



**POLICY ON RELATED PARTY  
TRANSACTIONS AND DETERMINATION OF  
MATERIAL SUBSIDIARY**

## AMAGI MEDIA LABS LIMITED

### POLICY ON RELATED PARTY TRANSACTIONS AND DETERMINATION OF MATERIAL SUBSIDIARY

#### Title

This policy shall be called the Policy on related party transactions and determination of material subsidiary ("**Policy**").

#### Commencement

The Policy shall come in to force with effect from the date of approval of the policy by the Board of Amagi Media Labs Limited (the "**Company**").

#### Objective

This policy aims to determine a) identification of Related Parties, b) Transactions with Related Parties, C) materiality of Related Party Transactions ('RPTs') and d) the parameters for determining the material subsidiary and e) to set out the framework for dealing with RPTs of the Company. This policy is prepared in accordance with Section 177, 188 of the Companies Act, 2013 ("**Companies Act**") and Regulation 16 and 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") require the Company to formulate a policy on a) for determining material subsidiary, and b) materiality of Related Party Transactions and also on dealing with Related Party Transactions including clear threshold limits duly approved by the Board.

Accordingly, the board of directors ("**Board**") of the Company has adopted the following policy with regard to Related Party Transactions and determining material subsidiary. The Audit Committee of the Company will review this policy on an annual basis and propose any modifications to the Board for approval.

#### Definitions

- i. "**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.
- ii. "**Audit Committee**" means the audit committee of the board of directors of the Company.
- iii. "**Board**" means the Board of directors of the Company.
- iv. "**Company**" means Amagi Media Labs Limited.
- v. "**ISN**" means Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", including any modification(s) / amendment(s) / re-enactment(s) thereof.
- vi. "**Key Managerial Personnel**" or "**KMPs**" means Key Managerial Personnel as defined under the Companies Act and includes:
  - o Managing Director, or Chief Executive Officer or Manager;
  - o the Whole Time Director;

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- Company Secretary;
- Chief Financial Officer;
- 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
- such other officer as may be prescribed.

vii. **“Material Modification”** to any Related Party Transaction shall mean any change (increase or decrease in the consideration for such transaction, taken individually with such Related Party in the financial year) in such transaction amounting to 10% or more of the consolidated turnover of the Company.

viii. **“Material Related Party Transaction”**

means a transaction with a related party if the transaction / transactions to be entered into individually or taken together with previous transactions during a financial year, exceeds such thresholds as may be prescribed by SEBI from time to time.

Currently, the thresholds prescribed by SEBI, for other than royalty, are as follows:

Consolidated Turnover	Threshold
Up to ₹ 20,000 Crore	10% of the annual consolidated turnover of the Company
More than ₹ 20,000 Crore to upto ₹ 40,000 Crore	₹ 2,000 Crore + 5% of the annual consolidated turnover of the Company above ₹ 20,000 Crore
More than ₹ 40,000 Crore	₹ 3,000 Crore + 2.5% of the annual consolidated turnover of the Company above ₹ 40,000 Crore or ₹ 5,000 Crores, whichever is lower

*Explanation: For the purpose of computing the thresholds stated above, the annual consolidated turnover of the Company shall be determined based on the last audited financial statements.*

As regards Brand usage or Royalty, the thresholds prescribed are >5% of the annual consolidated turnover of the Company as per the last audited financial statements of the Company.

ix. **“Material Subsidiary”** shall mean a subsidiary, whose turnover or net worth exceeds 10% of the consolidated turnover or net worth respectively, of the listed entity and its subsidiaries in the immediately preceding accounting year.

x. **“Ordinary Course of Business”** with reference to a transaction with a related party means a transaction which is:

- carried out in the normal course of business envisaged in accordance with the Memorandum of Association of the Company as amended from time to time;
- historical practice with a pattern of frequency;
- common commercial practice; or

- meets any other parameters / criteria as decided by the Board/Audit Committee, from time to time.

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.

- xi. **“Policy”** means this policy, as amended from time to time.
- xii. **“Related Party”** in relation to the Company means a party related with the Company in any of the ways as laid down in Section 2(76) of the Companies Act, SEBI Listing Regulations or under applicable accounting standards, each as amended
- xiii. **“Related Party Transaction”** means a transfer of resources, services or obligations between:
  - the Company or any of its subsidiaries on one hand and a related party of the Company or any of its subsidiaries on the other hand; or
  - the Company or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the Company or any of its subsidiaries;regardless of whether a 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, and includes transactions as defined as a “related party transaction” under the relevant provisions of the Companies Act, the SEBI Listing Regulations or any other related law, regulation, standard, each as amended.

Provided that the following shall not be a related party transaction:

- a) the issue of specified securities on a preferential basis, subject to compliance of the requirements under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- b) the following corporate actions by the Company which are uniformly applicable/offered to all shareholders in proportion to their shareholding:
  - payment of dividend;
  - subdivision or consolidation of securities;
  - issuance of securities by way of a rights issue or a bonus issue; and
  - buy-back of securities.
- c) acceptance of fixed deposits by banks/Non-Banking Finance Companies at the terms uniformly applicable/offered to all shareholders/public, subject to disclosure of the same along with the disclosure of Related Party Transactions every six months to the stock exchange(s), in the format as specified by the Board

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Provided further that this definition shall not be applicable for the units issued by mutual funds which are listed on a recognised stock exchange(s).

- d) Any transaction that involves appointment, remuneration and providing to Director or Key Managerial Personnel, as approved by the Board, Nomination & Remuneration Committee, in connection with his or her duties to the Company or any of its subsidiaries or associates, including the reimbursement of reasonable business and travel expenses incurred in the ordinary course of business;
  - e) Any transaction in which the Related Party's interest arises solely from ownership of securities issued by the Company and all holders of such securities receive the same benefits pro rata as the Related Party;
  - f) Any scheme of loans/benefits availed by Key Managerial Personnel, which is applicable to all the employees of certain management level, which are as per the policy of Company;
  - g) Transactions that have been approved by the Board under the specific provisions of Companies Act, e.g. inter-corporate deposits, borrowings, investments with or in wholly owned subsidiaries;
  - h) Transactions involving corporate restructuring, such as buy-back of shares, capital reduction, merger, demerger, hive-off, approved by the Board and carried out in accordance with the specific provisions of Companies Act, or SEBI Listing Regulations;
  - i) retail purchases from Company or its subsidiary by the directors or key managerial personnel of the listed entity or its subsidiary, and relatives of such directors or key managerial personnel, without establishing a business relationship and at the terms which are uniformly applicable/offered to all employees, directors, key managerial personnel and relatives of directors or key managerial personnel.
- xiv. **“Relative”** means any person as per Section 2(77) of Companies Act and rules prescribed there under and as per Regulation 2(1) (zd) of the SEBI Listing Regulations as amended from time to time,
- xv. **“Senior Management”** or **“SMP”** shall mean the officers and personnel of the issuer who are members of its core management team, excluding the Board of Directors, and shall also comprise all the members of the management one level below the Chief Executive Officer or Managing Director or Whole Time Director or Manager (including Chief Executive Officer and Manager, in case they are not part of the Board of Directors) and shall specifically include the functional heads, by whatever name called and the Company Secretary and the Chief Financial Officer.

## 1. Interpretation

- 1.1 Any words used in this Policy but not defined herein shall have the same meaning prescribed to it in the Companies Act, the Securities and Exchange Board of India Act, 1992, as amended, or rules and regulations made thereunder including the SEBI Listing Regulations, the applicable accounting standards or any other relevant legislation/law applicable to the Company.



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1.2 The reference to the masculine gender in the Policy shall be deemed to include a reference to feminine gender.

1.3 In case of any dispute or difference upon the meaning / interpretation of any word or provision in this policy, the same shall be referred to the Audit Committee and the decision of the Audit Committee shall be final. In interpreting such term/provision, the Audit Committee may seek the help of any of the officers of the Company or an external expert as it deems fit.

## **2. Procedure**

### **2.1 Disclosure by Directors**

2.1.1 Every director 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 Related Party with respect to the Company and shall also provide the list of Relatives which are regarded as Related Party as per this Policy.

2.1.2 Directors are also required to provide the information regarding their engagement with other entity during the financial year which may be regarded as related party according to this Policy.

### **2.2 Identification of Transaction with Related Parties**

2.2.1 Each director, KMP and SMP is responsible for providing notice to the Company or Audit Committee of any potential Related Party Transaction involving him or her or his or her Relative, including any additional information about the transaction that the Board / Audit Committee may reasonably request. Audit Committee will determine whether a transaction does constitute a Related Party Transaction requiring compliance with this Policy.

2.2.2 Any change in the list of Relatives shall be intimated by the Directors and KMPs/SMPs by way of a fresh declaration to the Company.

## **3. Approval of Related Party Transactions**

### **3.1 Audit Committee**

3.1.1 Any proposed Related Party Transactions will be referred to the next regularly scheduled meeting of Audit Committee for review and prior approval. Any member of the Audit Committee or the Board who has potential interest in any Related Party Transaction in terms of Rule 15(2) of the Companies (Meeting of Board and its Powers) Rules, 2014 shall not be present at the meeting during the discussions on the subject matter and shall recuse himself or herself and abstain from discussion and voting on the approval of the Related Party Transaction.

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- 3.1.2 All the transactions which are identified as Related Party Transactions and subsequent Material Modifications to such Related Party Transactions, should be preapproved by the Audit Committee of the Company before entering into such transaction.
- 3.1.3 Only those members of the audit committee, who are independent directors, shall approve Related Party Transactions.
- 3.1.4 A Related Party Transaction above ₹1 crore 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 if the value of such transaction whether entered into individually or taken together with previous transactions during a financial year exceeds, lowers of the following thresholds:
- 10% of the annual standalone turnover, as per the last audited financial statements of the subsidiary
  - the threshold for Material Related Party Transaction.

Further, where a subsidiary of the Company does not have audited financial statements for at least one year, the approval thresholds shall be lower of the following:

- 10% of the aggregate of the subsidiary's paid-up share capital and securities premium account; or
  - the threshold for Material Related Party Transaction.
- 3.1.5 The Audit Committee shall consider the following factors while deliberating the Related Party Transactions for its approval:
- i. Name of party and details explaining nature of relationship;
  - ii. Duration of the contract and particulars of the contract and arrangement;
  - iii. Nature of transaction and material terms thereof including the value, if any;
  - iv. Manner of determining the pricing to ascertain whether the same is on arm's length;
  - v. Business rationale for entering into such transaction; and
  - vi. Whether the proposed transaction includes any potential reputational risk issues that may arise as a result of or in connection with the proposed transaction;
  - vii. Whether the Company was notified about the Related Party Transaction before its commencement and if not, why pre-approval was not sought and whether subsequent ratification is allowed and would be detrimental to the Company; and
  - viii. Whether the Related Party Transaction would present an improper conflict of interest for any Director or Key Managerial Personnel of the Company, taking into account the size of the transaction, the overall financial position of the Director, Executive Officer 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.

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- ix. Any other information relevant or important for the Board to take a decision on the proposed transaction.

3.1.6 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 Audit Committee shall lay down the criteria for granting the 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;
- ii. The Audit 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 (i) the name/s of the related party, nature of transaction, period of transaction, maximum amount of transaction that can be entered into, (ii) the indicative base price / current contracted price and the formula for variation in the price if any and (iii) such other conditions as the Audit Committee may deem fit;
- iv. Transaction of following nature will not be subject to the omnibus approval of the Audit Committee:
  - Transactions which are not at Arm's Length and/ or not in the ordinary course of business;
  - Transactions which are not repetitive in nature;
  - Transactions in respect of selling or disposing of an undertaking of the Company;
  - Any other transaction the Audit Committee may deem not fit for omnibus approval.

3.1.7 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 ₹ 1 crore per transaction;

3.1.8 While placing any proposed Related Party Transaction before the Audit Committee for review and approval, information shall be provided in the format specified in the ISN and such other information as may be called for by the Audit Committee.

3.1.9 The ISN shall not be applicable to:

- Transactions exempted under Regulation 23(5) of the SEBI Listing Regulations which also includes transactions with WOS; and
- Quarterly review of RPTs by the Audit Committee in terms of Regulation 23(3)(d) of SEBI Listing Regulations.
- Transaction(s) with a related party to be entered into individually or taken together with previous transactions during a financial year (including which are approved by way of ratification) do not exceed ₹ 1 crore.

3.1.10 Further, if a transaction with a related party, whether individually or taken together with previous transaction(s) during a financial year (including transaction(s) which are

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approved by way of ratification), do not exceed 1% of annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity or ₹10 crore, whichever is lower, the listed entity shall provide 'Minimum information to the Audit Committee for approval of Related Party Transactions' as specified in Circular No.: SEBI/HO/CFD/CFD-PoD2/P/CIR/2025/135 dated October 13, 2025, as amended from time to time.

- 3.1.11 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 approval given and the Audit Committee shall also review the status of long-term (more than one year) or recurring Related Party Transactions on an annual basis; and
- 3.1.12 Omnibus approvals shall be valid for a period not exceeding one year and shall require fresh approvals after the expiry of one year.
- 3.1.13 When Audit Committee approval is being sought, any member of the Audit Committee, who has a potential interest in any Related Party Transaction, will recuse himself or herself and abstain from voting on the approval or ratification of such Related Party Transaction. Such member may, however, participate in discussions with respect to other Related Party Transactions placed for approval or ratification of the Audit Committee.
- 3.1.14 The Audit Committee, at the time of approval of RPTs, shall take into consideration the certificate to be placed before it by the Chief Executive Officer or Managing Director, Whole Time Director and Chief Financial Officer of the Company, confirming that the terms of RPTs proposed to be entered into are in the interest of the Company. This certificate shall be placed before the Audit Committee in terms of the RPT Industry Standards

## 3.2 Board of Directors

- 3.2.1 In case of Related Party Transaction which is not in the ordinary course of business or not at arm's length transaction, whether or not it is a material Related Party Transaction, prior approval of the Board through a resolution passed at the meeting of the Board shall be necessary.
- 3.2.2 Where any director is interested in any contract or arrangement with a Related Party, such director shall not be present at the meeting during discussions on the subject matter of the resolution relating to such contract or arrangement.
- 3.2.3 The policy shall be reviewed by the Board at least once annually.

## 3.3 Shareholder approval

- 3.3.1 All material Related Party Transactions and subsequent material modifications as defined by the audit committee shall require prior approval of the shareholders through resolution and no Related Party shall vote on such resolutions whether the entity is a Related Party to the particular transaction or not.



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The explanatory statement contained in the notice to the shareholders for seeking their approval for an RPT, shall provide information in the format specified in the ISN.

- 3.3.2 If a related party transaction is not in the ordinary course of business, or not at arm's length price and exceeds certain thresholds as prescribed under Section 188 of the Companies Act read with Rule 15(3) of the Companies (Meetings of Board and its Powers) Rules, 2015, it shall require shareholders' approval by a resolution. The Related Parties shall abstain from voting as shareholders in case of Related Party Transactions which require the approval of shareholders.

### **3.4 Ratification of Related Party Transaction without appropriate approval under this Policy**

- 3.4.1 Transactions entered without prior Audit Committee approval ( $\leq$  ₹1 crore):

- If a Director or officer enters into a transaction not exceeding ₹1 crore without Audit Committee approval and such transaction is not ratified within three (3) months from the transaction date, the transaction shall be voidable at the option of the Audit Committee.
- If the transaction is with a related party of any Director or was authorized by any other Director, the Director concerned shall indemnify the Company for any loss arising therefrom.

- 3.4.2 Contracts requiring Board/shareholder approval entered without such approval:

- Where a contract or arrangement (i) requiring Board consent is entered into without such consent, or (ii) requiring shareholder approval is entered into without such approval, and the same is not ratified within three (3) months from the date of entering, the contract/arrangement shall be voidable at the option of the Board or the shareholders, as applicable.
- If such contract/arrangement is with a related party of any Director or is authorised by any other Director, the Director(s) concerned shall indemnify the Company against any resulting loss.

### **3.5 Related Party Transactions that shall not require Approval**

- 3.5.1 Transactions entered 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.

- 3.5.2 Transactions entered 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.

- 3.5.3 Remuneration and sitting fees paid by the Company or its subsidiaries to its directors, key managerial personnels or senior management, except who is part of promoter or



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promoter group, provided that the same is not material in terms of the provisions of Regulation 23 of the SEBI Listing Regulations.

#### **4. Reporting of Related Party Transactions**

- 4.1.1 Contract or arrangement, which is required to be approved by the Board / shareholders under this Policy, shall be referred to in the Board's report as per the requirements under the Companies Act.
- 4.1.2 The details of material transactions with related parties will be included in the corporate governance reports which are required to be submitted to the stock exchanges on a quarterly basis.
- 4.1.3 The Company shall place all the information, as specified in ISN read with the provisions of SEBI Listing Regulations, Companies Act or any other information specified by SEBI from time to time, for review of the Audit Committee or shareholders, as the case may be, while seeking their approval of the RPTs.
- 4.1.4 The Company shall disclose the policy on dealing with Related Party Transactions on its website and a web link thereto shall be provided in the Annual Report of the Company.
- 4.1.5 Details of all Related Party Transactions on a consolidated basis shall be submitted to the Stock Exchanges and disseminated on the website of the Company, on a half yearly basis, along with the half yearly standalone and consolidated financial statements.

#### **5. Determination of material subsidiary**

- 5.1.1 A subsidiary shall be determined as material if its income or net worth exceeds ten percent of the consolidated income or net worth respectively of the Company and its subsidiaries in the immediately preceding accounting year.
- 5.1.2 Governance Framework w.r.t. Material Subsidiaries:
  - At least one independent director on the board of directors of the Company shall be a director on the board of directors of an unlisted material subsidiary, whether incorporated in India or not, whose income or net worth exceeds 20% of the consolidated income or net worth respectively of the Company and its subsidiaries in the immediately preceding accounting year.
  - The Company shall not dispose of shares in its Material Subsidiaries resulting in reduction of its shareholding (either on its own or together with other subsidiaries) to less than fifty percent (50%) or cease the exercise of control over the subsidiary without passing a special resolution in its general meeting except in cases where such divestment is made under a scheme of arrangement duly approved by a Court/Tribunal, or under a resolution plan duly approved under Section 31 of the Insolvency and Bankruptcy Code, 2016, such an event is disclosed to the recognized stock exchanges within one day of the resolution plan being approved.
  - Selling, disposing and leasing of assets amounting to more than twenty percent (20%) of the assets of the Material Subsidiary on an aggregate basis during a financial year shall require prior approval of shareholders by way of special resolution, unless the sale/disposal/lease is made under a scheme of arrangement duly approved by a



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Court/Tribunal, or under a resolution plan duly approved under section 31 of the Insolvency Code and such an event is disclosed to the recognized stock exchanges within one day of the resolution plan being approved.

- Where a listed Subsidiary is itself a holding company, the provisions of this Policy shall apply mutatis mutandis to such listed Subsidiary in respect of its own subsidiaries.
- Every material unlisted subsidiary of the Company incorporated in India shall undertake secretarial audit by Secretarial Auditor who shall be a peer reviewed Company Secretary and shall annex a Secretarial Audit Report in such form, as may be specified, with the Annual Report

## 5.2 Amendments

Any change in the Policy shall be approved by the Board of the Company. The Board shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment / modification in the Companies Act or the SEBI Listing Regulations and / or any other laws in this regard shall automatically apply to this Policy.

## 6. CONFLICTS IN THE POLICY

This Policy is framed based on the provisions of the Companies Act and SEBI Listing Regulations. In case of any subsequent changes in the applicable law which make the provisions in the Policy inconsistent with the applicable law, the provisions of the applicable law shall prevail over the Policy and the provisions in the Policy shall be modified in due course to make it consistent with the law.

## 7. Communication of this Policy

This Policy shall be posted on the website of the Company at [www.amagi.com](http://www.amagi.com).

### Version History

S. No.	Version	Approved by	Effective Date	Amendment Summary
1	1	Board	From date of Board approval.	Policy Drafted & Approved
2	2	Board	May 20, 2026	Reference to exemptions available and other amendments

### Document Review Cycle

S. No.	Next review date	Policy Owner
1	1 <sup>st</sup> Board Meeting of every Financial Year	Board of Directors

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