CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE BOARD OF DIRECTORS OF THE CREDENT CONNECT N CARE LIMITED (FORMERLY KNOWN AS CREDENT CONNECT N CARE PRIVATE LIMITED AND ERSTWHILE KNOWN AS CREDENT COLD CHAIN LOGISTICS PRIVATE LIMITED) DULY CONVENED AND AT WHICH A PROPER QUORUM WAS PRESENT HELD AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT B-3, SECOND FLOOR, NIMRI COMMERCIAL COMPLEX, ASHOK VIHAR, PHASE-4, NEW DELHI, DELHI – 110 052, INDIA ON MONDAY, THE DECEMBER 22, 2025 AT 02:00 P.M.

APPROVAL FOR THE CONSTITUTION OF THE AUDIT COMMITTEE

"RESOLVED THAT pursuant to the provisions of Section 177 and all other applicable provisions of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Power) Rules, 2014 and Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Audit Committee of the Board of Directors of the Company ("Committee"), be and is hereby constituted with the following members:

Name of the Director	Status in Committee	Nature of Directorship
Tejpal Singh	Chairman	Independent Director
Vanita Yadav	Member	Independent Director
Dimple Sharma	Member	Non-Executive Director

RESOLVED FURTHER THAT the Company Secretary of the Company shall act as a Secretary to the Audit Committee. The Chairman of the Audit Committee shall attend the Annual General Meeting of the Company to furnish clarifications to the shareholders on any matter relating to accounts. The scope and function of the Audit Committee and its terms of reference shall include the following:

A. Tenure:
The Audit Committee shall continue to be in function as a committee of the Board until otherwise resolved by the Board, to carry out the functions of the Audit Committee as approved by the Board.

B. Meetings of the Committee:
The committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between any two meetings. The quorum for the meeting shall be either two members or one third of the members of the committee, whichever is higher. with at least two independent directors.

C. Role and Powers:
The Role of Audit Committee together with its powers as per Part C of Schedule II of SEBI Listing Regulation, 2015 and Companies Act, 2013 shall be as under:

The Audit Committee shall have powers, including the following:

a) to investigate any activity within its terms of reference;
b) to seek information from any employee,
c) to obtain outside legal or other professional advice;
d) to secure attendance of outsiders with relevant expertise, if it considers necessary as may be prescribed under the Companies Act, 2013 (together with the rules thereunder) and SEBI Listing Regulations; and
e) to have full access to information contained in records of Company.

The role or the Audit Committee shall include the following:

A. Oversight the Company's financial reporting process and disclosure of its financial information to ensure that its financial statements are correct, sufficient and credible;
B. Recommending, to the Board for the appointment, re-appointment, replacement, remuneration and terms of appointment of the statutory auditors of the Company;
C. Reviewing and monitoring the statutory auditor's independence and performance, and effectiveness of audit process;
D. Approving payments to the statutory auditors for any other services rendered by the statutory auditors;

E. Reviewing with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
    a. Maters required to be included. in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act;
    b. Changes, if any, in accounting policies and practices and reasons for the same;
    c. Major accounting entries involving estimates based on the exercise of judgment by management;
    d. Significant adjustments made in the financial statements arising out of audit findings;
    e. Compliance with listing and other legal requirements relating to financial statements;
    f. Disclosure of any related party transactions; and
    g. Qualifications and modified opinions in the draft audit report.
F. Reviewing, with the management. the quarterly, half-yearly and annual financial statements before submission to the Board for approval;
G. Reviewing with the management, the statement of uses/ application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/ prospectus/ notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter. This also includes monitoring the use 'application of the hinds raised through the proposed initial public offer by the Company;
H. Approval or any subsequent modifications of transactions of the Company with related parties and omnibus approval for related party transactions proposed to be entered into by the Company subject to such conditions as may be prescribed;
I. Scrutiny of inter-corporate loans and investments;
J. Valuation of undertakings or assets of the Company, wherever it is necessary;
K. Evaluation of internal financial controls and risk management systems;
L. Establishing a vigil mechanism for directors and employees to report their genuine concerns or grievances;
M. Reviewing, with the management, the performance of statutory and internal auditors, and adequacy of the internal control systems;
N. Reviewing the adequacy of internal audit function if any, including the structure of the internal audit department., staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
O. Discussing with internal auditors on any significant findings and follow up thereon;
P. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
Q. Discussing with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
R. Looking into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
S. Reviewing the functioning of the whistle blower mechanism;
T. Approving the appointment of the chief financial officer or any other person heading the finance function or discharging that function after assessing the qualifications, experience and background, etc. of the candidate;
U. Reviewing the utilization of loans and/ or advances from/investment by the holding company in any subsidiary exceeding Rs. 1,000 million or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments;
V. Considering and commenting on the rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;
W. Such roles as may be delegated by the Board and/or prescribed under the Companies Act, 2013 and SEBI Listing Regulations or other applicable law; and
X. Carrying out any other functions as is mentioned in the terms of reference of the audit committee or containing into SEBI (LODR) Regulations 2015.

Further, the Audit Committee shall mandatorily review the following information:

1. Management discussion and analysis of financial condition and results of operations;
2. Statement of significant related party transactions (as defined by the audit committee), submitted by Management;
3. Management letters / letters of internal control weaknesses issued by the statutory auditors;
4. Internal audit reports relating to internal control weaknesses;
5. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee; and
6. statement of deviations:

a. quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the SEBI ICDR Regulations;
b. annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the SEEM ICDR Regulations.

RESOLVED FURTHER THAT any member of the Audit Committee may be removed or replaced at any time by the Board and that any member of the Committee ceasing to be the Director of the Company shall also be ceased to be the member of the Audit Committee;

RESOLVED FURTHER THAT a certified true copy of the resolution be furnished under the signature of any one Director and / or Key Managerial Personnel of the Company to the respective authorities"

//CERTIFIED TRUE COPY//
FOR AND ON BEHALF OF BOARD OF DIRECTORS
CREDENT CONNECT N CARE LIMITED

For Credent Connect N Care Limited

Director

TARUN SHARMA
Managing Director
DIN: 07852798
Add.: G-11, 2nd Floor, Gali No. 5,
Durga Mandir Lane, Arjun Nagar,
Krishna Nagar, East Delhi,
Delhi – 110051

Place: Delhi
Date: December 22, 2025