

AEROGRID ADVANCED HOSTING SOLUTIONS PRIVATE LIMITED
(Earlier known as “Alotronix Warehousing Fourteen Private Limited”)

Policy Title	Policy on Related Party Transactions (“ Policy ”)
Entity	Aerogrid Advanced Hosting Solutions Private Limited (<i>formerly known as Alotronix Warehousing Fourteen Private Limited</i>) (the “ Company ”)
Applicability	This Policy shall be applicable to the Company and it is to regulate transactions between the Company and its Related Party/ies based on the applicable laws and regulations as applicable to the Company.
Introduction & Purpose	The Board of Directors of the Company (the “Board”) has adopted this Policy with respect to Related Party Transactions (as defined below) in terms of the Companies Act 2013 (“Act”) and Regulation 62K of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable and amended, from time to time (“Listing Regulations”), including any rules, circulars, and other applicable laws. The objective of the Policy is to ensure proper approval, supervision and reporting of the transactions between the Company and its Related Parties subject to any applicable laws.
Definitions	1. “Audit Committee” or “Committee” means the committee constituted by the Board of Directors of the Company, from time to time. 2. “Director” means a director on the Board of Directors of the Company. 3. “Key Managerial Personnel” means key managerial personnel as defined in section 2(51) of the Act and paragraph 9 of the IND AS 24 and includes: (i) Chief Executive Officer or the Managing Director or the Manager; (ii) Company Secretary; (iii) Whole-time Director (iv) Chief Financial Officer; (v) 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 (vi) Such other officer as may be prescribed 4. “Material Related Party Transaction” shall mean: - (i) any transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds Rupees one thousand crore or ten per cent. of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower. (ii) any transaction involving payments made to a related party with respect to brand usage or royalty shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceed five per cent. of the annual consolidated turnover of the Company as per the last audited financial statements of the Company. Related Party Transactions covered under Rule 15(3) of the Companies (Meeting of Board and its Powers) Rules, 2014, shall be governed by the respective limits provided under the said rules and shall be subject to the approval requirements as per the Act.

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	5. “Material Modification” shall mean any modification to a Related Party Transaction to be considered material: - (i) if the value of modification, individually or taken together with modifications during a financial year, exceeds 20% of the original transaction value as approved by the Audit Committee and/or the shareholders or if the monetary value exceeds Rs. 10 crores, whichever is less. (ii) Any modification in significant terms and conditions of the contract with a related party, resulting in alteration to the credit period, changes in scope of deliverables, change in tenure or novation of contract. (iii) Any other modifications, which as per the directions of the Audit Committee may be deemed to be material on a case-to-case basis. 6. “Related Party”/ “Related Parties” means a related party as defined under the Act and the Listing Regulations, as may be amended/modified from time to time. 7. “Related Party Transactions” means a transaction with Related Party as defined/specified under the Act and the Listing Regulations, as may be amended/modified from time to time. 8. “Debenture Trustee/Trustee” means Catalyst Trusteeship Limited or trustee appointed by the Company from time to time, for one or more series of debt securities issued by the Company.
Procedure	A. <u>Identification of Related Party Transactions</u> (i) Every director and Key Managerial Personnel shall at the beginning of the financial year provide information by way of written notice to the company regarding his concern or interest in the entity with specific concern to parties which may be considered as a related party with respect to the Company and shall also provide a list of relatives which are regarded as a related party as per this policy. (ii) Directors are also required to provide information regarding their engagement with other entities during the financial year, which may be regarded as a related party according to this policy. (iii) The Board/Audit Committee of the Company will identify potential transactions with Related Parties based on written notices of concern or interests received from its Directors / Key Managerial Personnel in the manner prescribed in the Companies Act, 2013 and the rules thereunder, requiring compliance with this policy. B. <u>Review and approval of Related Party Transactions</u> Unless provided otherwise under the Listing Regulations or the Act, the Related Party Transactions shall be taken up by the Audit Committee, Board, Shareholders and Debenture Trustee, as follows:

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Audit Committee:

- (i) all Related Party Transactions and its subsequent material modifications shall be subject to the prior approval of the Audit Committee, in a meeting or by way of a circular resolution. Provided that only those members of the audit committee, who are independent directors, shall approve related party transactions;
- (ii) a related party transaction to which the subsidiary of a listed entity is a party, but the listed entity is not a party, shall require prior approval of the audit committee of the Company if the value of such transaction whether entered into individually or taken together with previous transactions during a financial year exceeds ten per cent. of the annual consolidated turnover, as per the last audited financial statements of the listed entity;
- (iii) a related party transaction to which the subsidiary of the Company is a party but the Company is not a party, shall require prior approval of the audit committee of the Company if the value of such transaction whether entered into individually or taken together with previous transactions during a financial year exceeds 10% of the annual standalone turnover, as per the last audited financial statements of the subsidiary;
- (iv) The Audit Committee may grant omnibus approval for Related Party Transactions proposed to be entered into by the Company subject to the following conditions:
 - (a) the audit committee shall lay down the criteria for granting omnibus approval in line with the policy on related party transactions of the Company and such approval shall be applicable in respect of transactions which are repetitive in nature;
 - (b) the audit committee shall satisfy itself regarding the need for such omnibus approval and that such approval is in the interest of the listed entity;
 - (c) the omnibus approval shall specify:
 - the name(s) of the related party, nature of transaction, period of transaction, maximum amount of transactions that shall be entered into;
 - the indicative base price / current contracted price and the formula for variation in the price if any; and
 - 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 Rupees one crore per transaction.
- (v) The audit committee shall review, at least on a quarterly basis, the details of related party transactions entered into by the Company pursuant to each of the omnibus approvals given and such omnibus approvals shall be valid for a period not exceeding one year.

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	Board of Directors: (i) all the omnibus approvals granted by the audit committee to be placed for noting; (ii) all related party transactions not at arm’s length or not in ordinary course of business under Section 188 of the Act shall require prior approval of the board of directors of the Company; (iii) all Material Related Party Transactions and its subsequent Material Modifications shall require prior approval of the board of directors of the Company. Debenture Trustee: (i) all Material Related Party Transactions and its subsequent Material Modifications shall require prior no-objection certificate from the Debenture Trustee and the Debenture Trustee shall in turn obtain no-objection from the debenture holders who are not related with the Company and hold at least more than fifty per cent. of the debentures in value, on the basis of voting including e-voting. Shareholders: (i) all Related Party Transactions not at arm’s length or not in ordinary course of business under Section 188 of the Act and exceeding limits specified under Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 shall require prior approval of the shareholders (ii) all Material Related Party Transactions and its subsequent Material Modifications shall, after obtaining approval of the debenture holders, shall require approval of the shareholders through resolution. It may be noted that in terms of sub regulation (7) of Regulation 62K, the provisions of sub regulations (3), (4) and (5) of Regulation 62K of the Listing Regulations pertaining to prior approval of the audit committee, granting of omnibus approval by the audit committee and approval of the debenture trustee to all material related party transactions and subsequent material modifications respectively, as detailed hereinabove, shall not apply to transactions entered into between a holding company and its wholly owned subsidiary whose accounts are consolidated with such holding company and placed before the shareholders at the general meeting for approval.
Related Party Transactions not approved under this Policy	In the event the Company becomes aware of 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 Audit Committee. The Audit Committee shall consider all 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 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 commenced without approval, the Audit Committee, as appropriate, may direct additional actions including, but not limited to, immediate discontinuation or rescission of the transaction and recovery of any loss sustained by the Company as a result thereof.

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	In connection with any review of a Related Party Transaction, the Audit Committee has authority to modify or waive any procedural requirements of this Policy.
Disclosure and Reporting	(i) The Company shall submit to the Debenture Trustee quarterly reports on the activities of the Company, including the status of compliance with the requirements specified under the Listing Regulations in relation to Related Party Transactions, within such time as may be required under applicable law. (ii) Related Party Transactions shall be disclosed to the Stock Exchange in accordance with the Listing Regulations and the listing agreement entered into with the Stock Exchanges in relation to the listing of Securities. (iii) The Company shall disclose the Policy and the Related Party Transactions as submitted to the Stock Exchanges, as above, on its website and a web link thereto shall be provided in the Annual Report.
Amendments to the Policy	Notwithstanding the above, this Policy will stand amended to the extent of any change in applicable law, including any amendment to the Listing Regulations, without any action from the Company. The Policy is effective from (9 th July 2025). However, it shall be reviewed by the Board at least once every three years.