



UNIQUE ORGANICS LIMITED

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

Amended w.e.f. 13.08.2025

A. OBJECTIVE:

This policy is framed based on requirement of Regulation 23 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and also to comply with the provisions of Section 188 of the Companies Act, 2013 read with rules thereunder and is intended to ensure that the dealings in Related Party Transactions meet proper reporting and approval norms as required by the statute.

B. DEFINITIONS:

"Audit Committee or Committee" means Committee of Board of Directors of the Company constituted under provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and Companies Act, 2013.

"Board" means Board of Directors of the Company.

"Key Managerial Personnel" includes –

- i. the Chief Executive Officer or the Managing Director or the Manager;
- ii. the Whole-Time Director;
- iii. the Company Secretary;
- iv. the Chief Financial Officer; and
- v. such other officer as may be prescribed under the Companies Act, 2013.

"Material Related Party Transaction" shall have the same meaning as defined under the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 with the stock exchange.

"Policy" means dealing with Related Party Transaction policy.

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“Related Party” means related party as defined under Section 2(76) of the Companies Act, 2013 and related party under the applicable accounting standards.

“Related Party Transaction” refers to any transaction involving any Related Party which is a transfer of resources, services or obligations between the Company and a related party, regardless of whether a price is charged.

“Relative” means relative as defined under the Companies Act, 2013 and includes anyone who is related to another, if -

- i. They are members of a Hindu undivided family;
- ii. They are husband and wife; or
- iii. Father (including step-father)
- iv. Mother (including step-mother)
- v. Son (including step-son)
- vi. Son's wife
- vii. Daughter
- viii. Daughter's husband
- ix. Brother (including step-brother)
- x. Sister (including step-sister)

C. POLICY:

All Related Party Transactions must be referred to the Audit Committee for approval in accordance with this Policy.

D. IDENTIFICATION OF POTENTIAL RELATED PARTY TRANSACTIONS:

- a) Each Director and KMP shall at the beginning of the F.Y. or any change during the year, disclose to the Company its Related Parties by way of written notice. The Board shall record every disclosure of interest received from Directors and KMP's.
- b) Each Director and Key Managerial Personnel is responsible for providing declaration to the Company of Related Party involving him or her or his or her Relative, including any additional information that the Company may reasonably request. Audit committee will determine whether a transaction does, in fact, constitute a Related Party Transaction requiring compliance with this Policy.

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E. REVIEW AND APPROVAL OF RELATED PARTY TRANSACTIONS:

Audit Committee:

All Related Party Transactions will be referred to the Audit Committee for review and prior approval. Any member of the Committee who has a potential interest in any Related Party Transaction will abstain himself or herself from discussion and voting on the approval of the Related Party Transaction.

In determining whether to approve, ratify, disapprove or reject a Related Party Transaction, the Audit Committee, shall take into account all the factors it deems appropriate. If necessary as per law the committee shall approve and recommend the same to the Board for further approval.

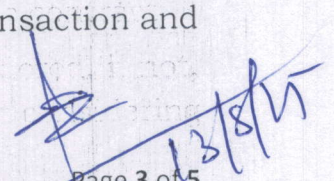
To review a Related Party Transaction, the Audit Committee is provided with all relevant material information of the Related Party Transaction, including the terms of the transaction, the business purpose of the transaction, the benefits to the Company and to the Related Party, and any other relevant matters.

The information provided specifically covers the following:

- a) the name of the related party and nature of relationship;
- b) the nature, duration of the contract and particulars of the contract or arrangement;
- c) the material terms of the contract or arrangement including the value, if any;
- d) any advance paid or received for the contract or arrangement, if any;
- e) the manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract;
- f) whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;
- g) the persons/authority approving the transaction; and
- h) any other information relevant or important for the Committee to take a decision on the proposed transaction.

Board:

Where approval of Board of Directors is required for any Related Party Transaction or if Board in any case decides to review any such matter or it is mandatory under any law for Board to approve the Related Party Transaction, then the Board shall consider and approve the Related Party Transaction and

the considerations set forth above shall apply to the Board's review and approval of the matter, with such modification as may be necessary or appropriate under the circumstances.

Shareholders:

All Material Related Party Transactions shall require approval of the shareholders through special 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 prior approval of the shareholders through special resolution if so required under any law and Related Parties shall abstain from voting on such resolutions.

F. MATERIAL RELATED PARTY TRANSACTIONS:

As defined under the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 means a transaction with a related party if the transaction/ transactions to be entered into individually or taken together with previous transactions during a financial year, **¹exceeds rupees one thousand crore or ten per cent of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower.**

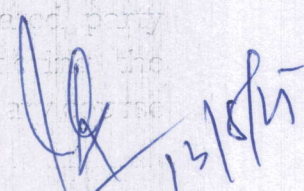
G. DECISION REGARDING TRANSACTION IN ORDINARY COURSE OF BUSINESS AND AT ARM'S LENGTH:

The Audit Committee or the Board shall, in respect of the related party transactions referred to them for approval, shall after considering the materials placed before them; judge if the transaction is in the ordinary course of business or at arm's length basis.

H. OMNIBUS APPROVAL BY AUDIT COMMITTEE FOR RELATED PARTY TRANSACTIONS PROPOSED TO BE ENTERED:

The Audit Committee grants omnibus approval for normal Companying transactions in ordinary course of business with related parties, same being recurring in nature.

¹Updated on 13th August 2025 to comply with amended SEBI(LODR)2015 provisions.





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The Audit Committee would review on a quarterly basis the aforesaid Related Party Transactions entered into by the Company pursuant to each of the omnibus approval given. Fresh approval of the Audit Committee would be obtained on an annual basis.

I. RELATED PARTY TRANSACTIONS NOT APPROVED UNDER THIS POLICY:

In the event the Company becomes aware of a Related Party Transaction with a Related Party that has not been approved under this Policy prior to its consummation, the Company would obtain prior approval from the Audit Committee.

In case the Company is not able to take prior approval from the Audit Committee, such a transaction shall not be deemed to violate this Policy, or be invalid or unenforceable, so long as the transaction is brought to the Audit Committee as promptly as reasonably practical after it is entered into or after it becomes reasonably apparent that the transaction is covered by this policy.

The Audit Committee shall consider all of the relevant facts and circumstances regarding the Related Party Transaction, and shall evaluate all options available to the Company, including ratification, revision or termination of the Related Party Transaction. In any case, where the Audit Committee determines not to ratify a Related Party Transaction that has been commenced without approval, the Audit Committee, as appropriate, may direct additional actions including, but not limited to, immediate discontinuation or rescission of the transaction. In connection with any review of a Related Party Transaction, the Committee has authority to modify or waive any procedural requirements of this Policy.

J. DISCLOSURE:

The Company shall disclose the Policy on dealing with Related Party Transaction on its website and a web-link shall be provided in the Annual Report of the Company.

K. AMENDMENT:

The Audit Committee/Board may review and amend this policy from time to time. Any subsequent amendment/modification in the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and/or other applicable law in this regard shall automatically apply to this Policy.

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