



POLICY ON RELATED PARTY TRANSACTIONS

(Pursuant to Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

1. Objective

The objective of this Policy is to ensure proper approval and reporting of transactions between the Company and its related parties in the best interest of the Company and its stakeholders, and in compliance with the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

2. Definitions

Related Party: As defined under Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of SEBI LODR Regulations.

Related Party Transaction (RPT): Any transaction involving a transfer of resources, services, or obligations between the Company and a Related Party, regardless of whether a price is charged.

3. Scope and Applicability

This Policy shall apply to all Related Party Transactions entered into by the Company with its Related Parties as defined above. The policy also applies to material modifications of such transactions.

4. Identification of Related Parties and RPTs

The Company shall identify related parties on the basis of declarations/disclosures received from Directors, KMPs, and promoters.

All proposed transactions with related parties shall be identified and examined by the Audit Committee for approval prior to execution.

5. Approval Process

All RPTs shall require prior approval of the Audit Committee.

RPTs which are not in the ordinary course of business or not on an arm's length basis shall also be approved by the Board of Directors.

Material RPTs (exceeding the prescribed thresholds) shall require prior approval of shareholders through an ordinary resolution.

6. Materiality Thresholds

A transaction with a Related Party shall be considered material if:

It individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statements; or

Any other thresholds as may be prescribed by SEBI from time to time.

7. Exemptions

This Policy shall not apply to:

Transactions entered into between the Company and its wholly owned subsidiary, whose

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accounts are consolidated and placed before shareholders.

Corporate actions like dividend, buyback, or bonus issue of securities.

8. Disclosures

The Company shall disclose RPTs in the Board's Report and in the financial statements as required under the Companies Act, 2013.

Details of material RPTs shall be disclosed quarterly to the stock exchanges and published on the Company's website.

9. Review and Amendments

This Policy shall be reviewed periodically by the Audit Committee and Board of Directors. Any amendments to this Policy shall be approved by the Board.

Approved by the Board of Directors on May 28, 2025

SAKETH SEVVENSTAR INDUSTRIES LIMITED
