DECCAN TRANSCON LEASING LIMITED

(Erstwhile Deccan Transcon Leasing Private Limited)
(CIN: L63090TG2007PLC052599)

NOTICE OF BOARD MEETING

Date: November 11, 2025, Tuesday
Time: 01:00 P.M.
Venue: Suite No. 507, 5th Floor, Capital Park, Image Gardens Road, Madhapur, Hi-Tech City, Hyderabad – 500 081. Telangana, India.
Serial No.: B.M. No. 04/2025-26

To,
The Board of Directors
Deccan Transcon Leasing Limited

Subject: Notice of Meeting (B.M. No.04/2025-26) of the Board of Directors on November 11, 2025, Tuesday, at 01:00 P.M. through Video Conferencing/Other Audio-Visual Means.

Sir / Ma'am,

Shorter Notice is hereby given that a meeting of the members of the Board of the Company will be held on November 11, 2025, Tuesday, at 01:00 P.M. through Video Conferencing/Other Audio-Visual Means.

The Company will make necessary arrangements for the smooth conduct of the meeting through Video Conferencing/Other Audio-Visual means and will inform you of the link to attend the meeting in advance.

The agenda, along with notes and draft resolutions for the meeting, is enclosed.

You are requested to make it convenient to attend the above meeting.

Please submit a leave of absence in case you are not in a position to attend the meeting.

By the order of the Board
For Deccan Transcon Leasing Limited

KHUSHBOO GAUTAM
Digitally signed by KHUSHBOO GAUTAM
Date: 2025.11.06 16:09:23 +05'30'

Khushboo Gautam
(Company Secretary & Compliance Officer)

Place: Hyderabad
Date: November 06, 2025

Roll Call: Roll Call will be taken from every member participating through video conferencing, and the members attending through VC shall state as mentioned below, for the record:

"I, ___________________ sitting at ………………… (exact details of location). I confirm that I have received the agenda and all the relevant material for the Meeting, and no one other than me is or are attending or having access to the proceedings of the meeting at ………………. (exact details of location)."

AGENDA OF BOARD MEETING
[At Shorter Notice]

Agenda for the BM. No. 04/2025-26 Meeting of the Board of Directors of Deccan Transcon Leasing Limited to be held on November 11, 2025, Tuesday, at 01:00 P.M. through Video Conferencing/ Other Audio-Visual Means.

S. No.	**Item(s)**	**Action/Annexure(s)**
1.	Chairman of the meeting	Appointment
2.	To ascertain the requisite quorum.	Ascertainment
3.	To grant leave of absence, if any.	Approval
4.	To consider and note the Minutes of the previous Board meeting held on August 28, 2025.	Noting Annexure - 1
5.	To approve the appointment of the Secretarial Auditor for the Financial Year 2025-26.	Approval Annexure - 2
6.	To take note of the Resolution passed by circulation on October 28, 2025, under Section 175 of the Companies Act, 2013, approving the Policy on Anti-bribery and Corruption.	Noting, Annexure - 3
7.	To review and approve the Whistle Blower Policy / Vigil Mechanism in compliance with the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Approval, Annexure -4
8.	To take note of the compliances under SEBI Regulations for the quarter ended September 30, 2025.	Noting, Annexure -5
9.	To take note of the declaration submitted by Mr. Sumit Kothari in compliance with the SEBI (Prohibition of Insider Trading) Regulations, with respect to his acquisition of shares of the Company.	Noting, Annexure - 6
10.	To review compliance under SEBI (Prohibition of Insider Trading) Regulations, 2015, for the quarters ended June 30, 2025, and September 30, 2025.	Noting,
11.	To take note of the Related Party Transactions (RPTs) entered into by the company during the quarters ended June 30, 2025, and September 30, 2025, pursuant to omnibus approval**.**	Noting, Annexure - 7
12.	To consider, discuss, and approve the Unaudited financial statements for the half year ended on September 30, 2025, and to take note of the report of Statutory Auditors thereon.	Approval, Annexure - 8
13.	To discuss and deliberate on the non-applicability of the Corporate Social Responsibility (CSR) provisions under the Companies Act, 2013, to the Company for the financial year 2025-26.	Noting
14.	To discuss any other matter with the permission of the Chairman	Approval

NOTES TO AGENDA

NOTES TO AGENDA FOR BOARD MEETING
B.M. No. 04/2025-26

1. CHAIRMAN OF THE MEETING

Mr. Jaidev Menon, being the Chairman of the Company, will Chair the meeting.

In case he is unable to attend the meeting, then the Chairman will be appointed by the majority of members present at the meeting.

2. TO ASCERTAIN THE REQUISITE QUORUM.

If an adequate quorum is present, then start the meeting.

3. TO CONSIDER & GRANT LEAVE OF ABSENCE, IF ANY

The Chairman is to inform the members of any requests for leave of absence received and record the same

4. TO CONSIDER AND NOTE THE MINUTES OF THE PREVIOUS BOARD MEETING HELD ON AUGUST 28, 2025.

The minutes of the previous Board Meeting held on Thursday, August 28, 2025, will be presented for consideration and noting by the Board, enclosed herewith as **Annexure 1**.

The Board will be requested to take note of the same.

5. TO APPROVE THE APPOINTMENT OF THE SECRETARIAL AUDITOR FOR THE FINANCIAL YEAR 2025-26.

The Chairman will inform the Committee that, in accordance with Section 204 of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company is required to appoint a Secretarial Auditor to conduct the secretarial audit for the financial year 2025–26.

The Board will be further apprised that the Audit Committee, at its meeting held on the same day, on being satisfied, recommends the appointment of M/s. ACHS & Co., Practising Company Secretaries, as the Secretarial Auditor of the Company for the Financial Year 2025–2026.

The detailed profile of M/s. ACHS & Co. is annexed herewith as **Annexure 2** for the Board's perusal.

The Board, after due consideration of the recommendation, shall approve the appointment of M/s. ACHS & Co. as the Secretarial Auditor for the said financial year.

The Board members will be requested to approve the same by passing the following resolution, with or without modification:

RESOLVED THAT, pursuant to Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and based on the recommendation of the Audit Committee, M/s. ACHS & CO., Company Secretary (CP No. 22602), be and is hereby appointed as the Secretarial Auditor of the Company for the financial year 2025-2026, at a remuneration of ₹80,000 (Rupees Eighty Thousand only) plus applicable taxes and out-of-pocket expenses.

RESOLVED FURTHER THAT the Board members be and are hereby severally authorized to sign, execute, and submit all such documents, forms, and papers as may be necessary to give effect to this resolution.

6. TO TAKE NOTE OF THE RESOLUTION PASSED BY CIRCULATION ON OCTOBER 28, 2025, UNDER SECTION 175 OF THE COMPANIES ACT, 2013, APPROVING THE POLICY ON ANTI-BRIBERY AND CORRUPTION

The Board will be informed that a resolution was passed by circulation on October 28, 2025, in accordance with Section 175 of the Companies Act, 2013, whereby the Board approved the Policy on Anti-Bribery and Corruption.

The said Policy outlines the Company's commitment to conducting its business with integrity and in full compliance with applicable laws and ethical standards. It provides guidance to Directors, employees, and other stakeholders on identifying, preventing, and reporting any instances of money laundering, bribery, or corrupt practices, including the offering or acceptance of gifts, hospitality, or any form of undue advantage.

The Board will be requested to take note of the said resolution passed by circulation and the adoption of the Policy on Anti-Bribery and Corruption, as part of the Company's ongoing efforts to strengthen its governance and compliance framework.

A copy of the Resolution passed by circulation, along with the approved Policy on Anti-Bribery and Corruption, is annexed herewith as **Annexure 3** for the Board's reference and perusal.

7. TO REVIEW AND APPROVE THE WHISTLE BLOWER POLICY/VIGIL MECHANISM IN COMPLIANCE WITH THE COMPANIES ACT, 2013 AND SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

The Chairman will apprise the Board that, in accordance with the provisions of Section 177(9) and Section 177(10) of the Companies Act, 2013, the Company is required to establish a vigil mechanism for Directors and employees to report genuine concerns.

Further, as per Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Regulation 9A(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, every listed entity is mandated to formulate and periodically review a Whistle Blower Policy / Vigil Mechanism to provide a framework for reporting concerns, ensure safeguards against victimisation, and ensure direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

In view of the above and based on the recommendation of the Audit Committee at its meeting held on the same day, the draft Whistle Blower Policy / Vigil Mechanism Policy will be placed before the Board for its review, re-adoption, and approval.

A copy of the draft Whistle Blower Policy / Vigil Mechanism Policy is annexed herewith as **Annexure 4** for the Board's review and consideration.

Accordingly, the Board will be requested to consider, take note of and approve the matter, and to pass the following resolution with or without modification:

"RESOLVED THAT, pursuant to the provisions of Section 177(9) and Section 177(10) of the Companies Act, 2013, read with applicable rules made thereunder, Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the draft Whistle Blower Policy / Vigil Mechanism Policy, as recommended by the Audit Committee and placed before the Board, be and is hereby approved and re-adopted.

RESOLVED FURTHER THAT the Audit Committee shall oversee the implementation of the Whistle Blower Policy / Vigil Mechanism and may carry out modifications thereto from time to time, as may be deemed necessary in the interest of compliance and governance.

RESOLVED FURTHER THAT the Company Secretary be and is hereby authorised to place the approved policy on the website of the Company and circulate the same among the Directors and employees, in accordance with the SEBI LODR Regulations.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorised to sign, execute and deliver all documents, forms and communications, and to do all such acts, deeds and things as may be necessary, proper or desirable to give effect to this resolution.

RESOLVED FURTHER THAT certified true copies of this resolution be provided to those concerned, under the signature of any Director or the Company Secretary."

8. TO TAKE NOTE OF THE COMPLIANCES UNDER SEBI REGULATIONS FOR THE QUARTER ENDED SEPTEMBER 30, 2025.

The Chairman will present to the Board the status of statutory and regulatory compliance undertaken by the Company under various applicable **SEBI Regulations** for the **quarter ended September 30, 2025**.

The compliance summary includes adherence to the applicable provisions under:
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- SEBI (Prohibition of Insider Trading) Regulations, 2015
- SEBI (Depositories and Participants) Regulations, 2018
- Other relevant SEBI circulars and guidelines

A tabulated statement highlighting the regulatory references and the status of compliance has been prepared and is as follows

Sr. No.	Compliance Item	Regulatory Reference	Compliance Status
1	Freezing of PAN on NSDL Portal	Clause 4 of Schedule B read with Regulation 9 of SEBI (Prohibition of Insider Trading) Regulations, 2015	Complied
2	Closure of Trading Window (XBRL & PDF filing)	SEBI (PIT) Regulations, 2015	Complied
3	Email Notification – Trading Window Closure	SEBI (PIT) Regulations, 2015	Complied
4	Certificate under Regulation 74(5)	SEBI (Depositories and Participants) Regulations, 2018	Complied
5	Shareholding Pattern (SHP)	Regulation 31 of SEBI LODR	Complied
6	Reconciliation of Share Capital Audit Report (RSCAR)	Regulation 76 of SEBI (D&P) Regulations, 2018	Complied
7	Continual Disclosure under PIT Regulations	Regulation 9 Read with Schedule C of SEBI (PIT) Regulations, 2015	Complied
8	Integrated Filing Governance	SEBI Circular dated 14.07.2023	Complied

The Board Members will be requested to take note of the same.

The details of each compliance are annexed herewith as **Annexure 5** for your reference.

9. TO TAKE NOTE OF THE DECLARATION SUBMITTED BY MR. SUMIT KOTHARI, CHIEF FINANCIAL OFFICER, IN COMPLIANCE WITH SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015, WITH RESPECT TO HIS ACQUISITION OF SHARES OF THE COMPANY

The Chairman will inform the Board of Directors that Mr. Sumit Kothari, Chief Financial Officer of the Company and a Designated Person under the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations"), has submitted the following declarations to the Company:

1. A declaration of acquisition of equity shares of the Company, in accordance with the disclosure requirements prescribed under the SEBI PIT Regulations; and
2. A compliance declaration confirming that the said acquisition was made in full compliance with the SEBI PIT Regulations and the Company's Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Person.

The Compliance Officer has reviewed the above declarations and confirmed that:

- the acquisition of shares was carried out during the open trading window period; and
- No Unpublished Price Sensitive Information (UPSI) was in possession of Mr. Kothari at the time of such acquisition.

The matter will be placed before the Audit Committee at its meeting held on the same day, and the Committee will review the same and recommend that it to be placed before the Board of Directors for its information and noting, in compliance with applicable regulatory requirements.

The Board will be requested to take note of the declarations submitted by Mr. Sumit Kothari, Chief Financial Officer

(a) The declaration regarding the acquisition of shares; and
(b) The compliance declaration confirming adherence to the SEBI PIT Regulations and the Company's Code of Conduct for Prevention of Insider Trading.

Copies of the aforesaid declarations are annexed herewith as **Annexure 6** for the Board's perusal and record.

10. TO REVIEW COMPLIANCE UNDER SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015, FOR THE QUARTERS ENDED JUNE 30, 2025, AND SEPTEMBER 30, 2025

The Chairman will inform the Board that, pursuant to the provisions of Regulation 9(1) read with Schedule B of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Compliance Officer is required to submit a Quarterly Compliance Report confirming adherence to the Company's Code of Conduct for Regulating, Monitoring, and Reporting of Trading by Designated Persons and their Immediate Relatives.

Accordingly, the Quarterly Compliance Reports for the quarters ended June 30, 2025 (Q1) and September 30, 2025 (Q2), which will be reviewed by the Audit Committee at its meeting held on the same day, will be placed before the Board for its review and noting on the recommendation of the Audit Committee.

The reports submitted by the Compliance Officer cover details of trading activities, pre-clearance requests, trading plans, and other relevant disclosures made by designated persons during the respective quarters.

Key highlights:

- Trading by Designated Persons: All trades were in compliance with the Company's Code of Conduct and SEBI (PIT) Regulations.
- Specific Transactions:
  - *Mr. Sumit Kothari*, Chief Financial Officer, acquired 8,400 equity shares during Q2 FY 2025–26.
  - The acquisition was executed outside the trading window closure period, and he did not possess any Unpublished Price Sensitive Information (UPSI) at the time of acquisition.
- No trading plans, pre-clearance requests, or waiver applications were pending during the quarters.
- Nil reports of non-compliance were filed for both quarters.

S. No.	Particulars of Transaction	Designated Person (Name & Designation)	Shares Involved	% of Shareholding	Remarks
1	Acquisition of shares	Mr. Sumit Kothari, Chief Financial Officer	8,400	0.034%	Trade executed outside trading window closure; no UPSI possessed; compliant with PIT Regulations.
2	Submission of Trading Plan	–	Nil	–	–
3	Pre-Clearance obtained	–	Nil	–	–
4	Request for waiver of holding period	–	Nil	–	–
5	Any other related transaction	–	Nil	–	–

The Board Members will be requested to take note of the same.

11. TO TAKE NOTE OF THE RELATED PARTY TRANSACTIONS (RPTs) ENTERED INTO BY THE COMPANY DURING THE QUARTERS ENDED JUNE 30, 2025, AND SEPTEMBER 30, 2025, PURSUANT TO OMNIBUS APPROVAL.

The Chairman will apprise the Board that, in accordance with Regulation 23(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee is required to review, on a quarterly basis, the details of Related Party Transactions (RPTs) entered into by the Company pursuant to omnibus approvals granted.

The Chairman will further inform the Board that the Audit Committee, at its meeting proposed to be held earlier on the same day, will review the details of the RPTs entered into by the Company during the quarters ended June 30, 2025 (Q1), and September 30, 2025 (Q2). The Committee will also confirm that all such transactions were undertaken within the limits and terms approved under the omnibus approval granted on May 29, 2025, and that no material or non-approved related party transactions were entered into during the said period.

Accordingly, the summary of Related Party Transactions entered into by the Company during the quarters ended June 30, 2025, and September 30, 2025, will be placed before the Board for its information and noting.

STATEMENT SHOWING RELATED PARTY TRANSACTIONS FOR THE PERIOD (01/04/2025 TO 30/06/2025)-Q1

Name of the Entity (Related party)	Relationship	Particulars of Transactions with Deccan Transcon Leasing Limited	Consolidated (In Rs.)	Standalone (In Rs.)	Maximum Limit approved by the Audit Committee as omnibus approval (In Crores)
Kingstar Freight Private Limited	Associate	Purchase	(18,707.44)	(18,707.44)	5.00
		Sale	41,37,493.88	41,37,493.88	2.00
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	50,25,553.19	50,25,553.19	1.00
		Sale	-	-	15.00
Deccan Mohsin LLP	Director is a partner	Purchase	8,71,302.06	8,71,302.06	15.00
		Sale	-	-	4.50
Deccan Orient Line Co Ltd	Associate of Deccan Shipping & Logistics SDN. BHD, Malaysia	Purchase	1,38,28,305.82	-	7.50
		Sale	1,67,03,403.47	35,374.20	USD 17,00,000
Deccan Shipping & Logistics SDN BHD	Subsidiary	Purchase	-	99,53,664.48	5.00
		Sale	-	2,70,01,617.87	2.00
Jaidev Parath Menon	Director	Salary	24,30,733.52	10,50,000.00	-
Karthika Menon	Director	Salary	9,51,000.00	9,51,000.00	-
Shekhar Miriyala	Director	Salary	8,93,940.00	8,93,940.00	-
Rajeev Kothanath Menon	CEO	Salary	16,45,002.00	16,45,002.00	-
Sumit Kothari	CFO	Salary	10,12,380.00	10,12,380.00	-
Khushboo Gautam	CS	Salary	3,54,234.00	3,54,234.00	-
Kedar Jaidev Menon	Relative	Professional Fee	3,00,000.00	3,00,000.00	-
Pranav Jaidev Menon	Relative	Salary	21,82,356.00	-	-
Navneeth Jaidev	Relative	Salary	4,56,579.00	4,56,579.00	-

Total	**5,07,73,575.50**	**5,36,69,433.24**	

STATEMENT SHOWING RELATED PARTY TRANSACTIONS FOR THE PERIOD (01/07/2025 TO 30/09/2025)-Q2

Name of the Entity (Related party)	Relationship	Particulars of Transactions with Deccan Transcon Leasing Limited	Consolidated (In Rs.)	Standalone (In Rs.)	Maximum Limit approved by the Audit Committee as omnibus approval (In Crores)
Kingstar Freight Private Limited	Associate	Purchase	17,466.50	17,466.50	5.00
		Sale	6,16,242.20	6,16,242.20	2.00
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	30,58,771.01	30,58,771.01	1.00
		Sale	-	-	15.00
Deccan Mohsin LLP	Director is a partner	Purchase	10,54,499.35	10,54,499.35	15.00
		Sale	-	-	4.50
Deccan Orient Line Co Ltd	Associate of Deccan Shipping & Logistics SDN. BHD, Malaysia	Purchase	2,15,75,124.25	-	7.50
		Sale	1,67,22,701.42	-	USD 17,00,000
Deccan Shipping & Logistics SDN BHD	Subsidiary	Purchase	-	2,48,70,804.46	5.00
		Sale	-	2,18,61,914.40	2.00
Jaidev Parath Menon	Director	Salary	24,30,733.52	10,50,000.00	-
Karthika Menon	Director	Salary	9,51,000.00	9,51,000.00	-
Shekhar Miriyala	Director	Salary	5,67,123.23	5,67,123.23	-
Rajeev Kothanath Menon	CEO	Salary	16,45,002.00	16,45,002.00	-
Sumit Kothari	CFO	Salary	10,12,380.00	10,12,380.00	-
Khushboo Gautam	CS	Salary	4,79,234.00	4,79,234.00	-
Kedar Jaidev Menon	Relative	Professional Fee	3,00,000.00	3,00,000.00	-
Pranav Jaidev Menon	Relative	Salary	21,82,356.00	-	-
Navneeth Jaidev	Relative	Salary	4,56,579.00	4,56,579.00	-
Total			**5,30,69,212.48**	**5,79,41,016.15**	**-**

The Board will be requested to take note of the Related Party Transactions entered into by the Company during the quarter ended June 30, 2025, pursuant to the omnibus approval granted by the Audit Committee on May 29, 2025, in compliance with Regulation 23(3)(d) of the SEBI LODR Regulations, 2015.

The details of the Related Party Transactions are presented in **Annexure 7** for the Board of Directors' records and perusal.

12. TO CONSIDER, DISCUSS, AND APPROVE THE DRAFT UNAUDITED FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025, AND TO TAKE NOTE OF THE REPORT OF STATUTORY AUDITORS THEREON.

The Chairman will inform the Board that the draft Unaudited Financial Results of the Company for the half year ended September 30th, 2025, comprising the Balance Sheet as at September 30, 2025, the Statement of Profit and Loss, and the Cash Flow Statement for the half year ended on that date, will be presented to the Board during the meeting for their perusal.

The draft unaudited Financial Results for the half year ended September 30, 2025, are enclosed as **Annexure-8.**

The Board members may raise any questions, which will be addressed accordingly.

It will further be informed that the draft unaudited Financial Results for the half year ended September 30, 2025, will also be placed before the Audit Committee in their meeting, proposed to be held on the same day, prior to this meeting. Mr Satyamurthi Ramnasundar, Chairman of the Audit Committee, will brief the Board about the Audit Committee's recommendation for approval of the draft unaudited Financial Statements for the half year ended September 30, 2025.

The Report from the Statutory Auditors of the Company will also be presented to the Board during the meeting.

Further, it will be informed that the Company is in compliance with the applicable accounting standards and that there were no adverse observations during the period under review.

The Board Members will be requested to consider, discuss, and approve the following resolution, with or without modification(s):

"RESOLVED THAT pursuant to the recommendation of the Audit Committee, the draft unaudited financial results half year ended September 30, 2025, as placed before the Board, be and are hereby approved.

RESOLVED FURTHER THAT Mr. Jaidev Menon, Chairperson of the Company, be and is hereby authorized to sign the unaudited financial results for the half year ended September 30, 2025.

RESOLVED FURTHER THAT the signed unaudited financial results for the half year ended September 30, 2025, be forwarded to the Auditor for their report thereon."

Additional Resolution:

"RESOLVED THAT the report on the unaudited financial results for the half year ended September 30, 2025, as placed before the Board, be and is hereby taken on record.

RESOLVED FURTHER THAT any of the Directors, Chief Financial Officer, and Company Secretary be and are hereby singly and severally authorized to file and submit necessary forms, documents, and writings with the Registrar of Companies and other concerned authorities if required, and further authorized to do all such acts, deeds, matters, and things incidental and ancillary thereto."

13. TO DISCUSS AND DELIBERATE ON THE NON-APPLICABILITY OF THE CORPORATE SOCIAL RESPONSIBILITY (CSR) PROVISIONS UNDER THE COMPANIES ACT, 2013, TO THE COMPANY FOR THE FINANCIAL YEAR 2025-26.

The Chairman will apprise the Board members that, in accordance with the provisions of Section 135(1) of the Companies Act, 2013, read with Rule 3 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the applicability of the Corporate Social Responsibility (CSR) provisions to a company is determined based on its financial performance during the immediately preceding financial year.

The Chairman will further inform the Board that the CSR provisions become applicable to a company which, during the immediately preceding financial year, meets any one of the following criteria

Criteria	**Threshold**	**Company's Position**	**Applicability**
Net Worth	₹ 500 crore or more	₹ 76,96,70,578.53	Did not exceed
Turnover	₹ 1,000 crore or more	₹ 85,71,10,051	Did not exceed
Net Profit	₹ 5 crore or more	₹ 1,95,33,399	Did not exceed

Based on the above financial data for the immediately preceding financial year (FY 2024–25), it is observed that the Company has not met any of the prescribed thresholds under Section 135(1) of the Companies Act, 2013.

Accordingly, the provisions relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial year 2025–26.

However, the Chairman will mention that the Company may, at its discretion, voluntarily undertake CSR initiatives during the year, in alignment with its values and long-term sustainability objectives.

The Board members will be requested to take note of the non-applicability of CSR provisions to the Company for the financial year 2025–26.

14. TO DISCUSS ANY OTHER MATTER WITH THE PERMISSION OF THE CHAIRMAN.

The Board of Directors can discuss any other matter with the permission of the Chairman.

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