

LIMITS SANCTIONED FOR OMNIBUS APPROVALS FOR THE RELATED PARTY TRANSACTIONS
FOR THE FINANCIAL YEAR 2025-2026

S.No.	Nature of Transaction(s)	Sanctioned Limit(s)
1	Remuneration: <ul style="list-style-type: none"> KMP Relative of KMP 	₹ 100 lacs per annum per KMP ₹ 100 lacs per annum per KMP
2	Retainership Fees <ul style="list-style-type: none"> Relative of KMP 	₹ 50 lacs per annum per KMP
3	Leasing of Property <u>Lease Rent Paid</u> <ul style="list-style-type: none"> To KMP To Relatives of KMP To Associates/Subsidiaries To enterprises over which KMP and their relatives have significant influence <u>Lease Rent Received</u> <ul style="list-style-type: none"> From KMP From Relatives of KMP From Associates/Subsidiaries From enterprises over which KMP and their relatives have significant influence 	₹ 20 lacs per agreement per KMP ₹ 20 lacs per agreement per KMP ₹ 20 lacs per agreement per Associate/Subsidiaries ₹ 20 lacs per agreement per Enterprise ₹ 20 lacs per agreement per KMP ₹ 20 lacs per agreement per KMP ₹ 20 lacs per agreement per Associate/Subsidiaries ₹ 20 lacs per agreement per Enterprise
4	Sale of Immovable Property / Advance received against the same: <ul style="list-style-type: none"> KMP Relative of KMP Associates/Subsidiaries Enterprises over which KMP and their relatives have significant influence 	₹ 100 lacs per property per KMP ₹ 100 lacs per property per relative of KMP ₹ 100 lacs per property per Associate/Subsidiaries ₹ 100 lacs for each Enterprise. (Beyond this, separate approval shall be obtained).
5	Inter Corporate Deposits from: <ul style="list-style-type: none"> Associates Enterprises over which KMP and their relatives have significant influence 	₹ 100 lacs in aggregate for each associates (Beyond this, separate approval shall be obtained). ₹ 100 lacs for each Enterprises. (Beyond this, separate approval shall be obtained).
6	Advances gives: <ul style="list-style-type: none"> To Subsidiaries 	₹ 100 lakhs for each subsidiary (Beyond this a separate approval shall be obtained as per requirements of Section 185 & 186).
7	Profit on Buy Back of Property: <ul style="list-style-type: none"> From Subsidiaries 	Upto ₹ 2 Lacs per acre for land funded by the Company subject to ₹ 100 lakhs per subsidiary per
8	Donation/Charity <ul style="list-style-type: none"> To Related Party Entity 	Upto ₹ 50 lacs per entity per financial year.
9	Commission paid on Corporate Guarantee <ul style="list-style-type: none"> To Subsidiaries/ Associates 	1% of Corporate Loan subject to maximum amount of Rs. 100 Lacs)
10	On account of payment of Statutory Fee/Expenses etc. <ul style="list-style-type: none"> On behalf of Associates On behalf of Subsidiaries 	₹ 25 lacs per transaction per associate ₹ 25 lacs per transaction per subsidiary
12	Expenses received/ reimbursed on account of Salary of employees of Head Office <ul style="list-style-type: none"> From Subsidiaries/Associates 	₹ 25 Lacs per transaction per subsidiary/associate