

Disclosure under Regulation 46 of the SEBI (LODR) Regulations.

Criteria of making payments to non-executive directors

The Company does not pay any regular remuneration to its Non-Executive Directors. However, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder, the Company pays sitting fees to its Non-Executive Directors for attending meetings of the Board of Directors and its Committees.

Further, pursuant to the recommendation of the Nomination and Remuneration Committee (NRC) and the approval of the Board of Directors and the Shareholders, the Company has approved the payment of commission to one or more or all of the existing Non-Executive Directors (including Independent Directors and Promoter Directors), as well as any Non-Executive Director(s) who may be appointed in the future, for the financial years 2025-26 to 2027-28.

The commission payable to the eligible Non-Executive Directors shall be determined by the Nomination and Remuneration Committee and the Board of Directors from time to time, within the overall limits approved by the Shareholders. The aggregate commission payable to all eligible Non-Executive Directors in any financial year shall not exceed **1% of the net profits of the Company**, computed in accordance with the provisions of Section 198 of the Companies Act, 2013, or any statutory modification(s), amendment(s), or re-enactment(s) thereof.