SODHANI ACADEMY OF FINTECH ENABLERS LIMITED (Formerly known as SODHANI FINANCIAL CONSULTANTS LIMITED)
(CIN- L67120RJ2009PLC028237)
REG. OFFICE- GROUND FLOOR, P NO. C 373, C BLOCK VAISHALI NAGAR, JAIPUR
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DIVIDEND DISTRIBUTION POLICY

1. PREAMBLE

This Dividend Distribution Policy ("Policy") has been framed in accordance with the provisions of Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time.

The Policy aims to establish the parameters to be considered by the Board of Directors ("Board") of the Company while recommending or declaring dividend and to ensure a fair balance between the distribution of profits to shareholders and retention of earnings for the Company's growth and sustainability.

2. OBJECTIVE

The objective of this Policy is to:
• Provide clarity and transparency regarding the Company's approach towards dividend distribution;
• Ensure appropriate balance between shareholder returns and future growth requirements;
• Lay down the parameters and circumstances to be considered by the Board for declaration or recommendation of dividend.

3. DEFINITIONS

Unless the context otherwise requires:
• "Act" means the Companies Act, 2013 and rules made thereunder.
• "Board" means the Board of Directors of the Company.
• "Company" means **Sodhani Academy of Fintech Enablers Ltd**
• "Dividend" includes interim dividend and final dividend.
• "Policy" means this Dividend Distribution Policy.

4. PARAMETERS FOR DECLARATION OF DIVIDEND

A. Financial Parameters
• Profits earned during the financial year;
• Accumulated reserves and retained earnings;
• Earnings stability and cash flow position of the Company;
• Capital expenditure requirements;
• Working capital requirements;
• Debt obligations and repayment commitments;
• Availability of distributable surplus;

• Cost of borrowing and leverage position;
• Past dividend payout trends.

B. Internal Factors
• Business expansion and growth opportunities;
• Planned acquisitions, mergers, or strategic investments;
• Future capital requirements;
• Funding requirements for ongoing or new projects;
• Operational performance of the Company;
• Industry outlook and market conditions.

5. EXTERNAL FACTORS

The Board shall also consider external factors including:
• Prevailing economic and business conditions;
• Changes in government policies and taxation laws;
• Regulatory restrictions or requirements;
• Industry-specific conditions and competition;
• Inflation and interest rate trends;
• Global economic environment impacting the Company's operations.

6. UTILIZATION OF RETAINED EARNINGS

The retained earnings of the Company may be utilized for:
• Expansion of business operations;
• Capital expenditure;
• Investment in subsidiaries, joint ventures, or associates;
• Meeting working capital requirements;
• Repayment of borrowings;
• Strengthening reserves;
• Any other purpose as approved by the Board.

7. CIRCUMSTANCES UNDER WHICH SHAREHOLDERS MAY OR MAY NOT EXPECT DIVIDEND

The Board may recommend dividend after considering the financial performance and profitability of the Company.

However, the shareholders may not expect dividend in the following circumstances:
• Inadequacy or absence of profits;
• Significant expansion plans requiring higher retention of earnings;
• Adverse market or economic conditions;

• Requirement of funds for business restructuring or acquisitions;
• Any other circumstances where the Board considers it necessary to conserve resources for future growth.

8. PARAMETERS ADOPTED WITH REGARD TO VARIOUS CLASSES OF SHARES

The Company currently has only one class of equity shares having equal voting rights. The dividend shall be distributed equally on all equity shares unless otherwise provided under applicable law.

In case of issuance of any other class of shares in future, the Board may suitably determine the parameters for declaration of dividend on such shares in accordance with the terms of issue and applicable laws.

9. DECLARATION OF DIVIDEND

The Board may recommend final dividend for approval of shareholders at the Annual General Meeting.

The Board may also declare interim dividend(s) in accordance with the provisions of the Companies Act, 2013 and applicable regulations.

10. REVIEW AND AMENDMENT

The Board reserves the right to review, amend, modify, or revise this Policy from time to time in compliance with applicable laws and regulations.

11. DISCLOSURE

This Policy shall be disclosed on the website of the Company and a web-link thereto shall be provided in the Annual Report of the Company in accordance with applicable laws.