

Policy with Regards to Related Party Transactions

Related Party Transactions Policy:

Esha Media Research Limited ensures that all related party transactions are conducted transparently and in compliance with applicable laws. Key aspects of the policy include:

- 1. Definition and Identification:**
 - Identification of related parties as per applicable accounting standards and regulations.
- 2. Approval Process:**
 - All related party transactions must be approved by the Audit Committee and, if required, by the Board of Directors.
- 3. Arm's Length Transactions:**
 - Ensuring that transactions are conducted at arm's length and in the ordinary course of business.
- 4. Documentation:**
 - Proper documentation and recording of all related party transactions.
- 5. Reporting:**
 - Regular reporting of related party transactions to the Audit Committee and the Board.
