



**VIRUPAKSHA ORGANICS LIMITED**

**POLICY ON DEALING WITH AND AND MATERIALITY OF RELATED  
PARTY TRANSACTIONS**

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-  
500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

## POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS

[Pursuant to Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

### I. SCOPE AND APPLICABILITY

This policy is called “VIRUPAKSHA ORGANICS LIMITED – POLICY ON DEALING WITH AND MATERIALITY OF RELATED PARTY TRANSACTIONS” (“RPT Policy”).

Virupaksha Organics Limited (“the Company”) enters into transactions with Related Parties to carry on its day-to-day business activities. This RPT Policy shall apply while dealing with the Related Parties. This Policy is approved by the Board on 03rd September, 2025.

### II. OBJECTIVE

Virupaksha Organics Limited (“**Company**”) recognizes that Related Party Transactions (*as defined hereinafter*) can present potential or actual conflicts of interest and may raise questions whether such transactions are in the best interest of the Company and its stakeholders.

Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, *inter alia*, provides, that the Company shall formulate a Policy on dealing with and materiality of Related Party Transactions.

This Policy intends to comply with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as may be amended from time to time) and the Companies Act, 2013 read with Rules and Regulations made thereunder, to ensure that the transactions with related parties are undertaken in compliance with the legal requirements and necessary structure for reporting is in place. The Company has been entering into transactions with related parties, for its business purposes from time to time. These transactions may include transactions as are permissible and provided for under the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Income Tax laws. This Policy encompasses the mechanism to regulate transactions with related parties in a fair and transparent manner.

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

### III. DEFINITIONS

**“Arm’s Length Transaction”** means a transaction between 2 (two) or more related parties that is conducted as if they were unrelated, so that there is no conflict of interest.

**“Audit Committee”** means Committee of Board of Directors of the Company constituted under provisions of Section 177 of Companies Act, 2013 and as per Regulation 18 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for audit related purpose.

**“Board of Directors”** or **“Board”** means the Board of Directors of the Company, as constituted from time to time.

**“Companies Act, 2013”** or **“Act”** means the Companies Act, 2013 read with the Rules framed thereunder [including any modification(s) / amendment(s) / re-enactment(s) thereof].

**“Company”** or **“Virupaksha”** refers to Virupaksha Organics Limited pursuant to this Policy, having its Registered Office at Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajhiri District, Rangareddi, Hyderabad-500037, Telangana, India.

**“Financial Year”** means the period beginning April 1 of every calendar year and ending on March 31 of the succeeding calendar year.

**“Material transaction”** means a transaction with a Related Party where any transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds rupees one thousand crores or ten per cent of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower.

A transaction involving payments made to a Related Party with respect to brand usage or royalty shall be considered material if the said transaction to be entered into individually or taken together with the previous transactions during a financial year, exceeds 5 (five) percent of the annual consolidated turnover of the Company as per the last audited financial statements.

#### **"Material Modification"**

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajhiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

means any modification in the original contract or arrangement with a Related Party that would result in an increase of 5% or more on the originally approved transaction value or any modification of other material terms including non-financial terms like credit period, scope of contract etc. which were determined during approval of the contract or arrangement, specifically defined as such by the Audit Committee.

In case a modification is required pursuant to amendment to the applicable laws, it shall not be regarded as a material modification.

**“Ordinary course of business”** for the purpose of this RPT Policy, shall include those transactions which are entered in accordance with the business objectives of the Company as included in the objects clause of the memorandum of association of the Company and necessary for Company’s operations and includes but not limited to activities that are normal/incidental and/or facilitative activities of the business of the Company. The satisfaction of any of the following tests shall determine whether a transaction is in the ‘ordinary course of business’ of the Company:

- (i) The activity in question should be in furtherance of the business objectives of the Company and there should be a proximity of the activity in question with the normal business activities of the Company.
- (ii) There is a historical practice to carry out such activities;
- (iii) There is a pattern of frequency to conduct such activities over a period of time;
- (iv) The transaction is not an exceptional or extra ordinary activity; and
- (v) It meets any other parameters/criteria as decided by the Audit Committee and/or Board of Directors of the Company.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, SEBI LODR Regulations or any other applicable law or regulation and as amended from time to time.

**“Relative”** shall have the same meaning as defined in section 2(77) of the Companies Act and SEBI Regulations.

**“Related Party”** as defined under sub-section 76 of Section 2 of the Companies Act, 2013 or under applicable accounting standards and as Regulation 2(1)(zc) of the LODR Regulations and includes a Related Party Transaction within the meaning of Companies Act, 2013 the SEBI including all amendments and modifications thereof from time to time.

**“Related Party Transaction”** means related party transactions as defined under sec. 188 of Companies Act, 2013 read with respective rule made thereunder and Reg. 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

**“Rules”** means the Companies (Meetings of Board and its Powers) Rules, 2014 including any modifications or amendments thereof.

**“SEBI LODR”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) and/or re – enactment(s) thereof for the time being in force).

**“Threshold Limits”** are financial limits for transaction(s) with Related Party(s) in the ordinary of business and on an arms-length basis and which are set out in Companies Act, 2013 and LODR Regulations.

Words, terms, and expressions used and not defined in this Policy or SEBI LODR shall have the meaning as set out in the (i) Act, (ii) Securities and Exchange Board of India Act, 1992, (iii) Securities Contracts (Regulations) Act, 1956, (iv) Depositories Act, 1996 and/or the rules thereof and regulations made thereunder, for the time being in force and/or as may be restated and/or modified from time to time.

#### **IV. POLICY AND PROCEDURE FOR DEALING WITH RELATED PARTY TRANSACTIONS**

All Related Party Transactions must be reported to the Audit Committee and referred for approval by the Committee in accordance with this Policy.

All Related Party Transactions shall require prior approval of Audit Committee. Further, all Material Related Party Transactions shall require approval of the shareholders through special resolution and the Related Parties shall abstain from voting on such resolutions.

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

## **Procedure:**

### **A. Disclosure by Directors/KMP**

Every Director/KMP 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. Directors/KMPs 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.

### **B. Identification of Related Parties and Related Parties Transaction**

- a. Before the commencement of each financial year, the Company shall draw up a list of Related Party(s) in accordance with the definition given in SEBI LODR and the Act. Any changes in the list during the financial year shall be made as and when the Company receives information in this regard.
- b. Each Director and Key Managerial Personnel shall make an annual declaration to the Company and this declaration shall be placed before the Board of Directors at their first meeting held in the financial year. Any change in the list of relatives shall be intimated by the Directors and Key Managerial Personnel from time to time, as may be required.  
The Company strongly prefers to receive such notice of any potential Related Party Transaction well in advance so that the Audit Committee / Board has adequate time to obtain and review information about the proposed transaction.
- c. The Audit Committee, in consultation with the Company Secretary, will review and determine whether any transaction with such Party(s) will constitute a Related Party Transaction requiring compliance with this RPT policy. Any member of the Audit Committee or Board who is directly or indirectly interested in any Related Party Transaction shall recuse himself and shall not be present in the meeting during discussions on related party transactions and shall not be entitled to vote on for such item under consideration by the Audit Committee and Board, as the case may be.

## **1. Approvals required for Transaction(s) with Related Party(s)**

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd. Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

In determining whether to approve a Related Party Transaction, the Committee will consider the following factors, among others, to the extent relevant to the Related Party Transaction:

- (i) Whether the terms of the Related Party Transaction are fair and on arm's length basis to the Company and would apply on the same basis if the transaction did not involve a Related Party;
- (ii) Whether there are any compelling business reasons / rationale for the Company to enter into the Related Party Transaction and the nature of alternative transactions, if any;
- (iii) Whether the Related Party Transaction would affect the Independence of an Independent Director;
- (iv) Whether the proposed transaction includes any potential reputational risk issues that may arise as a result of or in connection with the proposed transaction;
- (v) 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
- (vi) 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.

A. Related Party(s) transactions and any subsequent modifications in the ordinary course of business and on arms-length basis:

- (i) All Related Party(s) transactions and any subsequent material modifications thereto in the ordinary course of business and at arm's length shall be subject to the prior approval of the Audit Committee and within the Threshold Limits. Further, any subsequent modification to any terms and conditions of the transactions with related parties shall require approval of the Audit Committee. Only Independent Directors who are members of the Audit Committee shall approve Related Party Transactions.
- (ii) 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 ten per cent of the annual standalone turnover, as per the last audited financial statements of the subsidiary.

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd. Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

The approval of the Audit Committee of the Company shall not be required for the transactions entered into between the Company and its wholly owned subsidiary or 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.

It is further clarified that following transactions shall not require approval of the Audit Committee:

- a. Transactions that have been approved by the Board as per other specific provisions of the Act e.g., merger or amalgamation, investment, loans, guarantee or providing of security in connection with any loan, etc. to its wholly owned subsidiaries.
  - b. Transactions involving corporate restructuring, mergers, demergers, etc. wherein the Board has approved such transactions and restructuring is subject to approval of Tribunals / Courts of competent jurisdiction.
- (iii) The Company shall not enter into any transaction with a Related Party beyond the Threshold Limits, without the prior approval of the Board. The Board may approve the Threshold Limits of any transaction not defined or mentioned in this Policy. The Board shall review the Threshold Limits at least once in every three years and make changes as and when necessary.
- (iv) The Audit Committee may grant omnibus approval for Related Party Transactions within the overall Threshold Limits, proposed to be entered into by the Company and such approval shall be subject to the following:
- i. The Audit Committee shall lay down the criteria for granting omnibus approval in line with this Policy, for Related Party Transactions which are repetitive in nature.
  - ii. The Audit Committee shall satisfy itself regarding the need for such omnibus approval and that such approval is in the interest of the Company;
  - iii. the omnibus approval shall specify:
    - (a) the name(s) of the related party, nature of transaction, period of transaction, maximum amount of transactions that shall 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

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd. Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: [cs@virupaksha.com](mailto:cs@virupaksha.com)

transactions subject to their value not exceeding Rs.1 crore per related party during a financial year.

The Audit Committee shall review on a quarterly basis, the details of the Related Party Transactions entered into by the Company pursuant to the omnibus approvals given. The omnibus approvals by the Audit Committee shall be valid for a period of not exceeding one year and shall require fresh approvals after the expiry of one year.

Omnibus approval shall not be made for transactions in respect of selling or disposing of the undertaking of the Company.

**B. Transactions with Related Party(s) not in the ordinary course of business and/or on arms-length basis:**

Transaction(s) with Related Party(s) not in the ordinary course of business and/or not at arm's length shall require prior approval of the Audit Committee as well as the Board and in accordance with the provisions of Section 188 of the Act, SEBI LODR and other applicable laws.

Transaction(s) crossing the limits set out Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as may be amended from time to time, shall require prior approval of the shareholders of the Company in accordance with the procedure set out in Section 188 of the Act. For the purpose of such transaction(s), the limits shall apply for transaction or transactions to be entered into either individually or taken together with the previous transactions during a financial year.

**C. Material Transactions with Related Party(s):**

Material Transaction(s) with Related Party(s) and any subsequent material modification shall require prior approval of the Audit Committee, Board, and the shareholders of the Company.

In compliance with the SEBI LODR, approval of the shareholders through resolution shall be taken for all such Material Transactions with Related Party(s) and such Related Party(s), irrespective of whether the entity is a party to a particular transaction or not, shall not vote to approve such resolutions.

2. The members of the audit committee, who are independent directors, may ratify related party transactions within three months from the date of the transaction or in the immediate next meeting of the audit committee, whichever is earlier, subject to the following conditions:

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

- i. the value of the ratified transaction(s) with a related party, whether entered into individually or taken together, during a financial year shall not exceed rupees one crore;
- ii. the transaction is not material in terms of the provisions of sub-regulation (1) of this regulation;
- iii. rationale for inability to seek prior approval for the transaction shall be placed before the audit committee at the time of seeking ratification;
- iv. the details of ratification shall be disclosed along with the disclosures of related party transactions in terms of the provisions of sub-regulation (9) of this regulation;
- v. any other condition as specified by the audit committee:

Provided that failure to seek ratification of the audit committee shall render the transaction voidable at the option of the audit committee and if the transaction is with a related party to any director, or is authorised by any other director, the director(s) concerned shall indemnify the listed entity against any loss incurred by it.

**3. Information to be provided at the time of seeking approval of the Audit Committee and/or Board, and the Shareholders of the Company, as the case may be:**

The Audit Committee and/or Board, as the case may be, shall be provided with the information as specified in the Act, SEBI LODR, Industry Standards on “Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction” and Framework on Related Party Transactions, while placing any proposal for review and approval for entering into Transactions with Related Party(s).

Further, the Audit Committee and/or Board may call for such additional information as may deemed to be fit for granting approval to such transactions.

The notice being sent to the shareholders seeking approval for any proposed RPT shall, in addition to the requirements under the Act and SEBI LODR, include the following information as a part of the explanatory statement:

- a. Minimum information as prescribed under the Industry Standards;
- b. Information provided by the management of the Company to the Audit Committee as prescribed under the Industry Standards, to the extent applicable, after redaction of commercial secrets and such other information that would affect the competitive position of the Company;

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

- c. The Audit Committee shall certify that, in its assessment, the redacted disclosure still provides all the necessary information to the shareholders for making informed decision;
- d. Justification for why the proposed transaction is in the interest of the Company;
- e. Statement of assessment by the Audit Committee that relevant disclosures for decision making were placed before them, and they have determined that the promoter(s) will not benefit from the RPT at the expense of public shareholders;
- f. Disclosure of the fact that the Audit Committee had reviewed the certificate provided by the CEO or CFO or any other KMP as well as the certificate provided by the promoter directors of the Company as required under the Industry Standards;
- g. Copy of the valuation report or other external report, if any, considered by the Audit Committee while approving the RPT;
- h. In case of sale, purchase, or supply of goods or services, or the sale, lease, or disposal of assets of a subsidiary, unit, division, or undertaking of the Company, if the Audit Committee has reviewed the terms and conditions of bids from unrelated parties then such fact shall be stated. In case bids have not been invited, the fact shall be disclosed along with the justification thereof, and in case comparable bids are not available, state the basis for recommending that the terms of the RPT are beneficial to the shareholders;
- i. Comments of the Board/Audit Committee of the Company, if any; and
- j. Any other information that may be relevant.

#### **4. Review of Related Party Transactions:**

All the transactions with Related Parties shall be referred to the Audit Committee for review at its scheduled quarterly meetings or as may be called upon by the Audit Committee from time to time along with all relevant information of such transaction(s).

The Audit Committee may refer any of the Related Party Transactions brought before it or it being mandatory under any law, for approval of the Board. The Board may on its own accord also decide to review any Related Party Transaction. Further, certificates from the CEO or CFO or any other KMP of the Company and from every director of the Company who is also promoter (“promoter director”) shall be placed before the Audit Committee to the effect that:

- (i) the RPTs to be entered into are not prejudicial to the interest of public shareholders; and
- (ii) the terms and conditions of the RPT are not unfavorable to the Company, compared to the terms and conditions, had similar transaction been entered into with an unrelated party.

However, if any promoter director does not provide such certificate, the same shall be informed to the Audit Committee and the shareholders, if it is a material RPT.

The Audit Committee may refer any of the Related Party Transactions brought before it or

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

it being mandatory under any law, for approval of the Board. The Board may on its own accord also decide to review any Related Party Transaction.

The Audit Committee may seek advice of external consultants and experts on determining whether a particular transaction which is being considered by the Audit Committee would be regarded on an arms' length basis or otherwise.

Further, the Statutory Auditors of the Company shall review the material related party transactions of the Company to be in compliance with the applicable provisions of the Act & SEBI LODR as per the auditing and reporting requirements and confirm it to the Audit Committee.

#### **5. Related Party Transaction not approved under this policy**

In the event any transaction exceeding rupees one crore, has been undertaken/is being undertaken with a Related Party without obtaining requisite approval under this Policy, such transactions should be immediately reported to the CFO and/or the Company Secretary. Such transactions shall be reviewed by the Audit Committee in the next meeting. The Audit Committee shall be provided with all the relevant facts and circumstances for entering into such a transaction with a related party. Based on the information provided, the Audit Committee shall evaluate and take such necessary steps, as it may deem fit. The Audit Committee shall keep the Board appraising any instances of such transactions entered into with any related party in contravention of this Policy and recommend to Board for its consideration and approval.

#### *Ratification of Related Party Transactions*

The members of the Audit Committee, who are independent directors, may ratify transactions entered with related party, within three months from the date of the transaction or in the immediate next meeting of the Audit Committee, whichever is earlier, subject to the following conditions:

- (i) the value of the ratified transaction(s) with a related party, whether entered into individually or taken together, during a financial year shall not exceed rupees one crore;
- (ii) the transaction is not material;
- (iii) rationale for inability to seek prior approval for the transaction shall be placed before the Audit Committee at the time of seeking ratification;
- (iv) the details of ratification shall be disclosed along with the disclosures of related party transactions given in accordance with Regulation 23(9) of the SEBI LODR;
- (v) Any other condition as specified by the Audit Committee.

It is further clarified that failure to seek ratification of the Audit Committee shall render the transaction voidable at the option of the Audit Committee and if the transaction is with a

---

**Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: cs@virupaksha.com

related party to any director, or is authorised by any other director, the director(s) concerned shall indemnify the Company against any loss incurred by it.

## **6. Disclosure**

The particulars of contracts or arrangement with Related Parties referred to in section 188(1) of the Act shall be disclosed in the report of the Board as per Section 134 of the Act. Further, the Company shall provide additional disclosures on related party transactions as required under Regulation 23 of the SEBI (LODR) Regulations, 2015.

The Company shall submit disclosures of Related Party Transactions on a consolidated basis, in the format specified by the Securities and Exchange Board of India to the stock exchanges and publish the same on its website within the time limit prescribed under LODR Regulations.

## **7. Amendments to the Policy**

The Company is committed to continuously reviewing and updating its policies and procedures. Therefore, this Policy is subject to modification. This Policy will be reviewed by the Board of Directors of the Company once in every three (3) years and any amendment of any provision of this Policy shall be promptly disclosed on the Company's website at (<https://www.virupaksha.com/>).

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

---

### **Virupaksha Organics Limited**

CIN: U24110TG1997PLC028281

Regd.Off: Plot No B1 & B2, IDA, Gandhinagar, Kukatpally, Medchal Malkajgiri District, Rangareddi, Hyderabad-500037, Telangana, India; Ph: 040 23075816

Website: <https://www.virupaksha.com/> Email: [cs@virupaksha.com](mailto:cs@virupaksha.com)