**CORPORATE GOVERNANCE POLICY**

**EXIM ROUTES LIMITED**

1. **PREAMBLE**
2. Exim Routes Limited ("the Company") is committed to upholding the highest standards of **corporate governance** to ensure transparency, accountability, and ethical business conduct.
3. This **Corporate Governance Policy** is formulated in compliance with the **Companies Act, 2013**, and applicable rules and regulations in India. The Company recognizes that effective corporate governance is essential for sustainable business growth, stakeholder confidence, and legal compliance.
4. This policy was adopted by the **Board of Directors** on 19 May 2025 and shall be effective from the date of approval.
5. **OBJECTIVE**

The objective of this policy is to:

* Establish a framework for corporate governance practices in compliance with **Section 134, Section 177, and Schedule IV** of the **Companies Act, 2013**.
* Promote transparency, ethical conduct, and accountability in corporate decision-making.
* Protect the interests of shareholders, employees, customers, and other stakeholders.
* Ensure compliance with **Securities and Exchange Board of India (SEBI) regulations** and **other applicable laws**.

1. **GOVERNANCE STRUCTURE**

### 3.1 Board of Directors

The **Board of Directors** is responsible for the overall governance of the Company. The Board shall:

* Formulate and implement corporate policies in alignment with regulatory requirements.
* Ensure compliance with applicable laws, including the **Companies Act, 2013**, and **SEBI (LODR) Regulations, 2015**.
* Act in the best interests of shareholders and stakeholders.

### 3.2 Board Committees

To ensure effective corporate governance, the Company shall constitute the following committees:

#### A. Audit Committee

* Composed of at least **three directors**, with a majority being independent directors.
* Responsible for financial reporting, audit oversight, and risk management.

#### B. Nomination and Remuneration Committee

* Recommends policies on the appointment, evaluation, and remuneration of Directors and Key Managerial Personnel (KMP).
* Ensures executive compensation aligns with performance and market standards.

#### C. Stakeholders Relationship Committee

* Addresses grievances of shareholders, debenture holders, and other security holders.

#### D. Corporate Social Responsibility (CSR) Committee

* Formulates and monitors CSR policies in accordance with **Section 135 of the Companies Act, 2013**.

1. **INDEPENDENT DIRECTORS**

In accordance with **Schedule IV of the Companies Act, 2013**, Independent Directors shall:

* Bring objectivity and accountability to the Board’s decision-making process.
* Review financial controls, risk management, and corporate governance practices.
* Protect the interests of minority shareholders and stakeholders.

1. **DISCLOSURES AND TRANSPARENCY**

The Company shall ensure:

* Accurate and timely disclosures of financial and operational information to regulators, investors, and the public.
* Compliance with **Section 134 of the Companies Act, 2013**, regarding Board reports and disclosures.
* Publication of corporate governance policies, financial statements, and disclosures on the **Company’s website**.

1. **CODE OF ETHICS AND BUSINESS CONDUCT**

The Company shall adopt a **Code of Conduct** applicable to:

* **Directors, Senior Management, and Employees**, ensuring ethical decision-making and responsible business practices.
* Policies to prevent insider trading, bribery, and corruption.
* Implementation of whistleblower and grievance redressal mechanisms.

1. **SHAREHOLDER RIGHTS AND RESPONSIBILITIES**

7.1. Ensure equitable treatment of shareholders, including minority and foreign shareholders.

7.2. Facilitate shareholder participation in **Annual General Meetings (AGMs)**.

7.3. Provide **timely dividend payments** and financial disclosures.

1. **RISK MANAGEMENT AND INTERNAL CONTROLS**

8.1. Implement robust risk management systems in compliance with **Section 177 of the Companies Act, 2013**.

8.2. Maintain an **internal audit system** for financial and operational risk assessment.

8.3. Establish business continuity and fraud prevention mechanisms.

1. **REVIEW AND AMENDMENTS**

The **Board of Directors** shall periodically review this **Corporate Governance Policy** and make amendments as necessary. Any modifications shall be in compliance with applicable legal and regulatory requirements.

**By and on Behalf of Board of Directors**

**for Exim Routes Limited**



**Manish Goyal**

**CEO & Director**

**DIN: 08126341**