DIVIDEND DISTRIBUTION POLICY

Amended with effect from 08th May,2026

1. Preamble

This Dividend Distribution Policy ("Policy") has been formulated in requirement under Regulation 43 A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), for distribution of dividends, as amended from time to time.

2. Objective

The policy is to ensure:

- A consistent and transparent approach to dividend declaration;
- Appropriate balance between distribution of profits and retention for future growth;
- Maximization of shareholder value over the long term.

3. Parameters for dividend distribution

(a) Financial Parameters

- The Board of Directors may declare one or more interim dividends during the financial year after considering various parameters. The Board may recommend final dividend after approval of the final audited accounts
- Final dividend to be paid out of the annual standalone Profit After Tax of the Company, subject to any other regulatory provision prevailing from time to time.
- The Board will generally endeavor to maintain a minimum total dividend pay-out ratio of 25-30%, in case of adequate profits for each financial year.

(b) the circumstances under which the shareholders of the listed entities may or may not expect dividend

- Availability of distributable profits;
- Requirement of funds for business expansion, acquisitions, or capital expenditure;

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- Adverse macro-economic conditions; forced by geo political conditions
- Regulatory restrictions or changes;
- Any other factors as deemed relevant by the Board.

4. Factor to be considered for declaration of dividend

The Board shall consider the following factor to determine the quantum of dividend, will include the following:

(a) Internal Factor

- Stability of earning
- Carried forward balance in Profit & Loss
- Accumulated reserves

(b) External Factor

- Macro-economic environment
- Performance of Automotive Distribution Sector
- Regulatory Changes

5. Utilization of Retained Earnings

The retained earnings of the Company may be used, inter alia, for one or more of the following purposes

- Growth Plans
- Capital Expenditure
- Working capital Requirements
- Investment in new line of business
- Capitalization

6. Parameters with regard to Various Classes of Shares

At present, the Company has only one class of equity share(s), and accordingly, dividend shall be declared uniformly on all such share(s)

7 Policy review and Amendments

The Board shall review and amend this policy as when required from time to time

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