AMARNATH SECURITIES LIMITED

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CIN: L67120GJ1994PLC023254

Thursday, August 27,2026

To,
Corporate Services Department
The BSE Limited
P.J. Towers, 1st Floor, Dalal Street,
Mumbai – 400001

Ref.: Amarnath Securities Limited (Scrip Code: 538465)

Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Business Consulting, Strategic Mentoring and Fund Arrangement Mandate with PK Juices Group

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform the Exchange that Amarnath Securities Limited ("ASL" or "the Company") has entered into a business engagement/mandate with PK Juices Group for providing business consulting, strategic mentoring and assistance in evaluating funding requirements and potential funding opportunities for the expansion of its business.

Brief Profile of PK Juices Group

PK Juices Group is engaged in the FMCG distribution business in South Gujarat, undertaking distribution and supply of fast-moving consumer products through its business operations in the region.

Scope of the Engagement

The engagement principally covers:

1. Business consulting and strategic mentoring;
2. Review and guidance relating to business expansion and distribution operations;
3. Evaluation of business and funding requirements;
4. Identification and evaluation of potential funding sources;
5. Assistance in evaluating appropriate funding structures; and
6. Evaluation of a possible investment/funding support by ASL, subject to due diligence, commercial

evaluation, approval of the Board/competent authorities, applicable laws and regulations, and execution of definitive documentation.

Proposed Investment/Funding Support

It is clarified that the engagement does not, at this stage, constitute a definitive commitment by ASL to make any investment, provide any loan, advance or other financial assistance, or subscribe to any securities of PK Juices Group.

Any proposed investment or funding support by ASL, if considered, shall be subject to:

- Satisfactory financial, legal, commercial and other due diligence;
- Evaluation of the proposed transaction by the Company;

- Approval of the Board of Directors/competent authorities, as applicable;
- Compliance with the Companies Act, SEBI LODR Regulations, applicable RBI directions and other applicable laws and regulations;

- Applicable related-party transaction requirements, if any;
- Applicable internal policies and limits of the Company; and
- Execution of definitive agreements and satisfaction of applicable conditions precedent.

No amount has been committed, disbursed or invested by ASL pursuant to the above engagement as on the date of this disclosure.

The engagement is intended to provide strategic and business support to PK Juices Group in connection with its proposed expansion of FMCG distribution activities in South Gujarat.

The Company shall make such further disclosures as may be required under applicable provisions of the SEBI LODR Regulations upon crystallization of any material transaction, investment, funding arrangement or other material development.

The above disclosure is being made for information of the Stock Exchange and the members of the Company.

Thanking you,

For Amaranth Securities Limited

CHETAN BALUBHAI PATEL Digitally signed by CHETAN BALUBHAI PATEL Date: 2026.08.27 16:44:32 +05'30'

CHETAN BALUBHAI PATEL
WHOLE-TIME DIRECTOR
DIN NO; 03556088

MEMORANDUM OF UNDERSTANDING

Strategic Investment & Merger / IPO Listing Mandate

Parties

This Memorandum of Understanding ("MOU") is entered into between:

AMARNATH SECURITIES LIMITED, a company incorporated under the Companies Act and having its registered office at, hereinafter referred to as "ASL";

AND

P K JUICES, a South Gujarat-based FMCG distribution and consumer-products business, having its office at, together with its promoters / shareholders, hereinafter collectively referred to as the "Company".

ASL and the Company are individually referred to as a "Party" and collectively as the "Parties".

1. Background

P K Juices is engaged in the FMCG distribution business in South Gujarat and has developed business relationships, distribution capabilities, market presence and operating infrastructure in the regional FMCG market.

ASL, being a listed financial-services/investment company, proposes to make a strategic investment in the Company and assist in developing the Company into a professionally managed and scalable FMCG platform.

The Parties therefore intend to explore a strategic transaction involving investment by ASL together with either:

(a) merger/amalgamation of the Company with ASL; or
(b) preparation and execution of an appropriate IPO/listing strategy for the Company, its successor entity or an appropriate resulting entity.

2. Proposed Investment

ASL proposes to invest an initial amount of in the Company, subject to satisfactory due diligence, valuation and mutually agreed transaction documentation.

The investment may be structured, depending upon the final transaction, through equity shares, convertible instruments, preference shares, or such other legally permissible securities as may be mutually agreed.

The final investment structure, valuation and securities to be issued shall be documented separately.

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PROPRIETOR

3. Strategic Mandate to ASL

The Company hereby appoints Amarnath Securities Limited as its exclusive strategic financial and transaction advisor for evaluating and structuring the proposed transaction.

ASL shall have the mandate to evaluate, structure, negotiate and coordinate:

(a) Merger / Amalgamation Route
A possible merger or amalgamation of P K Juices with ASL or such other group/resulting entity as may be mutually agreed, including valuation, swap ratio, capital restructuring, regulatory approvals and shareholder approvals.

OR

(b) IPO / Listing Route
A potential IPO/listing of P K Juices or an appropriate resulting entity on a recognised stock exchange, subject to applicable eligibility criteria, regulatory requirements, financial performance, corporate structure and market conditions.

The final route shall be determined after completion of due diligence and a feasibility assessment.

4. Due Diligence

The Company and its promoters shall provide ASL and its appointed professional advisors with complete and accurate information relating to financial statements, GST and income-tax records, banking and borrowings, customer and distributor network, suppliers, inventory, receivables and payables, statutory registrations, litigation, intellectual property and brands, material contracts, promoter/shareholding structure, contingent liabilities and such other information as may reasonably be required.

ASL shall have the right to conduct financial, legal, tax, commercial and operational due diligence.

5. Valuation

The valuation of P K Juices shall be determined after considering its financial performance, distribution network, assets, liabilities, working capital, profitability, growth potential, brand value and comparable FMCG businesses.

Any investment or merger consideration shall be subject to a mutually agreed valuation and independent professional advice wherever required.

6. Exclusivity

For a period of 12 months from the date of this MOU, the Company and its promoters shall not, directly or indirectly, negotiate or enter into any investment, merger, acquisition, sale, strategic partnership, IPO/listing or similar transaction with any third party without the prior written consent of ASL.

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This exclusivity shall apply particularly to any transaction which competes with or prejudices the proposed ASL transaction.

7. Non-Circumvention

The Company and its promoters shall not circumvent ASL in relation to any investor, financier, strategic partner, merchant banker, professional advisor or other party introduced or connected by ASL.

Any transaction resulting from such introduction during the term of this MOU or within 12 months thereafter shall remain subject to ASL's agreed transaction/advisory rights.

8. Management Continuity

The Parties acknowledge that the existing promoters and management may continue to operate the business, subject to mutually agreed corporate governance, reporting, financial controls and professional-management requirements.

The objective shall be to preserve the entrepreneurial strength and market relationships of P K Juices while introducing institutional governance and capital-market discipline.

9. IPO Preparation

If the IPO/listing route is selected, ASL shall assist in coordinating the overall transaction strategy, including corporate restructuring, capitalisation, financial reporting, governance strengthening, conversion into an appropriate corporate structure where required, appointment/coordination of professional advisors, investor positioning, valuation strategy, pre-IPO capital raising, merchant-banker and legal processes, and exchange and regulatory processes.

Any IPO shall remain subject to applicable laws, regulations, eligibility requirements, market conditions and approvals and shall not constitute a guarantee of listing or fundraising.

10. Merger Route

If the merger route is selected, the Parties shall mutually determine valuation, swap ratio, post-merger shareholding, promoter holding, public shareholding, capital structure, management rights, board composition and other commercial and regulatory terms.

The merger shall be subject to all necessary corporate, shareholder, regulatory, exchange and statutory approvals.

11. Definitive Agreements

This MOU represents the Parties' present understanding and intention.

The final transaction shall be governed by definitive agreements, including, as applicable, Share Subscription Agreement, Share Purchase Agreement, Business Transfer Agreement, Merger/Amalgamation Scheme, Shareholders' Agreement, Investment Agreement and/or other documents required by law or mutually agreed by the Parties.

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12. Confidentiality

All financial, commercial, technical, customer, supplier, strategic and other information exchanged between the Parties shall remain confidential and shall not be disclosed to any third party except professional advisors, regulators, statutory authorities, investors or financiers on a need-to-know basis and subject to appropriate confidentiality obligations.

13. Expenses

Each Party shall bear its own professional and transaction expenses unless otherwise mutually agreed in writing.

Any success fee, advisory fee, restructuring fee, IPO-related fee or other consideration payable to ASL shall be separately documented.

14. Conditions Precedent

Any investment or transaction shall be subject to satisfactory due diligence, mutually acceptable valuation, satisfactory financial and legal structure, necessary board/shareholder approvals, regulatory approvals, compliance with applicable securities laws and execution of definitive agreements.

15. Governing Law and Jurisdiction

This MOU shall be governed by the laws of India.

Subject to applicable law, the courts/tribunals having jurisdiction over Mumbai shall have jurisdiction in relation to matters arising from this MOU.

16. Binding Provisions

Except for provisions relating to confidentiality, exclusivity, non-circumvention, costs, governing law and dispute resolution, this MOU records the present intention of the Parties and shall not itself constitute a binding obligation to complete the proposed investment, merger or IPO.

For AMARNATH SECURITIES LIMITED

M/s. AMARNATH SECURITIES LTD.

AUTHORISED SIGNATORY

For P K JUICES

P K ENERGY JUICE & WEFFERS

P K ENERGY JUICE & WEFFERS

H. K. Patel

PROPRIETOR

AMARNATH SECURITIES LTD.