

**Vital Chemtech Limited :**

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CIN Number : L24299GJ2021PLC127538



## **POLICY ON RELATED PARTY TRANSACTIONS**

### **1) SCOPE AND PURPOSE OF THE POLICY**

Related party transactions can present a potential or actual conflict of interest which may be against the best interest of the Company and its Shareholders. Considering the requirements for approval of related party transactions as prescribed under the Companies Act, 2013 (“Act”) read with the Rules framed there under and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulation 23”) and as amended from time to time, Vital Chemtech Limited (‘the Company’) has formulated guidelines for identification of related parties and the proper conduct and documentation of all related party transactions.

Also, Regulation 23(1) of the SEBI Listing Regulations requires the company to formulate a policy on materiality of related party transactions and dealing with related party transactions.

In the light of the above, the Company has framed this Policy on Related Party Transactions (“Policy”). This Policy has been adopted by the Board of Directors of the Company based on recommendations of the Audit Committee. Going forward, the Audit Committee will review and amend the Policy, as and when required, subject to adoption by the Board.

### **2) OBJECTIVE OF THE POLICY**

This policy is framed based on SEBI Listing Regulations and the provisions of the Act and is intended to govern the transactions between the Company and its Related Parties. The objective of this Policy is to set out:

- (a) the materiality thresholds for related party transactions and;
- (b) the manner of dealing with the transactions between the Company and its related parties based on the Act, Regulation 23 of the SEBI Listing Regulations and any other laws and regulations as may be applicable to the Company.

### **3) DEFINITIONS**

“**Act**” means the Companies Act, 2013

“**SEBI Listing Regulations**” means SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

“**Regulation 23**” means the Regulation no. 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended from time to time.

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

“**Ordinary course of business**” means the usual transactions, customs and practices undertaken by the Company to conduct its business operations and activities and includes all such activities which the company can undertake as per Memorandum & Articles of Association. The Board and Audit Committee may lay down the principles for determining ordinary course of business in accordance with the statutory requirements and other industry practices and guidelines.

“**Company**” means Vital Chemtech Limited

“**Relative**” with reference to a Director or KMP means persons as defined in Section 2(77) of the Act and rules prescribed thereunder.

“**Related Party**” have the meaning as defined in Section 2(76) of Companies Act, 2013 and Regulation 2(1) (zb) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**"Related Party Transaction"** have the meaning as defined under Regulation 2(1) (zc) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, transfer of resources, services or obligations between a listed entity and a related party, regardless of whether price is charged and a transaction with a related party shall be construed to include a single transaction or a group of transactions in a contract, including but not limited to the following –

- a. sale, purchase or supply of any goods or materials;
- b. selling or otherwise disposing of, or buying, property of any kind;
- c. leasing of property of any kind;
- d. availing or rendering of any services;
- e. appointment of any agent for purchase or sale of goods, materials, services or property;
- f. appointment to any office or place of profit in the company
- g. underwriting the subscription of any securities or derivatives thereof, of the company

**"Key Managerial Personnel"** - As per 2(51) of the Act, Key Managerial Personnel (KMP), in relation to a company, means—

- a) the Chief Executive Officer or the Managing Director or the Manager;
- b) the Company Secretary;
- c) the Whole-time Director;
- d) the Chief Financial Officer;
- e) such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board; and
- f) such other officer as may be prescribed.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law or regulation and as amended from time to time.

#### **4) MATERIALITY THRESHOLDS**

To safeguard the interest of the Company and / or its shareholders, the Materiality related to Related Party transactions to be entered individually or taken together with previous transactions during a financial year will be as ascertained as per the thresholds prescribed under the SEBI Listing Regulations to provide materiality thresholds for transactions beyond which approval of the shareholders through resolution will be required. None of the related parties of a company shall vote to approve on such resolution irrespective of whether the entity is a related party to the particular transaction or not (RP's can cast only negative vote to reject the shareholders resolution on material RPT).

Provided that approval from shareholders will not be required for Material Related Party Transaction in respect of a resolution plan approved under section 31 of the Insolvency and Bankruptcy Code (IBC) 2016, subject to the event being disclosed to recognized stock exchange within one day of the resolution plan being approved.

The RPTs which cross the Materiality thresholds under Companies Act, 2013 as mentioned below shall be entered by the Company only with prior approval of shareholders of the Company through special resolution, as per applicable provisions of the Act and the SEBI Listing Regulations, as may be amended from time to time.

<b>Sr. No.</b>	<b>Criteria</b>	<b>Transaction value threshold</b>
1	Sale, purchase or supply of any goods or materials (Directly or through agent)	Amounting to 10% or more of turnover of the Company
2	Selling or otherwise disposing of, or buying, property of any kind (Directly or through agent)	Amounting to 10% or more of net worth of the Company
3	Leasing of property of any kind	Amounting to 10% or more of turnover of the Company
4	Availing or rendering of any services (Directly or through agent)	Amounting to 10% or more of turnover of the Company
5	Appointment to any office or place of profit in the company, its subsidiary company or associate company	Remuneration exceeds Rs. 250,000 per month
6	Underwriting the subscription of any securities of the company or derivatives thereof	Remuneration exceeds 1% of net worth

### **Materiality threshold under Listing Regulations: -**

A transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds the following thresholds:

- In case of transactions involving payments made with respect to brand usage or royalty, if it exceeds 5% of the annual consolidated turnover of the Company as per its last audited financial statements;
- In case of any other transaction(s), if the amount exceeds Rs.1,000 (one thousand) crore or 10% (ten percent) of the annual consolidated turnover of the Company as per its last audited financial statements, whichever is lower.

Related Party Transaction policy on materiality and its threshold limits shall be reviewed by the Board of Directors of the Company once in every three years and updated accordingly.

### **Threshold for determining material RPTs undertaken by subsidiaries of a listed entity: -**

As per provision of LODR, a transaction to which an unlisted subsidiary is a party but listed entity is not a party shall require approval of the audit committee of the listed entity if the amount of such transaction taken together with previous transactions during a financial year exceeds 10% of the standalone turnover of the subsidiary, as per the last audit financial statements of the subsidiary.

**Material Modification:** - Any modification in the existing related party transaction wherein the modification in the approved limit is Rs. 1 crore or 10% of existing approved limit, whichever is higher.

Whereas, with respect to material related party transactions, the material modification will be decided by the Audit Committee from time to time.

## **5) MANNER OF DEALING WITH RELATED PARTY TRANSACTIONS**

### **A. Identification of related parties**

The Company has formulated guidelines for identification and updating the list of related parties as prescribed under Section 2(76) of the Act read with the Rules framed there under and the SEBI Listing Regulations.

### **B. Identification of related party transactions**

The Company has formulated guidelines for identification of related party transactions in accordance with Section 188 of the Act and the SEBI Listing Regulations. The Company has also formulated guidelines for determining whether the transaction is in the ordinary course of business and at arm's length basis and for this purpose, the Company seeks external professional opinion, if necessary.

### **C. Identification of Potential Related Party Transactions**

Each Director and Key Managerial Personnel is responsible for providing notice to the Company Secretary of any potential Related Party Transaction involving him/her or his/her Relative, including any additional information about the transaction that the Board/Audit Committee may request, for being placed before the Audit Committee and/or the Board.

The Board shall record the disclosure of interest, and the Audit Committee will determine whether the transaction does, in fact, constitute a Related Party Transaction requiring compliance with this Policy.

The Company has to receive such notice of any potential Related Party Transaction well in advance to place it before the Audit Committee, so that the Audit Committee has adequate time to obtain and review information about the proposed transaction.

#### **i) Review of Related Party Transactions**

All Related Party Transactions and subsequent Material Modifications shall be subject to prior approval of the Audit Committee except for the transactions for which exemption is available under law and mentioned in para of "Level 1 Audit Committee's Approval" under overall framework of Approval for RPTs.

In case the transactions entered into between a holding company and its wholly owned subsidiary which are not in ordinary course of business and/or not on arm's length basis, they shall mandatorily require prior approval of the Audit Committee.

Any member of the Committee who has a potential interest in any Related Party Transaction will abstain from discussion and voting on the approval of the Related Party Transaction.

To review a Related Party Transaction, the Committee will be provided with all relevant material information of the Related Party Transaction specifically mentioned in *Annexure 1*, 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.

## **ii) Considerations for approval of Related Party Transactions**

In determining whether to approve a Related Party Transaction, the Committee will consider the following factors, among others, to the extent relevant to the Related Party Transaction:

- a) Whether the terms of the Related Party Transaction are fair and on arm's length basis to the Company and would apply on the same basis if the transaction did not involve a Related Party;
- b) Whether there are any undue compelling business reasons or exigency for the Company to enter into the Related Party Transaction and the nature of alternative transactions, if any;
- c) Whether the Related Party Transaction would affect the independence of the Directors/KMP;
- d) Whether the proposed transaction includes any potential reputational risk issues that may arise as a result of or in connection with the proposed transaction.
- e) Where the ratification of the Related Party Transaction is allowed by law and is sought from the Committee, the reason for not obtaining the prior approval of the Committee and whether subsequent ratification / post-facto approval would be detrimental to the Company;
- f) Compare existing contracts/agreements (if any) and its terms with one or more identical or similar transactions and compare the market terms known for such similar transactions and;
- g) Whether the Related Party Transaction would present an improper conflict of interest for any Directors or Key Managerial Personnel of the Company, taking into account the size of the transaction, the overall financial position of the Director, or other Related Party, the direct or indirect nature of the Director's, Key Managerial Personnel's or other Related Party's interest in the transaction and the ongoing nature of any proposed relationship and any other factors the Board/Committee deems relevant.

If the Committee determines that a Related Party Transaction should be brought before the Board, or if the Board in any case elects to review any such matter or it is mandatory under any law for the Board to approve the Related Party Transaction, then the Board shall consider and approve the Related Party Transaction at a meeting /resolution by circulation 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.

If a Related Party Transaction will be ongoing, the Audit Committee may establish guidelines for the management to follow in its ongoing dealings with the Related Party. Thereafter, the Committee shall periodically review and assess ongoing relationships with the Related Party. Any material amendment, renewal or extension of a transaction, arrangement or relationship previously reviewed under this Policy shall also be subject to subsequent review under this Policy.

## **D. Procedure for approval of related party transactions**

### **Level 1 - Audit Committee's Approval**

#### **Omnibus Approval by the Audit Committee**

- I. All related party transactions require prior approval of the Audit Committee. However, the Company may obtain omnibus approval from the Audit Committee for such transactions, subject to compliances with the following conditions:
  - a) The Audit Committee shall, after obtaining approval of the Board of Directors, specify the criteria for granting the omnibus approval in line with the Policy and such approval which shall include the following namely:
    - i) Maximum value of the transaction, in aggregate, which can be allowed under the omnibus route in a year;
    - ii) The maximum value per transaction which can be allowed;
    - iii) extent and manner of disclosures to be made to the audit committee at the time of seeking omnibus approval
    - iv) The transaction is / shall be frequent / regular / repetitive in nature.
    - v) The transaction is / shall be in ordinary course of business and at arm's length.
    - vi) Such other criteria as may be laid down by the Audit Committee.
    - vii) Such approval shall remain valid for period not exceeding one year, during which period the commercial terms of approved RPTs may change, provided that, arm's length criterion shall be ensured at the time of each such change.

- viii) review, at such intervals as the Audit Committee may deem fit, related party transaction entered into by the company pursuant to each omnibus approval made;
- ix) transactions which cannot be subject to the omnibus approval by the Audit Committee
- b) The Audit Committee shall consider the following factors while specifying the criteria for making omnibus approval, namely: -
  - i) repetitiveness of the transactions (in past or in future);
  - ii) justification for the need of omnibus approval
- c) The Audit Committee shall satisfy itself regarding the need for such omnibus approval for transactions of repetitive nature and that such approval is in the interest of the company;
- d) The omnibus approval shall provide details of
  - Name of the related party
  - Nature of the transaction
  - Period of the transaction
  - Maximum amount of the transactions that can be entered into
  - Indicative base price / current contracted price and formula for variation in price, if any
  - Any other information relevant or important for the audit committee to take a decision on the proposed transaction

Provided that where the need for related party transactions cannot be foreseen and aforesaid details are not available, Audit Committee may grant omnibus approval for such transactions subject to their value not exceeding Rs. 1 crore per transaction.

- e) The Audit Committee shall review, at least on a quarterly basis, the aggregated value and other details of related party transactions transacted into by the company pursuant to the omnibus approval given;
  - f) Such omnibus approval shall be valid for a period not exceeding one financial year and shall require fresh approval after expiry of such financial year.
  - g) Omnibus approval shall not be made for transactions in respect of selling or disposing of the undertaking of the company.
  - h) Any other conditions as the Audit Committee may deem fit.
- II. In compliance to the approval of the Board of Directors, the Audit Committee of the Company has specified following criteria for granting omnibus approval:
- a) The maximum value per transaction which can be approved under omnibus route will be the same as per the materiality threshold as defined in Clause 4 of the Policy.
  - b) While assessing a proposal put up before the Audit Committee / Board for approval, the Audit Committee / Board may review the following documents / seek the following information from the management in order to determine if the transaction is in the ordinary course of business and at arm's length or not:
    - i Nature of the transaction i.e. details of goods or property to be acquired/transferred or services to be rendered / availed (including transfer of resources) – including description of functions to be performed, risks to be assumed and assets to be employed under the proposed transaction;
    - ii Key terms (such as price and other commercial terms contemplated under the arrangement) of the proposed transaction, including value and quantum;
    - iii Key covenants(non-commercial) as per the draft of the proposed agreement/contract to be entered into for such transaction;
    - iv Special terms covered / to be covered in separate letters or undertakings or any other special or sub arrangement forming part of a composite transaction;
    - v Benchmarking information that may have a bearing on the arm's length basis analysis, such as:
      - 1. market analysis, research report, industry trends, business strategies, financial forecasts, etc.;
      - 2. third party comparable, valuation reports, price publications including stock exchange and commodity market quotations;
      - 3. management assessment of pricing terms and business justification for the proposed

transaction;

4. comparative analysis, if any, of other such transactions entered into by the Company.

- c) The Audit Committee shall review, at least on a quarterly basis, the details of related party transactions entered by the company pursuant to each omnibus approval given
- d) Transaction of following nature will not be subject to the omnibus approval of the Audit Committee:
- Transactions which are not at arm's length or not in the ordinary course of business
  - Transactions which are not repetitive in nature
  - Transactions exceeding materiality thresholds as laid down in Clause 4 of the Policy
  - Transactions in respect of selling or disposing of the undertaking of the company
  - Financial Transactions e.g. Loan to related parties, Inter Corporate Deposits, subscriptions to bond, debenture or preference shares issued by the related parties, corporate guarantee given/received from related parties
  - Any other transaction the Audit Committee may deem not fit for omnibus approval

The omnibus approval shall be valid for a period of one financial year and fresh approval shall be obtained after the expiry of one financial year.

### **Level 2 - Approval of the Board of Directors of the Company**

As per the provisions of Section 188 of the Act, all kinds of transactions specified under the said Section and which are not in the ordinary course of business and at arm's length basis, are placed before the Board for its approval.

In addition to the above, the following kinds of transactions with related parties are also placed before the Board for its approval:

- Transactions which may be in the ordinary course of business and at arm's length basis, but which are as per the policy determined by the Board from time to time (i.e. value threshold and/or other parameters) require Board approval in addition to Audit Committee approval;
- Transactions in respect of which the Audit Committee is unable to determine whether or not they are in the ordinary course of business and/or at arm's length basis and decides to refer the same to the Board for approval;
- Transactions which are in the ordinary course of business and at arm's length basis, but which in Audit Committee's view requires Board approval.
- Transactions meeting the materiality thresholds laid down Clause 4 of the Policy, which are intended to be placed before the shareholders for approval.

### **Level 3 - Approval of the Shareholders of the Company:**

#### **A) Material Related Party Transaction:**

All Material Related Party Transactions and subsequent Material Modifications shall require prior approval of the shareholders and no related party shall vote to approve such resolutions, whether the entity is a related party to the particular transaction or not.

However, prior approval of the shareholders of the Company will not be required in the following cases:

- Material Related Party Transactions entered between the Company and its wholly owned subsidiaries, whose accounts are consolidated with the Company and placed before the general meeting for approval of shareholders, shall not require prior approval of shareholders as stipulated under Regulation 23(5) of SEBI Listing Regulations.
- A related party transaction to which the listed subsidiary is a party but the Company is not a party, if Regulation 23 and sub-regulation (2) of Regulation 15 of SEBI Listing Regulations are applicable to such listed subsidiary. For related party transactions of unlisted subsidiaries of a listed subsidiary as referred above, the prior approval of the shareholders of the listed subsidiary shall suffice.
- Transactions entered into between two wholly-owned subsidiaries of the Company, whose accounts are consolidated with the Company and placed before the shareholders at the general meeting for approval.
- Transactions which are in the nature of payment of statutory dues, statutory fees or statutory charges entered into between an entity on one hand and the Central Government or any State Government or any combination thereof on the other hand.

## **B) Transactions other than Material Related Party Transactions:**

All transactions, other than the Material Related Party Transactions, which are not in the ordinary course of business and / or not at Arms' Length Basis except Related Party Transactions entered between the Company and its wholly owned subsidiaries, whose accounts are consolidated with the company and placed before the shareholders at the general meeting for approval of shareholders shall require the prior approval of the shareholders on exceeding the limits laid down in Clause 4 of the Policy, and no related parties shall vote to approve such resolution.

In addition to the above, all kinds of transactions specified under Section 188 of the Act which are not at Arm's Length or not in the ordinary course of business; and (b) exceed the thresholds laid down in Companies (Meetings of Board and its Powers) Rules, 2014 are placed before the shareholders for its approval.

However, the requirement of shareholders' approval for Material Related Party Transactions shall not be applicable for the following cases:

- transactions in respect of a resolution plan approved under section 31 of the Insolvency and Bankruptcy Code (IBC) 2016, subject to the event being disclosed to recognized stock exchange within one day of the resolution plan being approved.
- transactions entered into between the company and its wholly owned subsidiary whose accounts are consolidated with the company and placed before the shareholders at the general meeting for approval.

## **6) DISCLOSURES**

The Company shall disclose, in the Board's report, transactions prescribed in Section 188(1) of the Act with related parties, which are not in ordinary course of business or not at arm's length basis along with the justification for entering into such transaction.

The Company shall submit the Related Party Transactions Disclosure along with Disclosure of Integrated Filing-standalone and consolidated financial results for the half year in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.

## **7) 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 prior to its consummation, the matter shall be reviewed by the Audit Committee. 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. The Audit Committee shall also examine the facts and circumstances pertaining to the failure of reporting such related party transaction to the Audit Committee under this Policy and failure of the internal control systems, and shall take any such action it deems appropriate.

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, discontinuation of the transaction or seeking the approval of the shareholders, payment of compensation for the loss suffered by the related party etc. In connection with any review/approval of a related party transaction, the Audit Committee has authority to modify or waive any procedural requirements of this Policy.

## **8) REVIEW AND AMENDMENT**

The Audit Committee periodically shall review this Policy and may recommend amendments to this Policy from time to time as it deems appropriate. In addition to guidelines for ongoing Related Party Transactions, the Audit Committee may, as it deems appropriate and reasonable, establish from time-to-time guidelines regarding the review of other Related Party Transactions. The Board shall have the power to amend any of the provisions of this Policy, substitute any of the existing provisions with a new provision or replace this Policy entirely with a new Policy. However, the Board shall review this policy at least once in every three years.

The amended provisions of the Policy shall come into force with effect from the date of Board approval unless otherwise specified in the respective provision of this Policy.

## **9) COMPLIANCE RESPONSIBILITY**

Compliance of this Policy shall be the responsibility of the Board of Directors, the Company Secretary and other Senior Management (Accounts, Finance & other Senior Personnel) of the Company who shall have the power to ask for any information or clarifications from the management in this regard.

Policy updated on November 14, 2025.

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## ANNEXURE 1

### **INFORMATION TO BE PROVIDED TO THE AUDIT COMMITTEE / BOARD IN RELATION TO THE PROPOSED RELATED PARTY TRANSACTION (TO THE EXTENT RELEVANT TO THE TRANSACTION):**

The listed entity shall provide the following information, for review of the audit committee for approval of a proposed RPT:

- a) Type, material terms and particulars of the proposed transaction;
- b) Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise);
- c) Tenure of the proposed transaction (particular tenure shall be specified);
- d) Value of the proposed transaction;
- e) The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such % calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided);
- f) If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:
  - I. details of the source of funds in connection with the proposed transaction;
  - II. where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments,
    - nature of indebtedness,
    - cost of funds and
    - tenure;
  - III. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and
  - IV. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.
- g) Justification as to why the RPT is in the interest of the listed entity;
- h) A copy of the valuation or other external party report, if any such report has been relied upon;
- i) Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis;
- j) Any other information that may be relevant.

The Audit Committee shall also review the status of long-term (more than one year) or recurring related party transactions on an annual basis.

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### **INFORMATION TO BE PROVIDED TO SHAREHOLDERS FOR CONSIDERATION OF RPTS**

The notice being sent to the shareholders seeking approval for any proposed RPT shall, in addition to the requirements under the Companies Act, 2013, include the following information as a part of the explanatory statement:

- a. A summary of the information provided by the management of the listed entity to the audit committee as specified above;
- b. Justification for why the proposed transaction is in the interest of the listed entity;
- c. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, the details specified under point (f) above; (The requirement of disclosing source of funds and cost of funds shall not be applicable to listed banks/NBFCs.)
- d. A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders;
- e. Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis;
- f. Any other information that may be relevant.

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