



## **EXIM ROUTES LIMITED**

(Formally Known as Exim Routes Private Limited)

421, 4th Floor, Suncity Success Tower, Sector-65 Golf Course Road  
Extension, Gurugram-122101, HR (INDIA), Email: [cs.er@eximroutes.in](mailto:cs.er@eximroutes.in)  
GSTIN: 06AAFCE4612E1Z3 CIN: U51909HR2019PLC115525

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# **DIVIDEND DISTRIBUTION POLICY**

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### **1. PREAMBLE**

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- 1.1 Exim Routes Limited (formerly known as Exim Routes Private Limited) (“the Company”) is committed to delivering value to its shareholders by sharing a portion of its profits through dividends.
- 1.2 This **Dividend Distribution Policy** outlines the principles and criteria for determining the distribution of dividends, ensuring compliance with the **Companies Act, 2013**, and adherence to good corporate governance practices.
- 1.3 This policy was adopted by the Board of Directors on 19 May 2025 and shall be effective from that date.

### **2. OBJECTIVE**

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The primary objective of this policy is to establish a framework that balances rewarding shareholders with retaining sufficient profits to support the Company’s future growth and operational needs.

### **3. SCOPE AND APPLICABILITY**

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This policy applies to the declaration and distribution of dividends on equity shares issued by Exim Routes Limited.

### **4. DEFINITIONS**

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- **Dividend:** The distribution of profits by the Company to its shareholders in proportion to the amount paid-up on the shares they hold.
- **Interim Dividend:** A dividend declared by the Board of Directors between two Annual General Meetings.
- **Final Dividend:** A dividend recommended by the Board of Directors and declared at the Annual General Meeting.

### **5. PARAMETERS FOR DECLARATION OF DIVIDEND**

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The Board of Directors shall consider the following parameters before recommending or declaring dividends:

#### **5.1 Financial Parameters:**

- **Profitability:** Net profit earned during the financial year and available distributable reserves.
- **Cash Flow:** Availability of adequate cash flow to meet dividend payouts.



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- **Debt Obligations:** Compliance with debt covenants and repayment schedules.
- **Capital Expenditure:** Planned investments in infrastructure, technology, and other capital expenditures.

### **5.2 Internal Factors:**

- **Earnings Stability:** Consistency and sustainability of the Company's earnings.
- **Retention for Growth:** Requirement of funds for business expansion and diversification.
- **Past Dividend Trends:** Historical dividend payout ratios and shareholder expectations.

### **5.3 External Factors:**

- **Economic Conditions:** Prevailing macroeconomic environment and market trends.
- **Regulatory Changes:** Impact of amendments in laws and regulations affecting the Company's operations.
- **Industry Practices:** Dividend distribution norms prevalent in the industry.

## **6. UTILISATION OF RETAINED EARNINGS**

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The retained earnings shall be utilized for:

- Funding expansion and modernization projects.
- Strengthening the balance sheet by reducing debt.
- Investing in research and development.
- Meeting contingencies and unforeseen operational exigencies.

## **7. MANNER OF DIVIDEND PAYOUT**

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**7.1. Interim Dividend:** The Board may declare an interim dividend based on the profits available as per quarterly or half-yearly financial statements.

**7.2. Final Dividend:** The Board shall recommend the final dividend based on the annual financial results, subject to approval by shareholders at the Annual General Meeting.

## **8. DISCLOSURE**

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This policy shall be disclosed in the Annual Report and on the Company's official website to ensure transparency.

### **9. REVIEW AND AMENDMENT TO THE POLICY**

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The Board of Directors shall periodically review this policy and make amendments as deemed necessary, subject to applicable laws and regulations.

**By and on Behalf of Board of Directors  
for Exim Routes Limited**

**For Exim Routes Limited**

A handwritten signature in blue ink, appearing to read "Manish", written over the printed name "Manish" and the title "Director".

**Director**

**Manish Goyal  
CEO & Director  
DIN: 08126341**

EXIM ROUTES