

Policy on Materiality of Related Party Transactions

The Board of Directors (the “Board”) of Camson Bio Technologies Limited based on recommendations of the Audit Committee, has adopted the Policy on materiality of Related Party Transactions and dealing with Related Party Transactions (the “Policy”) in terms of the requirements of Companies Act, 2013 (“Act”) read with the Rules framed thereunder and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audit Committee would review and recommend to the Board any amendment / modification to the Policy, as and when required. An endeavor is consistently made to have arms’ length transactions with Related Parties.

1. All Related Party Transactions (RPTs) of the Company as prescribed under the Companies Act, 2013 and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 will be approved by the Audit Committee of the Board from time to time, subject to the provisions of Companies Act, 2013 read with rules thereunder and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. In terms of the provisions of Section 188 of the Act, all kinds of transactions specified therein and which are not in the ordinary course of business and at arm’s length basis, shall be placed before the Board for its approval.

- The agenda of the Board Meeting at which approval for Related Party Transactions is sought shall disclose the necessary details as required under the Act and the Equity Listing Agreement. Any Director / KMP having potential interest in any Related Party Transaction shall not participate in discussions and voting.

3. Transactions with Related Party, which are in the ordinary course of business and at arm’s length basis, do not require shareholders’ approval in terms of Section 188 of the Act, however in absence of similar exemption in Regulation 23 all kinds of transactions specified under Section 188 of the Act though in the ordinary course of business and at arm’s length basis and exceeding the thresholds laid down under the Act and Regulation 23, as amended from time to time, shall be placed before the shareholders for their approval by way of Ordinary Resolution.

- All kinds of transactions specified under Section 188 of the Act, which (a) are not in the ordinary course of business and / or at arm’s length basis; or (b) exceed the thresholds laid down under the Act and Regulation 23, as amended from time to time, shall be placed before the shareholders for their approval by way of Ordinary Resolution.
- Regulation 23(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 provides that the requirement for seeking shareholders’ approval shall not be applicable to transactions between the Company and its wholly owned subsidiaries whose accounts are consolidated with the Company. However in absence of similar exemption under the Act such transactions between the Company and its subsidiaries too would be placed before the shareholders of the Company for their approval provided they meet the materiality thresholds in terms of the Policy read with the Act and

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

- Where RPTs require approval of the Board and the shareholders through ordinary resolution,
 - a) Any director who is interested in any contract or arrangement with a related party, shall not be present at the meeting during discussions on the subject-matter of the resolution relating to such contract or arrangement and
 - b) Such Related Party(ies) shall abstain from voting on such resolutions of the shareholders

4. Disclosure Requirements:

- i) Every Related Party Transaction prescribed in Section 188(1) of the Act shall be disclosed in the Board's report along with the justification for entering into such transaction.
 - ii) Details of all Related Party Transactions meeting the materiality threshold as given in the Policy shall be disclosed on a quarterly basis along with the compliance report on corporate governance to the stock exchanges.
 - iii) The Company shall disclose the Policy on its website and a web link shall be provided in the Annual Report.
- This Policy on Related Party Transactions shall be governed by the Companies Act, 2013 read with Rules made thereunder, as may be in force for the time being as well as Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 or such other Rules / Regulations, as may be notified by SEBI from time to time.