



QUICK CASHFLOW CAPITAL PRIVATE LIMITED

RELATED PARTY TRANSACTIONS POLICY

REVIEW & APPROVING AUTHORITY

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Approved by	Board of Directors
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1. Introduction

In accordance with the provisions of the Circulars issued by the Reserve Bank of India (“the Circulars”), the Board of Directors of Quick Cashflow Private Limited (“the Company”) has adopted the Related Party Transactions Policy (“the Policy”).

The Company recognizes that certain relationships can present potential or actual conflict of interest and may raise questions about whether transactions are associated with such relationships are consistent with Company’s and its stakeholders’ best interest. The Policy governs the transactions with the Related Parties keeping in view the potential or actual conflict of interest which may arise upon the transactions entered into by the Company with the Related Parties and whether such transactions are consistent with the interest of the Company and its members.

2. Objective/Purpose

The Policy is framed in accordance with the provisions of the Circulars. The Related Party Transactions shall be entered into by the Company, in accordance with the Policy.

The Company is required to disclose each year in the Financial Statements certain transactions between the Company and Related Parties as well as policies concerning transactions with Related Parties. The policy specifically deals with the review and approval mechanism of material related party transactions keeping in mind the potential or actual conflicts of interest that may arise because of such transactions.

3. Applicability and Effective Date

This Policy has been approved by the Board of Directors at its meeting held on 09th October, 2025 and is effective therefrom to regulate transactions between the Company and its Related Parties based on applicable laws and regulations.

4. Definitions

Related Party: shall be as defined under the Companies Act, 2013 and the Rules framed thereunder and the applicable Accounting Standards.

Relative: - A person shall be deemed to be the relative of another if he or she is related to another in any one of the following manner:

- (i) Member of the Hindu Undivided Family
- (ii) Spouse

- (iii) Father (Provided that the term “Father” includes step-father)
- (iv) Mother (Provided that the term “Mother” includes the step-mother)
- (v) Son (Provided that the term “Son” includes the step-son)
- (vi) Son’s wife
- (vii) Daughter
- (viii) Daughter’s husband
- (ix) Brother (Provided that the term “Brother” includes the step-brother)
- (x) Sister (Provided that the term “Sister” includes the step-sister)

Arm’s Length Transactions: means transactions between two related parties that are conducted as if they were unrelated, so that there is no conflict of interest.

Audit Committee or Committee: means a Committee of the Board of Directors of the Company constituted in compliance with section 177 of Companies Act, 2013 and as required vide Reserve Bank of India Circulars.

Related Party Transaction: means any transaction directly or indirectly involving any Related Party that involves transfer of resources, services or obligations between a Company and a related party, regardless of whether a price is charged.

A “transaction” with a related party shall be construed to include a single transaction or a group of transactions in a contract

Material Related Party Transaction: 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 Rupees fifty crore or ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower.

Further, an entity shall be considered as related to the Company if any of the following conditions applies:-

- a) The entity is a related party under Section 2 (76) of the Companies Act, 2013 or;
- b) Such entity is a related party under the applicable accounting standards.

Words, expressions and terms used in this policy but not defined herein shall have the meaning ascribed to them in the Companies Act, 2013 and Income Tax Act, 1961 and the Rules framed there under, as amended from time to time.

5. Review and approval of the Related Party Transactions

1. The Audit Committee (the Committee) of the Board shall review and, if considered appropriate, approve the Related Party Transactions. While considering the Related Party Transactions, the following information shall be presented to the Committee:

- (i) the name of the Related Party and the basis on which such person or entity is a Related Party;
- (ii) the Related Party's interest in the transactions, including the Related Party's position or relationship with, or ownership of, any entity that has an interest in the transactions;
- (iii) the approximate monetary value of the transactions of the Related Party's interest in the transactions;
- (iv) general description of the transactions, including material terms and conditions, if any;
- (v) in the case of a lease or other transactions, providing for periodic payments or installments, the aggregate amount of all periodic payments or installments to be made;
- (vi) in the case of loan, the aggregate amount of loan and the rate/amount of interest payable on such loan;
- (vii) in case of guarantees issued, the aggregate amount of guarantees and commission, if any, to be payable on such guarantees;
- (viii) an assessment of whether the transactions are on terms that are comparable with the terms available to unrelated parties or to the employees generally; and
- (ix) any other material information regarding the transactions or the Related Party's interest in the transactions.

The transactions shall be approved only if it is determined by the Committee that such transactions are:

- (i) in the best interests of the Company and its shareholders;
- (ii) to be entered into by the Company (or its subsidiary or associate entity) on terms that are comparable to those that would be obtained in arm's length transactions with unrelated parties; and
- (iii) In the ordinary course of the business of the Company.

“Ordinary course of business for this purpose will cover the businesses of the Company and usual transactions, customs and practices of a business and would include activities to be carried out incidental

to or to facilitate the business of the Company and is usual or customary to the Company and/or providing the necessary support (financial or otherwise) to the subsidiaries.

2. No member of the Committee shall participate in the review, consideration or approval or any Related Party Transactions with respect to which such member or any of his/her relative is a Related Party.
3. If any material information with respect to such transactions shall change subsequent to the Committee's review of such transactions, the Committee shall be presented with the updated information for its approval.
4. If any additional Related Party Transactions is proposed to be entered into subsequent to the Committee's approval, management shall present such transactions to the Committee for approval before entering into such transactions.

6. Approval of the Board and the Shareholders

Where the transaction is between the Company and the Wholly Owned Subsidiaries whose accounts are consolidated with the Company and placed before the shareholders at the general meeting for approval, no approval is required.

The approval of the Board and the shareholders shall be obtained as and when applicable. However, following Related Party Transactions shall not require any separate approval under this policy:

- a) Any Transaction pertaining to appointment and remuneration of Directors and KMPs that require approval of the Nomination and Remuneration Committee of the Company and the Board;
- b) Transactions that have been approved by the Board under the specific provisions of the Companies Act, 2013 e.g. inter-corporate deposits, borrowings, investments etc. with or in wholly owned subsidiaries or other Related Parties;
- c) Payment of Dividend;
- d) Transactions involving corporate restructuring, such as buy back of shares, capital reduction, merger, demerger, hive-off etc, which are approved by the Board and carried out in accordance with the specific provisions of the Companies Act, 2013.
- e) Contribution towards Corporate Social Responsibility (CSR) within the overall limits approved by the Board that require approval of the CSR Committee.

7. Omnibus Approval of the Audit Committee

The Audit Committee may grant omnibus approval for Related Party Transactions proposed to be entered into by the company subject to the following conditions:

- (i) The Committee shall lay down the criteria for granting the omnibus approval in line with the Policy and such approval shall be applicable in respect of transactions which are repetitive in nature;
- (ii) The Committee shall satisfy itself the need for such omnibus approval and that such approval is in the interest of the Company;
- (iii) Such omnibus approval shall specify: -
 - a) the name/s of the related party, nature of transaction, period of transaction, maximum amount of transaction that can be entered into,
 - b) the indicative base price / current contracted price and the formula for variation in the price if any, and
 - c) such other conditions as the Audit Committee may deem fit; Provided that where the need for Related Party Transaction 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.
- d) The Committee shall review, at least on a quarterly basis, the details of the Related Party Transactions entered into by the Company pursuant to each of the omnibus approval given;
- e) Such omnibus approvals shall be valid for a period not exceeding one year and shall require fresh approvals after the expiry of one year.

8. Related Party Transactions not approved under the Policy

In the event of entering into a Related Party Transaction with a Related Party that has not been approved under this Policy prior to its consummation, the matter shall be reviewed by the Committee. The Committee shall consider 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 Committee shall also examine the facts and circumstances pertaining to the failure of reporting such Related Party Transaction to the Committee under the Policy, and shall take any such action it may deem fit. In any case, where the Committee determines not to ratify a Related Party Transaction that has been commenced without approval, the Committee, as appropriate, may direct additional actions including, but not limited to, immediate discontinuation or rescission of the transaction. In connection with any review of a Related Party Transaction, the Committee has authority to modify or waive any procedural requirements as specified in the Policy.

9. Related Party Transactions not previously approved

Where any contract or arrangement is entered into by a Director or any other employee of the Company with a Related Party, without obtaining the necessary approvals and if such transaction is not ratified by the Committee, Board or, as the case may be, by the Shareholders at a meeting within three months from the date on which such contract or arrangement was entered into, such contract/arrangement shall be voidable at the option of the Board and if the contract or arrangement is with a Related Party to any Director, or is authorized by any other Director, the Directors concerned shall indemnify the Company against any loss incurred by it. The Company may proceed against a Director or any other employee who had entered into such contract or arrangement in contravention of the Policy for recovery of any loss sustained by the Company as a result of such contract or arrangement and shall take any such action, it may deem fit.

10. Material Related Party Transaction

Wherever applicable, all Material Related Party Transactions shall be placed for prior approval of shareholders through a Resolution. However, the Material Related Party Transactions entered into between the Company and its wholly owned subsidiaries shall not require prior approval of the shareholders.

11. Registers and the Disclosures

The Company shall keep and maintain a Register, physically or electronically, as may be decided by the Board of Directors, giving separately the particulars of all contracts or arrangements to which the Policy applies. Every Director and the KMP shall, from time to time make the necessary disclosures to the Board, a period of 30 days of his appointment, or relinquishment of his office in other Companies/Firms/bodies corporate, as the case may be, disclose to the Company the particulars relating to his/her concern or interest in the other associations which are required to be included in the Register maintained in this regard. The Register shall be preserved permanently and shall be kept in the custody of the Company Secretary/Chief Financial Officer of the Company or any other person authorized by the Board for the purpose. This Policy will also be uploaded on the website of the Company and shall be disclosed in the Annual Report.

12. Review

This Policy is framed in accordance with the Circulars. This Policy shall be reviewed by the Audit Committee as and when any changes are to be made in the Policy. Any changes or modification in the Policy as recommended by the Committee shall be presented to the Board for their approval.