** by **special resolution**
  - Interested parties shall not vote
  - Taken approval from shareholders for RPT up to 10Cr
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## 7. Review & Monitoring

- Audit Committee shall review all RPTs on a quarterly basis
- Ensure compliance with arm's length pricing and regulatory limits
- Monitor ongoing performance and terms of RPTs

## 8. Disclosure Requirements

- Related party transactions shall be disclosed in:
  - Board's Report (Companies Act, 2013)
  - Notes to financial statements
  - Continuous disclosures to Stock Exchanges (SEBI LODR)

## 9. Reporting to Audit Committee

- All RPTs, whether recurring or one-time, shall be reported to the **Audit Committee**
- Any deviations from approved terms must be reported immediately

## 10. Policy for Materiality of RPTs

- Material RPTs shall be defined as per SEBI (LODR) Regulations:
  - Transactions exceeding **10% of the annual consolidated turnover** of the Company
- Non-material RPTs shall still require Audit Committee approval

## 11. Conflict of Interest

- Directors and KMPs shall disclose their interest in any RPT
- Persons with conflict shall abstain from discussion and voting

## 12. Record Keeping

- All RPTs and approvals shall be documented and maintained
- Supporting records shall be preserved in accordance with **Archival / Preservation Policy**



### **13. Compliance with Laws**

This Policy shall be implemented in accordance with:

- Companies Act, 2013
  - SEBI (LODR) Regulations, 2015
  - Any other applicable statutory or regulatory requirements
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### **14. Policy Review & Amendment**

- This Policy shall be reviewed periodically by the Board / Audit Committee
  - Amendments may be made to align with changes in law or regulatory practices
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**For Oriental Trimex Limited**

