DIVIDEND DISTRIBUTION POLICY

(Approved by the Board of Directors on November 03, 2016 and amended on November 06, 2026)

1. Preamble:

Regulation 43A of SEBI Listing Regulations, requires top 1000 listed entities based on their market capitalization calculated on March 31 of every Financial Year to formulate a Dividend Distribution Policy which shall be disclosed in their annual reports and on their websites.

2. Objective :

The objectives of this Policy are to:

- Provide clarity to shareholders on the Company's approach towards dividend distribution
- Ensure a balanced allocation of profits between shareholder returns and business growth
- Maintain financial flexibility to fund future opportunities and strategic initiatives
- Comply with the requirements of applicable laws and regulations

3. Definitions:

Unless otherwise defined in this Policy:

- **"Board"** means the Board of Directors of the Company.
- **"Dividend"** means dividend as defined under the Companies Act, 2013.
- **"Policy"** means this Dividend Distribution Policy.
- **"SEBI Listing Regulations"** means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification or re-enactment thereof

4. General Policy on Dividend Distribution – Quantum and Frequency:

Subject to various parameters mentioned hereinafter, it is the intention of the Board to maintain a dividend payout ratio between 30% to 40% of the post-tax profits. Such dividend will be paid annually within 30 days of the Annual General Meeting declaring such dividend. However, the Board, at its discretion, may pay interim dividends or Special Dividends on any special occasion or increase or decrease the payout ratio based on the parameters mentioned hereinafter.

5. Parameters for determining the Quantum of Dividend Distribution:

The following factors will guide the quantum of dividend to be distributed:

a. Financial Parameters / Internal Factors:

- Post-tax profits
- Free Cash flows after providing for the increase in working capital requirements or normal capital expenditure
- Financial Leverage and Debt Retirement

- Growth and profit sustainability for the next 3 years
- Quantum of cash to be preserved for exigencies, expansion & diversification including inorganic expansion through acquisitions, operation restructuring etc.,
- Avenues for better utilization of retained cash in the interest of all stakeholders.
- Maintaining a stable dividend payout over the years
- Industrial unrest
- Past Dividend Trends (Whenever applicable)
- Any other factor considered relevant by the Board

b. External Parameters:

- Prevailing legal requirements, regulatory conditions or restrictions laid down under the Applicable Laws including tax laws
- Dividend pay-out ratios of companies in the same industry.
- Any significant changes in macro-economic environment affecting domestic and global geographies in which the Company operates, or the business of the Company or of its clients
- Any political, tax and regulatory changes in the geographies in which the Company operates
- Any significant change in the business or technological environment resulting in the Company making significant investments to effect the necessary changes to its business model
- Any changes in the competitive environment requiring significant investment.
- Inflation rate
- Cost of external financing
- Market Competition
- Shifts in State Policies
- Any other relevant factors and material events.

6. Dealing with Retained Earnings:

Earnings remained after payment of dividend will be utilized for the following purposes:

- Meeting increased working capital requirements in line with growth and market requirement Meeting investment requirements in accordance with the Long-Range Plan of the Company
- Maintaining a safety net to meet any exigencies or to take advantage of any business opportunities
- Deploying the free cash in treasury operation to earn a decent return without compromising the safety of the principal.

7. Deviations - Circumstances under which Dividend may not be distributed:

- Requires substantial funds for expansion, acquisitions, investments or strategic initiatives.
- Faces adverse business conditions impacting liquidity
- Needs to conserve cash due to economic uncertainties.
- Is restricted by contractual covenants, financing arrangements, regulatory requirements or other legal limitations

- Considers retention of earnings necessary in the long-term interest of the Company and its stakeholders
- Reports inadequate profits or losses
- State Policy

The decision regarding dividend declaration shall always remain at the discretion of the Board and shareholders, subject to applicable laws.

8. Dividend Eligibility:

The Company, as of date, has only Equity shares with the same rights for all the shareholders. In the event the Company issues in the future any shares with preferential rights over equity shares, the same shall be adhered to in accordance with the terms of such issue.

9. Policy Review, Updates and Amendments

This policy will be reviewed by the Board as and when required to ensure that it meets the objectives of the relevant legislation and needs of the Company. The Board has the right to change/ amend the policy as may be expedient taking into account the law for the time being in force. Any changes or revisions to the policy will be disseminated on the Company's Website. In the event of any amendment(s), clarification(s), circular(s), provision(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then the same shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly.

10. Effective Date:

This Policy was initially approved by the Board of Directors on November 03, 2016 and has been amended by the Board of Directors on November 06, 2026, which is effective from November 06, 2026.

11. Publication of the Policy:

This policy will be displayed on the website of the Company www.ttkprestige.com and disclosed in the Annual Report of the Company as required by the Regulations that may be in force from time to time.