

RELATED PARTY TRANSACTION POLICY

(Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 188 of the Companies Act, 2013)

1. PREAMBLE

This Related Party Transaction Policy ("Policy") has been formulated in accordance with the provisions of the Companies Act, 2013, the rules framed thereunder, and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including amendments made thereto from time to time.

The Board of Directors of **ROTOGRAPHICS (INDIA) LIMITED** ("Company") has adopted this Policy to regulate transactions between the Company and its Related Parties based on applicable laws and regulations.

The Policy intends to ensure proper approval, disclosure and reporting of transactions between the Company and its Related Parties in the best interest of the Company and its stakeholders.

2. OBJECTIVE

The objective of this Policy is to:

- Ensure proper identification and reporting of Related Party Transactions ("RPTs");
- Ensure compliance with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations;
- Lay down approval mechanisms for Related Party Transactions;
- Define materiality thresholds for Related Party Transactions;
- Ensure that Related Party Transactions are undertaken on arm's length basis and in the ordinary course of business, wherever applicable;
- Prevent conflict of interest in transactions involving Related Parties.

3. DEFINITIONS

Unless the context otherwise requires:

3.1 "Act"

Means the Companies Act, 2013 and rules made thereunder, including any statutory modification or re-enactment thereof.

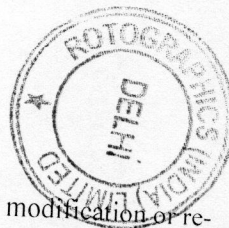
3.2 "Arm's Length Transaction"

ROTOGRAPHICS (INDIA) LIMITED

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Means a transaction between two related parties that is conducted as if they were unrelated, so that there is no conflict of interest.

3.3 “Audit Committee”

Means the Audit Committee constituted by the Board of Directors of the Company under applicable laws.

3.4 “Board”

Means the Board of Directors of the Company.

3.5 “Key Managerial Personnel” or “KMP”

Shall have the meaning assigned under the Companies Act, 2013.

3.6 “Material Related Party Transaction”

A Related Party Transaction shall be considered material if:

- the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds ₹1,000 crore or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower; or
- such other threshold as may be prescribed under Regulation 23 of the SEBI Listing Regulations from time to time.

A transaction involving payments made to a related party with respect to brand usage or royalty shall be considered material if the transaction(s) exceeds 5% of the annual consolidated turnover of the Company as per the last audited financial statements.

3.7 “Material Modification”

Material Modification means any modification to an approved Related Party Transaction having variance of 20% or such threshold as may be approved by the Audit Committee from time to time in the value, duration, or material terms of the transaction.

3.8 “Ordinary Course of Business”

Means transactions undertaken in the normal course of business activities of the Company.

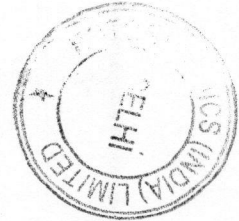
3.9 “Related Party”

Shall have the meaning assigned under:

- Section 2(76) of the Companies Act, 2013; and
- Regulation 2(1)(zb) of the SEBI Listing Regulations.

3.10 “Related Party Transaction” or “RPT”

Shall have the meaning assigned under Regulation 2(1)(zc) of the SEBI Listing Regulations and Section 188 of the Companies Act, 2013.



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3.11 "Relative"

Shall have the meaning assigned under Section 2(77) of the Companies Act, 2013 read with applicable Rules.

4. POLICY APPLICABILITY

This Policy shall apply to all transactions entered into by the Company with Related Parties including subsidiaries.

This Policy shall also apply to:

- transactions between the Company and its related parties;
- transactions between subsidiaries and related parties of the Company;
- transactions of subsidiaries where the Company is not a party but where disclosure/approval is required under SEBI Listing Regulations.

5. IDENTIFICATION OF RELATED PARTIES

The Company shall maintain an updated database of Related Parties based on disclosures received from Directors, KMPs and other persons as required under applicable laws.

Every Director and KMP shall:

- disclose particulars of Related Parties at the time of appointment;
- promptly notify any changes therein.

6. REVIEW AND APPROVAL OF RELATED PARTY TRANSACTIONS

6.1 Approval by Audit Committee

All Related Party Transactions and subsequent material modifications shall require prior approval of the Audit Committee.

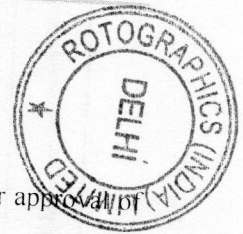
The Audit Committee may grant omnibus approval for repetitive transactions subject to compliance with applicable laws and conditions prescribed under the SEBI Listing Regulations and the Companies Act, 2013.

The Audit Committee shall consider the following while approving RPTs:

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- nature of relationship;
- material terms of the transaction;
- business rationale;
- arm's length pricing;
- ordinary course assessment;
- potential conflict of interest;
- impact on independence of Directors/KMPs;
- any other relevant information.

The Audit Committee may seek external professional opinion, if necessary.

6.2 Omnibus Approval

The Audit Committee may grant omnibus approval for RPTs proposed to be entered into by the Company subject to the following:

- maximum value of transactions shall be specified;
- validity shall not exceed one financial year;
- transactions shall be repetitive in nature;
- omnibus approval shall not be made for transactions in respect of selling or disposing of the undertaking of the Company.

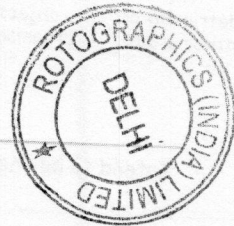
Where the need for RPT cannot be foreseen and details are not available, the Audit Committee may grant omnibus approval for transactions not exceeding ₹1 crore per transaction.

6.3 Approval by Board of Directors

The following transactions shall require approval of the Board:

- transactions specified under Section 188 of the Companies Act, 2013, where applicable;
- transactions not in ordinary course of business and/or not at arm's length basis;
- transactions as may be required under applicable laws.

Interested Directors shall abstain from discussion and voting on such agenda items.



6.4 Approval by Shareholders

Material Related Party Transactions and subsequent material modifications shall require prior approval of shareholders through resolution in accordance with Regulation 23 of the SEBI Listing Regulations.

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No Related Party shall vote to approve such resolutions irrespective of whether the entity is a party to the transaction or not, except as permitted under applicable laws.

The explanatory statement to the notice seeking shareholder approval shall contain disclosures as prescribed under:

- SEBI Listing Regulations;
- SEBI Circulars;
- Companies Act, 2013.

7. TRANSACTIONS EXEMPTED FROM APPROVAL REQUIREMENTS

The following transactions shall not require approval under this Policy to the extent exempted under applicable laws:

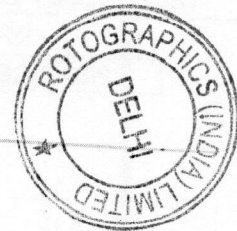
- transactions entered into between the Company and its wholly owned subsidiary whose accounts are consolidated with the Company;
- transactions between two wholly owned subsidiaries of the listed holding company;
- payment of remuneration and sitting fees to Directors within statutory limits;
- transactions specifically exempted under SEBI Listing Regulations or Companies Act, 2013.

8. RELATED PARTY TRANSACTIONS NOT APPROVED UNDER THIS POLICY

In the event the Company becomes aware of a transaction with a Related Party that has not been approved in accordance with this Policy, the matter shall be reviewed by the Audit Committee.

The Audit Committee may:

- ratify the transaction;
- revise or terminate the transaction;
- recommend corrective measures;
- take such action as deemed appropriate in the interest of the Company.



9. DISCLOSURES

The Company shall make necessary disclosures in compliance with:

- SEBI Listing Regulations;
- Companies Act, 2013;
- applicable Accounting Standards;

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- SEBI Circulars.

The Policy shall be:

- disclosed on the Company's website; and
- a web-link thereto shall be provided in the Annual Report.

The Company shall submit disclosures of Related Party Transactions to Stock Exchanges in the format and within timelines prescribed by SEBI.

10. AMENDMENT

The Board may amend this Policy from time to time subject to compliance with applicable laws.

Any amendment in the Companies Act, 2013, SEBI Listing Regulations or any other applicable law shall automatically apply to this Policy.

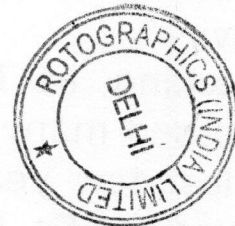
11. INTERPRETATION

Any words used but not defined in this Policy shall have the same meaning assigned under the Companies Act, 2013, SEBI Listing Regulations or applicable accounting standards.

ANNEXURE – INFORMATION TO BE PROVIDED FOR REVIEW OF RPT

The following information shall be placed before the Audit Committee/Board for approval of RPTs:

1. Name of Related Party
2. Nature of relationship
3. Nature and duration of transaction
4. Material terms and value
5. Whether transaction is in ordinary course of business
6. Whether transaction is at arm's length basis
7. Business purpose of transaction
8. Any advance paid/received
9. Valuation or other external reports, if any
10. Any other relevant information



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