



Government of Sindh
Sindh Peoples Housing for Flood Affectees
(SPHF)



Related Party Transactions Policy

1. Purpose

The purpose of this policy is to establish guidelines and procedures for handling transactions between related parties to ensure transparency, fairness, and compliance with applicable laws and regulations. Related parties include, but are not limited to, directors, officers, employees, affiliates, subsidiaries, and entities under common control.

2. Scope

This policy applies to all employees, officers, directors, contractors, and agents of [Company Name], as well as its subsidiaries and affiliates.

3. Definitions

- **Related Parties:** Individuals or entities that can influence or be influenced by the company's decisions, including but not limited to directors, officers, employees, affiliates, subsidiaries, and entities under common control.
- **Related Transactions:** Any transaction, arrangement, or relationship between the company and a related party, including but not limited to sales, purchases, leases, loans, transfers of assets, and provision of services.

4. Disclosure Requirements

All related parties are required to disclose any potential or existing related transactions to the company's [Board of Directors/Management/Compliance Officer] in writing. This includes the nature of the transaction, the parties involved, and any potential conflicts of interest.

5. Approval Process

Prior to entering into any related transaction, the transaction must be reviewed and approved by the company's [Board of Directors/Management/Approval Committee], ensuring that the transaction is conducted at arm's length and on terms no less favorable to the company than those available from unrelated third parties.

6. Fairness Opinion

In cases where the transaction involves a substantial value or potential conflict of interest, the company may seek a fairness opinion from an independent third party to



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ensure that the terms of the transaction are fair and reasonable to the company and its shareholders.

7. Reporting and Monitoring

The company shall maintain records of all related transactions, including documentation of approvals and any fairness opinions obtained. These records shall be subject to regular review by the company's internal audit function or external auditors.

8. Compliance

All related transactions must comply with applicable laws, regulations, and corporate governance guidelines. Any violations of this policy may result in disciplinary action, up to and including termination of employment or legal action.

9. Confidentiality

Information regarding related transactions shall be treated as confidential and disclosed only on a need-to-know basis, in accordance with the company's confidentiality policies and procedures.

10. Review and Revision

This policy shall be reviewed periodically to ensure its effectiveness and compliance with changing laws and regulations. Any revisions shall be approved by the company's [Board of Directors/Management/Compliance Officer].

11. Communication and Training

All employees, officers, directors, and relevant stakeholders shall be informed of this policy and receive training on its requirements and implications.

12. Enforcement

Violation of this policy may result in disciplinary action, up to and including termination of employment or legal action, in accordance with applicable laws and company policies.

13. Contact Information

For questions or concerns regarding this policy, employees should contact the HR Department