



JD Cables Limited

Manufacturer of Wires, Cables & Conductors

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF JD CABLES LIMITED ('THE COMPANY') HELD ON WEDNESDAY 11TH JUNE, 2025 AT 04:00 PM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT ARCH SQUARE X2, 14TH FLOOR, 1401, SALT LAKE SECTOR V, NEAR COLLEGE MORE, SECH BHAWAN, NORTH 24 PARGANAS, SALT LAKE, WEST BENGAL, INDIA, 700091

ITEM: DISCLOSURES OF MATERIAL GROUP COMPANIES, MATERIAL OUTSTANDING LITIGATIONS AND OUTSTANDING DUES TO CREDITORS IN THE OFFER DOCUMENTS ISSUED IN PURSUANCE OF THE PROPOSED INITIAL PUBLIC OFFERING OF THE COMPANY:

It was noted that in view of the proposed initial public offering of the Company, pursuant to Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") and for the purpose of disclosure in the Prospectus or any other offer documents, including other documents related to the proposed initial public offering (collectively "Offer Documents"), the Board is required to formulate materiality policies for *inter alia*:

- (i) determining material group companies; and
- (ii) determining material threshold for litigations and creditors.

1. Adoption of Materiality Policy by the Board of Directors for Group Companies

It was informed to the Board that the Company is in process of due diligence for the public issue of Equity Shares of the Company. It was further informed that as per the provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations") the Board had to declare the policy for determining the group companies, which are covered under the applicable accounting standards and also other companies which are considered material by the Board. In this connection, it was required to adopt a policy for determining materiality as defined by the Board for considering group companies and to disclose the policy in the Prospectus (the "Offer Document").

The Board discussed the subject matter in detail and unanimously approved a policy on materiality for considering a company as a Group Company by passing the following resolution:

"RESOLVED THAT pursuant to the SEBI ICDR Regulations, the Board hereby approves the 'Policy on Materiality for considering a company as Group Company' as per draft placed before the Board. Pursuant to the 'Policy on Materiality for considering a company as Group Company', there are no related parties in relation to the Company (as determined in accordance with [Accounting Standard 18] issued by the Institute of Chartered Accountants of India);

RESOLVED FURTHER THAT, in addition to the above, the Board hereby determines that entities could be considered to be material and will be disclosed as a 'Group Company' if:

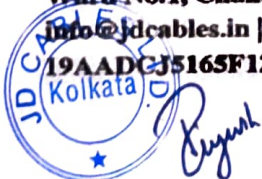
Office & Works : ARCH SQUARE X2, 1401, 14th Floor, EP-Y1, Sector V, Bidhannagar, Kolkata, W.B. - 700091

UNIT I : 26/1, F Road, Belgachia, Howrah - 711101

UNIT II : Ward No.1, Chakundi, Star Battery Gate, Dankuni. Hooghly - 712310

Email : info@jdcables.in | Web : www.jdcables.in | Tel No. : 033-48500547

GSTIN : 19AADCJ5165F1ZH | CIN : U29253WB2015PLC206712





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- the Company has entered into one or more related party transactions with such company during the period for which financial information will be disclosed in the offer documents; and
- any other entity considered material by the Company.

RESOLVED FURTHER THAT, the Board took note that the no companies are qualified for the abovementioned criteria and therefore shall not be identified and designated as "Group Companies" for the purpose of the SEBI ICDR Regulations and shall not be considered to be material by the Board of the Company on the basis of materiality specified and be disclosed in the Offer Documents;

RESOLVED FURTHER THAT the policy of materiality for identification of group companies be disclosed in the Offer Documents.

RESOLVED FURTHER THAT for the purpose of giving effect to the above matters and to settle any difficulty or doubt that may arise in this regard, all the directors of the company be and are hereby severally authorized to do all such act(s), deed(s), matter(s) and thing(s) and execute all such documents, instruments and writing as they may in their sole and absolute discretion deem necessary or expedient, including making all necessary filings and intimations to the Registrar of Companies ("RoC") and the **Stock Exchange** where the Equity Shares are proposed to be listed and other concerned authorities, if any.

RESOLVED FURTHER THAT a copy of the above resolutions, certified by any Director or the Company Secretary of the Company, be forwarded to the concerned authorities for necessary action."

2. Adoption of materiality threshold for litigation and creditors

"RESOLVED THAT the revised policy of materiality for disclosure of litigation (other than criminal proceedings, statutory/regulatory actions and taxation matters) involving the Company, Directors, Promoters and Group Companies be and is hereby approved.

RESOLVED FURTHER THAT, in addition to the criminal proceedings, statutory/regulatory actions and taxation matters all other litigation involving the Company, Directors, Promoters and Group Companies pursuant to the policy on materiality formulated and approved by the Board and having a potential financial liability, whose value or the expected impact in terms of value, exceeds the lower of the following i.e. Rs. 31.37 (in Lakh):

- a. two percent of turnover i.e. Rs. 338.54 (in Lakh), as per the last audited standalone financial statements of the Company; or
- b. two percent of net worth, except in case of the arithmetic value of the net worth is negative i.e. Rs. 43.54 (in Lakh), as per the last audited standalone financial statements of the Company;
- c. five percent of the average of the absolute value of profit or loss after tax i.e. Rs. 31.37 (in Lakh), as per the last three audited standalone financial statements of the Company be considered material and disclosed accordingly in the Offer Documents.

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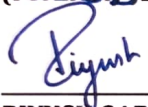
RESOLVED FURTHER THAT, pursuant to the SEBI ICDR Regulations, the Board hereby approves the details of creditors to whom an amount **exceeding 5%** of the total standalone trade payables of the Company as at the end of the latest period included in the Restated Standalone Financial Information, be considered as material and accordingly be disclosed in the Offer Documents.

RESOLVED FURTHER THAT for the purpose of giving effect to the above matters and to settle any difficulty or doubt that may arise in this regard, all the directors of the company be and are hereby severally authorized to do all such act(s), deed(s), matter(s) and thing(s) and execute all such documents, instruments and writing as they may in their sole and absolute discretion deem necessary or expedient, including making all necessary filings and intimations to the RoC, the Stock Exchange and other concerned authorities, if any.

RESOLVED FURTHER THAT a copy of the above resolution, certified by any Director or the Company Secretary of the Company, be forwarded to the concerned authorities as and when required."


//CERTIFIED TRUE COPY//

For, JD CABLES LIMITED
(Formerly JD CABLES PRIVATE LIMITED)



PIYUSH GARODIA **Director**
MANAGING DIRECTOR
DIN: 07194809

For JD Cables Ltd.



RAJESH JHUNJHUNWALA **Director**
WHOLE-TIME DIRECTOR
DIN: 10781593

Date: 11th June 2025

Place: Kolkata

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