

Amita Desai & Co. Company Secretaries, Mumbai, India

POLICIES AND CODES

AS PER COMPANIES ACT, 2013 AND SEBI REGULATIONS

Sr No.	Companies Act, 2013/ SEBI Regulations	Section/ Regulation	Policy or Code	Criteria	Listed Public Company	Unlisted Public Company	Private Limited Company	Website Requirement
1	Companies Act, 2013	Section 135 read with Rule 6 and 9 of Companies (CSR Policy) Rules, 2014	Corporate Social Responsibility Policy	Every company having - (i) Net worth of Rs.500 crore or more OR (ii) Turnover of Rs.1000 crore or more OR (iii) Net Profit of Rs.5 crore or more during any financial year.	Applicable if satisfies the criteria	Applicable if satisfies the criteria	Applicable if satisfies the criteria	Disseminate on Website
2	Companies Act, 2013	Section 177(9)/177 (10)	Whistle Blower Policy	Every listed company and all Companies which: (i) Accept deposits from the public;	Applicable	Applicable if satisfies the criteria	Applicable if satisfies the criteria	Disseminate on Website

				(ii)Have borrowed money from banks and public financial institutions in excess of Rs.50 Crores.				
3	Companies Act, 2013	Section 134(3)(n)	Risk Management Policy	NA	Applicable	Applicable	Applicable	NA
4	Companies Act, 2013	Section 134(e)/ 178(3)	Policy on directors' appointment and remuneration of the Directors, Key Managerial Personnel (KMP) and other employees	Every listed company and all Public companies having – (i) Paid up capital of Rs.10 crores or more; OR (ii) Turnover of Rs.100 crores or more OR (iii) Which have, in aggregate, outstanding loans or borrowings or debentures or deposits exceeding Rs.50 crores or more. Policy	Applicable	Applicable if satisfies the criteria	NA	NA

				should include criteria for determining qualifications, positive attributes, independence of a Director and other matters.				
5	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rules framed thereunder		Policy for Prevention of Sexual Harassment at Workplace.	Companies having more than 10 employees at any of their offices shall constitute an Internal Complaint Committee.	Applicable if satisfies the criteria	Applicable if satisfies the criteria	Applicable if satisfies the criteria	NA
6	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 9	Preservation of Documents	-	Applicable	NA	NA	NA
7	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 16 (1) (c) read with Regulation 46 (2) (h)	Policy for determining 'Material Subsidiary'	Material Subsidiary means a subsidiary, whose income or net worth exceeds 20% of consolidated income or net worth of	Applicable	NA	NA	Disseminate on Website

				the listed entity and its subsidiaries in the immediately preceding accounting year.				
8	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 17(5)(a)	Code of conduct Board of Directors and senior management	Applicable to the Listed Company having- (i) Paid up Equity share capital exceeding rupees 10 crore AND (ii) Net worth exceeding rupees 25 crore as on the last day of the previous financial year.	Applicable if satisfies criteria	NA	NA	NA
9	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 23 read with Regulation 46 (2) (g)	Policy on Materiality of related party transactions and on dealing with related party transaction	Applicable to the Listed Company having- (i) Paid up Equity share capital exceeding rupees 10 crore AND (ii) Net worth	Applicable if satisfies criteria	NA	NA	Disseminate on Website

				exceeding rupees 25 crore as on the last day of the previous financial year.				
10	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 25 read with Regulation 46 (2) (i)	Familiarization programme imparted to Independent Directors	Applicable to the Listed Company having- (i) Paid up Equity share capital exceeding rupees 10 crore AND (ii) Net worth exceeding rupees 25 crore as on the last day of the previous financial year.	Applicable if satisfies criteria	NA	NA	Disseminate on Website
11	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 30 read with Part A (Para A and B) of schedule III	Policy on Disclosure of material events or information	-	Applicable	NA	NA	NA
12	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 30 (8)	Archival policy	-	Applicable	NA	NA	Disseminate on Website

13	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 43A	Dividend Distribution Policy	Applicable to Top 500 listed Companies based on market capitalization (calculated as on March 31 of every financial year).	Applicable if satisfies criteria	NA	NA	Disseminate on Website
14	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 19(4) Part D and Para A item no (1) of Schedule II	Policy for remuneration to Directors, Key Managerial Personnel and other employees	Applicable to the Listed Company having- (i) Paid up Equity share capital exceeding rupees 10 crore AND (ii) Net worth exceeding rupees 25 crore as on the last day of the previous financial year.	Applicable	NA	NA	NA
15	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 19(4) Part D and Para A item no (2) of Schedule II	Criteria for Performance Evaluation of Independent Director and the Board of	Applicable to the Listed Company having- (i) Paid up Equity share capital	Applicable	NA	NA	NA

			Directors	exceeding rupees 10 crore AND (ii) Net worth exceeding rupees 25 crore as on the last day of the previous financial year.				
14	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 19(4) Part D Para A item no (3) of Schedule II	Policy on Board Diversity	Applicable to the Listed Company having- (i) Paid up Equity share capital exceeding rupees 10 crore AND (ii) Net worth exceeding rupees 25 crore as on the last day of the previous financial year.	Applicable	NA	NA	NA

16	SEBI (Prohibition of Insider Trading) Regulations, 2015	Regulation 8	Code of practices and procedures for fair disclosure of unpublishe d price sensitive informatio n	NA	Applicable	NA	NA	Disseminate on Website
17	SEBI (Prohibition of Insider Trading) Regulations, 2015	Regulation 9	Code of Conduct to Regulate, Monitor and Report trading by Insiders	-	Applicable	NA	NA	NA

For Amita Desai & Co.

- **Mahima Ved**
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