

IWARE SUPPLYCHAIN SERVICES LIMITED
(Formerly known as IWARE SUPPLYCHAIN SERVICES PRIVATE LIMITED)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE BOARD MEETING OF THE DIRECTOR OF IWARE SUPPLYCHAIN SERVICES LIMITED HELD ON WEDNESDAY, THE 27TH OF NOVEMBER 2024 AT TIME 04:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY AT 7TH FLOOR 707 ISCON ELEGANCE, NR. JAIN TEMPLE, PRAHLADNAGAR CROSS ROAD, S.G. HIGHWAY, AHMEDABAD, GUJARAT-380051, INDIA.

MATERIALITY FOR THE PURPOSE OF DISCLOSING GROUP COMPANIES IN DRAFT PROSPECTUS/ DRAFT RED HERRING PROSPECTUS/ RED HERRING PROSPECTUS/ PROSPECTUS IN CONNECTION WITH THE PROPOSED INITIAL PUBLIC OFFER

"RESOLVED THAT the companies included in the list of related parties of the Company under Accounting Standard 18 of Indian Accounting Standards and as per provisions of the Companies Act, 2013 shall be considered as group companies of the Company for the purpose of disclosure in the Draft Prospectus/ Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus or any other offer documents, including other documents related to the proposed Initial Public Offering (collectively "Offer Documents") to be filed with SEBI, Stock Exchange and respective Registrar of Companies ("ROC") in relation to the Company's proposed Initial Public Offering."

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

- i. Such company (ies) in which, the investment in the form of equity or loan by the Company exceeds 10% of the networth of the Company according to the last audited annual consolidated financial statements for the financial year 2023-24.
- ii. Where the Company has entered into one or more transactions with such company (ies) in the last audited financial year, cumulatively exceeding 4% of the turnover of the Company according to the last audited annual consolidated financial statements for the financial year 2023-24.
- iii. Any other company/ entities that the Board may decide to consider material."

"RESOLVED FURTHER THAT for the purposes of disclosure in the Offer Documents as prescribed by the SEBI ICDR Regulations 2018, other than as identified above, there is no company that the Board considers material to be identified as Our Group Companies."

"RESOLVED FURTHER THAT the above policy on materiality shall be without prejudice to disclosure requirements, which: (i) may be prescribed by the SEBI and/or such other applicable authority in respect of listed companies and (ii) may arise from any investor or other complaints, and it being clarified that the aforementioned policy on materiality is solely for preparing disclosure in accordance with the requirements prescribed under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, with respect to the Offer Documents and should not be applied towards any other purpose."

"RESOLVED FURTHER THAT any of the Director or/and Key Managerial Personnel of the Company be and is hereby severally/jointly authorized to do all acts, matters, deeds, things and sign relevant documents as are necessary for giving effect to the resolution".

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For and on behalf of the Board
IWARE SUPPLYCHAIN SERVICES LIMITED


GAGAN VERMA
CHIEF FINANCIAL OFFICER
PAN: AGKPK4801B



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MATERIALITY FOR THE PURPOSE OF DISCLOSING OUTSTANDING DUES TO MICRO, SMALL AND MEDIUM ENTERPRISES/OTHER CREDITORS IN DRAFT PROSPECTUS/ DRAFT RED HERRING PROSPECTUS/ RED HERRING PROSPECTUS/ PROSPECTUS IN CONNECTION WITH THE PROPOSED INITIAL PUBLIC OFFER

"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 approval of the committee be and is hereby granted for the adoption of the following policy on materiality in respect of outstanding dues to creditors to be disclosed by the company in the Draft Prospectus/ Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus to be filed in connection with the proposed Initial Public Offering of Equity Shares of the Company.

All creditors to the company to whom the amount due by the Company exceeding 5% of the Company's aggregate trade payables, according to the last audited consolidated financial statements for the financial year 2023-24."

"RESOLVED FURTHER THAT as prescribed under the SEBI ICDR Regulations, consolidated information on outstanding dues to micro, small and medium enterprises and other creditors, shall be disclosed in the Draft Prospectus/ Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus."

"RESOLVED FURTHER THAT the complete details of outstanding overdues to material creditors along with name and amount involved for each such material creditor shall be uploaded on the webpage of the company as required under the SEBI ICDR Regulations 2018."

"RESOLVED FURTHER THAT any of the Director or/and Key Managerial Personnel of the Company be and is hereby severally/jointly authorized to do all acts, matters, deeds, things and sign relevant documents as are necessary for giving effect to the resolution".

For and on behalf of the Board
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MATERIALITY FOR THE PURPOSE OF DISCLOSING OUTSTANDING/ PENDING LITIGATION IN DRAFT PROSPECTUS/ DRAFT RED HERRING PROSPECTUS/ RED HERRING PROSPECTUS/ PROSPECTUS IN CONNECTION WITH THE PROPOSED INITIAL PUBLIC OFFER

"RESOLVED THAT the approval of the board is hereby granted for the adoption of the following policy on materiality in respect of outstanding legal proceedings to be disclosed by the Company in the Draft Prospectus/ Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus to be filed in connection with the proposed Initial Public Offering of Equity Shares of the Company (collectively, the **"Offer Documents"**) involving the Company, its subsidiaries, its Promoters and Group Companies and its directors (collectively, the **"Relevant Parties"**):

- i. All outstanding criminal proceedings involving the Relevant Parties shall be disclosed as required under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), Regulations, 2018, as amended (the 'SEBI ICDR Regulations');
- ii. All outstanding actions by regulatory authorities and statutory authorities involving the Relevant Parties shall be disclosed as required under the SEBI ICDR Regulations;
- iii. The total amount involved in each individual litigation exceeds 2% of the Company's turnover, according to the last audited consolidated financial statements for the financial year 2023-24; or
- iv. Where the decision in one litigation is likely to affect the decision in similar litigations, even though the amount involved in such single litigation individually may not exceed 2% of the turnover of the Company, according to the last audited consolidated financial statements for the financial year 2023-24, if similar litigations put together collectively exceed 2% of the turnover of the Company; or
- v. Litigations whose outcome could have a material impact on the business, operations, prospects or reputations of the Company and the Board or any of its committees shall have the power and authority to determine the suitable materiality thresholds for the subsequent financial years on the aforesaid basis or any other basis as may be determined by the Board or any of its committees.

"RESOLVED FURTHER THAT the above policy on materiality shall be without prejudice to disclosure requirements, which: (i) may be prescribed by the SEBI and/or such other applicable authority in respect of listed companies; and (ii) may arise from any investor or other complaints, and it being clarified that the aforementioned policy on materiality is solely for preparing disclosure in accordance with the requirements prescribed under the SEBI ICDR Regulations, as amended, with respect to the Offer Documents and should not be applied towards any other purpose."



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"RESOLVED FURTHER THAT any of the Director or/and Key Managerial Personnel of the Company be and is hereby severally/jointly authorized to do all acts, matters, deeds, things and sign relevant documents as are necessary for giving effect to the resolution".

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