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 ADOPTION OF MATERIALITY POLICY FOR IDENTIFICATION OF MATERIAL GROUP COMPANIES, OUTSTANDING LITIGATIONS AND OUTSTANDING DUES OWED TO SMALL SCALE UNDERTAKING AND OTHER CREDITORS

"RESOLVED THAT in view of the proposed initial public offering of the Company, as per Schedule VI of Securities and Exchange of India (Issue of Capital and Disclosures Requirements) Regulations, 2018 *("SEBI ICDR Regulations")*, for the purpose of disclosures in the Draft Offer Documents and Offer Document related to the proposed initial public offering ("Offer Documents"), Consent of the Board of Directors of the Company be and is hereby accorded to approve the Constitution of materiality policies as required for (i) identification of group companies; (ii) identification of material outstanding creditors; and (iii) identification of material outstanding litigations:

I. IDENTIFICATION OF MATERIAL GROUP COMPANIES

RESOLVED THAT pursuant to the Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Consent of the Board of Directors of the Company be and is hereby accorded for the approval and adoption of a materiality policies for determining material group companies as tabled before the Board duly initialed by the Chairman of the meeting for the purpose of identification and that the said policy shall be disclosed on the website of the Company;

RESOLVED FURTHER THAT the companies included in the list of related parties of the Company under Accounting Standard 18, shall be considered as group companies of the Company for the purpose of disclosure in the offer documents to be filed in relation to the Company's proposed Initial Offering of the Equity Share;

RESOLVED FURTHER THAT a company shall be considered material and will also be disclosed as a group company if:

a. The companies with which there were related party transactions (in accordance with AS-18), as disclosed in the Restated Financial Statements ("Restated Financial Statements"); or
b. If such company fulfills both the below mentioned conditions:
    A. Such Company that forms part of the promoter group of the Company in terms of Regulation 2(1)(pp) of the SEBI (ICDR) Regulations; and
    B. The Company has entered into one or more transactions with such company in preceding fiscal or audit period as the case may be exceeding 10.00% of total revenue of the Company as per restated financial statements.

II. IDENTIFICTION OF MATERIAL OUTSTANDING CREDITORS

"**RESOLVED THAT** in view of the nature and extent of outstanding dues of the company and the nature and extent of the business operations undertaken by the company, the dues owed by the company to the small scale undertaking and other creditors exceeding 5% of our company's trade payables as per the last restated financial statements shall be considered as material dues for the company.

RESOLVED FURTHER THAT the details of outstanding dues to such small scale undertaking and other creditors shall be uploaded on the webpage of the Company as required under the securities and exchange board of India (Issue of capital and disclosures requirements) Regulations, 2018."

III. IDENTIFICATION OF MATERIAL OUTSTANDING LITIGATIONS

RESOLVED THAT in view of the nature and extent of operations of the Company, its directors, its promoters and its subsidiaries, the outstanding litigations involving the company, its directors, its promoters and Subsidiaries shall be considered material based on the lower of the threshold criteria mentioned below:

i. As per the policy of materiality defined by the board of directors of the issuer where the aggregate amount involved in such individual litigation exceeds 1% of profit after tax of the Company, as per the last audited financial statements of the Company or such litigations outcome could have a material impact on the business, operations, prospects or reputations of the Company.

Or

ii. Litigation where the value or expected impact in terms of value, exceeds the lower of the following:
   a. two percent of turnover, as per the latest annual restated financial statements of the issuer; or
   b. two percent of net worth, as per the latest annual restated financial statements of the issuer, except in case the arithmetic value of the net worth is negative; or
   c. five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the issuer."

IV. IDENTIFICATION OF MATERIAL OUTSTANDING LITIGATIONS

"**RESOLVED THAT** in view of the SEBI (ICDR) Regulations, 2018, such litigations involving Group Companies shall be considered as material if the amount involved in such litigation exceeds 10% of the Networth of our company as per the last restated financial statements of the Company or such litigations whose outcome could have a material impact on the business, operations, prospectus or reputations of the company."

//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