



## POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS

### 1. Introduction

1.1. Yuranus Infrastructure Limited (the “Company”) recognizes that related party transactions can potentially give rise to conflicts of interest and may pose a risk to the Company’s reputation and financial performance.

1.2. This policy sets out the procedures and controls to be followed by the Company to ensure that related party transactions are conducted in a transparent and fair manner and are in the best interests of the Company and its shareholders.

### 2. Definitions

2.1. “Related party” means any person or entity that is related to the Company, as defined under the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.2. “Related party transaction” means any transaction or arrangement entered into by the Company with a related party, including any transfer of resources, services or obligations.

### 3. Identification of Related Parties

3.1. The Company shall maintain a register of related parties in accordance with the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

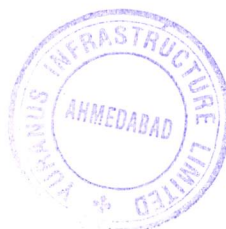
3.2. The register shall include details of all related parties, including their relationship with the Company and the nature and extent of their interest in any transaction or arrangement with the Company.

### 4. Approval of Related Party Transactions

4.1. All related party transactions shall be subject to the prior approval of the Audit Committee, in accordance with the provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4.2. The Audit Committee shall review all related party transactions and assess whether they are in the best interests of the Company and its shareholders.

4.3. The Audit Committee may seek the advice of external experts, as necessary, in assessing related party transactions.





# YURANUS INFRASTRUCTURE LIMITED

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4.4. The Audit Committee shall ensure that related party transactions are conducted on an arm's length basis and are in compliance with all applicable laws and regulations.

## 5. Disclosure of Related Party Transactions

5.1. The Company shall disclose all related party transactions in the annual financial statements of the Company, in accordance with the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5.2. The Company shall also make disclosures of related party transactions on a quarterly basis, in accordance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## 6. Record-Keeping

6.1. The Company shall maintain proper records of all related party transactions, including the nature and value of the transactions and the related party involved.

6.2. The records shall be maintained in accordance with the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## 7. Review of Policy

7.1. This policy shall be reviewed by the Audit Committee at least once every three years, or more frequently if necessary.

7.2. Any amendments to this policy shall be approved by the Board of Directors and shall be communicated to all related parties and made available on the Company's website.

For, Yuranus Infrastructure Limited

*Mohit D*

Mohit D. Desai

Chairman & Managing Director

