

Policy on Related Party Transactions

Pursuant to Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

VIMTA LABS LIMITED

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Name of the Document	Policy on Related Party Transactions
Prepared & modified	Sujani Vasireddi, Company Secretary
Reviewed	Audit Committee
Approved	Board of Directors
Approval Date	12 th May 2022
Effective Date	12 th May 2022
Version of the Document	<p>V2 Amended pursuant to the gazetted notification dated 12th December,2024 amending the SEBI (LODR) Regulations, 2015</p> <p>V3 The policy is amended to include changes as per the SEBI notification dated 18th November,2025 i.e., the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025</p>
Date of Modification & Approval by the Board of Directors	24 th January,2025
Date of Modification & Approval by the Board of Directors	28 rd January,2026

1. OBJECTIVE

The objective of this policy is to set out (a) the materiality thresholds for Related Party Transactions and; (b) the manner of dealing with the transactions between the Company and its related parties in line with the Companies Act, 2013 (“the Act”), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Regulations”) (including any statutory modification(s) or re-enactment(s) thereof) and any other laws and regulations as may be applicable to the Company

The Policy is framed in accordance with the requirements of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”) and provisions of the Companies Act, 2013 (“the Act”), and is adopted by the Board of Directors (“the Board”) of Vimta Labs Limited (“the Company”) based on recommendations of the Audit Committee and approved by the Board of Directors at its meeting held on 12th May, 2022, being the effective date of the Policy.

The Board of Directors has modified the existing policy to incorporate the changes as per the Regulations. The said policy was approved by the Board of Directors at its meeting held on 28th January, 2026 and is effective from 19th December, 2025.

2. DEFINITIONS

“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.

“Audit Committee” means the Committee of the Board formed under section 177 of the Act and Regulation 18 of the Regulations, as amended.

“Key Managerial Personnel” means the Key Managerial Personnel of the Company in terms of the Act.

“Related Party” means as defined in Section 2(76) of Companies Act, 2013 and Regulation 2(1)(zb) of the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended.

“Related Party Transaction” has the meaning as defined under Section 188 of the Act and Regulation 2(1)(zc) of the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended.

Any other term not defined herein shall have the same meaning as defined in the Act and the Regulations or any other applicable laws or regulations as amended from time to time.

3. MATERIALITY THRESHOLDS

Regulation 23 of the Regulations requires a Company to provide materiality thresholds for which approval of the shareholders through resolution is required. The Company has adopted the materiality threshold as per Regulation 23 and Schedule XII of the SEBI (LODR) Regulations, 2015.

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:

Consolidated Turnover of Listed Entity Threshold as per last audited financial statements	Threshold
(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.

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 five percent of annual consolidated turnover of the Company as per the last audited financial statements of the listed entity.

4. MANNER OF DEALING WITH RELATED PARTY TRANSACTION

All related party transactions and any subsequent material modifications shall be pre-approved by the Audit Committee. Only the Independent Directors serving on the Audit Committee may approve such Related Party Transactions.

The audit committee has described the following as material modification: -

1. Change in transaction value or limits beyond an approved threshold or ₹1,00,00,000 (Rupees One Crore Only)
2. Change in the nature or scope of the transaction.
3. Change in the tenure or frequency of the transaction.
4. Change in key terms and conditions impacting the commercial rationale or risk allocation.
5. Change in the related party involved, including substitution or addition of parties.
6. Any modification that results in the transaction becoming material, where it was earlier non-material.
7. Any change requiring fresh approval of the Audit Committee or the shareholders, as applicable.
8. Any change which, in the opinion of the Audit Committee, may be considered material after considering the facts and circumstances during the quarterly review.

The Audit Committee may grant omnibus approval for related party transactions which are repetitive in nature and subject to such criteria/conditions as mentioned under the provisions of Section 177 of the Act and rules made thereunder and Regulation 23 of the Listing Regulations, as amended from time to time.

IDENTIFICATION OF RELATED PARTY TRANSACTIONS:

- Each Director and Key Managerial Personnel (KMP) is responsible for providing notice to the Board/Audit Committee of any potential Related Party Transaction (RPT) involving him/her or his/her Relative, including any additional information about the transaction that the Board/Audit Committee may reasonably request. The Board/Audit Committee will determine whether the transaction does, in fact, constitute a RPT requiring compliance with this policy. The Board/Audit Committee may delegate such powers to the officer(s) of the Company as it deems fit.
- The Chief Financial Officer (CFO) shall be responsible to notify the Audit Committee / Board of any potential transactions with Related Parties which require prior approval of the Audit Committee/Board.
- Such notice of any potential RPT shall be given well in advance to the Board/Audit Committee and shall also contain adequate information about the Related Party transaction(s). This will provide the Board/Audit Committee members adequate time and information to consider and review the proposed transaction(s).

5. APPROVAL FOR RELATED PARTY TRANSACTIONS

a) Transactions requiring approval of Audit Committee:

Every RPT shall be subject to prior approval of the Audit Committee whether at a meeting or by resolutions by circulation. However, the Audit Committee may grant prior omnibus approval for RPTs which are repetitive in nature and are in the ordinary course of business and satisfy the Arm's Length basis, subject to the compliance of conditions contained in the Act and rules made thereunder and Regulation 23 of the Listing Regulations.

A related party transaction entered into by the Company, which is not under the omnibus approval or otherwise not pre-approved by the Audit Committee, will be placed before the Audit Committee for ratification.

While considering any RPT, the Audit Committee shall take into account all relevant facts and circumstances, including the terms and business purpose of such transaction, the benefits to the Company and to the related party along with other relevant matters, if any.

The remuneration and sitting fees paid by the listed entity or its subsidiary to its director, key managerial personnel or senior management, except who is part of promoter or promoter group, shall not require approval of the audit committee provided that the same is not material in term of point no.3 of this policy.

Ratification of Related Party Transaction by Audit Committee

The members of the audit committee, who are independent directors, may ratify related party transactions within three months from the date of the transaction or in the immediate next meeting of the audit committee, whichever is earlier, subject to the following conditions:

- i. The value of the ratified transaction(s) with the related party, whether entered into individually or taken together, during a financial year shall not exceed one crore;
- ii. The transaction is not material in term of point no.3 of this policy.

- iii. Rationale for inability to seek prior approval for the transaction shall be placed before the audit committee at the time of seeking ratification.
- iv. The details of such ratification shall be disclosed along with the disclosures of RPT in terms of the Regulations.
- v. Any other condition as specified by the audit committee.

Failure to seek Ratification

- In case of failure to seek ratification of the audit committee, the audit committee shall take decision and can render the transaction voidable (at the option of the audit committee) and
- if the transaction is with a related party to any director, or is authorised by any other director, the director(s) concerned shall indemnify the company against any loss incurred by it.

b) Transactions requiring approval of Board:

Pursuant to the provisions of Section 188 of the Act, all kinds of transactions specified under the said Section and which are not in the ordinary course of business or not at arm's length basis, are placed before the Board for its approval.

In addition to the above, any other transactions with related parties, which require approval of the Board, are also placed before the Board for its approval.

Any member of the Board who has a potential conflict of interest in any RPT will not remain present at the meeting or shall abstain from discussion and voting on the approval of such RPT and shall not be counted in determining the presence of quorum when such Transaction is considered.

c) Transactions requiring approval of Shareholders of the Company:

All the Material RPTs shall require approval of the shareholders through resolution and the Related Parties shall abstain from voting on such resolutions.

All the transactions, other than the material related party transactions, with the related parties which are not in the ordinary course of business or at Arm's Length basis shall also require the approval of the shareholders through a resolution if so required under any law and the Related Party/ies with whom transaction is to be entered into shall abstain from voting on such resolution.

APPROVAL & REVIEW MECHANISM:

- While seeking the approval of the Audit Committee, Board and the Shareholders, wherever required, all information that is relevant and necessary to the RPT and as prescribed under the Laws or by the Audit Committee or the Board, shall be duly provided to the Audit Committee, Board and Shareholders as the case may be.
- The Audit Committee may grant omnibus approval for RPTs considering the repetitive nature of the transactions.

- The Audit Committee shall specify the criteria for granting omnibus approvals to the RPTs proposed to be entered into by the Company in the manner and to the extent prescribed under the Laws. Such omnibus approvals shall be valid for one financial year. The Audit Committee shall, while granting such omnibus approvals, satisfy itself about the adherence to the criteria so specified by it.
- The omnibus approval granted by the Audit Committee shall include the particulars as prescribed under the Act and the Regulations
- In case of any RPTs that cannot be foreseen or transactions in respect of which complete details are not available, the Audit Committee may grant an omnibus approval for such transactions provided that the value does not exceed Rs.1 crore per transaction.
- The Audit Committee shall not grant omnibus approval for transactions in respect of selling or disposing of the undertaking of the Company.
- Any Director or KMP who is interested in any RPT shall not be present at the meeting of the Board or Audit Committee during discussions on the subject matter of the resolution relating to such transaction.
- The Audit Committee shall review, on a quarterly basis, the details of all related party transactions entered into by the Company.
- The Board of directors of the Company, on recommendation of the Audit Committee, may review the policy from time to time and amend appropriately to ensure conformity with the applicable Acts/Rules/Regulations including amendments thereof.

6. Disclosure

Appropriate disclosures shall be made in its Annual Report and to the Stock Exchanges on which equity shares of the Company are listed and at such other places as may be prescribed under the Acts/Rules/Regulations including amendments thereof.
