

NOTICE OF THE 25TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twenty Fifth Annual General Meeting ("AGM") of the Members of CP Capital Limited (Erstwhile Career Point Limited) (CIN- L64990PB2000PLC054497) will be held on Monday, 29th day of September, 2025 at 4.00 p.m. through Video Conferencing (VC)/Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS

1. To receive consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March 2025 together with the reports of the Board of Directors and the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. To receive consider and adopt the Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2025 together with the reports of the Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

"RESOLVED THAT the audited consolidated financial statement of the Company for the financial year ended March 31, 2025 and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

3. To appoint a Director Mr. Om Prakash Maheshwari (DIN: 00185677), who retires by rotation as a Director and in this regard, pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Om Prakash Maheshwari (DIN: 00185677), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation."

4. To appoint a Director Mr. Nawal Kishore Maheshwari (DIN: 00185762), who retires by rotation as a Director and in this regard, pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Nawal Kishore Maheshwari (DIN: 00185762), who retires by rotation at this meeting be and is hereby appointed as a Director of the Company, liable to retire by rotation."

5. **Appointment of M/s. S P Chopra & Co., Chartered Accountants, as Statutory Auditors of the Company for a period of five consecutive years**

To consider and, if thought fit, to pass, with or without modification/s, the following resolution as **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and guidelines issued by the Reserve Bank of India for appointment of Statutory central auditors (SCAs)/Statutory Auditors (SAs) of Commercial Banks and NBFCs, as amended from time to time (including any statutory modification(s) or re-enactment thereof for the time being in force) and based on Company's Policy on appointment of Statutory Auditors and on the recommendation of Audit Committee and the Board of Directors, consent of the members be and is hereby accorded to appoint M/s. S P Chopra &

Co., Chartered Accountants (Firm Registration No. 000346N) as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of the 25th Annual General Meeting (AGM) until the conclusion of the 30th AGM to be held for the financial year ending 31 March 2030, on such remuneration as may be recommended by the Audit Committee and decided by the Board of Directors in consultation with the Statutory Auditors of the Company in addition to applicable taxes, reimbursement of all out-of-pocket expenses as may be incurred in connection with the audit of the accounts of the Company.

RESOLVED FURTHER THAT the Board and Key Managerial Personnel of the Company be and are hereby severally and/ or jointly authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and execute all applications, documents, writings and filling of requisites forms that may be required on behalf of the Company, and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect this resolution."

SPECIAL BUSINESS:

6. **Appointment of Secretarial Auditor for a period of five consecutive years**

To consider and, if thought fit, to pass the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the provisions of Section 204(1) of the Companies Act, 2013 along with the applicable Rules thereunder, and other applicable provisions, if any, of the Companies Act, 2013 and based on the recommendation of the Audit Committee and Board of Directors of the Company, consent of the Members of the Company be and is hereby accorded for appointment of M/s Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. – S2018RJ589300 and Peer review No. – 1713/2022) as the Secretarial Auditor of the Company, to conduct Secretarial Audit of the Company for five consecutive financial years respectively ending on 31 March 2026, 31 March 2027, 31 March 2028, 31 March 2029, 31 March 2030 ('the Term') and to issue (i) the Secretarial Audit Report under Section 204 of the Act for the Term and (ii) the Secretarial Audit Reports under Regulation 24A(1)(a) of the Listing Regulations for the Term, at a remuneration to be determined by the Board of Directors of the Company.

RESOLVED FURTHER THAT Managing Director, Chief Financial Officer and Company Secretary be and are hereby severally authorised to file necessary forms with Registrar of Companies and to do all such acts, deeds and things, as may be necessary, to give effect to the above said resolution."

7. **To approve material related party transactions of the company and its subsidiaries and in this regard, to consider, and if thought fit, to pass the following resolution as an ordinary resolution:**

"RESOLVED THAT pursuant to the provisions of Regulation 2 (1) (zc), 23 and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure

Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time, and Section 2(76) and other applicable provisions of the Companies Act, 2013 ('Act'), read with Rule framed thereunder (including any amendment(s) or statutory modification(s) or re-enactment(s) thereof, for the time being in force) and other applicable laws / statutory provisions, if any (hereinafter collectively referred to as "Applicable Laws"), the Company's policy on related party transactions as well as subject to such approval(s), consent(s) and or permission(s) as may be required and based on the recommendation of the Audit Committee, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include the Audit Committee of the Company and any duly authorized committee of Directors constituted /empowered by the Board, from time to time, to exercise its powers conferred by this resolution), to enter into and / or to carry out and / or continue to enter, carry out contracts / arrangements / material related party transactions, whether by way of renewal(s) or extension(s) or modification(s) of earlier contracts/ arrangements / transactions or otherwise, related parties within the meaning of Regulation 2(1)(zb) of the Listing Regulations ("Related Party Transactions"), on such terms and conditions as the Board may decide, for a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, up to a maximum value and/or total outstanding on any date during the financial year of the Related Party Transaction(s) as mentioned in terms of the explanatory statement to this resolution and more specifically set out in Statement nos. A-1 to A-17 in the explanatory statement to this resolution on the respective material terms & conditions set out in each of Statement nos. A-1 to A-17, notwithstanding the fact that the aggregate value of Related Party Transactions may exceed materiality threshold as prescribed under the Applicable Laws, provided however, that the said Related Party Transactions shall be carried out on an arm's length basis and in the ordinary course of business of the Company and/ or its subsidiaries, and such Related Party Transactions shall be in the nature of:

- a) Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from related parties including but not limited to payment services, acquiring/issuing services for offline and online transactions and

other services, up to a maximum aggregate value and/or total outstanding on any date during the period as detailed in the explanatory statement to this resolution.

- b) rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to related parties including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of related parties, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding on any date during the period as detailed in the explanatory statement to this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary and as the Board may in its absolute discretion deem necessary, desirable or expedient, including but not limited to finalizing the terms and conditions, methods and modes, finalizing and executing necessary documents, including contracts, schemes, agreements and such other papers, documents as may be required, filing applications and seeking all necessary approvals from relevant authorities (if required) to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise without being required to seek further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby further authorized to delegate all or any of the powers herein conferred to director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

**Kota (Rajasthan),
August 13, 2025**

Registered Office:

Village Tangori, Banur,
Mohali, Punjab- 140601

Corporate Office:

CP Tower 1, Road No. 1, IPIA,
Kota (Rajasthan)-324005

**By Order of the Board
For CP Capital Limited**
(Erstwhile Career Point Limited)
s/d

CS Manmohan Pareek
Company Secretary
ICSI Membership No. A34858

NOTES:

1. The relevant Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act"), and regulation 23 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 setting out material facts relating to Special Business under item Nos. 5 to 7 to be transacted at the 25th Annual General Meeting ("AGM") is annexed hereto and forms part of the Notice.

GENERAL INSTRUCTIONS FOR PARTICIPATION AT 25th AGM AND E-VOTING

2. Pursuant to the Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 19/2021, 21/2021, 02/2022, 10/2022, 09/2023 dated April 08, 2020, April 13, 2020, May 05, 2020, January 13, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023 followed by latest Circular Nos. 09/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as "**MCA Circulars**") and the relaxations provided vide SEBI Circulars dated May 12, 2020, May 13, 2022, January 05, 2023, October 7, 2023 and latest circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (hereinafter collectively referred to as "**SEBI Circulars**") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, physical attendance of the Members to the AGM venue is not required and Annual General Meeting (AGM) be held through Video Conferencing (VC) or Other Audio Visual Means (OAVM). Accordingly the 25th Annual General Meeting ("**AGM**") of the Company will be held through the Video Conferencing (VC) or Other Audio Visual Means (OAVM) and the members can attend and participate in the ensuing AGM through VC/ OAVM. The deemed venue for the 25th AGM of the Company shall be the corporate office of the Company.
3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circular issued by the Ministry of Corporate Affairs dated January 13, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 in continuation and read with its Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has appointed and entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized E-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL. A member may exercise his/ her vote at the General Meeting by electronic means and the Company may pass any resolution by electronic voting system in accordance with the provisions of the aforesaid Rule.
4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
5. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the

quorum under Section 103 of the Companies Act, 2013.

6. Since this AGM is being held through VC/ OAVM pursuant to the MCA Circulars, physical attendance of Members has been dispensed with, accordingly, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed hereto.
7. Pursuant to the provisions of Section 112 and Section 113 of the Companies Act, 2013, the representatives of the members such as the President of India or the Governor of a State or a body corporate can attend the AGM through VC/OAVM and cast their votes by authorizing their representatives to participate and vote at the AGM. Accordingly it is requested to send a certified copy of the Board resolution by such body corporate members, authorization letter by the governing body to the Company or upload on the VC portal/ e-voting portal.
8. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD 1/P/CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 04, 2023, read with Master Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("**ODR Portal**") for resolution of disputes arising in the Indian Securities Market.
Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>) and the same can also be accessed through the Company's website <https://cpcapital.in/>
9. In line with the measures undertaken by the Ministry of Corporate Affairs ("MCA") for promotion of Green Initiative, the MCA has introduced the provision for sending the notice of the meeting and other shareholder correspondences through electronic mode. Accordingly, the electronic copies of the Notice of the AGM along with the Annual Report for the Financial Year 2024-25 is being sent to all the shareholders whose email addresses are registered/ available with the Company/ Depository Participants and Registrar to an Issue ("RTA") as on the cut-off date i.e. Friday, August 22, 2025 and the same also have been uploaded on the website of the Company at <https://cpcapital.in/>.
The members who have not registered / updated their e-mail addresses so far, are requested to register/ update their e-mail addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold their shares in physical form and who are desirous of receiving the communication/ documents in electronic form are requested to promptly register their e-mail addresses with the Registrar or the Company giving reference of their Folio Number.
The Notice and Annual Report can also be accessed from the website of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com
10. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 19/2021, 21/2021, 2/2022 10/2022 and 09/2023 dated 8th April 2020, 13th April 2020, 5th May 2020, 13th January 2021, 8th December 2021, 14th December 2021, 5th May 2022, 28th December, 2022, September 25, 2023 and September 19, 2024 respectively, ("**MCA Circulars**").

11. Members are requested to notify immediately the change, if any of their name, postal address, email address, mobile number, PAN, Nomination and bank particulars to their DP, if the shares are held by them in electronic form and to the Registrar & Share Transfer Agent ("RTA") of the Company i.e. Ankit Consultancy Pvt. Ltd., if shares are held in physical form, in prescribed form ISR-1 as available on website of RTA at www.ankitonline.com and also available on the website of the Company at <https://cpccapital.in/> and along with such other forms, pursuant to SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023. Further the shareholders are requested to submit duly filled the Form ISR-1 along with all necessary documents at the address of RTA at "60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010 or at the E-mail ID of RTA i.e. investor@ankitonline.com. Pursuant to the above referred SEBI Circular, in case any of the above cited documents/details are not available in the folio(s) of physical securities on or after October 01, 2023, RTA shall be constrained to freeze such folio(s). To prevent fraudulent transactions, members are allowed to exercise due diligence and not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
12. Institutional Investors and Corporate Members (i.e. other than individuals, HUF, NRI etc.) intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the AGM through VC/OAVM or to vote through remote e-voting are requested to send a scanned copy (PDF/JPG format) of the relevant Board Resolution/ Authority Letter, etc., together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail at amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com and investors@cpil.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on **"Upload Board Resolution/Authority Letter"** displayed under the **"e-Voting"** tab in their login.
13. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection at the Corporate office of the Company at CP Tower-1, Road No.-1, IPIA, Kota, Rajasthan-324005, India between 3:00 P.M and 5:00 P.M in working days till the date of AGM
14. The Register of Members and Share Transfer Books of the Company shall remain closed from Tuesday, the September 23, 2025 to Monday, the 29th September, 2025 (both days inclusive) for annual closing.
15. The Members holding shares in the same name or same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.
16. Members are requested to quote their Regd. Folio Number/DP and Client ID Nos. in all their correspondence with the Company or its Registrar and Share Transfer Agent.
17. Non Resident Indian Members are requested to inform Registrar and Share Transfer Agent of the Company regarding any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India with complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.
18. Members are requested to address all correspondence, including on dividends, to the Registrar and Share Transfer Agents, Ankit Consultancy Private Limited at 60, Electronic Complex, Pardeshipura, Indore, Madhya Pradesh-452010.
19. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members holding shares in physical form may submit the same to the Company. Members holding shares in electronic form may submit the same to their respective depository participant.
20. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.
21. The Members desirous of obtaining any information/ clarification concerning the accounts and operations of the Company are requested to address their questions in writing to the Company Secretary at least ten days before the Annual General Meeting, so that the information required may be made available at the Annual General Meeting.
22. Pursuant to the provisions of the Companies Act, 2013 read with the Rules framed thereunder, the Company may send notice of general meeting, directors' report, auditors' report, audited Financial Statements and other documents through electronic mode. Further, pursuant to the first proviso to the Rule 18 of the Companies (Management and Administration) Rule, 2014, the Company shall provide an advance opportunity at least once in a financial year to the members to register their e-mail address and changes therein. In view of the same, Members are requested to kindly update their e-mail address with depository participants in case of holding shares in demat form. If holding shares in physical form, Members are requested to inform their e-mail ID to the Company.
23. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified.
24. As per Section 136 of the Companies Act, 2013 read with Rule 11 of Companies (Accounts) Rules, 2014, Financial Statements may be sent to the Members:
 - a) by electronic mode to such Members whose shares are held in dematerialized form and whose email IDs are registered with Depository for communication purposes;
 - b) where Shares are held in physical form, to such Members who have positively consented in writing for receiving by electronic mode; and
 - c) by dispatch of physical copies through any recognized mode of delivery as specified under Section 20 of the Act, in all other cases.
 In case, you desire to receive the aforesaid documents in electronic mode in lieu of physical mode, kindly update your e-mail ID with:
 - i. Our RTA: for the Shares held in physical form and
 - ii. Your respective Depository Participants: for the Shares held in dematerialized form.
25. SEBI vide its Circular No. CIR/MRD/DP/10/2013 dated March 21, 2013 had mandated the companies to use any of the RBI approved electronic mode of payment such as ECS (Local ECS/Regional ECS/National ECS), NEFT, RTGS etc. for distribution of dividends and other cash benefits to investors. The Circular also mandated the companies or their registrar & share transfer agents (RTA) to maintain bank details of investors. In case the securities are held in demat mode, the companies or their RTA shall seek relevant bank

details from depositories and in case the securities are held in physical mode, the companies or their RTA shall take necessary steps to maintain updated bank details at their end. The members are requested to ensure that correct and updated particulars of their bank account are available with their respective depository participants and the Company / its RTA to facilitate necessary payments through electronic mode.

26. Members wishing to claim dividends that remain unclaimed are requested to correspond with the Registrar and Share Transfer Agents as mentioned above, or to the Company Secretary, at the Company's corporate office address. Also to be noted that dividends which are not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund (IEPF) as per Section 124 of the Act.

Further, those shares on which the dividend remains unclaimed for seven consecutive years will be transferred to the IEPF as per Section 124 of the Act, and the applicable rules.

27. It is also informed to the members that pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013, The Company has transferred the unpaid or unclaimed dividends declared up to financial years 2015-16, to the Investor Education and Protection Fund ("IEPF") established by the Central Government.

Further pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has uploaded the details of unpaid and unclaimed amounts lying with the Company on the website of the Company i.e. <https://cpcapital.in/>.

In this regard, the concerned Shareholders may still claim the shares or apply for refund to the IEPF Authority in Web Form No. IEPF-5 available on www.iepf.gov.in

28. In case the Dividend has remained unclaimed in respect of financial years from 2016-17 (Final Dividend) to the financial year 2024-25, the Shareholders may approach the Company with their dividend warrants for revalidation with the Letter of Undertaking for issue of duplicate dividend warrants.
29. The annual accounts of the subsidiary company along with the related detailed information is available for inspection at the Corporate Office of the Company and of the subsidiary concerned and copies will also be made available to Shareholders of the Company and its subsidiary company upon request and the same are also available on the website of the Company i.e. <https://cpcapital.in/>
30. SEBI vide its Notification No. SEBI/LAD-NRO/GN/2018/ 24 dated June 08, 2018 and Notification No. SEBI/ LAD-NRO/GN/2018/49 dated November 30, 2018 amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has mandated that securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019. In view of the same, now the shares cannot be transferred in the physical mode. Accordingly, the Company/ Registrar and Share Transfer Agent has stopped accepting any fresh lodgment of transfer of shares in physical form. Members holding shares in physical form are advised to dematerialize their shareholdings immediately. Further, the Members can request for transmission or transposition of securities to the RTA or Company by adopting procedure as per SEBI Circular No. SEBI/HO/MIRSD_RTAMB/P/CIR/2022/65 dated May 18, 2022
31. Disclosure pursuant to Regulation 36(3) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings, with respect to Directors seeking appointment/re-appointment at the Annual General Meeting, is as follows:

Name of Director	Mr. Om Prakash Maheshwari	Mr. Nawal Kishore Maheshwari
Designation	Executive Director & CFO	Executive Director
Date of Birth	September 12, 1968	February 05, 1975
Date of Appointment	March 31, 2000	March 31, 2000
Experience in Specific functional areas	Over 27 years of experience in the field of finance and legal matters	Over 23 years of experience in the field of Administration
Educational Qualifications	B.E. (Mechanical Engineering) from University of Rajasthan	B.Com from MDS University Ajmer
Details of shares held	1386300 equity shares	1385800 equity shares
List of companies (other than CP Capital Limited (Erstwhile Career Point Ltd.) in which Directorships held as on 31.03.2025 (excluding Pvt. Ltd. Companies)	1.Career Point Infra Ltd. 2.Career Point Edutech Ltd 3.Wellwin Technosoft Ltd. 4.Career Point Learning Solutions Ltd 5.Soyug Limited 6.Shricon Industries Limited	1.Career Point Infra Ltd. 2.Wellwin Technosoft Ltd. 3.Soyug Limited
Chairman / Member of the Committees of companies (other than CP Capital Limited (Erstwhile Career Point Ltd.) in which he/she is a Director as on 31.03.2025	5 (Five)	1 (One)
Relationship with other directors	Relative of Mr. Pramod Kumar Maheshwari, Managing Director, Mr. Nawal Kishore Maheshwari, Executive Director and Mrs. Neelima Maheshwari Non-executive Director	Relative of Mr. Pramod Kumar , Maheshwari Managing Director, Mr. Om Prakash Maheshwari, Executive Director & CFO
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For other details such as number of meetings of the Board attended during the year, remuneration drawn in respect of the aforesaid directors, please refer to the Corporate Governance Report.

32. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date i.e. Monday, September 22, 2025 shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the notice, who shall have no voting rights as on the Cut-off date, shall treat this notice as intimation only.
33. A person who has acquired the shares and has become a member of the Company after the dispatch of the notice of the AGM and prior to the Cut-off date i.e. Monday, September 22, 2025 shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the process mentioned in this part.
34. The remote e-voting will commence on Thursday at 9:00 A.M. on September 25, 2025 and will end on Sunday at 05:00 P.M. on September 28, 2025. During this period, the members of the Company holding shares either in physical form or in Demat form as on the Cut-off date i.e. Monday, September 22, 2025 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote evoting module shall be disabled for voting by NSDL thereafter.
35. Once the vote on a resolution is cast by a member, he/she shall not be allowed to change it subsequently or cast the vote again.
36. The voting rights of the members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. Monday, September 22, 2025.
37. The Company has appointed Mr. Amit Gupta, Practicing Advocate, Kora (BAR Membership No. 1550/2005) as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.
The Scrutinizer shall immediately after the conclusion of voting at the AGM, unblock the votes cast through remote evoting and e-voting on the date of the AGM and make, not later than 2 working days of the conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, forthwith to the Chairman of the Company or any person authorized by him in writing and the Results shall be declared by the Chairman or any person authorized by him thereafter.

The Results declared along with the Scrutinizer's Report shall be placed on the website of the Company <https://cpccapital.in/> and on Service Provider's website i.e. <https://www.evoting.nsdl.com> immediately after the declaration of Result by the Chairman or any person authorized by him in writing. The results shall also be forwarded to the stock exchanges where the shares of the Company are listed.

38. E-voting: Pursuant to the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide members facility to exercise their votes at the AGM by electronic means and the business may be transacted through e-voting as per instructions below:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 25.09.2025, at 9:00 A.M. and ends on 28.09.2025, at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 22.09.2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 22.09.2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	2. Existing IDEAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDEAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	3. If you are not registered for IDEAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDEAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
	5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.  NSDL Mobile App is Available on
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
	3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.
	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login Type	Helpdesk Details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022-4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the

icon "Login" which is available under 'Shareholder/Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- c) How to retrieve your 'initial password'?

- (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

- (ii) If your email ID is not registered, please follow steps

mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **"Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two

options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to amitgupta01cp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 4886 7000 or send a request to Ms. Prajakta Pawle at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to investor@cpil.in
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investor@cpil.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login**

method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under the **"Join General meeting"** menu against the company name. You are requested to click on the VC/OAVM link placed under the Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and

Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. For ease of conduct, members who would like to ask questions/express their views on the items of the business to be transacted at the meeting can send in their questions/ comments in advance by 21st September, 2025 mentioning their name, demat account number/ folio number, email id, mobile number at investors@cpil.in. The same will be replied by the Company suitably. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
3. Members are encouraged to join the Meeting through Laptops for better experience.
4. Further Members will be required to allow Camera and use the Internet with a good speed to avoid any disturbance during the meeting.
5. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

Kota (Rajasthan),
August 13, 2025

Registered Office:

Village Tangori, Banur,
Mohali, Punjab- 140601

Corporate Office:

CP Tower 1, Road No. 1, IPIA,
Kota (Rajasthan)-324005

By Order of the Board
For CP Capital Limited
(Erstwhile Career Point Limited)
s/d
CS Manmohan Pareek
Company Secretary
ICSI Membership No. A34858

STATEMENT/ EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND ADDITIONAL INFORMATION AS REQUIRED UNDER THE SEBI (LODR) REGULATION, 2015 AND CIRCULAR ISSUED THEREUNDER

The Statement/ Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), and Regulation 23 of the given here under sets out material facts relating to the special business mentioned at Item Nos. 5 to 7 of the accompanying Notice dated 13th August, 2025.

Item No. 5

M/s. Lodha & Co. LLP, Chartered Accountants (Firm Registration No. 30105E/E300284), tendered their resignation as the Statutory Auditors of the Company with effect from 11 November 2024, citing their inability to continue as the Statutory Auditors of the Company, citing reason of number of audits as per the guidelines issued by RBI (Notification Ref. No. DoS.CO.ARG/ SEC.01/08.91.001/2021-22 dated April 27, 2021). The said resignation resulted in a casual vacancy in the office of Statutory Auditors.

Pursuant to Section 139(8) of the Companies Act, 2013, any casual vacancy arising from the resignation of an auditor shall be filled by the Board of Directors, subject to the approval of the shareholders at a general meeting.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors, recommended for appointment of M/s. S P Chopra & Co., Chartered Accountants (Firm Registration No. 000346N) to fill the said casual vacancy through Postal Ballot Process. The said appointment was approved by the members of the Company through a postal ballot process concluded on 03 February, 2025 authorizing M/s. S P Chopra & Co. to conduct the statutory audit of the Company for the financial year 2024-25.

It is now proposed to appoint M/s. S P Chopra & Co., Chartered Accountants, as the Statutory Auditors of the Company for a further term of five (5) consecutive years commencing from the conclusion of the 25th Annual General Meeting (AGM) until the conclusion of the 30th AGM, to be held for the financial year ending on 31 March, 2030.

M/s. S P Chopra & Co. have consented to their appointment as the Statutory Auditors of the Company and have confirmed their eligibility under Sections 139 and 141 of the Companies Act, 2013, and the rules framed thereunder, as well as in accordance with the guidelines issued by the Reserve Bank of India for the appointment of Statutory Central Auditors (SCAs) / Statutory Auditors (SAs) of Commercial Banks and NBFCs. It is proposed that their remuneration shall be 7.00 lakh (Rupees Seven Lakh only) per annum for conducting the statutory audit of the standalone and consolidated financial statements, including the limited review of quarterly financial results, plus applicable taxes and reimbursement of out-of-pocket expenses, as recommended by the Audit Committee and approved by the Board of Directors, in consultation with the Auditors. The said remuneration shall be determined from time to time by the Board, based on the recommendation of the Audit Committee. The Company will seek shareholder approval in the event of any material change in the remuneration of the Statutory Auditors due to a significant enhancement in the scope of work.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives are, in any manner, concerned or interested, financially or otherwise, in the proposed resolution.

The Resolution at Item No. 5 of the Notice is recommended by the Board to be passed as an Ordinary Resolution.

Item No.6

The Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 13 August 2025, has recommended the appointment of M/s. Bharat Rathore & Associates, Practicing Company Secretary (Firm Registration No. -S2018RJ589300 and Peer review No. -1713/2022), as the Secretarial Auditor of the Company, in accordance with the provisions of Section 204 of the Companies Act,

2013 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for a term of 5 (Five) consecutive years starting from the conclusion of this 25th Annual General Meeting till the conclusion of the 30th Annual General Meeting, subject to approval of the Members at this Annual General Meeting, shall conduct Secretarial Audit of the Company from the Financial Year ended 31 March, 2025 to the Financial Year ended 31 March, 2030.

M/s Bharat Rathore & Associates has provided their consent to act the as Secretarial Auditors of the Company for the proposed period of appointment. They have further confirmed their eligibility, qualifications and confirmation on non-disqualification referred to in Regulation 24A of SEBI Listing Regulations, 2015. The details required to be disclosed under provisions of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

It is proposed that the remuneration for conducting the secretarial audit shall be Rs. 0.20 Lakhs per annum plus applicable taxes and reimbursement of out of pocket expenses. The said remuneration shall be determined from time to time, by the Board based on the recommendation of the Audit Committee. In addition to the remuneration, the Secretarial Auditors shall be entitled to receive the out-of-pocket expenses as may be incurred by them during the course of the Audit or issuance of any other certificate, report, opinion, prescribed approved services. The Company will seek shareholder approval in case there is a material change in the remuneration of secretarial auditor owing to significant enhancement in scope of work.

The consent and Peer Review Certificate received from M/s Bharat Rathore & Associates, Company Secretary and the letter of engagement inter-alia containing the terms of engagement including remuneration, shall be available for inspection by the members in electronic form up to the date of Annual General Meeting. The members seeking to inspect these documents may send an email request at: investors@cpcapital.in

None of the Directors or Key Managerial Personnel of the Company or their respective relatives are, in any manner, concerned or interested, financially or otherwise, in the proposed resolution.

The Resolution at Item No. 6 of the Notice is recommended by the Board to be passed as an Ordinary Resolution.

Item No.7

Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations'), as amended vide SEBI (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective, April 1, 2022, states that all Material Related Party Transaction ('RPT') with an aggregate value exceeding `1,000 crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower, shall require approval of shareholders by means of an ordinary resolution. The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned company and at an arm's length basis. The amended Regulation 2(1)(zc) of the SEBI Listing Regulations has also enhanced the definition of related party transaction which now includes a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not.

It is in the above context that Resolutions No. 7 is placed for the approval of the Shareholders of the Company.

The Company was primarily engaged in the business of providing educational services and other ancillary and incidental services etc.

and w.e.f. switched its business to work as non-banking financial company after receipt of order of hon'ble NCLT Chandigarh Bench on the Composite scheme of arrangement and NBFC licence issued by Reserve Bank of India and is required to enter into various operational transactions with its related parties in the ordinary course of business to achieve business objectives, which are carried out either directly or through its subsidiaries. The annual consolidated turnover of the Company as on March 31, 2025 is Rs. 66.61 crore (excluding duties and taxes) and standalone turnover of the Company as on March 31, 2025 is Rs. 67.30 crore (excluding duties and taxes).

In furtherance of its business activities, the Company and its Subsidiaries have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").

The Company has a well-defined governance process for the related party transactions undertaken by it. These transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee.

Further, all related party transactions are undertaken after obtaining prior approval of the Audit Committee. The Audit Committee of the Company currently comprises independent directors. All related party transactions have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The related party transactions between the Company and its subsidiaries and their related parties are approved by the audit committees consisting of a majority of independent directors.

Members may note that these Related Party Transactions as placed for members' approval, shall, at all times, be subject to prior approval of the Audit Committee of the Company and shall continue to be an arm's length basis and in the ordinary course of business of the Company. As per the amended Listing Regulations which are effective from January 01, 2022, all the related party transactions are required to be approved by only those members of the Audit committee, who are independent directors.

The aforesaid related party transactions with related parties shall also be reviewed/ monitored by the Audit Committee of the Company as per requirements of the Listing Regulations and the Act and shall remain within the limits as approved by the members. Any subsequent material modifications in the proposed transactions, as defined by the Audit committee forming part of Company's policy on related party transactions available at <https://cpcapital.in/> shall be placed before the members for approval, in terms of Regulation 23(4) of the Listing Regulations.

The related party transactions with related parties shall not, in any manner, be detrimental to the interest of minority members and be in the best interest of the Company and its members.

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Mr. Om Prakash Maheshwari, Chief Financial Officer and Key Managerial Personnel of the Company, Mrs. Neelima Maheshwari Non Executive Non Independent Director are interested in the Ordinary Resolution set out at Item No. 7.

The relative(s) of Mr. Pramod Kumar Maheshwari and Mr. Om Prakash Maheshwari may be deemed to be interested in the said Ordinary Resolution to the extent of their shareholding interest, if any, in the Company. Save and except the above, none of the other Directors/ Key Managerial Personnel of the Company/ their relatives are, in any way,

concerned or interested, financially or otherwise, in the Ordinary Resolution set out at Item No.7 of the Notice.

Pursuant to Regulation 23 of the Listing Regulations, in respect of voting on this resolution, no related party shall vote to approve resolution set out at Item No. 7.

The Board accordingly recommends the resolution set forth in Item no. 7 for approval of the members as Ordinary Resolution.

A. TRANSACTIONS BETWEEN THE COMPANY AND ITS SUBSIDIARIES ON THE ONE HAND AND RELATED PARTIES ON THE OTHER HAND AS PER RESOLUTION NO. 7

A-1. TRANSACTION WITH CAREER POINT UNIVERSITY, KOTA

Career Point University, Kota ("CPUK") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPUK is engaged in the business of providing formal educational services. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPUK during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services	49.91 Cr	63.64 Cr
Rendering of services	44.62 Cr	68.22 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPUK, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPUK.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPUK, are outlined as under:

1. Name of the Related Party and Relationship

CPUK is an University established vide Career Point University Act, 2012 and group entity of the Company. Mr. Pramod Kumar Maheshwari Chairman, Managing Director & CEO of the Company is the Chairperson of the University and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are members of Board of Management of the University.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Mr. Om Prakash Maheshwari, Whole Time Director & CFO are members of the Board of Management of the University.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPUK on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPUK including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 50 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPUK including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPUK, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 50 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions with CPUK, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 95.54% of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 102.42% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to CPUK for its operational educational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may**be relevant**

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into/ continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-2. TRANSACTION WITH CAREER POINT UNIVERSITY, HAMIRPUR

Career Point University, Hamirpur ("CPUH") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPUH is engaged in the business of providing formal educational services. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPUH during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services	24.53 Cr	2.76 Cr
Rendering of services	22.68 Cr	2.55 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPUH, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPUH, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPUH.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPUH, are outlined as under:

1. Name of the Related Party and Relationship

CPUH is a University and group entity of the Company. Mr. Pramod Kumar Maheshwari of the Company is the Chairperson Chairman, Managing Director & CEO of the University and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are members of Board of Management of the University.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO and Mr. Om Prakash Maheshwari, Whole time Director & CFO are members of the Board of Management of the University.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPUH on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party

Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPUH including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 30 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPUH including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPUH, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 30 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 4.14% of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 3.82% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms /Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to CPUH for its operational educational activities.

8. Any other information relevant or important for the members to take

a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-3. TRANSACTION WITH SRAJAN VENTURE PRIVATE LIMITED

Srajan Venture Private Limited ("SVPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SVPL is engaged in the business of providing formal educational services. The details of Related Party Transactions entered by the Company and its subsidiaries, with SVPL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services	0.00 Cr	0.00 Cr
Rendering of services	0.00 Cr	0.00 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SVPL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SVPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SVPL, are outlined as under:

1. Name of the Related Party and Relationship

SVPL is a private limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the directors in SVPL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the directors in SVPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SVPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SVPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SVPL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SVPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to SVPL for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may**be relevant**

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-4. TRANSACTION WITH MAHESHWARI TRADING COMPANY

Maheshwari Trading Company ("MTC") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

MTC is a partnership firm and engaged in the business of commodities. The details of Related Party Transactions entered by the Company and its subsidiaries, with MTC during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services	11.54 Cr	8.11 Cr
Rendering of services	12.51 Cr	6.83 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with MTC, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with MTC, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with MTC.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with MTC, are outlined as under:

1. Name of the Related Party and Relationship

MTC is a partnership firm and group entity of the Company and engaged in the business of trading in commodities. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the partners in MTC.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the partners in MTC.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party

Transactions with MTC on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from MTC including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to MTC including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of MTC, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 12.18% of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 10.25% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to MTC for

its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-5. TRANSACTION WITH GOPI BAI FOUNDATION TRUST

Gopi Bai Foundation Trust ("GBFT") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

Gopi Bai Foundation Trust is a trust and engaged in the business of education. The details of Related Party Transactions entered by the Company and its subsidiaries, with GBFT during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transactions	FY 2023-24	FY 2024-25
Availing of services	3.80 Cr.	2.08 Cr.
Rendering of services	4.47 Cr	1.80 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with GBFT, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with GBFT, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with GBFT.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with GBFT, are outlined as under:

1. Name of the Related Party and Relationship

Gopi Bai Foundation Trust is a registered trust and group entity of the Company and engaged in the business of education. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the trustees in Gopi Bai Foundation Trust.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the trustees in Gopi Bai Foundation Trust.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with Proseed on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from GBFT including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to GBFT including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of GBFT, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 3.12 % of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 2.70% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its

subsidiaries

The Company and It's subsidiary Srajan Capital Limited rendered financial assistance, loan transaction(s) and /or advances to GBFT for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-6. TRANSACTION WITH SURAGO AGRO PRIVATE LIMITED

Surago Agro Private Limited ("SUAPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SUAPL is a private limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SUAPL during the preceding two financial years 2023-24 and 2024-25, are given below

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	3.06 Cr.	0.96 Cr.
Rendering of services	1.81 Cr	0.57 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SUAPL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SUAPL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SUAPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SUAPL, are outlined as under:

1. Name of the Related Party and Relationship

SAPL is a private limited company and group entity of the Company. Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company were the Directors in SUAPL in FY 2024-25 and relative of Mr. Om Prakash Maheshwari and Mr. Nawal Kishore Maheshwari are the shareholders in SUAPL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

The relative of Mr. Pramod Kumar Maheshwari, Chairman & Managing Director, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the promoters in SUAPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SUAPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SUAPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SUAPL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SUAPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 15 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during the period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 1.44 % of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 0.86 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the

interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availing and /or rendering financial assistance, loan transaction(s) and /or advances to SUAPL for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-7. TRANSACTION WITH WELLWIN TECHNOLOGIES LIMITED

Wellwin Technosoft Limited ("WTL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

WTL is a public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with WTL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	97.11 Cr	0.00 Cr
Rendering of services	77.38 Cr	0.00 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with WTL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with WTL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with WTL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with WTL, are outlined as under:

1. Name of the Related Party and Relationship

WTL is a public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore

Maheshwari, Whole time Director and Promoters of the Company are the Directors in WTL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in WTL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with WTL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from WTL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to WTL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of WTL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 25 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company

given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries are availing and/or rendering financial assistance, loan transaction(s) and /or advances to WTL for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No.7.

A-8. TRANSACTION WITH SOYUG LIMITED

Soyug Limited ("SL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SL is a public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	11.52 Cr	60.73 Cr
Rendering of services	40.16 Cr	89.37 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026,, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SL, are outlined as under:

1. Name of the Related Party and Relationship

SL is a public limited company and group entity of the Company. Mr.

Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 60 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 60 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- a. Availing of Services- Approximately 91.17% of annual consolidated turnover of the Company for the financial year 2024-25
- b. Rendering of Services- Approximately 134.17% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these

analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availing and/or rendering financial assistance, loan transaction(s) and /or advances to SL for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No.7.

A-9. TRANSACTION WITH SANKALP CAPITAL PRIVATE LIMITED

Sankalp Capital Private Limited ("SCPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SCPL is a private limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SCPL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.00 Cr	0.00 Cr
Rendering of services	0.00 Cr	0.00 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SCPL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SCPL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SCPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SCPL, are outlined as

under:

1. Name of the Related Party and Relationship

SCPL is a private limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SCPL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SCPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SCPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SCPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SCPL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SCPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026..

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are

independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from SCPL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-10. TRANSACTION WITH SINGH COLONISERS

Singh Colonizers ("SC") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SC is a partnership firm and engaged in the business of real estate. The details of Related Party Transactions entered by the Company and its subsidiaries, with SC during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.00 Cr	0.00 Cr
Rendering of services	0.00 Cr	0.00 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SC, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SC, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SC.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SC, are outlined as under:

1. Name of the Related Party and Relationship

SC is a partnership firm and group entity of the Company and engaged in the business of real estate. Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in Career Point Infra Limited which is a partner in SC.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, Managing Director & CEO of the Company, and Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in Career Point Infra Limited which is a partner in SC.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SC on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SC including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SC including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SC, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 20 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 0.00% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(I) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to SC for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-11. TRANSACTION WITH SINGH ASSOCIATES

Singh Associates ("SA") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SA is a partnership firm and engaged in the business of real estate. The details of Related Party Transactions entered by the Company and its subsidiaries, with SA during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.00 Cr	0.12 Cr
Rendering of services	0.00 Cr	1.39 Cr

Note: The members may please note that the aforesaid Related Party Transactions were done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SA, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SA, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SA

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SA, are outlined as under:

1. Name of the Related Party and Relationship

SA is a partnership firm and group entity of the Company and engaged in the business of real estate. Mr. Om Prakash Maheshwari, Whole time Director & CFO of the Company is the partner in SA.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Om Prakash Maheshwari, Whole time Director & CFO of the Company is the partners in SA.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SA on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SA including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SA including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SA, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 0.18% of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 2.09% of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar type of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries are availing and /or rendering financial assistance, loan transaction(s) and /or advances to SA for its operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-12. TRANSACTION WITH SWASTIKA POLYOLEFINS PRIVATE LIMITED

Swastika Polyolefins Private Limited ("SPPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SPPL is a private limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SPPL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.55 Cr	8.02 Cr
Rendering of services	6.45 Cr	4.15 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SPPL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SPPL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in

nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SPPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SPPL, are outlined as under:

1. Name of the Related Party and Relationship

SPPL is a private limited company and group entity of the Company. Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SPPL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Directors in SPPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SPPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SPPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SPPL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SPPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 12.04 % of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 6.23 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from SPPL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-13. TRANSACTION WITH SHRICON INDUSTRIES LIMITED

Shricon Industries Limited ("SIL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

SIL is a listed public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with SIL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.00 Cr	0.00 Cr
Rendering of services	0.00 Cr	0.00 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with SIL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with SIL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with SIL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with SIL, are outlined as under:

1. Name of the Related Party and Relationship

SIL is a listed public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director, and Mrs. Neelima Maheshwari, Non-executive Directors and Promoters of the Company are the Directors in SIL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mrs. Neelima Maheshwari, Non-executive Director and Promoters of the Company are the Directors in SIL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with SIL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from SIL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to SIL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of SIL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 0.00 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of

financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from SIL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-14. TRANSACTION WITH CAREER POINT EDUTECH LIMITED

Career Point Edutech Limited ("CPEL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPEL is a public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPEL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	10.09 Cr	7.84 Cr
Rendering of services	4.84 Cr	1.80 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPEL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPEL, , during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026,

may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPEL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPEL, are outlined as under:

1. Name of the Related Party and Relationship

CPEL is a public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO of the Company are the Directors in CPEL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company are the Directors in CPEL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPEL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPEL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 70 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPEL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPEL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 70 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 11.77 % of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 2.70 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- The percentage mentioned above is based on the transaction

amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from CPEL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-15. TRANSACTION WITH CAREER POINT LEARNING SOLUTIONS LIMITED

Career Point Learning Solutions Limited ("CPLSL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

CPLSL is a public limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with CPLSL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.13 Cr	0.59 Cr
Rendering of services	0.24 Cr	0.27 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with CPLSL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with CPLSL, during a period commencing from the

twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with CPLSL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with CPLSL, are outlined as under:

1. Name of the Related Party and Relationship

CPLSL is a public limited company and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company are the Directors in CPLSL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Promoters of the Company are the Directors in CPLSL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with CPLSL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from CPLSL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to CPLSL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of CPLSL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

- Availing of Services- Approximately 0.89 % of annual consolidated turnover of the Company for the financial year 2024-25
- Rendering of Services- Approximately 0.41 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

- The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and it's subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from CPLSL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-16. TRANSACTION WITH IMPERIAL INFIN PRIVATE LIMITED

Imperial Infin Private Limited ("IIPL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

IIPL is a private limited company. The details of Related Party Transactions entered by the Company and its subsidiaries, with IIPL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.54 Cr	0.67 Cr
Rendering of services	0.06 Cr	0.12 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with IIPL, and in view of the current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company

and its subsidiaries, with IIPL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with IIPL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with IIPL, are outlined as under:

1. Name of the Related Party and Relationship

IIPL is a private limited company and group entity of the Company. Mr. Om Prakash Maheshwari, Whole time Director & CFO, Mr. Nawal Kishore Maheshwari, Whole time Director and Mrs. Neelima Maheshwari- Non-executive Director and Promoters of the Company are the Directors in IIPL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Om Prakash Maheshwari, Whole time Director & CFO, Mr. Nawal Kishore Maheshwari, Whole time Director and Mrs. Neelima Maheshwari- non-executive Directors and Promoters of the Company are the Directors in IIPL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with IIPL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from IIPL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to IIPL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of IIPL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 5 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 1.00 % of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 0.18 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from IIPL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

A-17. TRANSACTION WITH LONGWAY BUSINESS SOLUTIONS LLP

Longway Business Solutions LLP ("LBSL") is one such entity and a related party within the meaning of Regulation 2(1) (zb) of the Listing Regulations with which the Company and its subsidiaries keep on entering into contracts and / or arrangements and / or transactions ("Related Party Transactions"), on an arm's length basis and in the ordinary course of business.

LBSL is a Limited Liability Partnership Firm. The details of Related Party Transactions entered by the Company and its subsidiaries, with LBSL during the preceding two financial years 2023-24 and 2024-25, are given below:

Category of Transaction	FY 2023-24	FY 2024-25
Availing of services	0.58 Cr	2.72 Cr
Rendering of services	1.78 Cr	0.45 Cr

Note: The members may please note that the Related Party Transactions will be done on an arms' length basis and in the ordinary course of business in compliance with the applicable provisions of the Act.

The members may note that the Company and its subsidiaries presently undertake and propose to undertake similar nature of Related Party Transactions, as mentioned above, with LBSL, and in view of the

current transactions and future business projections, it is expected that the aggregate value of Related Party Transactions by the Company and its subsidiaries, with LBSL, during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026, may exceed the thresholds of material Related Party Transactions as specified under Regulation 23 of Listing Regulations.

The Related Party Transactions, being operational and critical in nature, play a significant role in Company's / its subsidiaries business(es) and therefore, approval of members of the Company is sought for material Related Party Transactions with LBSL.

The relevant details with respect to material Related Party Transactions entered/ to be entered into with LBSL, are outlined as under:

1. Name of the Related Party and Relationship

LBSL is a Limited Liability Partnership Firm and group entity of the Company. Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the partners in LBSL.

2. Name of Director(s) or Key Managerial Personnel who is related, if any

Mr. Pramod Kumar Maheshwari, Chairman, MD & CEO, Mr. Om Prakash Maheshwari, Whole time Director & CFO and Mr. Nawal Kishore Maheshwari, Whole time Director and Promoters of the Company are the Partners in LBSL.

3. Nature, Duration/ Tenure, Material Terms, Monetary Value and Particulars of the Contract or Arrangement

The Company and its subsidiaries have entered into Related Party Transactions with LBSL on an arm's length basis and in the ordinary course of business. The relevant details of the material Related Party Transactions are as under:

a. Availing of services: Financial transaction and other services:

Availing of services, purchase of any goods and material, avail financial assistance by the Company and/or its subsidiaries from LBSL including but not limited to payment services, acquiring/issuing services for offline and online transactions and other services, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

b. Rendering of services: Financial transaction and other services

rendering of services, sale of any goods and material, providing financial assistance by the Company and/or its subsidiaries to LBSL including but not limited to payment services, arrangement for offline and online transactions, technology services, branding, advertising and promotional Services, purchase/ sale/lease/exchange of assets and/or any equipment, reimbursements of expenses incurred by or on behalf of LBSL, transfer of any resources, services or obligations and other services including providing any guarantee, up to a maximum aggregate value and/or total outstanding not exceeding Rs. 10 crores

on any date during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

The above arrangements are continuing business transactions. Approval of the shareholders is being sought for transactions during a period commencing from the twenty fifth Annual General Meeting up to the date of twenty sixth Annual General Meeting of the Company to be held in the year 2026.

4. Percentage of Company's Annual Consolidated Turnover, for the immediately preceding financial year, that is represented by the value of the proposed transactions

a. Availing of Services- Approximately 4.08 % of annual consolidated turnover of the Company for the financial year 2024-25

b. Rendering of Services- Approximately 0.68 % of annual consolidated turnover of the Company for the financial year 2024-25

Notes:

(i) The percentage mentioned above is based on the transaction amount of financial year 2024-25 and consolidated turnover of financial year 2024-25 and the further percentage shall depend upon consolidated turnover of the Company for the financial years 2025-26.

5. Details about Valuation/ Arm's Length and Ordinary Course of Business

The Company undertakes that all these related party transactions are independently reviewed by the accounting firms / Independent accounting firms for arm's length consideration and compared with the benchmarks available for similar types of transactions and these analyses are presented to the Audit Committee. The Related Party Transactions are in the ordinary course of business of the Company given the industry in which the Company operates.

6. Rationale/ benefit of the transactions with Related Party or the justification as to why the transactions with Related Party are in the interest of the Company

Please refer to "background, details and benefits of the transaction" which form part of the explanatory statement to the resolution no-7.

7. Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity and / or its subsidiaries

The Company and its subsidiaries availed and/or rendering financial assistance, loan transaction(s) and /or advances from LBSL for operational activities.

8. Any other information relevant or important for the members to take a decision on the proposed resolution/ Any other information that may be relevant

All relevant/ important information form a part of this explanatory statement setting out material facts pursuant to Section 102(1) of the Act. Based on the information on Related Party Transactions, summarized in this Notice of AGM, the Audit Committee and the Board have approved entering into / continuing the aforesaid Related Party Transactions and have reviewed, noted and recommended that the approval of the members be also sought for the resolution set out at Item No. 7.

Information pursuant to Regulation 36(5) of SEBI Listing Regulations for Agenda Item No. 5 and 6 are as following:

Proposed audit fee payable to auditors	The fees proposed to be paid to M/s. S P Chopra & Co, Chartered Accountants towards Statutory audit and limited review is Rs. 7 Lakh (Rupees Seven Lakh Only) per annum plus applicable taxes and reimbursement of out-of-pocket expenses. The remuneration shall be determined annually by the Audit Committee and/or the Board of Directors based on scope, workload, and prevailing industry standards. The fee for other professional assignments towards certifications or other advisory services outside the scope of Statutory Audit and limited review shall be approved separately by the management of the Company.	The fees proposed to be paid to M/s. Bharat Rathore & Associates, towards Secretarial audit is Rs. 0.20 Lakh (Rupees Twenty thousand only) per annum plus applicable taxes and reimbursement of out-of-pocket expenses. The remuneration shall be determined annually by the Audit Committee and/or the Board of Directors based on scope, workload, and prevailing industry standards. The fee for other professional assignments towards certifications or other advisory services outside the scope of Secretarial Audit shall be approved separately by the management of the Company.
Terms of appointment	M/s. S P Chopra & Co, is proposed to be appointed as statutory auditors for a term of five years, commencing from the 25th Annual General Meeting to the 30th Annual General Meeting of the Company to conduct secretarial audit from FY 2025 to FY 2030	M/s. Bharat Rathore & Associates, is proposed to be appointed as secretarial auditors for a term of five years, commencing from the 25th Annual General Meeting to the 30th Annual General Meeting of the Company to conduct secretarial audit from FY 2025 to FY 2030
Material change in fee payable	NA	NA
Basis of recommendation and auditor credentials	The Audit Committee and the Board, based on the credentials of the firm and partners, asset size of the Company and eligibility criteria prescribed under the Companies Act, 2013 recommends the appointment of M/s. S P Chopra & Co as Statutory Auditors of the Company.	The recommendation of the Audit Committee and the Board are based on the fulfilment of the eligibility criteria & qualification prescribed under the Act & Rules made thereunder and SEBI Listing Regulations secretarial audit, experience of the firm, capability, independent assessment, audit experience and also based on the evaluation of the quality of secretarial audit work done in the past.
Brief Profile of the Auditors	M/s S P Chopra & Co, (SPC), operating since 1949, is a technology-led multidisciplinary of reverent young minds, industry veterans and experienced professionals to provide high-impact and cost-effective solutions to global businesses. We serve a diverse range of clients, spanning multinationals, banks, NBFC's, Insurance companies listed companies, privately owned companies, and family-owned businesses across the globe. SPC offers Accounting, Assurance and Consultancy as its core business lines for domestic and global businesses of medium to large size including public sector banks and public sector undertakings, private sector banks, insurance companies and listed companies etc. The firm has engaged a panel of experts and retired bank and government employees and offers end to end solutions for Banking matters, Company Law Matters, IFRS Convergence, Transfer Pricing, Risk and Transaction Advisory etc.	M/s. Bharat Rathore & Associates (Firm Registration No. S2018RJ589300) is a Proprietary Firm founded in 2018, headed by CS Bharat Rathore (ACS 48426, COP No. 20295), registered with the Institute of Company Secretaries of India (ICSI). The firm operate in the domain of Corporate Law compliances including Company Law, Securities Laws, Legal Due Diligence, Transaction documents, Joint Ventures, Mergers and Acquisitions, Private Equity, Corporate Restructuring, Intellectual property, regulatory advice and other legal areas of corporate interest.

The Directors recommend the resolution as an Ordinary Resolution for approval. None of the Directors or Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested, financially or otherwise, in the said resolution.

**Kota (Rajasthan),
August 13, 2025**

Registered Office:

Village Tangori, Banur,
Mohali, Punjab- 140601

Corporate Office:

CP Tower 1, Road No. 1, IPIA,
Kota (Rajasthan)-324005

**By Order of the Board
For CP Capital Limited**
(Erstwhile Career Point Limited)
s/d

CS Manmohan Pareek
Company Secretary
ICSI Membership No. A34858

GREEN INITIATIVE IN CORPORATE GOVERNANCE

Dear Shareholders,

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing paperless compliances by the Companies through electronic mode. In accordance with the circulars issued by the MCA during April and May 2021, companies can now send notices and documents, including Annual Reports and postal ballots to its shareholders through electronic mode to the registered e-mail addresses of the Shareholders.

It is a welcome move for the society at large, as this will reduce paper consumption to a great extent and allow shareholder as well as the companies to contribute towards a Greener Environment.

Your Company also proposes to participate in this Green initiative by opting for e-mailing all the future shareholder communications henceforth including notices of Annual General Meetings and Annual Reports of the Company to those shareholders opting to receive the same in electronic mode.

To support this green initiative of the Government in full measure, members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of electronic holding with the Depository through their concerned Depository Participants.

Members who holds shares in physical form are requested to furnish their e-mail id to the following e-mail id viz. careerpointgogreen@linkintime.co.in quoting your folio number, name, PAN, mobile number. We would be mailing all the future shareholder communication to the e-mail id furnished to us.

Please note that as a member of the Company, you will always be entitled to receive all such communication in physical form, upon request.

For CP Capital Limited
(Erstwhile Career Point Limited)
CS Manmohan Pareek
Company Secretary

