

Related Party Transaction Policy

Cerebra Integrated Technologies Limited (The "Company") recognizes that Related Party Transactions can present potential or actual conflicts of interest and may raise questions about whether such transactions are consistent with the Company's and its stakeholders' best interests. Therefore, this policy on Related Party Transactions has been adopted by the Company's Board of Directors.

"Related Party Transaction" means any financial transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) or any series of similar transactions, arrangements or relationships (including any transaction requiring disclosure under any relevant Act) in which the Company or any of its subsidiary was, is or is proposed to be a participant and in which a Related Party has, had or may have a direct or indirect material interest.

The Company cannot enter into any contract or arrangement with a Related Party without the approval of the Audit Committee subject to the provisions of Companies Act, 2013 read with rules thereunder and clause 49 of the Listing Agreement. Related Party Transactions will be referred to the next regularly scheduled meeting of Audit Committee for review and approval. Any member of the Committee who has a potential interest in any Related Party Transaction will recuse himself or herself and abstain from discussion and voting on the approval of the Related Party Transaction. The Audit Committee shall be provided with the material facts of all new, existing or proposed Related Party Transactions. The Audit Committee will determine whether to refer the Related Party Transaction to the Board of Directors for consideration or whether such transaction shall be deemed pre-approved. Upon determination, the Audit Committee will refer all Related Party Transactions requiring approval pursuant to this policy to the Board of Directors. All new Related Party Transactions must be either approved or disapproved by the Board of Directors; any pre-existing Related Party Transactions, if not previously reviewed, must be either ratified or rescinded by the Board of Directors. In assessing a Related Party Transaction, the Board of Directors shall consider such factors as it deems appropriate.

A Related Party Transaction may be approved by the vote of a majority of the directors that are not Related Parties at a meeting of the Board of Directors.

If a Related Party Transaction will be ongoing, the Board of Directors may, in its discretion, establish guidelines for the Company's management to follow in its ongoing dealings with the Related Party. Thereafter, the Board of Directors shall periodically review and assess ongoing relationships with the Related Party to see that they are in compliance with the Board of Directors' guidelines.

In the event such contract or arrangement is not in the ordinary course of business or at arm's length, the Company shall comply with the provisions of the Companies Act 2013 and the Rules framed thereunder.

This Policy will be communicated to all operational employees and other concerned persons of the Company.