Reliance
Industries Limited



Presentation on Material RPTs

August 2025

This presentation provides a synopsis of RPTs. For detailed disclosures on RPTs, please refer Notice of AGM dated August 6, 2025.

RPT - Robust Governance and Reporting Framework

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1. Shareholders' approval is obtained for all material RPTs in line with regulatory and governance framework
   - ✓ RPTs exceeding lower of (i) Rs. 1,000 crore; and (ii) 10% of Annual Consolidated Turnover of the Company in a financial year
2. RIL has a well-defined and robust governance structure for RPTs
   - ✓ Review by internal and statutory auditors
   - ✓ Independent review by a Big4 accounting firm of all RPTs of RIL and material subsidiaries
   - ✓ All RPTs of the subsidiaries other than material subsidiaries are also reviewed by audit firms
   - ✓ Approval by Audit Committee of RIL which comprises of only Independent Directors
3. Transparent disclosure and reporting of RPTs
   - ✓ Annual Reports (since FY 2004-05) contain detailed disclosure on RPTs and transaction values
   - ✓ Detailed disclosure on RPTs are made to stock exchanges on half yearly basis

Upholding interest of all stakeholders is ingrained in RIL's RPT processes

Benefits and Rationale for the Proposed RPTs (1/3)

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Transaction: A1 - RIL and RCPL

1. RIL is the parent of RCPL and is a pre-eminent petrochemical producer; RCPL runs a focused FMCG business that includes brands such as Campa, Independence, Snac Tac among others, RCPL has world-class manufacturing and R&D facilities, strong backward integration and robust supply chain, RCPL is India's fastest growing FMCG business, with 1QFY26 revenue of Rs. 4,400 crore, growing 2x YoY

   ✓ RIL will supply resin-based materials useful for packing of FMCG products to RCPL

   ✓ RIL will invest in financial instruments of RCPL to support its various growth initiatives

   ✓ RCPL will supply a wide range of FMCG products to RIL for its consumption requirements across facilities

Transaction: B1 - RCPL and Metro India

2. Metro India is engaged in the wholesale cash-and-carry business of FMCG products

   ✓ RCPL will procure goods from Metro India leveraging Metro India's strength in sourcing goods at competitive prices

   ✓ Metro India will provide marketing and promotional services to RCPL benefitting RCPL from the footfalls in Metro

Leveraging group strengths to rapidly scale up FMCG business

Benefits and Rationale for the Proposed RPTs (2/3)

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Transaction: B2 - JPL and JioStar

3. JPL is India's leading digital services and technology company; JioStar is India's leading media and entertainment platform providing delightful content experiences and is the 2nd largest OTT platform globally, with an average of 460 million+ MAUs during 1QFY26

   - ✓ JPL will provide managed IT services and CDN services to JioStar enabling JioStar to leverage JPL's strength in technology
   - ✓ JPL to help acquire customers for JioStar through its strong digital distribution network across home and mobility
   - ✓ JioStar to provide differentiated rich content to JPL for its end users enabling JPL to leverage JioStar's strengths in content creation

Transaction: B3 – JioStar and GTPL

4. GTPL is a leading MSO, engaged in distribution of television channels through its digital cable network

   - ✓ GTPL will carry TV channels of JioStar through its network and pay subscription charges to JioStar
   - ✓ JioStar will pay fees to GTPL for providing placement and other services

Synergising group competencies across content, technology and digital distribution

Benefits and Rationale for the Proposed RPTs (3/3)

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Transaction: B4 – RJIL and RJIUK

5. RJIL is India's largest telecom service provider, with an all-IP network across 4G and 5G and a subscriber base of over 498 million as of June 2025; RJIUK, a wholly-owned subsidiary of RJIL, has telecom connectivity with all major global telecom players

   ✓ RJIUK provides RJIL services like IP transit and international bandwidth, India outbound ILD voice traffic, ILD voice transit traffic and business support services

   ✓ RJIL provides RJIUK with India inbound ILD voice traffic and ILD voice transit traffic services

   ✓ These transactions enable RJIL and RJIUK to intelligently route ILD voice traffic based on a least cost / optimized quality parameters helping them gain market share of ILD voice business

Optimizing quality and cost for international connectivity

Material Related Party Transactions of RIL and Subsidiaries of RIL

Transaction of the Company (Resolution 7 : RPT A1)

Reliance Industries Limited

Related Party	Reliance Industries Limited (RIL) and Reliance Consumer Products Limited (RCPL)
Holding Structure	RIL holds 83.56% of paid-up equity capital of RRVL. RRVL currently holds 100% of paid-up equity capital of RCPL; RCPL is being demerged from RRVL, through a scheme of arrangement, to build a focused organization, housing portfolio of all FMCG brands under Tira Beauty Limited, (to be renamed as Reliance Consumer Products Limited under the scheme - "New RCPL") Post demerger, New RCPL will be a 83.56% direct subsidiary of RIL
Transaction Details	1. Supply of petrochemical products (resin-based materials) used in product packaging by RIL to RCPL / New RCPL 2. Supply of a wide range of FMCG products by RCPL / New RCPL for consumption by RIL 3. RIL to provide capital through investment in securities and provision of loans & advances to RCPL / New RCPL
Value and Pricing FY 2025-26 (E)	1. Rs. 1,500 crore (0.15% of RIL Revenue) – Market pricing 2. Rs. 300 crore (0.03% of RIL Revenue) – Market pricing 3. Rs. 10,000 crore for FY2025-26 and FY2026-27 (1.02% of RIL Revenue) – In line with Sec186, Companies Act, 2013
Rationale	Please refer to Slide No. 3 of this presentation

Intra-group competencies to enable RCPL to scale up its operations

Transactions between Subsidiaries (Resolution 8 : RPT B1)

Reliance Industries Limited

Related Party	Reliance Consumer Products Limited (RCPL) and Metro Cash and Carry India Limited (Metro India)
Holding Structure	RIL holds 83.56% of paid-up equity capital of RRVL; RRVL holds 100% of paid-up equity capital each in RCPL and Metro India; RCPL is being demerged from RRVL, through a scheme of arrangement to build a focused organization, housing portfolio of all FMCG brands under Tira Beauty Limited, (to be renamed as Reliance Consumer Products Limited under the scheme - "New RCPL") Post demerger, New RCPL will be a 83.56% direct subsidiary of RIL
Transaction	1. Supply of goods for repacking and/or manufacturing purpose by Metro India to RCPL / New RCPL 2. Metro India to provide marketing and promotional support services to RCPL / New RCPL
Value and Pricing FY 2025-26 (E)	1. Rs. 500 crore (0.05% of RIL Revenue) – Market pricing 2. Rs. 50 crore (0.01% of RIL Revenue) – Market pricing
Rationale	Please refer to Slide No. 3 of this presentation

Leveraging capabilities of cost-efficient procurement and effective marketing within the group

Transactions between Subsidiaries (Resolution 8 : RPT B2)

Reliance Industries Limited

Related Party	Jio Platforms Limited (JPL) and JioStar India Private Limited (JioStar)
Holding Structure	RIL holds 66.43% of paid-up equity capital of JPL; RIL, along with its subsidiary, Studio 18 Media Private Limited, holds 63.16% of paid-up equity capital of JioStar
Transaction Details	1. JPL to provide Managed IT services to JioStar 2. JPL to provide Content Delivery Network services to JioStar 3. JPL to help acquire customers for JioStar services 4. JioStar to provide content to JPL
Value and Pricing FY 2025-26 (E)	1. Rs. 350 crore (0.04% of RIL Revenue) - Cost plus margin 2. Rs. 450 crore (0.05% of RIL Revenue) – Market pricing 3. Rs. 120 crore (0.01% of RIL Revenue) – Market pricing 4. Rs. 920 crore (0.09% of RIL Revenue) – Market pricing
Rationale	Please refer to Slide No. 4 of this presentation

Tech-led proficiencies in JPL and content offerings of JioStar to provide value to consumers

Transactions of Subsidiary Company (Resolution 8 : RPT B3)

Reliance Industries Limited

Related Party	JioStar India Private Limited (JioStar) and GTPL Hathway Limited (GTPL)
Holding Structure	RIL, along with its subsidiary, Studio 18 Media Private Ltd., holds 63.16% of paid-up equity capital of JioStar; Hathway Cable and Datacom Limited. (a subsidiary of RIL in terms of accounting standards) holds 37.32% of paid-up equity capital of GTPL
Transaction Details	1. GTPL through its digital cable distribution network carries television channels of JioStar 2. JioStar to pay fees to GTPL for placement and other services
Value and Pricing FY 2025-26 (E)	1. Rs. 1,450 crore (0.15% of RIL Revenue) 2. Rs. 1,050 crore (0.11% of RIL Revenue) } In accordance with commercial agreements and applicable TRAI regulations
Rationale	Please refer to Slide No. 4 of this presentation

Providing customer centric solutions by optimizing synergies within the group entities

Transactions between Subsidiaries (Resolution 8 : RPT B4)

Reliance Industries Limited

Related Party	Reliance Jio Infocomm Limited (RJIL) and Reliance Jio Infocomm UK Limited (RJIUK)
Holding Structure	RIL holds 66.43% of paid-up equity capital of JPL; JPL holds 100% of paid-up equity capital of RJIL; RJIL holds 100% of paid-up equity capital of RJIUK
Transaction Details	1. RJIUK provides IP transit, international bandwidth, India outbound ILD voice traffic, ILD voice transit traffic and business support services to RJIL 2. RJIL provides India inbound ILD voice traffic and ILD voice transit traffic services to RJIUK
Value and Pricing FY 2025-26 (E)	1. Rs. 1,270 crore (0.13% of RIL Revenue) – Cost plus margin. Equal margin sharing, in case of voice transit traffic 2. Rs. 1,700 crore (0.17% of RIL Revenue) – Transfer 100% amount collected from third parties, in case of India inbound ILD voice traffic. Equal margin sharing, in case of voice transit traffic
Rationale	Please refer to Slide No. 5 of this presentation

Cost management and quality optimization enabling market share gains

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Thank You