# NATURA HUE CHEM LIMITED

## POLICY ON RELATED PARTY TRANSACTIONS

Effective Date: 12.08.2026

Approved by the Board of Directors on: 12.08.2026

### 1. INTRODUCTION

This Policy establishes the framework for identification, review, approval and disclosure of Related Party Transactions (“RPTs”) of Natura Hue Chem Limited (“Company”). It is framed primarily under Sections 177 and 188 of the Companies Act, 2013 (“Act”), the rules made thereunder, applicable accounting standards and other applicable law.

Regulation 23 of the SEBI LODR Regulations is presently exempt under Regulation 15(2)(a). Accordingly, this Policy does not impose LODR Regulation 23 requirements while the exemption remains available.

### 2. OBJECTIVES

- identify Related Parties and RPTs;
- ensure appropriate Audit Committee, Board and member approvals;
- ensure transactions are in the Company's interest;
- maintain arm's length and ordinary-course documentation where relevant; and
- maintain appropriate records and disclosures.

### 3. DEFINITIONS

“Related Party” and “Related Party Transaction” shall have the meanings assigned under Section 2(76), Section 188 and applicable rules, as amended from time to time.

“Ordinary Course of Business” means activities forming part of the Company's normal and usual business activities having regard to its nature and operations.

“Arm's Length Transaction” means a transaction between related parties conducted as if they were unrelated so that there is no conflict of interest.

### 4. IDENTIFICATION OF RELATED PARTIES

Directors and KMP shall provide declarations/information required for identifying Related Parties. The Company Secretary, with management, shall maintain and update the list based on declarations, changes in Board/management, shareholding/control, statutory records and other relevant information.

### 5. IDENTIFICATION OF RPTS

Before entering into a transaction with a potential Related Party, the concerned department shall inform the Company Secretary/designated person and provide the name, relationship, nature and value of transaction, duration, principal terms, pricing/consideration, business purpose and supporting information.

## 6. AUDIT COMMITTEE APPROVAL

The Audit Committee constituted under Section 177 shall approve or take such action in respect of RPTs as required by the Act. The Committee may seek information or clarification from management.

The Audit Committee may grant omnibus approval where permitted under the Act and applicable rules. Omnibus approval shall contain the particulars prescribed by law and shall not cover transactions legally incapable of being covered by such approval.

## 7. BOARD APPROVAL

Where an RPT falls within Section 188 and requires Board approval, approval shall be obtained before entering into the transaction, subject to any statutory exception. An interested Director shall abstain from participation to the extent required by law.

## 8. MEMBERS' APPROVAL

Where member approval is required under Section 188 and applicable rules, the transaction shall be placed before the members in the prescribed manner. A Related Party shall not vote on the resolution where the Act prohibits such voting.

## 9. ORDINARY COURSE AND ARM'S LENGTH

Transactions in the ordinary course of business and on an arm's length basis shall be treated in accordance with the applicable statutory exemptions under Section 188. Such transactions shall nevertheless be identified and appropriately recorded for internal control and disclosure purposes.

## 10. PRICING AND COMMERCIAL TERMS

- prevailing market prices;
- independent quotations;
- comparable transactions;
- valuation reports where relevant;
- contractual terms;
- cost plus reasonable margin; or
- another appropriate commercial basis.

## 11. TRANSACTIONS COVERED BY SECTION 188

Particular attention shall be given to sale/purchase/supply of goods or materials, property transactions, leasing, services, appointment of agents, appointment to office/place of profit and underwriting of securities, to the extent covered by Section 188.

## 12. DISCLOSURE AND RECORDS

The Company shall maintain records of RPTs and approvals and make disclosures required under the Act, accounting standards and other applicable law.

## 13. UNAUTHORISED TRANSACTIONS

Any RPT entered into without required approval shall be promptly brought before the appropriate authority. Ratification or other action shall be taken only to the extent permitted by law. Any loss or consequences shall be dealt with in accordance with applicable law.

## 14. RESPONSIBILITIES

- Management shall identify potential RPTs and provide complete information.
- The Company Secretary shall maintain the Related Party list, advise on approval requirements, coordinate approvals and disclosures, and maintain records.
- The Audit Committee and Board shall exercise the powers and functions assigned under the Act.

## 15. LODR EXEMPTION

The Company is presently exempt from Regulation 23 of the SEBI LODR Regulations under Regulation 15(2)(a). This does not affect Sections 177 and 188 of the Act. If the exemption ceases, the Policy shall be reviewed and amended to incorporate applicable LODR requirements.

## 16. REVIEW

The Policy shall be reviewed whenever there is a material change in the Act, rules, SEBI regulations, accounting standards or the Company's structure.

**For Natura Hue Chem Limited**

Sd/-
**Mansoor Ahmed**
(Managing Director)
DIN: 01398796| Place: Raipur, Chhattisgarh