# MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)
Reg. Office: B-1, Kalindi Colony, New Delhi-110065
Phone/ Fax: 011-26316162, 011-42908812
Website : www.multipurposetrading.in, E-mail: Info@multipurposetrading.in


Date: 14/11/2026

To,
Bombay Stock Exchange Limited
25th Floor, Phiroze jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

**Subject: Outcome of Board Meeting held today on Saturday 14th day of November, 2026**

**Ref.: Scrip Code - 504356**

Dear Sir,

Please find enclosed herewith, Outcome of Board Meeting of Multipurpose Trading And Agencies Limited held today at 11:30 a.m. on **14th November, 2026** at its corporate office at D-2 Kalindi Colony, New Delhi-110065 and was concluded at around 12:30 p.m.(afternoon)

Kindly take these for your records.

**For Multipurpose Trading and Agencies Ltd.**

For Multipurpose Trading & Agencies Ltd.

Managing Director/Chairman

Ashish Singh
Manaing Director
DIN: 00066423

**Enclosure:**
***Outcome of Board Meeting***

# MULTIPURPOSE TRADING AND AGENCIES LIMITED

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To,
Bombay Stock Exchange Limited
25th Floor, Phiroze jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001

**Subject: Outcome of Board Meeting held today on Saturday 14th day of November, 2026**

***Ref. -: Scrip Code - 504356***

With reference to the notice of Board meeting dated 5th November, 2026 we hereby inform you that the Board of Directors in its meeting held Today on Saturday, 14th November, 2026 at 11:30 a.m and was concluded at 12:30 PM(afternoon) has inter alia, approved Un-Audited Financial Results of the Company for the second quarter/Half year ended on 30th September, 2026 along with limited review report and noted updation of Policy on determination of materiality of event or Information and Policy on RPT.

A copy of Un-audited Financial Results of the Company are also being made available on the website of the Company at www.multipurposetrading.in

Further, this is to inform you that the Company has opted to publish financial results in the news paper in due compliance of with the listing agreement.

**For Multipurpose Trading and Agencies Ltd.**

For Multipurpose Trading & Agencies Ltd

Managing Director/Chairman

Ashish Singh
Managing Director
DIN: 00066423

Date : 14/11/2026
Place : New Delhi

**Enclosure:** Financial Result for the Quarter Ended on 30.09.2026

# MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)
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## UNAUDITED RESULTS FOR THE QUARTER ENDED 30-09-2026

('Rs. in Lakhs')

| S. N. | Statement of Standalone Unaudited Results for the Quarter Ended 30-09-2026 | | | | | | |
|---|---|---|---|---|---|---|---|
| | Particulars | For the Quarter ended | | | For the half year ended on | | For year ended on |
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | **Revenue** | - | - | - | - | - | - |
| I | Revenue from operation | 8.50 | 8.35 | 8.19 | 16.85 | 20.89 | 37.39 |
| II | Other Operating Income | | | | | | |
| III | **Total income (I+II)** | **8.50** | **8.35** | **8.19** | **16.85** | **20.89** | **37.39** |
| IV | **Expenses** | - | - | - | - | - | - |
| | a) Cost of Materials consumed | | - | | - | - | - |
| | b) Purchase of stock-in-trade | | | | | | |
| | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | d) Employee benefits expense | 2.37 | 2.00 | 2.09 | 4.37 | 4.14 | 7.44 |
| | e) finance cost | 0.21 | 0.21 | 0.19 | 0.42 | 65.79 | 66.19 |
| | f) Depreciation and amortization expense | 0.00 | - | 0.00 | 0.00 | 0.00 | 0..02 |
| | g) Other expenses | 1.26 | 4.66 | 0.51 | 5.92 | 5.18 | 9.28 |
| | **Total Expenses (IV)** | **3.84** | **6.87** | **2.79** | **10.71** | **75.11** | **82.92** |
| V | **Profit/(loss) before exceptional items and tax (I-IV)** | **4.66** | **1.48** | **5.40** | **6.14** | **(54.22)** | (45.53) |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | **Profit/(loss) before tax (V-VI)** | **4.66** | **1.48** | **5.40** | **6.14** | **(54.22)** | **(45.53)** |
| VIII | **Tax Expenses** | | | | | | |
| | (1) Current tax (provisional) | 1.17 | 0.37 | 1.35 | 1.54 | 0.00 | 1.25 |
| | (2) Deferred tax | - | - | - | | | - |
| | (3) MAT Credit entitlement | - | - | - | | | - |
| IX | **Profit (Loss) for the period from continue operations(VII-VIII)** | **3.49** | **1.11** | **4.05** | **4.60** | **54.22** | **(46.78)** |
| X | Profit or (loss) from discontinuing operations | - | - | - | | | - |
| XI | Tax expenses of discontinue operations | - | - | - | | | - |



For Multipurpose Trading & Agencies Ltd

Managing Director/Chairman

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| XII | Profit/ (loss) from discontinuing operations (after tax) (X-XI). | - | - | - | | | - |
| XIII | **Net Profit /(loss) for the period (IX+XII)** | **3.49** | **1.11** | **4.05** | **4.60** | **54.22** | (46.78) |
| | **Other Comprehensive income** | | | | | | |
| | **(a) Items that will not be reclassified to profit or loss** | - | - | - | | | - |
| | **Less:** Income tax Relating to Items that will not be reclassified to profit loss account | - | - | - | | | - |
| | **(b) Items that will be reclassified to profit or loss** | - | - | - | | | - |
| | **Less:** Income Tax Relating to Items that will be reclassified to profit loss | - | - | - | | | - |
| XIV | Total other Comprehensive Income | - | - | - | | | - |
| XV | Total Comprehensive Income for the period (XIII-XIV) comprising profit/(loss) and other comprehensive income for the period | **3.49** | **1.11** | **4.05** | 4.60 | (54.22) | **(46.78)** |
| XVI | Paid up equity share capital ( face value of Rs. 10/- each) | 495.00 | 495.00 | 495.00 | 495.00 | 495.00 | 495.00 |
| **XVI** | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | (29.76) | (29.76) | 17.02 | 17.02 | 17.02 | (29.76) |
| XVII | **Earnings per equity share ( for Continuing operation)** | | | | | | |
| | (a) Basic | 0.07 | 0.02 | 0.08 | 0.09 | (1.10) | (0.95) |
| | (b) Diluted | 0.07 | 0.02 | 0.08 | 0.09 | (1.10) | (0.95) |
| XVIII | **Earnings per equity share : ( for discontinuing operation)** | | | | | | |
| | (a) Basic | - | | - | | | - |
| | (b) Diluted | - | | - | | | - |
| XIX | **Earnings per equity share ( for Continuing and discontinuing operation )** | | | | | | |
| | (a) Basic | 0.07 | 0.02 | 0.08 | 0.09 | (1.10) | (0.95) |
| | (b) Diluted | 0.07 | 0.02 | 0.08 | 0.09 | (1.10) | (0.95) |

For Multipurpose Trading & Agencies Ltd

Managing Director/Chairman

**Notes:**

1. The above results duly approved by audit committee were taken on record by the Board of Directors in its meeting held on 14/11/2026 in terms of Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulation 2015.

2. The Company has adopted Indian Accounting standards (Ind -AS) Notified by the Ministry of Corporate affairs from the 1st April, 2017 and accordingly these financial result have been prepared in accordance with the Companies (Indian Accounting Standards ) Rules 2015 (Ind AS) prescribed under the section 133 of the Companies Act, 2013.

3. Segment Reporting not applicable as the Company has only one segment.

4. The Statutory Auditor Have carried Out Limited Review of the accounts for the quarter ended 30/09/2026.

5. Figures of the previous corresponding period(s) have been regrouped/ rearranged wherever considered necessary.

6. The Above results have been prepared in accordance with the Companies (Accounting Standard) Rules 2015(Ind AS) Prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting Practices and policies to extent applicable.

7. Status of Investor Complaints – Opening – 0, Received - 0, Closing – 0

For Multipurpose Trading and Agencies Ltd.

For Multipurpose Trading & Agencies Ltd

Date: 14/11/2026
Delhi: New Delhi

Ashish Singh
Managing Director/Chairman
Director
DIN: 00066423
Add: B-1, Kalindi Colony, New Delhi-110065

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## Statement of Assets and Liabilities
(revised format)

Amount in Rs. Lakhs

| Particulars | As at 30th September, 2026 | As at 31st March, 2026 |
|---|---|---|
| (A) ASSETS | | |
| **Non-current assets** | | |
| Fixed assets | | |
| Tangible assets | 0.06 | 0.06 |
| Intangible assets | | |
| Capital work-in-Progress | | |
| Intangible assets under development | | |
| Non-current investments | 151.54 | 145.65 |
| Deferred tax assets (net) | | |
| Long-term loans and advances | 316.88 | 315.64 |
| Other non-current assets | | |
| **Sub-Total** | **468.48** | **461.35** |
| **Current assets** | | |
| Current investments | | |
| Inventories | | |
| Trade receivables | | |
| Cash and cash equivalents | 8.33 | 10.21 |
| Short-term loans and advances | | |
| Other current assets | 11.46 | 10.37 |
| | **19.79** | **20.58** |
| **TOTAL** | **488.27** | **481.93** |
| ( A) EQUITY AND LIABILITIES | | |
| **1. Shareholder's funds** | | |
| Share capital | 495.00 | 495.00 |
| Reserves and surplus | (25.16) | (29.76) |
| Money received against share warrants | | |
| **Sub-Total** | **469.84** | **465.24** |
| **Share application money pending allotment** | | |
| **2. Non-current liabilities** | | |
| Long-term borrowings | 10.74 | 10.33 |
| Deferred tax liabilities (Net) | | 0.00 |
| Other long term liabilities | | |
| Long-term provisions | | |
| **Sub-Total** | **10.74** | **10.33** |
| **3. Current liabilities** | | |
| Short-term borrowings | | |
| Trade payables | | |
| (A) Micro enterprises and small enterprises | | |
| (B) Others | | |
| Other current liabilities | 6.15 | 6.36 |
| Short-term provisions | 1.54 | |
| **Sub-Total** | **7.69** | **6.36** |
| **TOTAL** | **488.27** | **481.93** |

Note: The above Audited Financial Results have been reviewed by Audit Committee and approved & taken on record at the Board meeting Held on 14/11/2026. The statutory auditors have carried out Audit Report of the above financial results. The statutory Auditors have given unmodified opinion in the Audit Report.

**For Multipurpose Trading and Agencies Ltd.**

Date : 14/11/2026
Place: Delhi

For Multipurpose Trading & Agencies Ltd

Ashish Singh
Managing Director
DIN: 00066423

Managing Director/Chairman

**MULTIPURPOSE TRADING & AGENCIES LTD**
**CIN: - L70101DL2002PLC115544**
**Regd. Office: B - 1 , KALINDI COLONY NEW DELHI 110065**
**Cash Flow Statement for the year ended 30th September, 2026**

| Paticulars | Amount (Rs.) | Amount (Rs.) | Amount (Rs.) | Amount (Rs.) |
|---|---|---|---|---|
| | 30th September 2026 | | 31st March, 2025 | |
| **Operating Activity** | | | | |
| Net Profit Before Tax | | 6.14 | | (45.53) |
| Adjustment For | | | | |
| Interest charged | | | - | |
| Finance cost | 0.42 | | 66.19 | |
| Depreciation | - | | 0.02 | |
| Dividend from mutual funds | - | | | |
| Interest received | (16.85) | (16.43) | (37.39) | 28.82 |
| Operating Profit Before Working Capital Change | | (10.29) | | (16.71) |
| **Changes in working capital** | | | | |
| (Increase)/Decrease in Inventories | - | | - | |
| (Increase)/Decrease in Trade receivables | - | | - | |
| (Increase)/Decrease in Long Term Loans and Advances | (7.13) | | (4.37) | |
| (Increase)/Decrease in Short Term Loans and Advances | | | - | |
| Increase/(Decrease) in current assets | (1.09) | | (2.18) | |
| Increase/(Decrease) in Other Current Liabilities | (0.21) | (8.42) | 0.71 | (5.84) |
| **Cash generated from Operation** | | (18.71) | | (22.55) |
| Income Tax Paid / (Refund) | | - | | - |
| **Net Cash from Operating Activity** | **( A )** | **(18.71)** | **( A )** | **(22.55)** |
| **Investing activity** | | | | |
| Increase / Decrease in Fixed Assets | - | | - | |
| Sale of Fixed Assets | | | - | |
| Sale of Investments | - | | | |
| Dividend from mutual funds | - | | | |
| Cash advances and loans made to other parties | | - | 54.35 | 54.35 |
| **Net Cash from Investing Activity** | **( B )** | **-** | **( B )** | **54.35** |
| **Financing Activities** | | | | |
| Finance cost | (0.42) | | (66.19) | |
| Repayment of Long Term Borrowings | 0.42 | | (3.84) | |
| Interest received | 16.85 | | 37.39 | |
| Other Inflows / (Outflows) of cash | | 16.85 | - | (32.64) |
| **Net Cash from Financing Activity** | **( C )** | **16.85** | **( C )** | **(32.64)** |
| Net (Increase /(Decrease) in A, B & C) in Cash & Cash equivalents | | (1.87) | | (0.84) |
| Opening Cash & Cash Equilent | | 10.21 | | 11.05 |
| Closing Cash & Cash Equilent* | | 8.34 | | 10.21 |
| * **Comprises** | | | | |
| Cash in hand | | 8.12 | | 9.71 |
| Cheques in hand | | - | | - |
| Balance with Banks | | | | |
| Current Accounts | | 0.22 | | 0.50 |
| | | 1.87 | | (0.84) |

**For and on behalf of Board of Directors**
For Multipurpose Trading & Agencies Ltd.

(Ashish Singh)
Managing Director/Chairman
Managing Director
DIN: 00066423
B-1 Kalindi Colony
New Delhi 110065

Date: 14.11.2026
Place: Delhi

KARMV AND COMPANY
*Chartered Accountants*

Ref. No.....  Dated. .....

**Independent Auditors' Limited Review Report on the Quarterly Unaudited Standalone financial Results of MULTIPURPOSE TRADING AND AGENCIES LIMITED in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Board of Directors

Multipurpose Trading And Agencies Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of **Multipurpose Trading And Agencies Limited** ("The Company") for the Quarter ended **30th September, 2026**, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. This statement is the responsibility of the company's management and has been approved by the Board of Directors .Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards notified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules , 2014

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B.O.: sector-14, Dwarka, Delhi-110075
Office at: DELHI | GURUGRAM | PATNA | AHMEDABAD | RANCHI

and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR KARMV AND COMPANY**
**(Chartered Accountants)**
**FRN: 023022N**




**CA. Arvind Kumar**
**(Partner)**
**M.No: 507570**
**UDIN.** 26507570XBUYH01837

**Place: New Delhi**

**Date:** 14-11-2026

# POLICY ON DETERMINATIONOF MATERIALITY OF EVENT OR INFORMATION

**[Updated upto 14/11/2026]**


## MULTIPURPOSE TRADING AND AGENCIES LIMITED

(CIN:- L70101DL2002PLC115544)
Corp. Office: D-2, Kalindi Colony, New Delhi-110065
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# MULTIPURPOSE TRADING AND AGENCIES LIMITED

## POLICY ON DETERMINATIONOF MATERIALITY OF EVENT OR INFORMATION

### 1. SCOPE AND PURPOSE

Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 (hereinafter referred as "Regulations") requires every listed entity to frame a policy for determination of materiality of events or information, duly approved by the Board of Directors for the purpose of proper, sufficient and timely disclosure of the same to the Stock Exchange(s).

### 2. APPLICABILITY

This policy shall be applicable to all the events or information of the Company, as and when they fall under the criteria enumerated in the policy.

### 3. DEFINITIONS

"Board" shall mean the Board of Directors of the Company.

"Company" shall mean Multipurpose Trading and Agencies Limited.

"Key managerial personnel" means key managerial personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013.

"Policy" or "This Policy" means, "Policy on Determination of materiality of event or information".

"Stock exchange" means the stock exchanges where the securities of the Company are listed.

"Regulations" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Rules framedthereunder, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### 4. KEY PRINCIPLES IN DETERMINING MATERIALITY

Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 divide the events or information that need to be disclosed broadly in two categories. The events that have to be necessarily disclosed without applying any test of materiality are indicated in Para A of Part A of Schedule III of the Regulations. Para B of Part A of Schedule III indicates the events or information that should be disclosed by the listed entity, if considered material.

#### A. EVENTS WHICH SHALL BE CONSIDERED MATERIAL

These are the events that have to be necessarily disclosed withoutapplying any test of materiality:

1. Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation/merger/demerger/restructuring), or sale or disposal of any unit(s), division(s) or subsidiary of the Company or any other restructuring;

2. Issuance or forfeiture of securities, split or consolidation ofshares, buyback

of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.;

3. Revision in Rating(s);

4. Outcome of Meetings of the Board of the Company held to consider the following:

   a. declaration of dividends and/or cash bonuses recommended or declared or the decision to pass any dividend and the date on which dividend shall be paid/dispatched;

   b. any cancellation of dividend with reasons thereof;

   c. the decision on buyback of securities;

   d. the decision with respect to fund raising proposed to be undertaken

   e. increase in capital by issue of bonus shares through capitalization including the date on which such bonus shares shall be credited/dispatched;

   f. reissue of forfeited shares or securities, or the issue of shares or securities held in reserve for future issue or the creation in any form or manner of new shares or securities or any other rights, privileges or benefits to subscribe to;

   g. short particulars of any other alterations of capital, including calls;

   h. financial results;

   i. decision on voluntary delisting by the Company from stock exchange(s).

5. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the Company), agreement(s)/treaty (ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof;

6. Fraud/defaults by promoter or Key Managerial Personnel or by Company or arrest of Key Managerial Personnel or promoter;

7. Change in Directors, Key Managerial Personnel, Auditor and Compliance Officer;

8. Appointment or discontinuation of share transfer agent;

9. Corporate debt restructuring;

10. One time settlement with a bank;

11. Reference to BIFR and winding-up petition filed by any party/ creditors;

12. Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the Company;

13. Proceedings of Annual and extraordinary general meetings of the Company;

14. Amendments to memorandum and articles of association of Company, in brief;

15. Schedule of analyst or institutional investor meet and presentations on financial results made by the Company toanalysts or institutional investors;

**B. THE FOLLOWING EVENTS SHALL BE CONSIDERED MATERIAL SUBJECT TO THE APPLICATION OF THE GUIDELINES MENTIONED IN CLAUSE (C) BELOW:**

1. Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division;

2. Change in the general character or nature of business brought about by arrangements for strategic, technical, manufacturing, or marketing tie-up, adoption of new lines of business or closure of operations of any unit/division (entirety or piecemeal);

3. Capacity addition or product launch;

4. Awarding, bagging/receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business;

5. Agreements (viz. loan agreement(s) (as a borrower) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s)thereof;

6. Disruption of operations of any one or more units or division ofthe Company due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc.;

7. Effect(s) arising out of change in the regulatory frameworkapplicable to the Company;

8. Litigation(s)/dispute(s)/regulatory action(s) with impact;

9. Fraud/defaults etc. by directors (other than key managerial personnel) or employees of Company;

10. Options to purchase securities including any ESOP/ESPS Scheme;

11. Giving of guarantees or indemnity or becoming a surety for anythird party;

12. Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals.

**C. THE EVENTS/INFORMATION AS ENUMERATED IN CLAUSE (B) ABOVE SHALL BE CONSIDERED MATERIAL ONLY ON APPLICATION OF THE FOLLOWING GUIDELINES:**

1. the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or

2. the omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date; or

3. In case where the criteria specified in sub-clauses (a) and (b) are not applicable, an event/information may be treated as being material if in the opinion of the Board of Directors of Company, the event or information is considered material.

**D. ANY OTHER EVENTS/INFORMATION VIZ. MAJOR DEVELOPMENT THAT IS LIKELY TO AFFECT BUSINESS:**

The Company shall disclose major developments that are likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities.

## 5. ADMINISTRATIVE MEASURES

Unless otherwise decided by the Board of Directors, Manager & Chief Executive Officer, Chief Financial Officer and Company Secretary for the time being of the Company shall be severally authorized for the purpose of determining materiality of an event or information as enumerated in sub- clauses B and D of Clause 4 on the basis of guidelines mentioned in sub- clause C of Clause 4 of the Policy and making disclosures to the stock exchange.

Details of above KMPs shall be disclosed to the stock exchange and as well as on Company's website.

## 6. GUIDANCE ON WHEN AN EVENTS/INFORMATION IS DEEMED TO BE OCCURRED

1. The events or information shall be said to have occurred upon receipt of approval of Board of Directors and in certain events or information after receipt of approval of both i.e. Board of Directors and Shareholders, as the case may be;

2. The events/ information that may be of price sensitive nature suchas declaration of dividends etc., on receipt of approval of the event by the Board of Directors, pending Shareholder's approval;

3. In the events/information such as natural calamities, disruption etc. can be said to have occurred when the Company becomes aware of the events/information, or as soon as, an officer of the Company has,or ought to have reasonably come into possession of the information in the course of the performance of his duties; Any event purported to be reportable under Regulation 30 of the Regulations shall be informed to the Manager & Chief Executive Officer/Chief Financial Officer/Company Secretary on an immediate basis with adequate supporting data/information to facilitate a prompt and appropriate disclosure. Any other event or information, even if not covered under the Policy but is potentially of price sensitive nature, must also be informed, for further evaluation and disclosure, if required.

## 7. DISCLOSURE

Manager & Chief Executive Officer, Chief Financial Officer and Company Secretary shall observe the following for proper and timely disclosure of any material events or information:

1. For determining materiality of any event/transaction, reference is to be made to this Policy and the Regulations.

2. Disclosure of the events or information enumerated in Clause 4(A)(4) above shall be made within 30 minutes of the conclusion of the Board Meeting at which such events or information were considered and decided.

3. All other events mentioned under Clause 4(A) and (B) above, other than those mentioned in the foregoing clause shall be disclosed by the Company as soon as reasonably possible but not later than 24 hours from the occurrence of a particular event.

4. The details with regard to any fraud/default by Directors, Promoter or KMP or by the Company or arrest of any Promoter or KMP shall be disclosed at the time of unearthing of the fraud or occurrence of default/arrest.

5. Disclosure of any material development shall be made on a regular basis of any event, till the time the event is resolved/closed.

6. The disclosure shall be made with respect to any litigation assessment, adjudication, arbitration or dispute in conciliation proceedings or upon institution of any litigation, assessment, adjudication, arbitration or dispute including any ad-interim or interim orders passed against or in favour of the Company, the outcome of which can reasonably be expected to have material impact.

7. All the disclosures made to the Stock Exchange under this Policy shall also be disclosed on the website of the Company and the same shall be hosted for a minimum period of five years and thereafter as per Archival Policy of the Company.

8. Company shall provide specific and adequate reply to all queries raised by stock exchange(s) with respect to any events or information:

9. Company may on its own initiative also, confirm or deny any reported event or information to stock exchange(s).

10. In case where an event occurs or an information is available with the Company, which has not been indicated above, but which may have material effect on it, the Company shall make adequate disclosures in regard thereof.

## 8. INTERPRETATION

In any circumstance where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over this Policy until such time as this Policy is changed to conform to the law, rule, regulation or standard.

## 9. AMENDMENT

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with anew policy.

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# POLICY ON MATERIALITY OF AND DEALING WITH RELATED PARTY TRANSACTIONS

**[Updated upto 14/11/2026]**


## MULTIPURPOSE TRADING AND AGENCIES LIMITED

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# MULTIPURPOSE TRADING AND AGENCIES LIMITED

## POLICY ON MATERIALITY OF AND DEALING WITH RELATED PARTY TRANSACTIONS

### TITLE

This Policy shall be called 'Policy on materiality of Related Party Transactions and dealing with Related Party Transactions'.

### OBJECTIVE

The Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations") require the companies to have enhanced transparency and due process for approval of the Related Party Transactions.

Pursuant to Regulation 23(1) of Listing Regulations, the listed company shall formulate a policy on materiality of related party transactions and on dealing with related party transactions including clear threshold limits duly approved by the board of directors and such policy shall be reviewed by the board of directors at least once every three years and updated accordingly.

This policy is intended to ensure the proper approval and reporting of transactions between the Company and any of "Related Party" as defined below.

### DEFINITIONS

"Arm's length transaction" means a transaction between two Related Parties that is conducted as if they were unrelated, so that there is no conflict of interest.

"Audit Committee" means the audit committee constituted by the Board of Directors of the Company in accordance with section 177(1) of Companies Act, 2013 and Regulation 18(1) of Listing Regulations.

"Board" means the Board of Directors of Universal Cables Limited.

"Company" means Multipurpose Trading and Agencies Limited.

"Material modification" shall mean and include any modification to an existing related party transaction which result in change in the nature of the transaction; and/or variance exceeding 20% in the prices/quantity/ transaction value as sanctioned/approved by the Audit Committee/ Board/Shareholders, as the case may be; or any other modification, which the Audit Committee may, at its sole discretion, declare as 'Material Modification'.

"Material Related Party Transaction" means a transaction with a Related Party where the transaction/transactions to be entered into individually or taken together with previous transactions during a financial year, exceeds rupees one Hundred crore or ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower. Provided further that notwithstanding the above, a transaction involving payments made to a related party with respect to brand usage or royalty shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceed five percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company.

"Office or place of profit" means any office or place –

(a) where such office or place is held by a director, if the director holding it receives from the company anything by way of remuneration over and above the remuneration to which he/she is entitled as director, by way of salary, fee, commission, perquisites, any rent-free accommodation, or otherwise;

(b) where such office or place is held by an individual other than a director or by any firm, private company or other body corporate (hereinafter referred to as "person"), if such person receives from the company anything by way of remuneration, salary, fee, commission, perquisites, any rent-free accommodation, or otherwise.

"Policy" means this Policy, as amended from time to time.

"Related Party" in relation to the Company means a party related with the Company in any of the ways as are laid down in section 2(76) of the Companies Act, 2013 and/or Regulation 2(1)(zb) of the Listing Regulations.

"Related Party Transaction" in relation to the Company means a transaction with a Related Party under the relevant provisions of the Companies Act, 2013 and/or Regulation 2(1)(zc) of Listing Regulations.

## APPROVAL OF RELATED PARTIES TRANSACTIONS

All Related Party Transaction and subsequent material modifications shall require prior approval of the Audit Committee. Only those members of the audit committee, who are independent directors, shall approve related party transactions.

However, the Audit Committee may grant omnibus approval for Related Party Transactions proposed to be entered into by the Company, where the transaction/transactions to be entered into individually or taken together with previous transactions during a financial year, does not exceed rupees one thousand crore or ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower. The omnibus approval shall be subject to the following conditions:

(a) such omnibus approval shall be applicable in respect of transactions which are repetitive in nature;

(b) the audit committee shall satisfy itself regarding the need for such omnibus approval and that such approval is in the interest of the Company;

(c) the omnibus approval shall specify:

(i) the name(s) of the related party, nature of transaction, period of transaction, maximum amount of transactions that shall be entered into,

(ii) the indicative base price/current contracted price and the formula for variation in the price if any; and

(iii) such other conditions as the audit committee may deem fit:

Provided that where the need for related party transaction cannot be foreseen and aforesaid details are not available, audit committee may grant omnibus approval for such transactions subject to their value not exceeding rupees one crore per transaction.

(d) the audit committee shall review, at least on a quarterly basis, the details of related party transactions entered into by the Company pursuant to each of the omnibus approvals given.

(e) Such omnibus approvals shall be valid for a period not exceeding one year and shall require fresh approvals after the expiry of one year.

(f) The audit committee shall also review the status of long-term (more than one year) or recurring RPTs on an annual basis.

Where any director is interested in any Related Party Transaction, such director will not participate during discussion and voting on the subject matter of the resolution relating to such Transaction at the Meeting.

All Material Related Party Transactions and subsequent material modifications shall require prior approval of shareholders of the Company through resolution and no Related Party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

All Related Party Transactions (other than Material Related Party Transactions) pursuant to section 188 of the Companies Act, 2013 which are not in the ordinary course of business or are not Arms' length transactions and cross the threshold limits prescribed under Companies Act, 2013, shall also require the approval of shareholders of the Company and no member of the company shall vote on such resolution(s), to approve any contract or arrangement which may be entered into by the Company, if such member is a related party. The Related Party for the purpose shall be construed with reference to/in the context of the contract or arrangement for which the resolution(s) is being passed.

The approval mechanism for Related Party Transactions shall be as stipulated in the Listing Regulations and/or Companies Act, 2013, as amended from time to time.

**AMENDMENTS**

The Board shall have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy.

**INTERPRETATION**

Any words used in this policy but not defined herein shall have the same meaning ascribed to it in the Listing Regulations, Companies Act, 2013 or Rules made thereunder, SEBI Act or Rules and Regulations made thereunder, Accounting Standards or any other relevant legislation/law applicable to the Company.

In case of any dispute or difference upon the meaning/interpretation of any word or provision in this Policy, the same shall be referred to the Audit Committee and the decision of the Audit Committee in such a case shall be final. In interpreting such term/provision, the Audit Committee may seek the help of any of the officers of the Company or an outside expert as it deems fit.