

**CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF POSITRON ENERGY LIMITED IN THEIR BOARD MEETING HELD ON TUESDAY , FEBRUARY 20 2024, AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 3, IT TOWER-2, GROUND FLOOR INFOCITY, SECTOR 7, GANDHINAGAR-382007 GUJARAT.**

**TO CONSIDER & APPROVE CRITERIA FOR DETERMINING AS GROUP COMPANY:**

**“RESOLVED THAT** the companies included in the list of related parties of the Company under Accounting Standard 18, shall be considered as group companies of the Company for the purpose of disclosure in the Draft Prospectus, Red Herring Prospectus, the 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(s) and respective Registrar of Companies (“ROC”) in relation to the Company’s proposed Initial Public Offering.

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

- a. Such company (ies) in which, the investment in the form of equity or loan by the Company exceeds 10% of the net worth of the Company for the last audited financial year;
- b. Where the Company has entered into one or more transactions with such company (ies) in the last audited financial year, cumulatively exceeding 10% of the total revenue of the Company for the last audited financial year;
- c. Any other company/ entities that the Board may decide to consider material.

**RESOLVED FURTHER THAT** Considering the above provisions company has identified following companies as our group companies:

1. Positron Gas Limited
2. Positron Ventures Private Limited
3. Sairama Infraenergy Private Limited

**RESOLVED FURTHER THAT** any of the Director(s) of the Company, be and is hereby authorised to give true effects to the extract of this Resolution and to submit the same to the concerned authorities, whenever required.”

//CERTIFIED TO BE TRUE//  
For Positron Energy Limited



Name: Sujit K Sugathan  
DIN: 01959364  
Designation: Wholetime Director



Date : 20/02/2024  
Place : Gandhinagar

Positron Energy Limited

(Formerly known as Positron Energy Private Limited)

Regd. Office: Office No. 03, IT Tower - 02, Ground Floor, Infocity, Sector -7, Gandhinagar, Gujarat , India – 382007

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Website: [www.positron-india.com](http://www.positron-india.com) Corporate Identity Number: U01403GJ2008PLC052932