OPTIEMUS INFRACOM LIMITED

POLICY ON MATERIALITY OF RELATED PARTY TRANSACTIONS AND DEALING WITH RELATED PARTY TRANSACTIONS

As per Section 188 of Companies Act, 2013 and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. PURPOSE

Optiemus Infracom Limited ("the Company") recognizes that Related Party Transactions (as mentioned below) may raise questions regarding conflict of Interest and that whether such transactions are in the best interest of the Company and its shareholders or not. Therefore, Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions ("Policy") has been adopted by the Board with the objective of ensuring compliance with the provisions pertaining to Related Party Transactions **("RPT")** in the Companies Act, 2013 and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**.

Accordingly, the Company shall enter into Related Party Transactions only in accordance with this Policy, as amended from time to time, with an objective to ensure high standards of Corporate Governance, transparency, probity and ethical standards in dealing with Related Parties.

This Policy has been adopted by the Board of Directors of the Company based on the recommendations of the Audit Committee. The Audit Committee shall review and amend the Policy, as and when required, subject to the approval of the Board of Directors.

This revised policy shall supersede the existing Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions with effect from May 30, 2026.

2. DEFINITIONS

2.1. Definitions as per SEBI Listing Regulations

Following are the key definitions with respect to Related Party and RPTs as per SEBI Listing Regulations.

2.1.1. 'Related Party' An entity shall be considered as Related Party to the company if:

- Such an entity is Related Party under Section 2(76) of the Companies Act, 2013; or
- Such an entity is a Related Party under the applicable accounting standards.

- Regulation 2(1)(zb) of the Securities and Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations, 2015

2.1.2. 'Related Party as per Accounting Standard' Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.

2.1.3. 'Related Party Transaction' means a transaction involving a transfer of resources, services or obligations between:

(i) a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand; or

(ii) a listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a

related party of the listed entity or any of its subsidiaries, with effect from April 1, 2023;

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 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.

(c) acceptance of fixed deposits by banks/Non-Banking Finance Companies at the terms uniformly applicable/offered to all shareholders/public, subject to disclosure of the same along with the disclosure of related party transactions every six months to the stock exchange(s), in the format as specified by the Board:

(d) acceptance of current account deposits and saving account deposits by banks in compliance with the directions issued by the Reserve Bank of India or any other central bank in the relevant jurisdiction from time to time:

Explanation: For the purpose of clauses (c) and (d) above, acceptance of deposits includes payment of interest thereon.

(e) retail purchases from any listed entity or its subsidiary by the directors or key managerial personnel of the listed entity or its subsidiary, and relatives of such directors or key managerial personnel, without establishing a business relationship and at the terms which are uniformly applicable/offered to all employees, directors, key managerial personnel and relatives of directors or key managerial personnel.

2.1.4. Material Related Party Transaction' means a transaction with a Related party either individually or taken together with previous transactions during a financial year, exceeds the materiality thresholds prescribed under Regulation 23 read with Schedule XII of SEBI Listing Regulations.

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 the annual consolidated turnover of the Company as per the last audited financial statements of the Company.

2.1.5. 'Material Modification' means any modification(s) to an approved Related Party Transaction resulting in:

(a) variation in the pricing, quantity or overall transaction value by 25% (Twenty Five Percent) or more, individually or cumulatively, during a financial year; or

(b) material change in the nature, scope, tenure, commercial terms or business rationale of the transaction; or

(c) such other change as may be determined by the Audit Committee to be material.

2.1.6. 'Senior Management' shall mean the officers and personnel of the listed entity who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the [133][persons identified and designated as key managerial personnel, other than the board of directors, by the listed entity.

2.2. <u>Definitions as per Companies Act, 2013</u>

2.2.1. 'Act' means the Companies Act, 2013 (including any statutory modification or re-enactment thereof for the time being in force).

2.2.2. '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.

2.2.3. 'Associate Company' in relation to another company, means a company in which that other company has a significant influence but which is not a subsidiary company of the company having such influence and includes a joint venture company.

Explanation: For the purposes of this definition-

a. "significant influence" means control of at least twenty per cent. of total voting power, or control of or participation in business decisions under an agreement;

b. "joint venture" means a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.

2.2.4. 'Audit Committee' means Committee of Board of Directors of the Company constituted in accordance with the requirements prescribed under the Act and SEBI Listing Regulations.

2.2.5. 'Body Corporate' or **'Corporation'** includes a company incorporated outside India, but does not include;

- A co-operative society registered under any law relating to co-operative societies; and

- Any other body corporate (not being a company as defined in this Act), which the Central Government may, by notification, specify in this behalf.

2.2.6. **'Chief Executive Officer'** means an officer of a company, who has been designated as such by it.

2.2.7. **'Chief Financial Officer'** means a person appointed as Chief Financial Officer of the **company**.

2.2.8. **'Company'** means Optiemus Infracom Limited.

2.2.9. **'Control'** shall include the right to appoint majority of the directors or to control the Management or policy decisions, exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or Management rights or shareholders agreements or voting agreements or in any other manner.

2.2.10. **'Holding Company'**, in relation to one or more other companies, means a company of which such companies are subsidiary companies.

2.2.11. **'Key Managerial Personnel'**, in relation to company, means –

- the Chief Executive Officer or the managing director or the manager;
- the Company Secretary;
- the whole-time director
- the Chief Financial Officer,
- such other Officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board; and
- such other officer as may be prescribed.

2.2.12. **'Manager'** means an individual who, subject to the superintendence, control and direction of the Board of Directors, has the Management of the whole, or substantially the whole, of the affairs of a company, and includes a director or any other person occupying the position of a manager, by whatever name called, whether under a contract of service or not.

2.2.13. **'Managing Director'** means a director who, by virtue of the articles of a companyor an agreement with the company or a resolution passed in its general meeting, or by its Board of Directors, is entrusted with substantial powers of Management of the affairs of the company and includes a director occupying the position of managing director, by whatever name called.

2.2.14. **'Net Worth'** means the aggregate value of the paid-up share capital and all reserves created out of the profits, securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write back of depreciation and amalgamation.

2.2.15. **'Office or place of profit'** means any office or place –

- Where such office or place is held by a director, if the director holding it receives from the company anything by the way of remuneration over and above the remuneration to which he is entitled as director, by way of salary, fee, commission, perquisites, any rent free accommodation, or otherwise;

- Where such office or place is held by an individual other than a director or by any firm, private company or other body corporate, if the individual, firm, private company or body corporate holding it receives from the company anything by the way of remuneration, salary, fee, commission, perquisites, any rent free accommodation or otherwise.

2.2.16. 'Ordinary Course of Business' means the usual transactions, customs and practices undertaken by the Company in the normal course of its business operations and includes all such activities which are incidental or ancillary to the main business of the Company and permitted under its Memorandum and Articles of Association.

A Related Party Transaction shall be considered to be in the ordinary course of business if it is undertaken in furtherance of the business, operational and/or financial activities of the Company and is ordinarily carried out as part of its normal business operations.

2.2.17. 'Related party', with reference to a company, means—

i. a director or his relative;
ii. A Key Managerial Personnel or his relative;
iii. A firm, in which a director, manager or his relative is a partner;
iv. A private company in which a director or manager or his relative is a member or director;
v. A public company in which a director or manager is a director or holds along with his relatives, more than 2% of its paid-up share capital;
vi. Any body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager;
vii. Any person on whose advice, directions or instructions a director or manager is accustomed to act;

Provided that nothing in sub-clauses (vi) and (vii) shall apply to the advice, directions or instructions given in a professional capacity

viii. Any body corporate which is—
   a. a Holding, subsidiary or an associate company of such company;
   b. Subsidiary of a holding company to which it is also a subsidiary; or
   c. an investing Company or the venture of the Company
ix. such other persons as may be prescribed.

2.2.18. 'Relative', with reference to any person, means anyone who is related to another, if—

- They are members of a Hindu Undivided Family;
- They are husband and wife; or
- One person is related to the other in such manner as may be prescribed

Rule 4 of the Definition Rules have prescribed the following persons who shall be deemed to be the relative of another, if he or she is related to another in the following manner;

- Father: term "Father" includes step-father;
- Mother: term "Mother" includes the step-mother;
- Son: term "Son" includes the step-son;
- Son's wife;
- Daughter;
- Daughter's husband;
- Brother: term "Brother" includes the step-brother;
- Sister: term "Sister" includes the step-sister

2.2.19. '**Subsidiary Company**' or '**Subsidiary**', in relation to any other company (that isto say the holding company), means a company in which the holding company –

- Controls the composition of the Board of Directors; or
- Exercises or controls more than one-half of the total voting power either at its own or together with one or more of its subsidiary companies;

Provided that such class or classes of holding companies as may be prescribed shall not have layers of subsidiaries beyond such numbers as may be prescribed.

Explanation: For the purposes of this clause –

- A company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;
- The composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;
- The expression 'company' includes any body corporate;
- 'Layer' in relation to a holding company means its subsidiary or subsidiaries.

2.2.20. '**Turnover**' means the aggregate value of the realisation of amount made from the sale, supply or distribution of goods or on account of services rendered, or both, by the company during a financial year.

2.2.21. '**Whole-time director**' includes a director in the whole-time employment of the company.

Words and expressions used in this policy and not defined herein shall have the same meaning assigned to them in the Companies Act, 2013, Listing Regulations and / or any other SEBI Regulation(s) as amended from time to time.

3. MATERIALITY THRESHOLDS

All Material Related Party Transactions and subsequent Material Modifications shall require prior approval of Audit Committee and/or Board of Directors and further by the Shareholders as may be applicable, in accordance with the Companies Act, 2013 and/or Regulation 23 of SEBI Listing Regulations, as amended from time to time.

3.1 Materiality threshold of RPT's as per Companies Act, 2013 are as below:

The following transactions with Related Parties shall require approval of the shareholders of the Company if such transaction(s) exceed the thresholds prescribed under Section 188 of the Companies Act, 2013 read with the applicable Rules made thereunder:

Nature of Transactions	Materiality as per Companies Act, 2013 (A)
Sale, purchase or supply of any goods or materials, directly or through appointment of agent(s)	10% or more of Turnover of the Company
Selling or otherwise disposing of or buying, property of any kind, directly or through appointment of agent(s)	10% or more of Net worth of the Company
Leasing of property of any kind	10% or more of Turnover of the Company
Availing or rendering of any services directly or through appointment of agent(s)	10% or more of Turnover of the Company
Appointment to any office or place of profit in the company, its subsidiary company or associate company	Monthly remuneration exceeding Rs. 2,50,000/-
Remuneration for underwriting the subscription of any securities in or derivatives thereof	Exceeding 1% of net worth

Note: The Turnover or Net Worth shall be computed on the basis of the audited financial statement of the preceding financial year.

3.2 Materiality of RPT's as per Regulation 23 of Listing Regulations are as below:

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:

Consolidated Turnover of Listed Entity Threshold	Threshold as per Listing Regulations
(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 5% of the annual consolidated turnover of the Company as per the last audited financial statements of the Company.

Note: 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.

4. IDENTIFICATION AND MONITORING OF RELATED PARTIES

4.1. Process for Identification of Related Parties

The Company Secretary will identify all Related Parties for the Company on the basis of disclosures received from the Directors / Key Managerial Personnel ("KMPs") pursuant to the provisions of Section 184 and 189 of the Companies Act, 2013 along with list of relatives, corporate and investment structure and other supporting documents/ information. The names of all related parties identified shall be consolidated as a Reference List and shall be shared with Audit Committee, whenever deemed necessary.

The Company shall ensure that no related party transaction is entered into with any entity/ individual disclosed by the Director(s)/ KMP without obtaining requisite approvals in accordance with the Policy and applicable law.

The Board/ Audit Committee shall determine whether the transaction requires compliance with the provisions of this policy or not.

4.2. Process for Monitoring Related Parties

The Directors and KMPs are mandated to promptly communicate to the Company Secretary of the Company any changes in the initially/previously disclosure submitted by them.

Upon receipt of such disclosures, the Company Secretary of the Company shall update the Reference List on the basis of intimations received from the Directors/ KMPs or changes in corporate or investment structure as informed from time to time and maintain necessary records and supporting documents in accordance with applicable law and this Policy.

5. IDENTIFICATION, REVIEW AND APPROVAL OF RELATED PARTY TRANSACTIONS

Prior to entering into any Related Party Transaction ("RPT"), the Company shall identify:

a. whether the proposed transaction qualifies as a Related Party Transaction in terms of the Companies Act, 2013 and/or the SEBI Listing Regulations;
b. whether the transaction is in the ordinary course of business;
c. whether the transaction is on an arm's length basis;
d. whether the transaction is material in terms of Regulation 23 of the SEBI Listing Regulations and/ or Companies Act, 2013; and
e. whether the transaction requires approval of the Audit Committee and / or Board of Directors and / or shareholders or any other authority under applicable law.

All Related Party Transactions shall be referred to the Audit Committee for prior approval in accordance with the provisions of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations.

5.1. Approval of Related Party Transactions by the Audit Committee

For Related Party Transactions which are in the Ordinary Course of Business and at Arm's Length if so determined by the Audit Committee, such transactions can be carried on with the approval of Audit Committee.

All related party transactions and subsequent material modifications shall require prior approval of the audit committee of the listed entity.

Omnibus approval

The Audit Committee may grant omnibus approval for repetitive Related Party Transactions proposed to be entered into by the Company or its subsidiary, subject to compliance with applicable law and the following conditions:

- The Audit Committee shall lay down the criteria for granting the omnibus approval in line with the policy on related party transactions and such approval shall be applicable in respect of transactions which are repetitive in nature;
- The Audit Committee shall satisfy itself regarding the need for such omnibus approval and that such approval is in the interest of the company;
- The omnibus approval shall specify -

(i) The name(s) of the related party, nature of transaction, period of transaction, maximum amount of transaction that can be entered into,

(ii) The indicative base price / current contracted price and the formula for variation in the price if any (for ex: +/- 5%) and

(iii) Such other conditions as the Audit Committee may deem fit.

However, in case of related party transactions which cannot be foreseen and where theabove details are not available, Audit Committee may grant omnibus approval for such transactions provided the value does not exceed Rs.1 Crore per transaction;

The Audit Committee shall review, at least on a quarterly basis, the details of related party transactions entered into by the Company or its subsidiary pursuant to each of the omnibus approval given.

Such omnibus approvals shall be valid for a period not exceeding one year and shall require fresh approvals after expiry of one year.

5.2. Approval of Related Party Transactions by the Board of Directors

Related Party Transactions which are not in the ordinary course of business and/or not on arm's length basis shall require prior approval of Audit Committee and Board of

Directors of the Company, wherever required under Section 188 of the Companies Act, 2013 and the rules framed thereunder.

5.3. Approval of Material Related Party Transactions by Shareholders

All Material Related Party Transactions and subsequent material modifications, irrespective of whether such transactions are in the ordinary course of business and/or on an arm's length basis, prior approval of Audit Committee and Board shall be obtained and thereafter, approval of the shareholders shall be obtained, in accordance with Regulation 23 of SEBI Listing Regulations.

Further, in case the related party transactions specified under Section 188 of the Act crosses the materiality thresholds as prescribed under the Act, such transaction shall also require prior approval of the shareholders of the Company by way of a resolution, in addition to approval of the Audit Committee and Board of Directors.

Provided further that the omnibus approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time.

Provided further that in case of omnibus approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.

All entities falling under the definition of Related Parties shall not vote to approve such resolution irrespective of whether the entity is a related party to the particular transaction or not.

5.4. Prior approval of the Audit Committee shall also be required for the following Related Party Transactions to be entered by Subsidiaries:

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, shall require prior approval of the audit committee of the listed entity if the value of such transaction, exceeds the lower of the following:

   i. ten per cent 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 SEBI Listing Regulations which is prescribed under abovementioned point no. 3.2.

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 per cent 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 Regulations which is prescribed under abovementioned point no.

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.

C. Prior approval of the audit committee of the listed entity shall not be required for a related part transaction to which the listed subsidiary is a party but the listed entity is not a party, if regulation 23 and Regulation 15(2) of SEBI Listing Regulations are applicable to such listed subsidiary.

Explanation: For related party transactions of unlisted subsidiaries of a listed subsidiary as referred to in (c) above, the prior approval of the audit committee of the listed subsidiary shall suffice.

D. 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 terms of the provisions of Regulation 23(1) of SEBI Listing Regulations.

Provided that only those members of the Audit Committee, who are Independent Directors, shall approve related party transactions.

For the above-mentioned purposes, all entities falling under the definition of related parties shall not vote to approve the relevant transaction irrespective of whether the entity is a party to the particular transaction or not.

5.5. Minimum information to be placed before the Audit Committee and Shareholders while taking approval for entering into Related Party Transactions

The Minimum information as per SEBI Listing Regulations, circulars, notifications issued by SEBI in this regard, from time to time, shall be placed before the Audit Committee and Shareholders for their review and approval of Related Party Transactions.

5.6. Transactions Exempt from Approval Requirements

The provisions relating to approval of Audit Committee / shareholders' approval for Material Related Party Transactions shall not be applicable for the following cases:

(a) transactions entered into between a holding company and its wholly owned subsidiary whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval.

(b) transactions entered into between two wholly-owned subsidiaries of the listed holding company, whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval.

(c) transactions which are in the nature of payment of statutory dues, statutory fees or statutory charges entered into between an entity on one hand and the Central Government or any State Government or any combination thereof on the other hand.

(d) transactions entered into between a public sector company on one hand and the Central Government or any State Government or any combination thereof on the other hand.

6. RATIFICATION OF RELATED PARTY TRANSACTIONS

In the event the Company becomes aware of a RPT that has not been approved under this policy prior to its consummation, the matter shall be reviewed by the Audit Committee and the Audit Committee shall consider all relevant facts and circumstances regarding the RPT, evaluate all options available to the Company, including ratification, revision or termination of the RPT.

In any case, where the Audit Committee determines not to ratify an RPT that has been commenced without its approval, the Audit Committee, may direct additional actions as appropriate, including but not limited to, immediate discontinuation or rescission of the RPT, or modification of the RPT to make it acceptable for ratification. With respect to review of an RPT, the Audit Committee has authority to modify or waive any procedural requirements of this Policy.

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 a related party, whether entered into individually or taken together, during a financial year shall not exceed rupees one crore;
ii. the transaction is not material in terms of the provisions of sub-regulation (1) of regulation 23;
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 ratification shall be disclosed along with the disclosures of related party transactions and any other condition as specified by the audit committee.

Provided that failure to seek ratification of the audit committee shall 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 listed entity against any loss incurred by it.

7. DISCLOSURE

- The Company shall disclose the policy on materiality of related party transactions and dealing with Related Party Transactions on its website and a web link thereto shall be provided in the Annual Report.

- The details of RPTs, which are not in the Ordinary Course of Business and/ or not at Arm's Length, shall be disclosed in the Board's report along with a justification for entering into such transactions.

- The details of all material transactions with related parties shall be disclosed quarterly along with the compliance report on corporate governance.

- The Company shall also submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board, from time to time. Such Disclosure shall be submitted by the Company every six months along with financials results of the Company or as may be amended by SEBI from time to time.

8. AMENDMENTS TO THE POLICY

The Audit Committee of the Company shall review and update this Policy as and when required, but, at leastonce every three years and recommend the same for the approval of Board.

In case of any modification(s), amendment(s), notification(s), clarification(s), circular(s) etc. issued by the relevant authorities not being consistent with the provisions laid down in this policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions herein and this policy shall stand amended accordingly from the effective date as laid down under such modification(s), amendment(s), notification(s), clarification(s), circular(s) etc.

In case of any Query in respect of this policy, kindly contact Mr. Vikas Chandra, Company Secretary & Compliance Officer of the Company at cs.vikas@optiemus.com.

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