DECCAN TRANSCON LEASING LIMITED

(Erstwhile Deccan Transcon Leasing Private Limited)

(CIN: L63090TG2007PLC052599)

NOTICE OF BOARD MEETING

Date: March 06, 2026 (Friday)

Time: 04.00 P.M (IST)

Venue: Suite No 507;5th Floor Image Capital Park; Image Gardens Road; Madhapur; Shaikpet; Hyderabad; Telangana; 500081; India

Serial No.: B.M. No. 06/2025-26

To,
The Board of Directors
Deccan Transcon Leasing Limited

Subject: Notice of Meeting (B.M. No.06/2025-26) of the Board of Directors on held on March 06, 2026 (Friday) at 04:00 P.M(IST)

Sir / Ma'am,

Shorter Notice is hereby given that a meeting of the members of the Board of the Company will be held on March 06, 2026 (Friday) at 04:00 P.M(IST)

The Directors who wish to attend the meeting through Video Conferencing / Other Audio-Visual Means are requested to intimate the Company in advance.

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: 2026.03.03 18:14:00 +05'30'

Khushboo Gautam
(Company Secretary & Compliance Officer)

Place: Hyderabad
Date: March 03, 2026

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. 06/2025-26 Meeting of the Board of Directors of Deccan Transcon Leasing Limited to be held on March 06, 2026 (Friday) at 04:00 P.M(IST)

S. No.	Item(s)	Action/Annexure(s)
1.	Chairman of the meeting	-
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 November 11, 2025.	Noting Annexure - 1
5.	To consider and note the Minutes of the previous Audit Committee Meeting held on November 11, 2025.	Noting Annexure - 2
6.	To consider and note the Minutes of the Previous Finance Committee Meeting held on December 26, 2025 and February 10, 2026.	Noting Annexure - 3
7.	To consider and note the Minutes of the Previous Nomination and Remuneration Committee Meeting held on May 29, 2025, and August 28, 2025.	Noting Annexure - 4
8.	To consider and note the Minutes of the Previous Stakeholder and Relationship Committee Meeting held on February 2, 2025	Noting Annexure - 5
9.	To take note of the Resolution passed by Circulation on January 06, 2026, under Section 175 of the Companies Act, 2013, approving the change in Authorized Representative and Manager of Overseas Subsidiary (Dubai L.L.C.)	Noting Annexure - 6
10.	To take note of the Related Party Transactions (RPTs) entered into by the company during the quarters ended December 31, 2025, pursuant to omnibus approval along with the register of contracts maintained under the Companies Act, 2013	Noting Annexure – 7
11.	To take note the NFRA Circular on Effective Communication between Statutory Auditors and Those Charged with Governance, including Audit Committees, issued by the National Financial Reporting Authority ("NFRA") on January 07, 2026.	Noting Annexure - 8
12.	To take note of the disclosure of interest in Form MBP-1 submitted by Mrs. Kandala Venkata Naga Lavanya, Independent Director of the Company.	Noting Annexure - 9
13.	To take note of the compliances under SEBI Regulations for the quarter ended December 31, 2025	Noting Annexure - 10
14.	To review compliance under SEBI (Prohibition of Insider Trading) regulations, 2015, for the quarters ended ended December 31, 2025	Noting Annexure – 11

15.	To take note of reporting of non-compliance under Regulation 7(2)(a) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Noting Annexure – 12
16.	To review and take note of the amendments introduced through the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Fifth Amendment, and to consider necessary actions for compliance.	Noting, Annexure - 13
17.	To Take note of the Reporting of Non-Compliance under Clause 10 of Schedule B of SEBI (Prohibition of Insider Trading) Regulations, 2015 – Contra Trade by Mr. Sumit Kothari, Chief Financial Officer	Noting
18.	To approve the appointment of the Internal Auditor for the Financial Year 2025-26.	Approval Annexure - 14
19.	To review and approve the revised Code of Conduct for regulating, monitoring, and reporting trading in securities by Designated Persons.	Approval, Annexure - 15
20.	To consider and approve the reclassification of certain persons from 'promoter group' to 'public' category.	Approval, Annexure - 16
21.	To Take Note of Ratification of Related Party Transaction by the Audit Committee	Noting
22.	To take note of the Performance Evaluation of the Board, its Committees and Individual Directors	Noting Annexure - 17
23.	To take note of the limit utilized under the omnibus approval granted for Related Party Transactions, as noted by the Audit Committee and referred to the Board of Directors	Noting
24.	To take note of the omnibus approval for entering into Related Party Transactions for the Financial Year 2025–2026, as approved by the Audit Committee and referred to the Board of Directors	Noting
25.	To discuss any other matter with the permission of the Chairman	Approval

NOTES TO AGENDA
NOTES TO AGENDA FOR BOARD MEETING
B.M. No. 06/2025-26

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 NOVEMBER 11, 2025.

The minutes of the previous Board Meeting held on November 11, 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 CONSIDER AND NOTE THE MINUTES OF THE PREVIOUS AUDIT COMMITTEE MEETING HELD ON APRIL 19, 2025, MAY 29, 2025, AUGUST 28, 2025 and NOVEMBER 11, 2025.

The minutes of the previous Audit Committee Meeting held on April 19, 2025, May 29, 2025, August 28, 2025 and November 11, 2025 will be presented for consideration and noting by the Board, enclosed herewith as **Annexure 2.**

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

6. TO CONSIDER AND NOTE THE MINUTES OF THE PREVIOUS FINANCE COMMITTEE MEETING HELD ON DECEMBER 26, 2025 and FEBRUARY 10, 2026.

The minutes of the previous Finance Committee Meeting held on December 26, 2025 and February 10, 2026, will be presented for consideration and noting by the Board, enclosed herewith as **Annexure 3.**

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

7. TO CONSIDER AND NOTE THE MINUTES OF THE PREVIOUS NOMINATION AND REMUNERATION COMMITTEE MEETING HELD ON MAY 29, 2025 AND AUGUST 28, 2025.

The minutes of the previous Nomination and Remuneration Committee meeting held on May 29, 2025 and August 28, 2025, will be presented for consideration and noting by the Board, enclosed herewith as **Annexure 4.**

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

8. TO CONSIDER AND NOTE THE MINUTES OF THE PREVIOUS STAKEHOLDER AND RELATIONSHIP COMMITTEE MEETING HELD ON FEBRUARY 28, 2025

The minutes of the previous Stakeholder and Relationship Committee Meeting held on February 28, 2025 will be presented for consideration and noting by the Board, enclosed herewith as **Annexure 5.**

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

9. TO TAKE NOTE OF THE RESOLUTION PASSED BY CIRCULATION ON JANUARY 06, 2026, UNDER SECTION 175 OF THE COMPANIES ACT, 2013, APPROVING THE CHANGE IN AUTHORIZED REPRESENTATIVE AND MANAGER OF OVERSEAS SUBSIDIARY (DUBAI L.L.C.)

The Board will be informed that a resolution was passed by circulation on January 06, 2026, in accordance with Section 175 of the Companies Act, 2013, whereby the Board approved the change in Authorized Representative and Manager of Overseas Subsidiary (Dubai L.L.C.).

The said resolution was circulated to all the Directors and was duly approved by the requisite majority.

The Board will be requested to take note of the resolution passed by circulation approving the aforesaid change.

A copy of the resolution passed by circulation is annexed herewith as **Annexure 6** for the Board’s reference and noting.

10. TO TAKE NOTE OF THE RELATED PARTY TRANSACTIONS (RPTS) ENTERED INTO BY THE COMPANY DURING THE QUARTERS ENDED DECEMBER 31, 2025, PURSUANT TO OMNIBUS APPROVAL ALONG WITH THE REGISTER OF CONTRACTS MAINTAINED UNDER THE COMPANIES ACT, 2013

The Chairman shall inform the Board that pursuant to 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 entered into by the Company pursuant to each of the omnibus approvals granted, and place the same before the Board for its consideration and noting.

The Board shall note that the said statement of Related Party Transactions for the quarter ended December 31, 2025 (Q3) was placed before and reviewed by the Audit Committee at its meeting held on the same date, prior to the meeting of the Board.

The Audit Committee and the Board of Directors, at their respective meetings held on May 29, 2025, had granted omnibus approval for certain categories of Related Party Transactions proposed to be entered into during the financial year 2025–26, which were in the ordinary course of business and on an arm’s length basis, as per the Company’s Policy on Related Party Transactions.

Further, the Board shall note that in respect of transactions with Deccan Shipping & Logistics SDN BHD, the Malaysian subsidiary of the Company, the Audit Committee at its meeting held on February 23, 2026 approved enhancement of the limit of Material Related Party Transactions up to an aggregate amount of ₹28.82 crores. The said enhanced limit was subsequently approved by the Board of Directors at its meeting held on February 25, 2026 and is subject to approval of the Members at the forthcoming Extraordinary General Meeting scheduled to be held on March 24, 2026.

Accordingly:

• Transactions with all related parties other than Deccan Shipping & Logistics SDN BHD are governed by the omnibus approval granted on May 29, 2025.

• Transactions with Deccan Shipping & Logistics SDN BHD are governed by the enhanced limit approved on February 23, 2026 by the Audit Committee and February 25, 2026 by the Board, subject to shareholder approval.

The following statements, as reviewed by the Audit Committee, are placed before the Board:

1. Related Party Transactions for the Quarter Ended December 31, 2025 (Q3)

o Presented separately on Standalone and Consolidated basis.

2. Cumulative Related Party Transactions for Q1 to Q3 (FY 2025–26)

o Presented on Standalone and Consolidated basis.

o Including comparison with limits approved under omnibus approval.

The summary table includes:

• Standalone and Consolidated RPT figures;
• Separate presentation of Q3 Standalone and Q3 Consolidated data;
• Cumulative figures for Q1 to Q3;
• Classification into Commercial and Non-Commercial transactions;
• Classification into Material and Non-Material transactions;
• Remuneration to Directors and KMP and other related party transactions.

All Related Party Transactions placed before the Board are confirmed to have been undertaken in the ordinary course of business and on an arm's length basis and within the limits and terms approved by the Audit Committee and the Board on May 29, 2025, and in case of Deccan Shipping & Logistics SDN BHD, within the enhanced limit approved on February 23, 2026 and February 25, 2026, subject to approval of the Members at the forthcoming Extraordinary General Meeting.

It is further confirmed that no material related party transactions requiring prior shareholder approval under Regulation 23(1) were entered into during the period, except those already duly approved, if any. Further, no non-approved related party transactions were entered into during the period.

STATEMENT SHOWING RELATED PARTY TRANSACTIONS ON STANDALONE BASIS (01/10/2025 to 31/12/2025)

Name of the Entity (Related party)	Relationship	Particulars of Transactions with Deccan Transcon Leasing Limited	Total (In Rs.)	Balance as on 31 Dec 2025 Receivables/ (Payables)
Kingstar Freight Private Limited	Associate	Purchase	10,513.94	3,36,386.00
		Sale	37,99,463.85	
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	49,11,358.55	81,16,613.48
		Sale	-	
Deccan Mohsin LLP	Director is a partner	Purchase	7,68,095.59	(6,75,221.38)
		Sale	-	
Deccan Orient Line Co Ltd	Associate of Deccan	Purchase	-	26,72,062.20

	Shipping & Logistics SDN. BHD, Malaysia	Sale	-	
Deccan Shipping & Logistics SDN BHD	Subsidiary	Purchase	3,20,51,650.37	27,22,83,777.86
		Sale	3,03,86,448.61	
Jaidev Parath Menon	Director	Salary	10,50,000.00	(2,78,950.00)
Karthika Menon	Director	Salary	9,51,000.00	(2,56,246.00)
Shekhar Miriyala	Director	Salary	10,05,865.00	-
		Sale of Asset	20,00,000.00	-
Rajeev Kothanath Menon	CEO	Salary	16,45,002.00	(3,67,131.00)
Sumit Kothari	CFO	Salary	10,12,380.00	- 2,48,782.00
Khushboo Gautam	CS	Salary	3,54,234.00	(97,466.00)
Kedar Jaidev Menon	Relative	Professional Fee	3,00,000.00	- 1,80,000.00
Pranav Jaidev Menon	Relative	Salary	-	-
Navneeth Jaidev	Relative	Salary	4,56,579.00	- 1,30,409.00
Indrajit Ray	Director of subsidiary	Salary	5,15,336.00	- 1,28,834.00
Total			**8,12,17,926.91**	**28,10,45,800.16**

STATEMENT SHOWING RELATED PARTY TRANSACTIONS ON CONSOLIDATION BASIS (01/10/2025 TO 31/12/2025)

Name of the Entity (Related party)	**Relationship**	**Particulars of Transactions with Deccan Transcon Leasing Limited**	**Total (In Rs.)**	**Balance as on as on Dec 25 Receivables/ (Payables)**
Kingstar Freight Private Limited	Associate	Purchase	10,513.94	3,36,386.00
		Sale	37,99,463.85	
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	49,11,358.55	81,16,613.48
		Sale	-	
Deccan Mohsin LLP	Director is a partner	Purchase	7,68,095.59	(6,75,221.38)
		Sale	-	

Deccan Orient Line Co Ltd	Associate of Deccan Shipping & Logistics SDN. BHD, Malaysia	Purchase	1,66,64,089.26	6,15,49,907.54
		Sale	3,46,17,542.65	
Jaidev Parath Menon	Director	Salary	24,81,550.86	(1,03,38,569.86)
Karthika Menon	Director	Salary	9,51,000.00	(2,56,246.00)
Shekhar Miriyala	Director	Salary	10,05,865.00	-
		Sale of asset	20,00,000.00	
Rajeev Kothanath Menon	CEO	Salary	16,45,002.00	(3,67,131.00)
Sumit Kothari	CFO	Salary	10,12,380.00	(2,48,782.00)
Khushboo Gautam	CS	Salary	3,54,234.00	(97,466.00)
Kedar Jaidev Menon	Relative	Professional Fee	3,00,000.00	(1,80,000.00)
Pranav Jaidev Menon	Relative	Salary	22,43,144.84	(59,59,433.18)
Navneeth Jaidev	Relative	Salary	4,56,579.00	(1,30,409.00)
Indrajit Ray	Director	Salary	8,95,977.95	(26,33,674.59)
Puvaneswari	Director	Salary	5,09,475.95	(1,69,825.32)
Total			**7,46,26,273.44**	**4,89,46,148.69**

CUMULATIVE RELATED PARTY TRANSACTIONS (Q1 TO Q3 – FY 2025–26) (STANDALONE AND CONSOLIDATED)

Name of the Related party	Relationship	Nature of Transaction	Consolidated	Standalone	Limits Approved
Kingstar Freight Private Limited	Associate	Purchase	9,273.00	9,273.00	5,00,00,000.00
		Sale	85,53,199.93	85,53,199.93	
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	1,29,95,682.75	1,29,95,682.75	2,00,00,000.00
		Sale	-	-	
Deccan Mohsin LLP	Director is a partner	Purchase	26,93,897.00	26,93,897.00	1,00,00,000.00
		Sale	-	-	
Deccan Orient Line Co Ltd	Associate of Deccan Shipping & Logistics	Purchase	5,20,67,519.33	-	15,00,00,000.00
		Sale	6,80,43,647.55	35,374.20	

	SDN. BHD, Malaysia				
Deccan Shipping & Logistics SDN BHD	Subsidiary	Purchase	-	5,00,37,129.94	
		Sale	-	6,64,95,348.88	28,82,00,000.00
Jaidev Parath Menon	Director	Salary	73,43,017.89	31,50,000.00	
Karthika Menon	Director	Salary	28,53,000.00	28,53,000.00	
Shekhar Miriyala	Director	Salary	24,66,928.23	14,61,063.23	
		Sale of asset	20,00,000	20,00,000	
Rajeev Kothanath Menon	CEO	Salary	49,35,006.00	49,35,006.00	
Sumit Kothari	CFO	Salary	30,37,140.00	30,37,140.00	
Khushboo Gautam	CS	Salary	11,87,702.00	11,87,702.00	
Kedar Jaidev Menon	Relative	Professional Fee	9,00,000.00	9,00,000.00	
Pranav Jaidev Menon	Relative	Salary	66,07,856.84	-	
Navneeth Jaidev	Relative	Salary	13,69,737.00	13,69,737.00	
Indrajit Ray	Director of subsidiary	Salary	37,07,985.96	5,15,336.00	
Puvaneswari	Director of subsidiary	Salary	15,00,814.43	-	Not Required

The Board is requested to take note of the Related Party Transactions entered into by the Company during the quarter ended December 31, 2025 (Q3), as reviewed by the Audit Committee in compliance with Regulation 23(3)(d) of the SEBI (LODR) Regulations, 2015.

The detailed statement of the Related Party Transactions, as set out above in tabular form in Excel format, along with cumulative data for Q1 to Q3 (Standalone and Consolidated), and the Register of Contracts maintained under Section 189 of the Companies Act, 2013, as placed before the Audit Committee, are annexed to the Agenda as **Annexure - 7** and placed before the Board for its consideration and noting.

11. TO TAKE NOTE THE NFRA CIRCULAR ON EFFECTIVE COMMUNICATION BETWEEN STATUTORY AUDITORS AND THOSE CHARGED WITH GOVERNANCE, INCLUDING AUDIT COMMITTEES, ISSUED BY THE NATIONAL FINANCIAL REPORTING AUTHORITY ("NFRA") ON JANUARY 07, 2026.

The Board will be informed that the National Financial Reporting Authority (NFRA) has issued a circular dated January 07, 2026, containing guidance/clarifications applicable to companies and statutory auditors.

The Board will further be apprised that the said NFRA Circular has been placed before the Audit Committee at its meeting proposed to be held earlier on the same day prior to the Board Meeting, for its review and noting.

The Board will also be informed that the NFRA Circular, along with the proposed course of action, was circulated via email to all the Board Members, Key Managerial Personnel (KMPs), members of the Audit Committee and the Statutory Auditors for their information. The same is annexed to the Agenda as **Annexure 8.**

Accordingly, the said NFRA Circular is being placed before the Board for its information and noting.

12. TO TAKE NOTE OF THE DISCLOSURE OF INTEREST IN FORM MBP-1 SUBMITTED BY MRS. KANDALA VENKATA NAGA LAVANYA, INDEPENDENT DIRECTOR OF THE COMPANY.

The Chairman will inform the Board that Mrs. Kandala Venkata Naga Lavanya, Independent Director of the Company, has been appointed as an additional Director on the Board of Gloster Cables Limited with effect from December 11, 2025. In connection with the said appointment, she has submitted a disclosure in Form MBP-1 in accordance with the provisions of section 184 of the Companies Act, 2013, showing her creation of interest in the said Company.

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

A copy of the disclosure in Form MBP-1 is annexed to the Agenda as **Annexure 9** for the Board's perusal and noting.

13. TO TAKE NOTE OF THE COMPLIANCES UNDER SEBI REGULATIONS FOR THE QUARTER ENDED DECEMBER 31, 2025

The Chairman will place before the Board the status of statutory and regulatory compliances undertaken by the Company under various applicable SEBI Regulations for the quarter ended December 31, 2025.

The compliance summary includes adherence to the applicable provisions of the following:

- 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 issued from time to time

A tabulated statement highlighting the relevant regulatory references and the status of compliances is provided below:

Sr. No.	Compliance Item	Regulatory Reference	Compliance Status
1	Certificate under Regulation 74(5)	SEBI (Depositories and Participants) Regulations, 2018	Complied
2	Reconciliation of Share Capital Audit Report (RSCAR)	Regulation 76 of SEBI (D&P) Regulations, 2018	Complied
3	Integrated Filing (Governance)	SEBI Circular dated July 14, 2023	Complied

The Board Members are requested to take note of the same.

The detailed documents pertaining to the above compliances are annexed herewith as **Annexure 10** for the reference of the Board.

14. TO REVIEW COMPLIANCE UNDER SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015, FOR THE QUARTERS ENDED DECEMBER 31, 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 Report for the quarter ended December 31, 2025 (Q3), which will be reviewed by the Audit Committee at its meeting to be held earlier on the same day, will be placed before the Board for its review and noting, on the recommendation of the Audit Committee.

The report submitted by the Compliance Officer covers details of trading activities, disclosures, pre-clearance requirements, trading window compliance and other relevant information in respect of Designated Persons and Connected Persons during the quarter ended December 31, 2025.

Key highlights of the Quarterly Compliance Report:

Trading by Designated Persons:
All trades reported during the quarter were executed in compliance with the Company's Code of Conduct, including pre-clearance, trading window norms, and UPSI restrictions. Except for a procedural delay in disclosure under Regulation 7(2)(a), as specifically reported under Agenda Item No. 15 below, there were no instances of non-compliance during the quarter."

Specific Transactions:

The following Designated Persons dealt in the equity shares of the Company during the quarter:
- Mr. Satarla Kishore Kumar Reddy, Vice President – Accounts and Finance, Designated Person
- Mr. Shekhar Miriyala, Promoter, Designated Person

The Board will further note that:

- no trading plans, pre-clearance requests, or waiver applications were pending during the quarter; and

- nil reports of non-compliance were filed for the quarter, other than the procedural delay referred to above.

Statement of Trades Executed by Designated Persons during Q3 FY 2025-26

S. No.	Particulars of Transaction	Designated Person (Name & Designation)	Shares Involved	% of Shareholding	Remarks
1	Acquisition of Shares	Kishor Kumar Satarla, Vice President – Accounts and Finance	25,200	0.11%	Trade executed during an open trading window period. The Company confirms that the trading window was not closed at the time of execution. No trading plan was submitted and no pre-clearance was

S. No.	Particulars of Transaction	Designated Person (Name & Designation)	Shares Involved	% of Shareholding	Remarks
					obtained, as the transaction did not trigger the threshold requiring pre-clearance under the Code of Conduct for Prevention of Insider Trading. No UPSI was communicated by the Company to the concerned Designated Person during the relevant period.
		Shekhar Miriyala, Promoter	99,600	0.43831%	Trade executed during an open trading window period. Trading plan – Not applicable. Pre-clearance – Obtained. No request for waiver of holding period. No UPSI was communicated during the relevant period.
2	Submission of Trading Plan	Kishor Kumar Satarla	Nil	–	No trading plan submitted.
		Shekhar Miriyala	Nil	–	No trading plan submitted.
3	Pre-Clearance Obtained	Kishor Kumar Satarla	Nil	–	Pre-clearance not obtained. (Not applicable as per threshold)
		Shekhar Miriyala	Yes	–	Pre-clearance obtained in accordance with the Code of Conduct.

S. No.	Particulars of Transaction	Designated Person (Name & Designation)	Shares Involved	% of Shareholding	Remarks
4	Request for Waiver of Holding Period	Both	Nil	–	No request received.
5	Any Other Related Transaction	Both	Nil	–	None reported.

The details of trades executed by the Designated Persons during the quarter, including date of trade, number of shares, mode of acquisition/disposal, percentage of shareholding, confirmation of trading window status and absence of UPSI, are also provided in **Annexure 11** to this agenda.

It will further be informed that the Excel sheet circulated to the members also includes details of trades executed by the Designated Persons up to the date of the Board meeting.

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

15. TO TAKE NOTE OF REPORTING OF NON-COMPLIANCE UNDER REGULATION 7(2)(A) OF SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

The Chairman will inform the Board that, pursuant to a communication received from SEBI seeking details of instances of non-compliance under the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has reported an instance of non-compliance under Regulation 7(2)(a) of the said Regulations, pertaining to delayed disclosure by a Designated Person.

The reported non-compliance relates to Mr. Shekhar Miriyala, Promoter and Designated Person, wherein disclosure was required to be made on or before December 17, 2025, upon the cumulative trade value crossing ₹10 lakh on December 15, 2025. However, the trade details were received by the Company only on December 22, 2025, resulting in a delay in disclosure.

The Compliance Officer informed the Chairman, Chief Executive Officer, and Chief Financial Officer on December 26, 2025. The matter will also be placed before the Audit Committee at its meeting to be held earlier on the same day and thereafter before the Board for noting.

The delay was unintentional and occurred due to health-related reasons of the concerned promoter. The promoter had obtained pre-clearance for the transaction and has subsequently complied with all applicable disclosure requirements.

The information pertaining to the aforesaid non-compliance has been submitted to SEBI in the prescribed format, along with the email communication received from SEBI, copies of which are placed before the Board as **Annexure 12** to this agenda.

No disgorgement of profit, penalty, or interest was levied by the Company, as the delay did not result in any unfair gain or loss to investors. Advisory communication has been issued to the concerned Designated Person, and internal monitoring mechanisms have been strengthened to prevent recurrence.

The Board is requested to take note of the above.

16. TO REVIEW AND TAKE NOTE OF THE AMENDMENTS INTRODUCED THROUGH THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 – FIFTH AMENDMENT, AND TO CONSIDER NECESSARY ACTIONS FOR COMPLIANCE.

The Chairman will inform the Board that the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Fifth Amendment has been notified and came into effect on 18 November 2025. The amendment introduces changes to the regulatory framework for Related Party Transactions (RPTs) and compliance obligations under SEBI LODR.

Key Highlights of the Amendment:

1. **Materiality Thresholds for Related Party Transactions:**
o Transactions are considered material if they exceed ₹50 crore or 10% of the consolidated turnover of the listed entity, whichever is lower.
o Based on FY 2024–25 audited results:
▪ Consolidated Turnover: ₹166.31 crore
▪ 10% Threshold: ₹16.631 crore

Materiality should be assessed on an aggregate basis per related party, not per individual contract.

2. **Subsidiary Transactions Requiring Audit Committee Approval:**
o Related Party Transactions entered into by a subsidiary, where the listed entity is not a party, require prior Audit Committee approval if the value exceeds the lower of:
▪ 10% of the subsidiary's standalone turnover; or
▪ Materiality threshold of the listed entity as specified in Schedule XII of the SEBI LODR Regulations

Schedule XII of the SEBI LODR Regulations - Materiality Thresholds

Turnover on a standalone basis	**Materiality**
Up to ₹20,000 crore	10 per cent of consolidated turnover.
Above ₹20,000 crore and up to ₹40,000 crore	₹2,000 crore plus 5 per cent of the turnover in excess of ₹20,000 crore.
Above ₹40,000 crore	₹3,000 crore plus 2.5 per cent of the turnover in excess of ₹40,000 crore, **subject to an overall cap of ₹5,000 crore.**

Details of the Subsidiary
• Name of Subsidiary: Deccan Shipping and Logistics SDN. BHD., Malaysia
• Standalone Turnover (as per audited financial statements as on March 31, 2025):
o INR: ₹110,76,92,235.32
o USD: 12,943,354.00
Threshold under Regulation 23(2), Second Proviso – Clause (i):
• 10% of Standalone Turnover:
o INR: ₹11,07,69,223.53
o USD: 1,294,335.40

Threshold under Schedule XII – Clause (ii)
As per Schedule XII, where the turnover of the listed entity (on a standalone basis) is up to ₹20,000 crore, the materiality threshold is 10% of the consolidated turnover of the listed entity.
Accordingly, based on the audited financial statements for FY 2024–25:
• Consolidated Turnover of the Listed Entity: ₹166.31 crore
• 10% of Consolidated Turnover: ₹16.631 crore

Conclusion
In terms of Regulation 23(2) of the SEBI LODR Regulations, 2015, read with Schedule XII:

• The applicable threshold for determining the requirement of prior Audit Committee approval for related party transactions of the subsidiary is the lower of:
○ ₹11.07 crore (10% of the subsidiary's standalone turnover); and
○ ₹16.631 crore (10% of the consolidated turnover of the listed entity).

Accordingly, ₹11.07 crore shall be considered as the applicable threshold for Audit Committee approval for related party transactions entered into by Deccan Shipping and Logistics SDN. BHD., Malaysia, where the listed entity is not a party to such transactions.

3. **Omnibus Approvals:**
○ Shareholders may grant omnibus approval for material RPTs, valid until the next AGM or for a maximum of one year if granted at a general meeting other than the AGM.

4. **Minimum Information for Audit Committee and Shareholders:**
○ In accordance with SEBI requirements, minimum information will be provided to the Audit Committee and Shareholders in the prescribed format prior to approval of related party transactions.

The matter has been placed before the Audit Committee at its meeting to be held earlier on the same day, to review and recommend necessary compliance actions, including approvals for Related Party Transactions.

The Board is requested to take note of the SEBI LODR (Fifth Amendment) Regulations, 2015, the expanded Related Party definition, materiality thresholds, and disclosure requirements, and to ensure that all necessary compliance actions, including Audit Committee approvals and shareholder reporting, are implemented in accordance with the prescribed regulations.

Circular of the SEBI LODR Fifth Amendment is annexed to the Agenda as **Annexure 13** for the Board's review and reference.

17. TO TAKE NOTE OF THE REPORTING OF NON-COMPLIANCE UNDER CLAUSE 10 OF SCHEDULE B OF SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015 – CONTRA TRADE BY MR. SUMIT KOTHARI, CHIEF FINANCIAL OFFICER

The Board will be informed that a non-compliance under Clause 10 of Schedule B of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations") has been observed in respect of a contra trade executed by Mr. Sumit Kothari, Chief Financial Officer of the Company and a Designated Person under the Company's Code of Conduct for Prevention of Insider Trading.

As per Clause 10 of Schedule B of the SEBI PIT Regulations, a Designated Person shall not execute a contra trade within six months from the date of the previous trade in the same securities.

Upon review of the trading transactions executed by Mr. Sumit Kothari, it was observed that a contra trade had occurred within the restricted period of six months. The details of the trades are placed before the Board as under

Date of trade	Type	Quantity	Price (₹)	Total Amount (₹)	Shares as on date
20-Jan-26	**Purchase**	1200	21.4	25,680	9600
04-Aug-25	**Purchase**	3600	31.97	1,15,080	8400
31-Jul-25	**Purchase**	2400	33.83	81,180	4800
31-Jul-25	**Purchase**	2400	33.18	79,620	2400
28-Feb-25	**Sale**	**2400**	**54**	**1,29,600**	0
18-Nov-24	**Purchase**	1200	62.3	74,760	2400
18-Nov-24	**Purchase**	1200	62.25	74,700	1200

It is further placed on record that the said trade did not result in any profit; however, the restriction under Clause 10 is absolute in nature and applies irrespective of profit or loss.

Reporting Timeline

The Board will be further informed that:

1. The Company had received an email from the National Stock Exchange of India Limited dated 30 January 2026 seeking submission of details of non-compliance under the SEBI PIT Regulations in the prescribed format covering the period from 1 April 2023 to 31 December 2025, to be submitted on or before 6 February 2026.
2. At the time of submission of the said report, the Compliance Officer was not aware of the aforesaid transaction, as the same had not been brought to his notice.
3. The transaction was subsequently voluntarily intimated by Mr. Sumit Kothari to the Compliance Officer on 11 February 2026.
4. Upon examination, the Compliance Officer determined that the transaction constituted a violation of Clause 10 of Schedule B of the SEBI PIT Regulations.
5. The said non-compliance has been recorded in the internal Non-Compliance Monitoring Register and has been reported in subsequent compliance reporting.

Action Taken

The following action has been taken:

- Advisory/Warning has been issued to Mr. Sumit Kothari directing strict adherence to the SEBI PIT Regulations and the Company's Code of Conduct.
- Internal monitoring mechanisms have been strengthened to prevent recurrence.

The Audit Committee has reviewed the matter and recommended the same to the Board for noting.

The Board is requested to:

1. Take note of the non-compliance under Clause 10 of Schedule B of the SEBI (Prohibition of Insider Trading) Regulations, 2015.
2. Please note that the same matter was presented to the Audit Committee in its meeting held earlier that same day, prior to the Board meeting.
3. Provide such further directions as may be deemed appropriate.

18. TO APPROVE THE APPOINTMENT OF THE INTERNAL AUDITOR FOR THE FINANCIAL YEAR 2025-26.

In compliance with Section 138 of the Companies Act, 2013 and Rule 13 of the Companies (Accounts) Rules, 2014, the Company is required to appoint an Internal Auditor to conduct an internal audit of its operations and activities.

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 ………………………………………, as the Internal Auditor of the Company for the Financial Year 2025–2026.

The detailed profile of ………………………………………, is annexed herewith as **Annexure 14** for the Board's perusal.

The Board, after due consideration of the recommendation, shall approve the appointment of ………………………………………, as the Internal 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 the provisions of Section 138 of the Companies Act, 2013 and Rule 13 of the Companies (Accounts) Rules, 2014, and based on the recommendation of the **Audit Committee** at its meeting held earlier on the same day, ……………………………………, be and is hereby appointed as the Internal Auditor of the Company for the financial year 2025-2026, to conduct the internal audit of the Company's functions and activities.

RESOLVED FURTHER THAT the Board be and is hereby authorized to take all necessary steps and do all such acts, deeds, matters, and things as may be required to give effect to this resolution."

19. TO REVIEW AND APPROVE THE REVISED CODE OF CONDUCT FOR REGULATING, MONITORING AND REPORTING TRADING IN SECURITIES BY DESIGNATED PERSONS.

The Board will be informed that the Company has undertaken a comprehensive review of its existing Code of Conduct governing trading in securities by Designated Persons. The revised Code has been updated to ensure alignment with the latest regulatory requirements, including the SEBI (Prohibition of Insider Trading) Regulations, 2015, and to further strengthen the governance framework surrounding the trading of the Company's securities.

The revisions specifically incorporate the recent changes in the definition of Unpublished Price Sensitive Information (UPSI) and the broadened scope of Connected Persons, as notified by SEBI.

The Board will also be apprised that the Audit Committee, at its meeting held on the same day, will deliberate on the revised Code of Conduct and provide its recommendations to the Board of Directors.

The Board will thereafter be requested to review and consider approval of the revised Code of Conduct. Implementation of the revised Code will reinforce the Company's commitment to the highest standards of corporate governance, promote transparency and accountability, ensure compliance with regulatory obligations, and establish robust mechanisms for monitoring and reporting securities transactions by Designated Persons.

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

"**RESOLVED THAT** the revised Code of Conduct for Regulating, Monitoring, and Reporting Trading in Securities by Designated Persons, incorporating the changes in the definition of Unpublished Price Sensitive Information (UPSI) and Connected Persons as per SEBI (Prohibition of Insider Trading) Regulations, 2015, as reviewed and recommended by the Audit Committee at its meeting held earlier on the same day and placed before the Board, be and is hereby approved.

FURTHER RESOLVED THAT the Compliance Officer be and is hereby authorized to implement the revised Code of Conduct, circulate the approved Code to all Designated Persons and Connected Persons of the Company, and take all necessary steps to ensure ongoing compliance with applicable regulatory requirements."

A copy of the draft revised Code of Conduct is placed before the Board for reference as **Annexure 15**.

20. TO CONSIDER AND APPROVE THE RECLASSIFICATION OF CERTAIN PERSONS FROM 'PROMOTER GROUP' TO 'PUBLIC' CATEGORY.

The Board will be informed that the Company has received requests from the following members forming part of the 'Promoter Group' on November 06, 2025, seeking reclassification of their status to the 'Public' category under Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Sr. No.	Name of the Promoter	Name of Relative – Reclassification Applicant	No. of Shares	% of Holding
1.	Mr. Jaidev Menon Parath	Mr. Parath Jaipal	Nil	0.00%
2.	Ms. Karthika Menon	Ms. Padma Menon	Nil	0.00%
3.		Mr. Keshav Ajit Menon	Nil	0.00%
4.	Mr. Shekhar Miriyala	Ms Sridevi Miriyala	Nil	0.00%
5.		Mr. Veeresham Miriyala	Nil	0.00%
6.		Ms. Vijayalakshmi Miriyala	Nil	0.00%
7.		Mr. Naresh Miriyala	Nil	0.00%
8.		Mr. Suresh Miriyala	Nil	0.00%
9.		Mr. Harish Miriyala	Nil	0.00%
10.		Mr. Vinay Miriyala	Nil	0.00%
11.		Ms. Sathivika Miriyala	Nil	0.00%
12.		Ms. Sampreethi Miriyala	Nil	0.00%
13.		Mr. Markendeya Aitypamula	Nil	0.00%
14.		Ms. Chandrakala Aitypamula	Nil	0.00%
15.		Ms. Kiran Aitypamula	Nil	0.00%
16.		Ms. Tulsi Aitypamula	Nil	0.00%
17.	Mr. Pranav Jaidev	Mr. Ajay Babu Sajjala	Nil	0.00%
18.		Ms. Anuradha Reddy	Nil	0.00%
19.		Ms. Arya Sajjala	Nil	0.00%

he Board will note that the applicants have submitted declarations confirming, inter alia, that:

- They do not, directly or indirectly, exercise control over the affairs of the Company;
- They do not hold more than 10% of the total voting rights in the Company;
- They are not represented on the Board of Directors of the Company;
- They do not hold any Key Managerial Personnel position in the Company or its subsidiaries;
- They do not have any special rights through formal or informal arrangements;
- They are not acting in concert with any person forming part of the Promoter or Promoter Group;
- They have not been subject to any regulatory action by SEBI which would disqualify them from seeking reclassification.

The Board will further note that the matter was earlier placed before the Board at its meeting held on November 11, 2025. The Board, after preliminary deliberations, deferred consideration and sought further regulatory clarity with respect to:

- The inclusion of certain relatives of the promoters within the 'Promoter Group' at the time of IPO; and
- The rationale for their proposed reclassification at this stage.

Pursuant to the Board's directions, a detailed explanatory note addressing the legal and regulatory framework and the queries raised has been prepared and is placed before the Board for consideration.

The applications received from the concerned members are placed before the Board as **Annexure 16.**

The Board will be requested to consider and, if thought fit, approve the reclassification by passing the following resolution:

Accordingly, the Board is requested to consider the requests for reclassification and, if satisfied that the requirements of Regulation 31A have been duly complied with, to accord its approval and pass the following resolution, with or without modification.

RESOLVED THAT pursuant to Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, subject to the approval of the relevant Stock Exchange(s) and such other approvals as may be required, the consent of the Board be and is hereby accorded for reclassification of the following members from the 'Promoter Group' category to the 'Public' category.

Sr. No.	Name of the Promoter	Name of Relative – Reclassification Applicant	No. of Shares	% of Holding
1.	Mr. Jaidev Menon Parath	Mr. Parath Jaipal	Nil	0.00%
2.	Ms. Karthika Menon	Ms. Padma Menon	Nil	0.00%
3.		Mr. Keshav Ajit Menon	Nil	0.00%
4.	Mr. Shekhar Miriyala	Ms Sridevi Miriyala	Nil	0.00%
5.		Mr. Veeresham Miriyala	Nil	0.00%
6.		Ms. Vijayalakshmi Miriyala	Nil	0.00%
7.		Mr. Naresh Miriyala	Nil	0.00%
8.		Mr. Suresh Miriyala	Nil	0.00%
9.		Mr. Harish Miriyala	Nil	0.00%
10.		Mr. Vinay Miriyala	Nil	0.00%
11.		Ms. Sathivika Miriyala	Nil	0.00%
12.		Ms. Sampreethi Miriyala	Nil	0.00%
13.		Mr. Markendeya Aitypamula	Nil	0.00%
14.		Ms. Chandrakala Aitypamula	Nil	0.00%
15.		Ms. Kiran Aitypamula	Nil	0.00%
16.		Ms. Tulsi Aitypamula	Nil	0.00%
17.	Mr. Pranav Jaidev	Mr. Ajay Babu Sajjala	Nil	0.00%
18.		Ms. Anuradha Reddy	Nil	0.00%
19.		Ms. Arya Sajjala	Nil	0.00%

RESOLVED FURTHER THAT it was confirmed that the above persons/entities satisfied all applicable conditions for reclassification under Regulation 31A(3)(b) of the SEBI LODR Regulations.

RESOLVED FURTHER THAT any Director or the Company Secretary & Compliance Officer be and are hereby severally authorized to file the necessary applications with the stock exchange(s), submit declarations, make disclosures, sign and execute documents, and do all such acts, deeds and things as may be required to give effect to this resolution.

The application received from the members is attached as **Annexure 16**.

21. TO TAKE NOTE OF RATIFICATION OF RELATED PARTY TRANSACTION BY THE AUDIT COMMITTEE

The Board will be informed that the Audit Committee, at its meeting held earlier on the same day, has considered the matter relating to the Related Party Transaction entered into between the Company and its Promoter, Mr. Shekhar Miriyala, for sale of a motor vehicle on October 06, 2025, for a consideration of ₹20,00,000.

The Board will be informed that prior approval of the Audit Committee, as required under Regulation 23(2) of the SEBI LODR Regulations and Section 177(4) of the Companies Act, 2013, was not obtained at the time of execution of the transaction.

It will be further noted that:
- The transaction was disclosed in the Quarterly Related Party Transaction (RPT) statement for Q3 of FY 2025–26;
- The Audit Committee has examined the facts and circumstances relating to the transaction;
- The Audit Committee has taken note that ratification of related party transactions may be granted within three months from the date of the transaction or in the immediate next meeting of the Audit Committee, whichever is earlier;
- The Audit Committee has also taken note that failure to seek ratification within the prescribed timeline renders the transaction voidable at the option of the Audit Committee and may attract indemnification obligations of the concerned director(s), where applicable;
- After due consideration, the Audit Committee has ratified and confirmed the said transaction and decided not to treat the same as void.

The Board will be requested to take note of the ratification granted by the Audit Committee and the corrective measures implemented to strengthen internal controls for ensuring strict prior approval compliance in future.

22. TO TAKE NOTE OF THE PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

Pursuant to Regulation 17(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Part D of Schedule II thereof and Schedule IV of the Companies Act, 2013, the performance evaluation of Independent Directors shall be carried out by the entire Board of Directors, excluding the Director being evaluated.

Further, the Nomination and Remuneration Committee (“NRC”) has carried out the evaluation of Executive and Non-Executive Directors and has submitted its report to the Board.

In addition, Section 134(3)(p) of the Companies Act, 2013 requires that the Board’s Report shall contain a statement indicating the manner in which the formal annual evaluation of the performance of the Board, its Committees and individual Directors has been made.

Accordingly, the annual performance evaluation of:

- The Board as a whole,

- The Committees of the Board, and

- Individual Directors (including Independent Directors)

has been conducted in accordance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations.

The summary of the evaluation process and outcome is placed before the Board and enclosed as **Annexure-17** for its perusal.

The Board is requested to take note of the same and provide its observations, if any.

23. TO TAKE NOTE OF THE LIMIT UTILIZED UNDER THE OMNIBUS APPROVAL GRANTED FOR RELATED PARTY TRANSACTIONS, AS NOTED BY THE AUDIT COMMITTEE AND REFERRED TO THE BOARD OF DIRECTORS

The Chairman informed that the Audit Committee, at its meeting held on May 29, 2025, granted omnibus approval for entering into Related Party Transactions in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board will be further inform that the Audit Committee, at its meeting held on the same day, has noted the amount utilized under the omnibus approval granted for Related Party Transactions for the Financial Year 2025-26.

Pursuant to the said approval, the Company will have undertaken transactions with related parties within the approved limits. A statement indicating the omnibus approval granted and the limit utilized till date against such approval will be placed before the Board for its review and noting.

Name of the Related party	Relationship	Nature of Transaction	Consolidated	Standalone	Limits Approved
Kingstar Freight Private Limited	Associate	Purchase	9,273.00	9,273.00	
		Sale	85,53,199.93	85,53,199.93	5,00,00,000.00
Deccan Transcon Shipping LLP	Entity Controlled or jointly controlled by directors	Purchase	1,29,95,682.75	1,29,95,682.75	
		Sale	-	-	2,00,00,000.00
Deccan Mohsin LLP	Director is a partner	Purchase	26,93,897.00	26,93,897.00	
		Sale	-	-	1,00,00,000.00
Deccan Orient Line Co Ltd	Associate of Deccan Shipping & Logistics SDN. BHD, Malaysia	Purchase	5,20,67,519.33	-	
		Sale	6,80,43,647.55	35,374.20	15,00,00,000.00
Deccan Shipping & Logistics SDN BHD	Subsidiary	Purchase	-	5,00,37,129.94	
		Sale	-	6,64,95,348.88	28,82,00,000.00

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

24. TO TAKE NOTE OF THE OMNIBUS APPROVAL FOR ENTERING INTO RELATED PARTY TRANSACTIONS FOR THE FINANCIAL YEAR 2026-2027, AS APPROVED BY THE AUDIT COMMITTEE AND REFERRED TO THE BOARD OF DIRECTORS

The Board will be informed that the Audit Committee, at its meeting held prior to this meeting, has considered and granted omnibus approval for certain Related Party Transactions ("RPTs") proposed to be entered into during the Financial Year 2026–2027, in accordance with the applicable provisions of law.
The Board will be apprised that the proposed transactions are in the ordinary course of business and on an arm's length basis.

The Board will note that the omnibus approval has been granted by the Audit Committee pursuant to:
- Section 177(4)(iv) of the Companies Act, 2013 read with Rule 6A of the Companies (Meetings of Board and its Powers) Rules, 2014; and
- Regulation 23(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board will be informed that, in terms of Regulation 23 of the SEBI (LODR) Regulations, 2015, a Related Party Transaction shall be considered material if it exceeds 10% of the annual consolidated turnover of the listed entity as per the last audited financial statements.
Accordingly, based on the audited consolidated financial statements for FY 2024–2025:
- Consolidated Turnover: ₹166.31 Crore
- 10% thereof: ₹16.631 Crore

The above threshold has been considered while determining the limits of the proposed transactions for Financial Year 2026–2027.

Accordingly, the details of the proposed Related Party Transactions for omnibus approval for the Financial Year 2026-2027 will be placed before the Board for its consideration and approval.

Name of Related Party	**Relationship**	**Nature of Transaction**	**Amount (₹ Crores)**	**Maximum Amount per Transaction (₹ Crores)**	**Indicative Base Price / Current Contracted Price**
Kingstar Freight Pvt. Ltd.	Associate	Purchase & Sale	5.00	5.00	Based on prevailing arm's length rates
Deccan Transcon Shipping LLP	Entity controlled by Directors	Purchase	2.00	2.00	Based on prevailing arm's length rates
Deccan Mohsin LLP	The Director is a Partner	Purchase + Sale	1.00	1.00	Based on prevailing arm's length rates
Deccan Orient Line Co. Ltd.	Associate of an overseas group entity	Purchase + Sale	15.00	15.00	Based on prevailing arm's length rates
Deccan Shipping & Logistics SDN BHD	Wholly-owned Subsidiary	Purchase + Sale Loan Equity Investment	15.00	15.00	Based on prevailing arm's length rates

Name of Related Party	**Relationship**	**Nature of Transaction**	**Amount (₹ Crores)**	**Maximum Amount per Transaction (₹ Crores)**	**Indicative Base Price / Current Contracted Price**
		Bank Guarantee + SBLC			

The Board of Directors will be requested to note the same as recommended by the Audit Committee.

25. 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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