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RELATED PARTY TRANSACTIONS (RPT) POLICY

1. Preamble

This Policy on Related Party Transactions ("Policy") is framed pursuant to the provisions of the Companies Act, 2013 ("Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), as amended from time to time. The objective is to ensure proper identification, approval, and disclosure of transactions with related parties in the best interest of the Company and its stakeholders.

2. Objective

- To regulate transactions between the Company and its Related Parties.
- To ensure transparency, fairness, and compliance with applicable laws.

3. Definitions

- **Related Party:** As defined under Section 2(76) of the Act and Regulation 2(1) (zb) of the LODR Regulations.
- **Related Party Transaction (RPT):** As defined under Section 188 of the Act and Regulation 2(1) (zc) of the LODR Regulations.
- **Material RPT:** A transaction exceeding the thresholds prescribed under Regulation 23 of the LODR Regulations.

4. Identification of Related Parties

The Company Secretary shall maintain and update a database of Related Parties based on declarations received from Directors, Key Managerial Personnel (KMPs), and senior management.

5. Approval Process

- **Audit Committee Approval:** All RPTs shall require prior approval of the Audit Committee.
- **Board Approval:** RPTs not in the ordinary course of business or not on arm's length basis shall require Board approval.
- **Shareholders' Approval:** Material RPTs and those requiring approval under Section 188(1) shall be placed before shareholders through a resolution.





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6. Omnibus Approval

The Audit Committee may grant omnibus approval for repetitive transactions subject to conditions prescribed under the LODR Regulations.

7. Pricing & Terms

All RPTs shall be conducted on an arm's length basis and in the ordinary course of business, supported by appropriate documentation.

8. Disclosures

- Disclosures of RPTs shall be made in the Board's Report, to stock exchanges, and in the Company's website as per applicable laws.
- The Policy shall be disclosed on the Company's website and a web link shall be provided in the Annual Report.

9. Review & Amendment

This Policy shall be reviewed at least once every three years or as required by law. The Board may amend the Policy based on regulatory changes or business needs.

