COMMITTEES OF OUR BOARD

AUDIT COMMITTEE

The Audit Committee of our Board was constituted by a resolution of our Board at their meeting held on July 14, 2025. The members of the Audit Committee are:

S. No.	Name of Director	Committee Designation	Nature of Directorship
1.	Manish Wahi	Chairperson	Independent Director
2.	Sachin Goyal	Member	Independent Director
3.	Sunil Kumar	Member	Managing Director

The Company Secretary will act as the Secretary of the Committee.

The scope and functions of the Audit Committee are in accordance with Section 177 of the Companies Act and Regulation 18 of the SEBI Listing Regulations and its terms of reference are as follows:

Terms of Reference for the Audit Committee:

The Audit Committee shall be responsible for, among other things, from time to time, the following:

A. Powers of the Audit Committee

The powers of the Audit Committee shall include the following:

1) to investigate any activity within its terms of reference,
2) to seek information from any employee;
3) to obtain outside legal or other professional advice,
4) to secure attendance of outsiders with relevant expertise, if it considers necessary, and
5) such other powers as may be prescribed under the Companies Act and the SEBI Listing Regulations.

B. Role of the Audit Committee

The role of the Audit Committee shall include the following:

1) oversight of financial reporting process and the disclosure of financial information relating to WOG Technologies Limited (the "Company") to ensure that the financial statements are correct, sufficient and credible,

2) recommendation to the board of directors of the Company (the “Board” or “Board of Directors”) for appointment, re-appointment, replacement, remuneration and other terms of appointment of statutory auditors of the Company and the fixation of the audit fee;

3) approval of payment to statutory auditors for any other services rendered by the statutory auditors,

4) examining and reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:

   a) matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013;
   b) changes, if any, in accounting policies and practices and reasons for the same,
   c) major accounting entries involving estimates based on the exercise of judgment by management,
   d) significant adjustments made in the financial statements arising out of audit findings
   e) compliance with listing and other legal requirements relating to financial statements,
   f) disclosure of any related party transactions, and
   g) modified opinion(s) in the draft audit report

5) reviewing, with the management, the quarterly, half-yearly and annual financial statements before submission to the Board for approval.

6) reviewing, with the management, the statement of uses/application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the Issue document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue or preferential issue or qualified institutions placement, and making appropriate recommendations to the Board to take up steps in this matter.

7) reviewing and monitoring the statutory auditor's independence and performance, and effectiveness of audit process,

8) approval of any subsequent modification of transactions of the Company with related parties and omnibus approval for related party transactions proposed to be entered into by the Company, subject to the conditions as may be prescribed, by the independent directors who are members of the Audit Committee.

   a) Recommend criteria for omnibus approval or any changes to the criteria for approval of the Board,
   b) Make omnibus approval for related party transactions proposed to be entered into by the Company for every financial year as per the criteria approved,
   c) Review of transactions pursuant to omnibus approval,

d) Make recommendation to the Board, where Audit Committee does not approve transactions other than the transactions falling under Section 183 of the Companies Act, 2013.
e) Related party transaction to which the subsidiary of the Company is a party, but the Company is not a party as per limits mentioned in the related party transaction policy of the Company.

Explanation: The term “related party transactions” shall have the same meaning as provided in Regulation 2(zb) of the SEBI Listing Regulations and/or the applicable Accounting Standards and/or Section 2(76) of the Companies Act, 2013.

9) scrutiny of inter-corporate loans and investments,
10) evaluation of undertakings or assets of the Company, wherever it is necessary;
11) evaluation of internal financial controls and risk management system;
12) reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems,
13) reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit,
14) discussion with internal auditors of any significant findings and follow-up thereon,
15) reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
16) discussion with statutory auditors before the audit committee, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern,
17) looking into the reasons for substantial defaults in the payment to depositors, debenture holders, shareholders (a case of non-payment of declared dividends) and creditors,
18) reviewing the functioning of the whistle blower mechanism,
19) monitoring the end use of funds raised through public offers and related matters
20) overseeing the vigil mechanism established by the Company, with the chairperson of the Audit Committee directly hearing grievances of victimization of employees and directors, who used vigil mechanism to report genuine concerns in appropriate and exceptional cases;
21) approval of appointment of chief financial officer (i.e. the whole-time finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate,
22) reviewing the utilization of loans and/or advances from investment by the Company in its subsidiary(ies) exceeding ₹ 1,000,000,000 or 10% of the asset size

of the subsidiary/ies), whichever is lower including existing loans advances investments,

23) review the financial statements, in particular, the investments made by any unlisted subsidiary;

24) considering and commenting on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the Company and its shareholders;

25) approving the key performance indicators ("KPIs") for disclosure in the issue documents, and approval of KPIs once every year, or as may be required under applicable law, and

26) carrying out any other functions required to be carried out by the Audit Committee as may be decided by the Board and/or as provided under the Companies Act, 2013, the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.

27) mandatorily review the following information:
    a) Management discussion and analysis of financial condition and results of operations;
    b) Management letters / letters of internal control weaknesses issued by the statutory auditors;
    c) Internal audit reports relating to internal control weaknesses;
    d) The appointment, removal and terms of remuneration of the chief internal auditor; and
    e) Statement of deviations in terms of the SEBI Listing Regulations:
        - quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) where the Equity Shares are proposed to be listed in terms of the SEBI Listing Regulations;
        - annual statement of funds utilised for purposes other than those stated in the issue document/ prospectus/ notice in terms of the SEBI Listing Regulations;
        - such information as may be prescribed under the Companies Act and the SEBI Listing Regulations.

28) To recommend to the Board, code of insider trading of the Company and to supervise implementation of the insider trading code including the following:
    a) To monitor, review, assess the policies and procedures relating to the proper functioning of the system for prevention of insider trading.
    b) To note the status reports detailing the dealings by designated persons in securities of the Company.
    c) To provide directions on any penal action to be initiated, in case of any violation of the SEBI insider trading regulations by any person

Nomination and Remuneration Committee

The Nomination and Remuneration Committee of our Board was constituted by a resolution of our Board at their meeting held on July 14, 2025. The members of the Nomination and Remuneration Committee are:

S. No.	Name of Director	Committee Designation	Nature of Directorship
1.	Manish Wahi	Chairperson	Independent Director
2.	Neha Sharma	Member	Independent Director
3.	Sachin Goyal	Member	Independent Director

The scope and functions of the Nomination and Remuneration Committee are in accordance with Section 178 of the Companies Act and Regulation 19 of the SEBI Listing Regulations and its terms of reference are as follows:

Terms of Reference for the Nomination and Remuneration Committee:

The Nomination and Remuneration Committee shall be responsible for, among other things, the following:

1) Formulation of the criteria for determining qualifications, positive attributes, and independence of a director and recommend to the board of directors of the Company (the “Board” or “Board of Directors”) a policy relating to the remuneration of the directors, key managerial personnel and other employees. (“Remuneration Policy”)
2) For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in each description for the purpose of identifying suitable candidates, the Committee may:
   a) use the services of external agencies, if required;
   b) consider candidates from a wide range of backgrounds, having due regard to diversity, and
   c) consider the time commitments of the candidates:
3) Formulation of criteria for evaluation of performance of independent directors and the Board,
4) Devising a policy on Board diversity,
5) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and

recommend to the Board their appointment and removal and carrying out evaluation of every director's performance (including independent director);

6) Analysing, monitoring and reviewing various human resource and compensation matters,

7) Determining the Company's policy on specific remuneration packages for executive directors including pension rights and any compensation payment, and determining remuneration packages of such directors,

8) Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors,

9) recommend to the board, all remuneration, in whatever form, payable to senior management,

10) Carrying out any other functions required to be carried out by the Nomination and Remuneration Committee as contained in the SEBI Listing Regulations or any other applicable law, as and when amended from time to time

11) The Nomination and Remuneration Committee, while formulating the Remuneration Policy, should ensure that:
   a) the level and composition of remuneration be reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully,
   b) relationship of remuneration to performance is clear and meets appropriate performance benchmarks, and
   c) remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

12) Perform such functions as are required to be performed by the Nomination and Remuneration Committee under the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended, including the following:
   a) administering any existing and proposed employee stock option schemes formulated by the Company from time to time (the “Plan”);
   b) determining the eligibility of employees to participate under the Plan;
   c) granting options to eligible employees and determining the date of grant,
   d) determining the number of options to be granted to an employee
   e) determining the exercise price under the Plan; and
   f) construing and interpreting the Plan and any agreements defining the rights and obligations of the Company and eligible employees under the Plan, and prescribing, amending and or rescinding rules and regulations relating to the administration of the Plan.

13) Frame suitable policies, procedures, and systems to ensure that there is no violation of securities laws, as amended from time to time, including:
   a) the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and

b) the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices Relating to Securities Market) Regulations, 2003, by the Company and its employees, as applicable.

14) Carrying out any other activities as may be delegated by the Board of Directors of the Company, functions required to be carried out by the Nomination and Remuneration Committee as provided under the Companies Act, 2013, the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.

Stakeholders’ Relationship Committee

The Stakeholders’ Relationship Committee of our Board was constituted by a resolution of our Board at their meeting held on July 14, 2025. The members of the Stakeholders’ Relationship Committee are:

S. No.	Name of Director	Committee Designation	Nature of Directorship
1.	Manish Wahi	Chairperson	Independent Director
2.	Sachin Goyal	Member	Independent Director
3.	Sunil Kumar	Member	Managing Director

Terms of Reference for the Stakeholders’ Relationship Committee:

The Stakeholders’ Relationship Committee shall be responsible for, among other things, as may be required by the under applicable law, the following:

The terms of reference of the Stakeholders’ Relationship Committee include the following:

1) considering and looking into various aspects of interest of shareholders, bondholders and other security holder;
2) resolving the grievances of the security holders of the Company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new duplicate certificates, general meetings etc.
3) giving effect to allotment of Equity Shares, approval of transfer or transmission of Equity Shares, bonds or any other securities,
4) issue of duplicate certificates and new certificates on split consolidation renewal, etc.
5) review of measures taken for effective exercise of voting rights by shareholders,
6) review of adherence to the service standards adopted by the listed entity in respect of various services rendered by the registrar and share transfer agent, and
7) review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants, annual reports/statutory notices by the shareholders of the company.
8) carrying out any other functions required to be carried out by the Stakeholders’ Relationship Committee as contained in the Companies Act, 2013 or the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.

Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee of our Board was last reconstituted by a resolution of our Board at their meeting held on July 14, 2025. The constitution of the Corporate Social Responsibility Committee is as follows:

S. No.	Name of Director	Committee Designation	Nature of Directorship
1.	Sunil Kumar	Chairperson	Managing Director
2.	Manish Wahi	Member	Independent Director
3.	Sachin Goyal	Member	Independent Director

The scope and functions of the Corporate Social Responsibility Committee are in accordance with Section 135 of the Companies Act. The terms and reference of the Corporate Social Responsibility Committee include the following:

1) formulate and recommend to the Board, a "Corporate Social Responsibility Policy" which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013, and the rules made thereunder, each as amended, monitor the implementation of the same from time to time, and make any revisions therein as and when decided by the Board,
2) review and recommend the amount of expenditure to be incurred on the activities referred to in clause(s),
3) monitor the Corporate Social Responsibility Policy of the Company from time to time,
4) identifying corporate social responsibility policy partners and corporate social responsibility policy programme,
5) the Corporate Social Responsibility Committee shall formulate and recommend to the Board, on annual action plan in pursuance of its corporate social responsibility policy, which shall include the following:
   a) the list of corporate social responsibility projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Companies Act, 2013,
   b) the manner of execution of such projects or programmes as specified in the rules notified under the Companies Act, 2013,
   c) modalities of utilisation of funds and implementation schedules for the projects or programmes,
   d) monitoring and reporting mechanism for the projects or programmes, and
   e) details of need and impact assessment, if any, for the projects undertaken by the Company.

6) monitoring and reporting mechanism for the projects or programmes; and details of need and impact assessment, if any, for the projects undertaken by the Company;
   a) To perform such other activities as may be delegated by the Board or specified/

provided under the Companies Act, 2013 or by the SEBI Listing Regulations or statutorily prescribed under any other law or by any other regulatory authority."

b) Identifying and appointing the corporate social responsibility team of the Company and delegate responsibilities to such team and supervise proper execution of all delegated responsibilities;
c) To review and monitor the implementation of corporate social responsibility programmes and issuing necessary directions as required for proper implementation and timely completion of corporate social responsibility programmes;
d) To take note of the compliances made by implementing agency (if any) appointed for the corporate social responsibility of the Company;
e) To perform such other duties and functions as the Board may require the corporate social responsibility committee to undertake to promote the corporate social responsibility activities of the Company and exercise such other powers as may be conferred or perform such responsibilities as may be required by the corporate social responsibility committee in terms of the provisions of Section 135 of the Companies Act; and
f) Such terms of reference as may be prescribed under the Companies Act and SEBI Listing Regulations.

7) Provided that the Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect and any other matter as the Corporate Social Responsibility Committee may deem appropriate after of Board or as may be directed by the Board from time to time and/or as may be required under applicable law, as and when amended from time to time.