

Related-party transaction solutions

Mastering governance to navigate related-party
transactions with ease



Adopting best practices in related-party governance—identifying related parties (RPs), ensuring transparent approval processes, complying with disclosure requirements and maintaining thorough documentation—boosts shareholder confidence and strengthens brand.

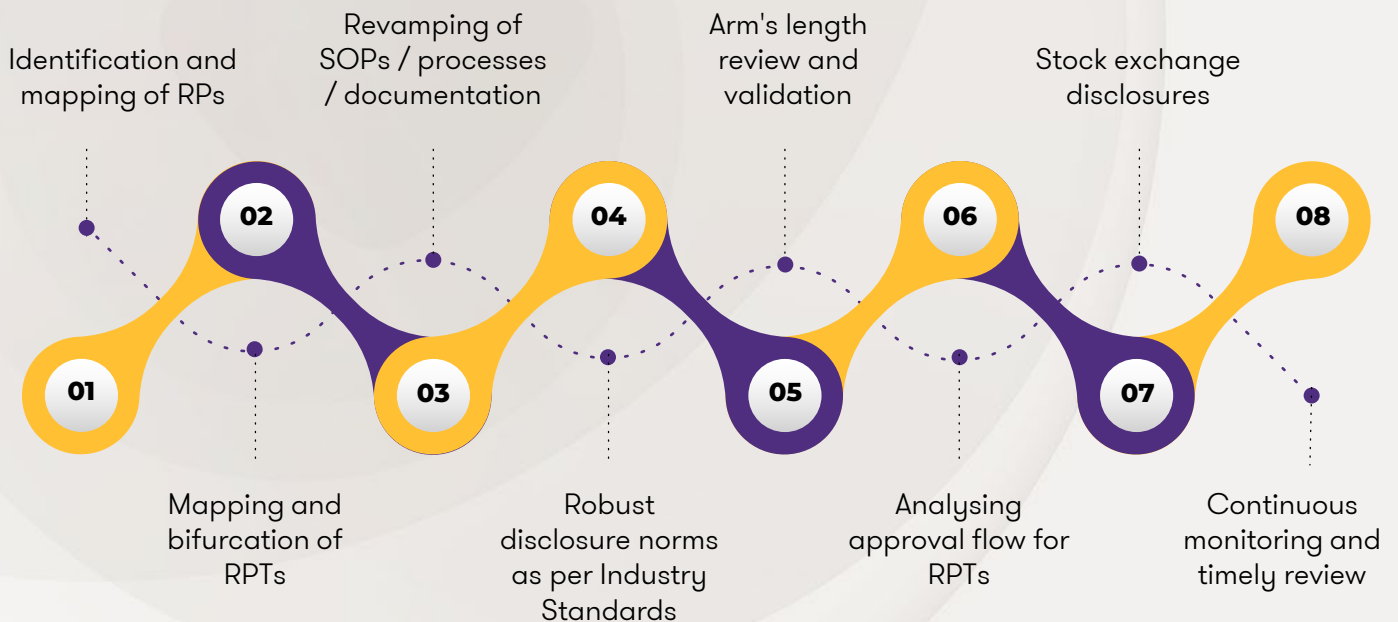


Strengthening RPT framework

The Securities and Exchange Board of India (SEBI) proactively takes measures to strengthen the governance framework and oversight regarding related-party transactions (RPTs). This includes the introduction of **Industry Standards** from **01 September 2025**, which standardises the disclosure requirements for approval of RPTs by an audit committee and shareholders.

The increased scrutiny by SEBI and extensive disclosure requirements have made it imperative for the companies to reconsider their approach to RPT governance, regulatory oversight and the creation of robust, transparent and automated approval mechanisms.

Lifecycle of RPT governance



Industry Standards Forum (ISF)

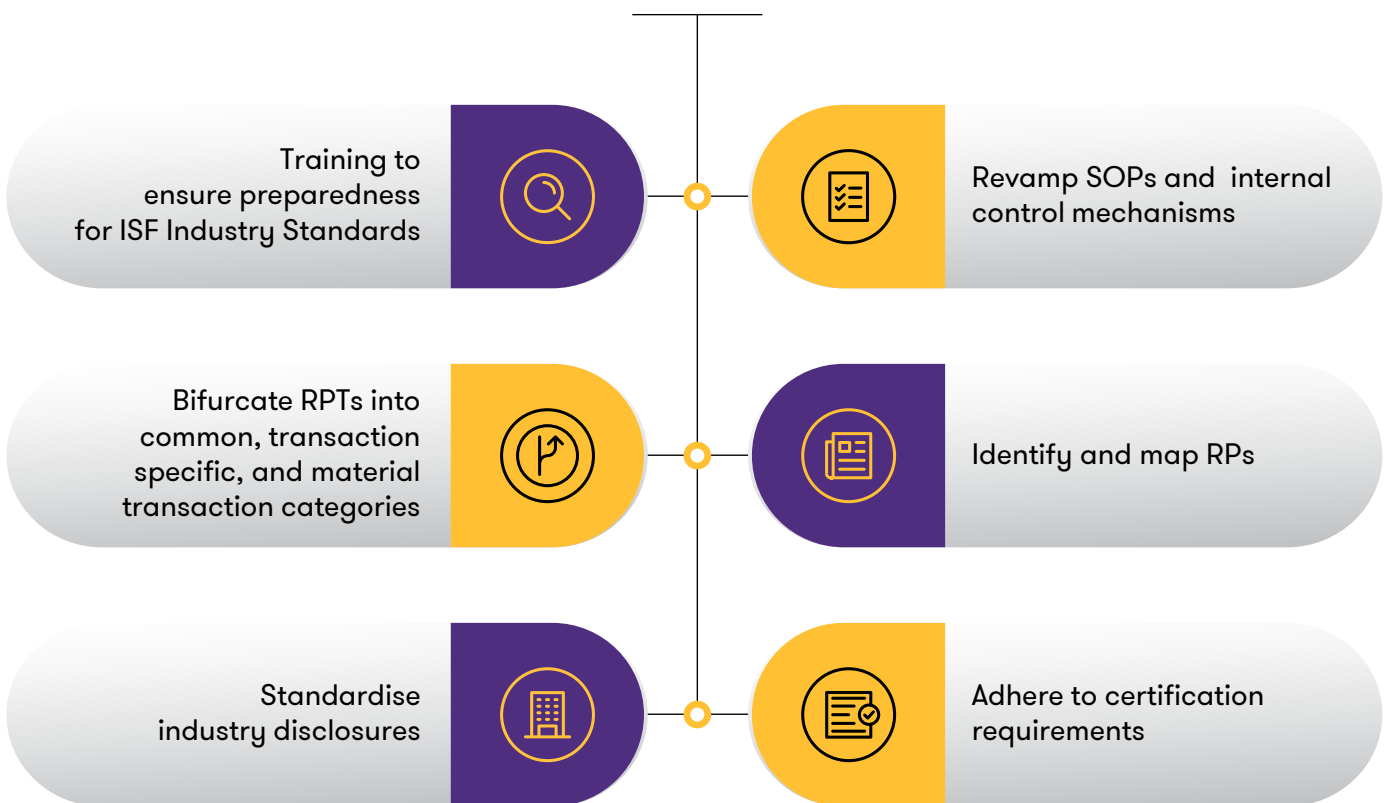
Standardising RPT disclosure: A leap towards informed decision-making

The Industry Standards Forum (ISF), comprising representatives from three industry associations, i.e., ASSOCHAM, CII and FICCI, under the aegis of the Stock Exchanges, has formulated Industry Standards, in consultation with SEBI, regarding minimum information to be provided for review of the audit committee and shareholders for approval of RPTs.

These standards aim to critically analyse the adequacy and clarity of RPTs to facilitate informed decision-making, ensuring that RPTs are conducted transparently, fairly and in the best interests of the listed entity and its public shareholders.

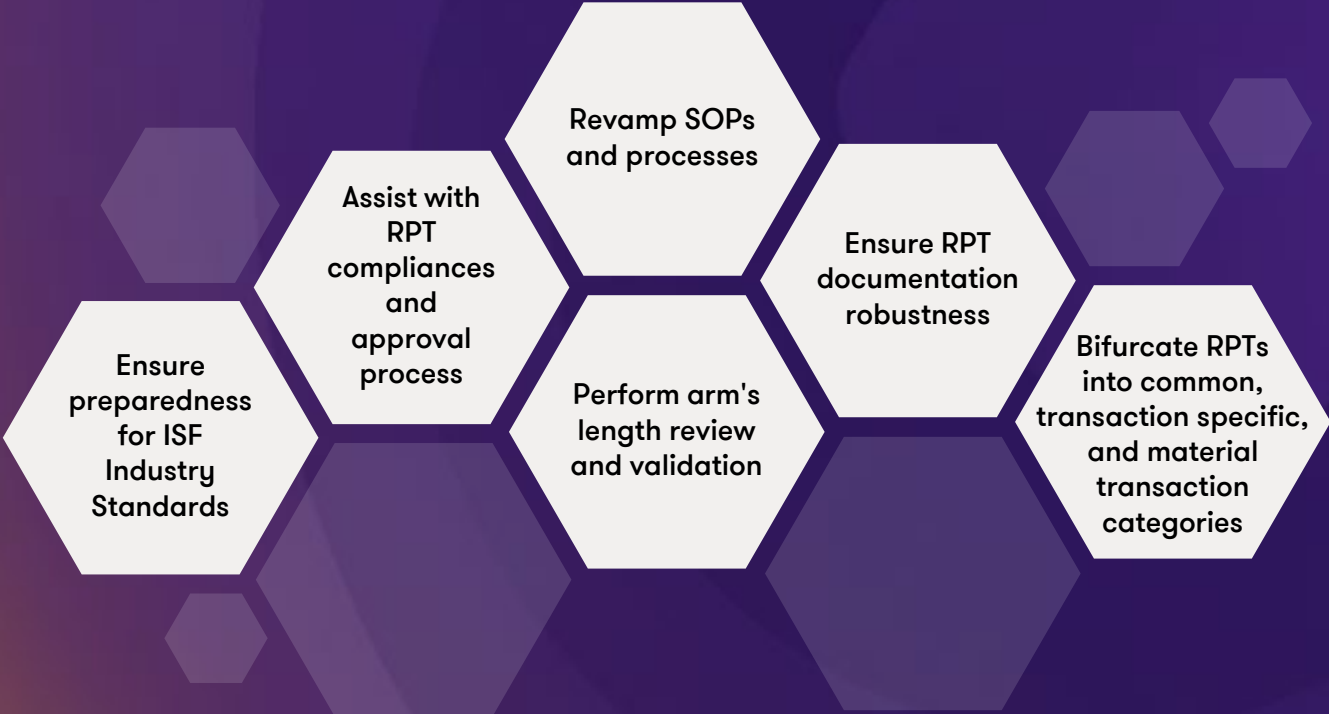


Next steps for listed entities:

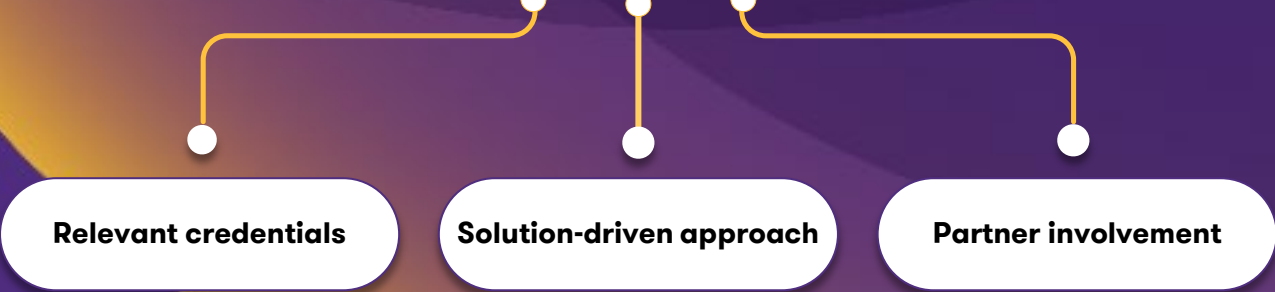


How Grant Thornton Bharat can help

From conducting a comprehensive review of RPTs to documentation and related approval processes, we offer bespoke solutions to help you navigate RPT governance with ease. Our team of seasoned professionals assist companies across various sectors to undertake RPT reviews in addition to sharing best practices that help improve RPT governance systems and processes.



Our differentiators





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