To
The Manager (Listing)
Corporate Relation Department
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Through: BSE Listing Centre
Scrip Code: 512595, KDGREEN

Sub: Notice of 34th Annual General Meeting of the Company and submission of Annual Report for the FY 2025 -26

Dear Sir/Madam,

Pursuant to Regulation 30 and 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the 34th Annual General Meeting ("AGM") of the Company is scheduled to be held on Wednesday, 30th September, 2026 at 12:30 A.M. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), in accordance with the applicable provisions of the Companies Act, 2013 and rules framed thereunder and circulars issued by SEBI in this regard, at the deemed venue i.e. the Registered Office: at 6th Floor, Sri Kamakhya Tower, Christian Basti, G S Road, Guwahati- 781005, Assam.

The Annual Report containing Notice of the 34th Annual General Meeting is enclosed.

The Company is providing remote e-Voting facility to all the shareholders of the Company.

The Company has set Wednesday, 23rd September, 2026 as the "Cut-off Date" for taking record of the shareholders of the Company who will be eligible for casting their vote on the resolution to be passed in Annual General Meeting for remote E-voting. The remote E-voting period begins on Sunday 27th September, 2026 at 9:00 A.M. and ends on Tuesday 29th September, 2026 at 5:00 P.M.

The instructions on the process of e-voting, including the manner in which the members holding shares in physical form or who have not registered their e-mail address can cast their vote through e-voting, has been provided as part of Notice of AGM.

The aforesaid information will also be hosted on the website of the Company at www.kdgreen.in

Kindly take the above intimation in your records.

Thanking You.

For KD Green Industries Limited
(formerly known as Manbro Industries Limited)

DILIP KUMAR GOENKA
Digitally signed by DILIP KUMAR GOENKA
Date: 2026.09.03 17:05:06 +05'30'

Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

Date: 3rd September, 2026
Place: Guwahati

NOTICE

NOTICE is hereby given that the 34th Annual General Meeting ("AGM") of the Members of **"KD Green Industries Limited" (formerly known as Manbro Industries Limited)** ("Company") will be held on **Wednesday, 30th September, 2026** at 12:30 A.M. (IST) through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") to transact the following Businesses:

Ordinary Business:

1. Adoption of Audited Standalone Financial Statements

To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

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

"**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 and the Reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and hereby adopted."

2. Re-appointment of a Director

To appoint a Director in place of Mr. Binod Kumar Goenka (DIN: 00158869), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and, being eligible, seeks re-appointment.

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

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013 ('Act') the approval of Members, be and is hereby accorded to re-appoint Mr. Binod Kumar Goenka (DIN: 00158869), Non- Executive Director who retires by rotation at this Annual General Meeting('AGM') and offers himself for re-appointment.

Special Business:

3. To Approve the Related Party Transaction with Shivam Pipe Industries ("the Firm"), a subsidiary of the Company.

A. Manufacturing of Steel Products.

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

"RESOLVED THAT pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), the Company's Policy on determining Materiality of and dealing with Related Party Transactions, pursuant to the recommendations from the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) (whether by way of an individual transaction or a series of transactions taken together) with Shivam Pipe Industries, a Related Party of the Company, for manufacturing of MS Pipes, Galvanized Pipes, Steel Tubes, Electric Steel Poles, and other tubular structures, from time to time, in one or more tranches, on the terms and conditions as set out in the explanatory statement to this resolution, for an aggregate value not exceeding ₹ 100 Crores (Rupees Hundred Crores Only).

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to finalise the detailed terms and conditions of the aforesaid transactions, execute all agreements, documents and writings and do all such acts, deeds and things as may be necessary for giving effect to this Resolution."

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance:

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, Sections 185, 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, approval of the Members be and is hereby accorded to the Board of Directors of the Company (including any Committee thereof) to enter into and/or continue to enter into transactions, more specifically set out in the explanatory statement to this resolution on the respective material terms & conditions set out therein, with Shivam Pipe Industries, a Related Party of the Company, by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, for an aggregate value not exceeding ₹ 100 Crore (Rupees One Hundred Crore Only), on such terms, including tenure, interest, security, repayment and other commercial terms, as may be determined by the Board of Directors/Audit Committee and mutually agreed between the parties.

RESOLVED FURTHER THAT the aforesaid transactions shall be undertaken in compliance with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013, wherever applicable, and all other applicable laws.

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to determine the commercial terms including tenure, interest, repayment schedule, security, documentation and other conditions and to do all such acts, deeds and things as may be necessary to give effect to this Resolution"

4. To Approve the Related Party Transaction with K D Infrastructures Private Limited, a subsidiary of the Company.

A. Manufacturing, processing and marketing of fabricated steel products.

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), the Company's Policy on determining Materiality of and dealing with Related Party Transactions, pursuant to the recommendations from the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) (whether by way of an individual transaction or a series of transactions taken together) with K D Infrastructures Private Limited, a Related Party of the Company, for manufacturing, processing and marketing of a wide range of galvanized and metallic products, including pipes, poles, high masts, crash barriers, gratings, electro gratings and cable trays made from HR Coils, mild steel, stainless steel and other materials, from time to time, in one or more tranches, on the terms and conditions as set out in the explanatory statement to this resolution, for an aggregate value not exceeding ₹ 100 Crores (Rupees Hundred Crores Only).

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to finalise the detailed terms and conditions of the aforesaid transactions, execute all agreements, documents and writings and do all such acts, deeds and things as may be necessary for giving effect to this Resolution."

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance:

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, Sections 185, 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, approval of the Members be and is hereby accorded to the Board of Directors of the Company (including any Committee thereof) to enter into and/or continue to enter into transactions, more specifically set out in the explanatory statement to this resolution on the respective material terms & conditions set out therein, with K D Infrastructures Private Limited, a Related Party of the Company, by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, for an aggregate value not exceeding ₹ 100 Crore (Rupees One Hundred Crore Only), on such terms, including tenure, interest, security, repayment and other commercial terms, as may be determined by the Board of Directors/Audit Committee and mutually agreed between the parties.

RESOLVED FURTHER THAT the aforesaid transactions shall be undertaken in compliance with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013, wherever applicable, and all other applicable laws.

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to determine the commercial terms including tenure, interest, repayment schedule, security, documentation and other conditions and to do all such acts, deeds and things as may be necessary to give effect to this Resolution"

5. To Approve the Related Party Transaction with Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited), a subsidiary of the Company.

A. Manufacturing of Construction Material.

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR"), Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), the Company's Policy on determining Materiality of and dealing with Related Party Transactions, pursuant to the recommendations from the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) (whether by way of an individual transaction or a series of transactions taken together) with Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited), a Related Party of the Company, for production, manufacturing, processing, preparation, refinement, import, export, purchase, sale and kinds of eco-friendly building materials, with a special emphasis on Autoclaved Aerated Concrete (AAC) blocks., from time to time, in one or more tranches, on the terms and conditions as set out in the explanatory statement to this resolution, for an aggregate value not exceeding ₹ 100 Crores (Rupees Hundred Crores Only).

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to finalise the detailed terms and conditions of the aforesaid transactions, execute all agreements, documents and writings and do all such acts, deeds and things as may be necessary for giving effect to this Resolution."

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance:

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, Sections 185, 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, approval of the Members be and is hereby accorded to the Board of Directors of the Company (including any Committee thereof) to enter into and/or continue to enter into transactions, more specifically set out in the explanatory statement to this resolution on the respective material terms & conditions set out therein, with Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited), a Related Party of the Company, by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, for an aggregate value not exceeding ₹ 100 Crore (Rupees One Hundred Crore Only), on such terms, including tenure, interest, security, repayment and other commercial terms, as may be determined by the Board of Directors/Audit Committee and mutually agreed between the parties.

RESOLVED FURTHER THAT the aforesaid transactions shall be undertaken in compliance with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013, wherever applicable, and all other applicable laws.

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to determine the commercial terms including tenure, interest, repayment schedule, security, documentation and other conditions and to do all such acts, deeds and things as may be necessary to give effect to this Resolution"

6. To Approve the Related Party Transaction with K D Ecosystem ("the Firm"), an Associate of the Company.

A. Availing and/or rendering of metal and non- metal recycling services.

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI

LODR"), Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), the Company's Policy on determining Materiality of and dealing with Related Party Transactions, pursuant to the recommendations from the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) (whether by way of an individual transaction or a series of transactions taken together) with K D Ecosystem, a Related Party of the Company, for Availing and/or rendering of vehicle scrappage facility for end of life and condemned vehicles, from time to time, in one or more tranches, on the terms and conditions as set out in the explanatory statement to this resolution, for an aggregate value not exceeding ₹ 100 Crores (Rupees Hundred Crores Only).

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to finalise the detailed terms and conditions of the aforesaid transactions, execute all agreements, documents and writings and do all such acts, deeds and things as may be necessary for giving effect to this Resolution."

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance:

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

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, Sections 185, 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and circulars (including any statutory modification(s) or re-enactment(s) thereof), and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, approval of the Members be and is hereby accorded to the Board of Directors of the Company (including any Committee thereof) to enter into and/or continue to enter into transactions, more specifically set out in the explanatory statement to this resolution on the respective material terms & conditions set out therein, with K D Ecosystem, a Related Party of the Company, by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, for an aggregate value not exceeding ₹ 100 Crore (Rupees Hundred Crore Only), on such terms, including tenure, interest, security, repayment and other commercial terms, as may be determined by the Board of Directors/Audit Committee and mutually agreed between the parties.

RESOLVED FURTHER THAT the aforesaid transactions shall be undertaken in compliance with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013, wherever applicable, and all other applicable laws.

RESOLVED FURTHER THAT the Board of Directors (including any Committee thereof) be and is hereby authorised to determine the commercial terms including tenure, interest, repayment schedule, security, documentation and other conditions and to do all such acts, deeds and things as may be necessary to give effect to this Resolution"

Registered Office:
6th Floor, Sri Kamakhya Tower, Christian Basti,
G S Road, Guwahati- 781005, Assam

By order of the Board
For KD Green Industries Limited
(formerly known as Manbro Industries Limited)

Date: 3rd September, 2026
Place: Guwahati

Sd/-
Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

NOTES

1. The Explanatory Statement pursuant to the provisions of Section 102 of the Companies Act, 2013 ("Act") read with Section 110 of the Act and Rule 22 of the Companies (Management and Administration) Rules, 2014 ("Rules"), each as amended, setting out the material facts relating to the aforesaid Resolutions and the reasons thereof is annexed hereto and forms part of this Notice.

2. Pursuant to the General Circular No. 03/2025 dated September 22, 2025 ('MCA 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, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-Voting.

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 AGM through VC/OAVM will be made available for 1000 members on 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 AGM without restriction on account of first come first served basis.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. 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) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time 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 entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at http://www.unimodeoverseaslimited.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited ("BSE") at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote E-voting facility) i.e. www.evoting.nsdl.com

8. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

9. The Company is sending this Notice to those Members, whose names appear in the Register of Members / List of Beneficial Owners as received from the Depositories and the Company's Registrars and Transfer Agent ("RTA") as on Friday, 28th September, 2026 ("Cut-off Date"). The voting rights of the Members shall be in proportion to their share of the paid-

up equity share capital of the Company as on the Cut- off Date for Sending Notice i.e., Wednesday, 23rd September, 2026.

10. Members whose e-mail addresses are registered with the Company / RTA / Depositories will receive the notice of Annual General Meeting ("AGM") in electronic form.

11. Only those Members whose names are appearing in the Register of Members / List of Beneficial Owners as on the Cut-Off Date shall be eligible to cast their votes by remote e-Voting. A person who is not a Member on the Cut-Off Date should treat this Notice for information purposes only.

12. Members of the Company under the category of "Institutional Investors" are encouraged to attend and vote at the AGM through VC/OAVM. Body Corporates whose Authorised Representatives are intending to AGM attend the Meeting through VC/OAVM are requested to Email at unimodeoverseaslimited@gmail.com and/ or at evoting@nsdl.co.in, a certified copy of the Board Resolution/ authorization letter authorizing their representative to attend and vote on their behalf at AGM through E-voting.

13. The Board of Directors has appointed Ms. Ritika Wasson, Proprietor of Ritika Wasson & Co., Company Secretaries, New Delhi, as the Scrutinizer to scrutinize the remote voting and e- voting process in fair and transparent manner.

14. The Scrutinizer will submit its consolidated report to the Chairperson, or any other person authorised by her, after completion of scrutiny of the votes cast, and the result of the voting will be announced by the Chairperson or any other person authorized by him. The Scrutinizer's decision on the validity of votes cast will be final.

15. The Results declared along with the Scrutinizer's Report shall be communicated to the Stock Exchange, where the equity shares of the Company are listed on BSE and be made available on its website viz. www.bseindia.com.

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

The remote e-voting period begins on Sunday, 27th September, 2026 at 09:00 A.M. and ends on Tuesday, 29th September, 2026 at 05:00 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. Wednesday, 23rd September, 2026, 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 Wednesday, 23rd September, 2026.

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 9th December, 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. 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** App Store Google Play
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.

***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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30.
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 022-23058738 or 022-23058542-43.

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 user 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.co.in 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 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 rwcexperts@gmail.com with a copy marked to evoting@nsdl.co.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 "**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 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 unimodeoverseaslimited@gmail.com.

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 unimodeoverseaslimited@gmail.com. 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.co.in 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 AGM ARE AS UNDER:-

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

2. Only those Members/ shareholders, who will be present in the 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 AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the 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 AGM shall be the same person mentioned for Remote e-Voting.

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

1. Members will be provided with a facility to attend the 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 **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of 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. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the Meeting.

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at unimodeoverseaslimited@gmail.com. The same will be replied by the Company suitably.

EXPLANATORY STATEMENT UNDER SECTION 102 (1) OF THE COMPANIES ACT, 2013

Item No.- 2*:*

Brief Profile of director for seeking appointment or re-appointment at forthcoming Annual General Meeting (pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Name of the Director	Mr. Binod Kumar Goenka
DIN	00518869
Father's Name	Mr. Mangi Lal Goenka
Date of Birth	03/04/1966
Date of first Appointment on the Board	12th February 2025
Qualification	Bachelor of Law (Ll.B)
Experience & Expertise in Specific Functional Area	Mr. Binod Kumar Goenka expertise in the field of Business Operations, Commercial Legal awareness, Marketing, Administration and Project Management.
Directorship Held in Other Companies (Excl. foreign companies)	1. Green AAC Block Private Limited 2. BR Metallics Private Limited 3. K D Iron and Steel Private Limited 4. G L Coke Private Limited 5. K D Infrastuctures Private Limited 6. K D Power Limited 7. KCL Constructions Private Limited 8. Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited)
Committees Positions held in other Companies	N.A.
Terms and conditions of appointment / re-appointment	Re-appointment in terms of Section 152(6) of the Companies Act, 2013
Shareholding in the Company	1,58,12,520 Eq. Shares
No. of Board Meeting attended till date	7 in FY 2025- 26
Relationship between Director inter- se	Relative (He is related to one of the Directors namely Mr. Dilip Kumar Goenka (Brother))

Item No.- 3:

Approve the Related Party Transaction with Shivam Pipe Industries ("the Firm"), a subsidiary of the Company.

A. Manufacturing of Steel Products

Shivam Pipe Industries ("the Firm") is a Related Party of the Company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

The Company, in the ordinary course of its business, proposes to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) with "the Firm" for manufacturing of MS Pipes, Galvanized Pipes, Steel Tubes, Electric Steel Poles, and other tubular structures, from time to time, in one or more tranches, during the financial year(s), as may be mutually agreed between the Company and "the Firm".

The aggregate value of the proposed transaction(s) with "the Firm" shall not exceed **₹100 Crores (Rupees One Hundred Crores only)**. The proposed transaction(s) may comprise individual transaction(s) or a series of transaction(s) taken together.

The proposed transaction(s) are expected to be undertaken in the **ordinary course of business and on an arm's length basis**, and the terms and conditions of the transaction(s) shall be determined based on prevailing market conditions, commercial considerations and the nature and scope of services being availed/rendered.

The Audit Committee of the Company, at its meeting held on **3rd September, 2026** after considering the relevant details and information, including the nature, material terms and conditions, pricing and other relevant factors, approved/recommended the proposed Related Party Transaction(s). The Board of Directors, at its meeting held on **3rd September, 2026** considered and approved/recommended the same for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) is expected to exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members of the Company is being sought for entering into the proposed Related Party Transaction(s).

The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be availed from and/or rendered to "Shivam Pipe Industries". The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.

The Board of Directors recommends the resolutions set forth above, at Item No. 3, for the approval of the Members as an Ordinary Resolution.

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance

The Company proposes to enter into and/or continue to enter into transactions with "Shivam Pipe Industries" by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, as may be required for the business and financial requirements of the parties.

The aggregate value of such proposed transaction(s) shall not exceed ₹100 Crore (Rupees Hundred Crore Only) during the relevant period, as may be approved by the Members. The transactions may be undertaken either individually or through a series of transactions taken together.

The proposed transaction(s) are intended to facilitate the financial and business requirements of the Company and/or "the Firm", as applicable, and provide the Company with flexibility to deploy or obtain funds, as the case may be, in accordance with its business requirements and applicable laws.

The Audit Committee of the Company, after considering the relevant details and information relating to the proposed transactions, has recommended the proposed Related Party Transaction(s) to the Board of Directors. The Board of Directors, after considering the recommendation of the Audit Committee and the relevant terms and conditions, has approved and recommended the proposed transaction(s) for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) may exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members is being sought for undertaking the proposed Related Party Transaction(s).

Further, the proposed transactions shall be undertaken subject to compliance with the applicable provisions of Sections 185 and 186 of the Act, the rules made thereunder, SEBI LODR and other applicable laws, regulations and statutory requirements.

The Board of Directors recommends the resolutions set forth above, at Item No. 3, for the approval of the Members as an Ordinary Resolution.

Details required as per Industry Standard on Related Party Transaction:

PART-A

A (1). Basic details of the related party

Sl. No.	Particulars of Information	Information provided by the management
1.	Name of the related party	Shivam Pipe Industries
2.	Country of incorporation	India
3.	Nature of business of the related party	Manufacturing of MS Pipes, Galvanized Pipes, Steel Tubes, Electric Steel Poles, and other tubular structures.

A (2). Relationship and ownership of the related party

Sl. No.	Particulars	Details
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following	Shivam Pipe Industries is a Subsidiary and accordingly a related party of the Company.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA

A (3). Details of previous transactions with the related party

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information Provided by the Management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.</td><td>a) Listed Entity
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td></td><td>NIL</td><td>NIL</td></tr>
</table>
b) Subsidiary: Shivam Pipe Industries
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td>1</td><td>Proceed of Borrowing</td><td>Nil</td></tr>
<tr><td>2</td><td>Repayment of Borrowing</td><td>N.A.</td></tr>
<tr><td>3</td><td>Interest on Borrowing</td><td>N.A.</td></tr>
</table></td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in</td><td>Nil</td></tr>
</table>

	the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No

A (4). Amount of the proposed transaction(s)

Sl. No.	Particulars of the information	Information provided by the Management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Availing or rendering Services-Upto Rs. 100 Crore To Grant Loan-Upto Rs. 100 Crore To avail borrowing, financial assistance-Upto 100 Crore
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	No
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Nil
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	Nil
6	Financial performance of the related party for the immediately preceding financial year:	**Particulars** / **FY 2025-26** Turnover: ₹ 82.04 Cr Profit after Tax: ₹ 4.98 Cr Net worth: ₹ 40.02 Cr

A (5). **Basic details of the proposed transaction**

1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing/rendering of Services	To grant Loan	To Borrow Funds

<table>
<tr><td>2.</td><td>Details of each type of the proposed transaction</td><td>Manufacturing of MS Pipes, Galvanized Pipes, Steel Tubes, Electric Steel Poles, and other tubular structures.</td><td>To Provide financial Assistant in the form of Loan</td><td>To Borrow fund for business Purposes</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td colspan="3">As per regulation 23 of SEBI LODR the omnibus approval granted by the shareholders for related party transactions in an Annual General Meeting shall be valid till the date of the next Annual General Meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td><td>Yes</td><td>Yes</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a financial year.
If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>Rs. 100 Crore</td><td>Rs. 100 Crore</td><td>Rs. 100 Crore</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>The proposed transactions are intended to support the Company's business requirements and operational activities.
Depending upon the business requirements of the Company, services may be availed from and/or rendered to Shivam Pipe Industries. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.</td><td colspan="2">The proposed arrangement is intended to provide the Company with flexibility to extend or obtain financial assistance from/to Inertia, as may be required from time to time, subject to the overall ceiling of ₹100 Crore.
The proposed transactions may enable efficient utilisation of available funds and facilitate meeting the short-term and/or long-term financial and business requirements of the parties, as applicable. The transactions will be undertaken on such commercial terms as may be considered appropriate by the Board/Audit Committee, having regard to the prevailing market conditions and applicable legal requirements.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who</td><td colspan="3">a. Name of the director / KMP/Promoter: N.A.</td></tr>
</table>

	have interest in the transaction, whether directly or indirectly.	**b.** Shareholding of the director / KMP, whether direct or indirect, in the related party: N.A.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9	Other information relevant for decision making.	NA

B. (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

Sl. No.	Particulars of the information	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No such process has been followed
2	Basis of determination of price.	On Arm's length basis
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
	a. Amount of Trade advance	NA
	b Tenure	NA
	c Whether same is self-liquidating?	NA

B. (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of the information	
1.	Source of funds in connection with the proposed transaction.	Business Income
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following.	NO
	a. Nature of indebtedness	N.A.
	b. Total Cost of Borrowing	N.A.
	c. Tenure	N.A.
	d. other details	N.A.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not below prevailing yield of a 1-year, 3-year, 5-year, or 10-year Government Security (G-Sec)
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	N.A.
5	Maturity / due date	Re-Payable on Demand
6	Repayment schedule & terms	Re-Payable on Demand
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	N.A.

9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized for fulfilling working capital requirement and other business activities of the Lender

B. (5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sl. No	Particulars of the Information	Information provided by the Management
1	Material covenants of the proposed transaction	The funds will be borrowed for business purpose of the Company. The borrowing and interest thereon will be payable on demand.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	N.A.
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	N.A.
4	Maturity / due date	Re-Payable on Demand
5	Repayment schedule & terms	Re-Payable on Demand
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	Business Purposes

C (1). Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of Information	Information provided by the Management
1	Latest credit rating of the related party	**NA**
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	**NO Default**
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	**No**
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	**No**
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	**No**
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	**No**
	FY 2024-25	**NA**
	FY 2023-24	**NA**
	FY 2022-23	**NA**

C (4).

Sl. No.	Particulars of Information	Information provided by the Management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**0.00**
	b) After transaction	**2.33**
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**N.A.**
	b) After transaction	**N.A**

Item No.- 4:

Approve the Related Party Transaction with K D Infrastructures Private Limited, a subsidiary of the Company.

A. Manufacturing, processing and marketing of fabricated steel products

K D Infrastructures Private Limited is a Related Party of the Company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

The Company, in the ordinary course of its business, proposes to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) with K D Infrastructures Private Limited for manufacturing, processing and marketing of a wide range of galvanized and metallic products, including pipes, poles, high masts, crash barriers, gratings, electro gratings and cable trays made from HR Coils, mild steel, stainless steel and other materials, from time to time, in one or more tranches, during the financial year(s), as may be mutually agreed between the Company and K D Infrastructures Private Limited.

The aggregate value of the proposed transaction(s) with K D Infrastructures Private Limited shall not exceed **₹100 Crores (Rupees One Hundred Crores only)**. The proposed transaction(s) may comprise individual transaction(s) or a series of transaction(s) taken together.

The proposed transaction(s) are expected to be undertaken in the **ordinary course of business and on an arm's length basis**, and the terms and conditions of the transaction(s) shall be determined based on prevailing market conditions, commercial considerations and the nature and scope of services being availed/rendered.

The Audit Committee of the Company, at its meeting held on **3rd September, 2026** after considering the relevant details and information, including the nature, material terms and conditions, pricing and other relevant factors, approved/recommended the proposed Related Party Transaction(s). The Board of Directors, at its meeting held on **3rd September, 2026** considered and approved/recommended the same for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) is expected to exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members of the Company is being sought for entering into the proposed Related Party Transaction(s).

The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be availed from and/or rendered to K D Infrastructures Private Limited. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.

The Board of Directors recommends the resolutions set forth above, at Item No. 4, for the approval of the Members as an Ordinary Resolution.

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance

The Company proposes to enter into and/or continue to enter into transactions with K D Infrastructures Private Limited by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, as may be required for the business and financial requirements of the parties.

The aggregate value of such proposed transaction(s) shall not exceed ₹100 Crore (Rupees Hundred Crore Only) during the relevant period, as may be approved by the Members. The transactions may be undertaken either individually or through a series of transactions taken together.

The proposed transaction(s) are intended to facilitate the financial and business requirements of the Company and/or K D Infrastructures Private Limited, as applicable, and provide the Company with flexibility to deploy or obtain funds, as the case may be, in accordance with its business requirements and applicable laws.

The Audit Committee of the Company, after considering the relevant details and information relating to the proposed transactions, has recommended the proposed Related Party Transaction(s) to the Board of Directors. The Board of Directors, after considering the recommendation of the Audit Committee and the relevant terms and conditions, has approved and recommended the proposed transaction(s) for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) may exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members is being sought for undertaking the proposed Related Party Transaction(s).

Further, the proposed transactions shall be undertaken subject to compliance with the applicable provisions of Sections 185 and 186 of the Act, the rules made thereunder, SEBI LODR and other applicable laws, regulations and statutory requirements.

The Board of Directors recommends the resolutions set forth above, at Item No. 4, for the approval of the Members as an Ordinary Resolution.

Details required as per Industry Standard on Related Party Transaction:

PART-A

A (1). Basic details of the related party

Sl. No.	**Particulars of Information**	**Information provided by the management**
1.	Name of the related party	K D Infrastructures Private Limited
2.	Country of incorporation	India
3.	Nature of business of the related party	Manufacturing, processing and marketing of a wide range of galvanized and metallic products, including pipes, poles, high masts, crash barriers, gratings, electro gratings and cable trays made from HR Coils, mild steel, stainless steel and other materials

A (2). Relationship and ownership of the related party

Sl. No.	Particulars	Details
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following	K D Infrastructures Private Limited is a Subsidiary and accordingly a related party of the Company.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA

A (3). Details of previous transactions with the related party

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information Provided by the Management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.</td><td>a) Listed Entity
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td></td><td>NIL</td><td>NIL</td></tr>
</table>
b) Subsidiary: K D Infrastructures Private Limited
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td>1</td><td>Proceed of Borrowing</td><td>Nil</td></tr>
<tr><td>2</td><td>Repayment of Borrowing</td><td>N.A.</td></tr>
<tr><td>3</td><td>Interest on Borrowing</td><td>N.A.</td></tr>
</table></td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Nil</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
</table>

A (4). Amount of the proposed transaction(s)

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information provided by the Management</th></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>Availing or rendering Services-Upto Rs. 100 Crore

To Grant Loan-Upto Rs. 100 Crore

To avail borrowing, financial assistance-Upto 100 Crore</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>No</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>Nil</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>NA</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Nil</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td><table><tr><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>Turnover</td><td>Nil</td></tr><tr><td>Profit after Tax</td><td>₹ 0.00 Cr</td></tr><tr><td>Net worth</td><td>₹ 6.25 Cr</td></tr></table></td></tr>
</table>

A (5). **Basic details of the proposed transaction**

1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing/rendering of Services	To grant Loan	To Borrow Funds
2.	Details of each type of the proposed transaction	Manufacturing, processing and marketing of a wide range of galvanized and metallic products, including pipes, poles, high masts, crash barriers, gratings, electro gratings and cable trays made from HR Coils, mild steel, stainless steel and other materials	To Provide financial Assistant in the form of Loan	To Borrow fund for business Purposes

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	As per regulation 23 of SEBI LODR the omnibus approval granted by the shareholders for related party transactions in an Annual General Meeting shall be valid till the date of the next Annual General Meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:		
4	Whether omnibus approval is being sought?	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 100 Crore	Rs. 100 Crore	Rs. 100 Crore
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be **availed from and/or rendered to K D Infrastructures Private Limited**. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.	The proposed arrangement is intended to provide the Company with flexibility to **extend or obtain financial assistance** from/to Inertia, as may be required from time to time, subject to the overall ceiling of ₹100 Crore. The proposed transactions may enable efficient utilisation of available funds and facilitate meeting the short-term and/or long-term financial and business requirements of the parties, as applicable. The transactions will be undertaken on such commercial terms as may be considered appropriate by the Board/Audit Committee, having regard to the prevailing market conditions and applicable legal requirements.	
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	**a.** Name of the director / KMP/Promoter: N.A. **b.** Shareholding of the director / KMP, whether direct or indirect, in the related party: N.A.		
8	A copy of the valuation or other external party report, if any,	NA		

	shall be placed before the Audit Committee.	
9	Other information relevant for decision making.	NA

B. (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

Sl. No.	Particulars of the information	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No such process has been followed
2	Basis of determination of price.	On Arm's length basis
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
	a. Amount of Trade advance	NA
	b Tenure	NA
	c Whether same is self-liquidating?	NA

B. (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of the information	
1.	Source of funds in connection with the proposed transaction.	Business Income
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following.	NO
	a. Nature of indebtedness	N.A.
	b. Total Cost of Borrowing	N.A.
	c. Tenure	N.A.
	d. other details	N.A.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not below prevailing yield of a 1-year, 3-year, 5-year, or 10-year Government Security (G-Sec)
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	N.A.
5	Maturity / due date	Re-Payable on Demand
6	Repayment schedule & terms	Re-Payable on Demand
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	N.A.
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized for fulfilling working capital requirement and other business activities of the Lender

B. (5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sl. No	Particulars of the Information	Information provided by the Management
1	Material covenants of the proposed transaction	The funds will be borrowed for business purpose of the Company. The borrowing and interest thereon will be payable on demand.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	N.A.
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA
4	Maturity / due date	Re-Payable on Demand
5	Repayment schedule & terms	Re-Payable on Demand
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	Business Purposes

C (1). Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of Information	Information provided by the Management
1	Latest credit rating of the related party	**NA**
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	**NO Default**
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	**No**
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	**No**
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	**No**
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	**No**
	FY 2024-25	**NA**
	FY 2023-24	**NA**
	FY 2022-23	**NA**

C (4).

Sl. No.	**Particulars of Information**	**Information provided by the Management**
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**0.00**
	b) After transaction	**2.33**
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**N.A.**
	b) After transaction	**-1.31**

Item No.- 5:

Approve the Related Party Transaction with Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited), a subsidiary of the Company.

A. Manufacturing of Construction Material

Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited) is a Related Party of the Company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

The Company, in the ordinary course of its business, proposes to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) with Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited) for Production, manufacturing, processing, preparation, refinement, import, export, purchase, sale and kinds of eco-friendly building materials, with a special emphasis on Autoclaved Aerated Concrete (AAC) blocks, from time to time, in one or more tranches, during the financial year(s), as may be mutually agreed between the Company and Green AAC Block and Mortar Private Limited.

The aggregate value of the proposed transaction(s) with Green AAC Block and Mortar Private Limited shall not exceed **₹100 Crores (Rupees One Hundred Crores only)**. The proposed transaction(s) may comprise individual transaction(s) or a series of transaction(s) taken together.

The proposed transaction(s) are expected to be undertaken in the **ordinary course of business and on an arm's length basis**, and the terms and conditions of the transaction(s) shall be determined based on prevailing market conditions, commercial considerations and the nature and scope of services being availed/rendered.

The Audit Committee of the Company, at its meeting held on **3rd September, 2026** after considering the relevant details and information, including the nature, material terms and conditions, pricing and other relevant factors, approved/recommended the proposed Related Party Transaction(s). The Board of Directors, at its meeting held on **3rd September, 2026** considered and approved/recommended the same for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) is expected to exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members of the Company is being sought for entering into the proposed Related Party Transaction(s).

The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be availed from and/or rendered to Green AAC Block and Mortar Private Limited. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.

The Board of Directors recommends the resolutions set forth above, at Item No. 5, for the approval of the Members as an Ordinary Resolution.

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance

The Company proposes to enter into and/or continue to enter into transactions with Green AAC Block and Mortar Private Limited by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, as may be required for the business and financial requirements of the parties.

The aggregate value of such proposed transaction(s) shall not exceed ₹100 Crore (Rupees Hundred Crore Only) during the relevant period, as may be approved by the Members. The transactions may be undertaken either individually or through a series of transactions taken together.

The proposed transaction(s) are intended to facilitate the financial and business requirements of the Company and/or Green AAC Block and Mortar Private Limited, as applicable, and provide the Company with flexibility to deploy or obtain funds, as the case may be, in accordance with its business requirements and applicable laws.

The Audit Committee of the Company, after considering the relevant details and information relating to the proposed transactions, has recommended the proposed Related Party Transaction(s) to the Board of Directors. The Board of Directors, after considering the recommendation of the Audit Committee and the relevant terms and conditions, has approved and recommended the proposed transaction(s) for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) may exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members is being sought for undertaking the proposed Related Party Transaction(s).

Further, the proposed transactions shall be undertaken subject to compliance with the applicable provisions of Sections 185 and 186 of the Act, the rules made thereunder, SEBI LODR and other applicable laws, regulations and statutory requirements.

The Board of Directors recommends the resolutions set forth above, at Item No. 5, for the approval of the Members as an Ordinary Resolution.

Details required as per Industry Standard on Related Party Transaction:

PART-A

A (1). Basic details of the related party

Sl. No.	Particulars of Information	Information provided by the management
1.	Name of the related party	Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited)
2.	Country of incorporation	India
3.	Nature of business of the related party	Production, manufacturing, processing, preparation, refinement, import, export, purchase, sale and kinds of eco-friendly building materials, with a special emphasis on Autoclaved Aerated Concrete (AAC) blocks.

A (2). Relationship and ownership of the related party

Sl. No.	Particulars	Details
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following	Green AAC Block and Mortar Private Limited is a Subsidiary and accordingly a related party of the Company.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA

A (3). Details of previous transactions with the related party

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information Provided by the Management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.</td><td>
a) Listed Entity
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td></td><td>NIL</td><td>NIL</td></tr>
</table>
b) Subsidiary: Green AAC Block and Mortar Private Limited
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td>1</td><td>Proceed of Borrowing</td><td>Nil</td></tr>
<tr><td>2</td><td>Repayment of Borrowing</td><td>N.A.</td></tr>
<tr><td>3</td><td>Interest on Borrowing</td><td>N.A.</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Nil</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
</table>

A (4). Amount of the proposed transaction(s)

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information provided by the Management</th></tr>
<tr><td>1</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>Availing or rendering Services-Upto Rs. 100 Crore

To Grant Loan-Upto Rs. 100 Crore

To avail borrowing, financial assistance-Upto 100 Crore</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>No</td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year</td><td>Nil</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>NA</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Nil</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td><table><tr><th>Particulars</th><th>FY 2025-26</th></tr><tr><td>Turnover</td><td>₹ 0.00 Cr</td></tr><tr><td>Profit after Tax</td><td>₹ 0.01 Cr.</td></tr><tr><td>Net worth</td><td>₹ 3.74 Cr</td></tr></table></td></tr>
</table>

A (5). **Basic details of the proposed transaction**

1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing/rendering of Services	To grant Loan	To Borrow Funds
2.	Details of each type of the proposed transaction	Production, manufacturing, processing, preparation, refinement, import, export, purchase, sale and kinds of eco-friendly building materials, with a special emphasis on Autoclaved Aerated Concrete (AAC) blocks.	To Provide financial Assistant in the form of Loan	To Borrow fund for business Purposes

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	As per regulation 23 of SEBI LODR the omnibus approval granted by the shareholders for related party transactions in an Annual General Meeting shall be valid till the date of the next Annual General Meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:		
4	Whether omnibus approval is being sought?	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 100 Crore	Rs. 100 Crore	Rs. 100 Crore
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be **availed from and/or rendered to Green AAC Block and Mortar Private Limited (Formerly known as Gotripily Travel Services Private Limited)**. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.	The proposed arrangement is intended to provide the Company with flexibility to **extend or obtain financial assistance** from/to Inertia, as may be required from time to time, subject to the overall ceiling of ₹100 Crore. The proposed transactions may enable efficient utilisation of available funds and facilitate meeting the short-term and/or long-term financial and business requirements of the parties, as applicable. The transactions will be undertaken on such commercial terms as may be considered appropriate by the Board/Audit Committee, having regard to the prevailing market conditions and applicable legal requirements.	
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	**a.** Name of the director / KMP/Promoter: N.A. **b.** Shareholding of the director / KMP, whether direct or indirect, in the related party: N.A.		

8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9	Other information relevant for decision making.	NA

B. (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

Sl. No.	Particulars of the information	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No such process has been followed
2	Basis of determination of price.	On Arm's length basis
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
	a. Amount of Trade advance	NA
	b Tenure	NA
	c Whether same is self-liquidating?	NA

B. (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of the information	
1.	Source of funds in connection with the proposed transaction.	Business Income
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following.	NO
	a. Nature of indebtedness	N.A.
	b. Total Cost of Borrowing	N.A.
	c. Tenure	N.A.
	d. other details	N.A.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not below prevailing yield of a 1-year, 3-year, 5-year, or 10-year Government Security (G-Sec)
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	N.A.
5	Maturity / due date	Re-Payable on Demand
6	Repayment schedule & terms	Re-Payable on Demand
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	N.A.
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized for fulfilling working capital requirement and other

		business activities of the Lender

B. (5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sl. No	Particulars of the Information	Information provided by the Management
1	Material covenants of the proposed transaction	The funds will be borrowed for business purpose of the Company. The borrowing and interest thereon will be payable on demand.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	N.A.
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA
4	Maturity / due date	Re-Payable on Demand
5	Repayment schedule & terms	Re-Payable on Demand
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	Business Purposes

C (1). Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of Information	Information provided by the Management
1	Latest credit rating of the related party	**NA**
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	**NO Default**
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	**No**
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	**No**
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	**No**
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	**No**
	FY 2024-25	**NA**
	FY 2023-24	**NA**
	FY 2022-23	**NA**

C (4).

Sl. No.	Particulars of Information	Information provided by the Management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**0.00**
	b) After transaction	**2.33**
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**N.A.**
	b) After transaction	**N.A.**

Item No.- 6:

Approve the Related Party Transaction with K D Ecosystem ("the Firm"), an associate of the Company.

A. Availing and/or rendering of metal and non- metal recycling services

K D Ecosystem ("the Firm") is a Related Party of the Company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

The Company, in the ordinary course of its business, proposes to enter into, continue, renew, modify and/or execute one or more contract(s), arrangement(s) and/or transaction(s) with "the Firm" for Vehicle Scrappage Facility for End of Life and Condemned Vehicles. K D Ecosystem has set an Advanced and Scientific Facility for Scrappage of Vehicles wherein provision appropriate has been made for Collection, Scrapping, Dismantling and Disposal of such Vehicles, from time to time, in one or more tranches, during the financial year(s), as may be mutually agreed between the Company and "the Firm".

The aggregate value of the proposed transaction(s) with "the Firm" shall not exceed **₹100 Crores (Rupees One Hundred Crores only)**. The proposed transaction(s) may comprise individual transaction(s) or a series of transaction(s) taken together.

The proposed transaction(s) are expected to be undertaken in the **ordinary course of business and on an arm's length basis**, and the terms and conditions of the transaction(s) shall be determined based on prevailing market conditions, commercial considerations and the nature and scope of services being availed/rendered.

The Audit Committee of the Company, at its meeting held on **3rd September, 2026** after considering the relevant details and information, including the nature, material terms and conditions, pricing and other relevant factors, approved/recommended the proposed Related Party Transaction(s). The Board of Directors, at its meeting held on **3rd September, 2026** considered and approved/recommended the same for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) is expected to exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members of the Company is being sought for entering into the proposed Related Party Transaction(s).

The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be availed from and/or rendered to K D Ecosystem. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the

Members.

The Board of Directors recommends the resolutions set forth above, at Item No. 6, for the approval of the Members as an Ordinary Resolution.

B. To grant and/or availing of loans, inter-corporate deposits and/or other financial assistance

The Company proposes to enter into and/or continue to enter into transactions with "K D Ecosystem" by way of granting and/or availing of loans, inter-corporate deposits and/or other financial assistance, from time to time, in one or more tranches, as may be required for the business and financial requirements of the parties.

The aggregate value of such proposed transaction(s) shall not exceed ₹100 Crore (Rupees Hundred Crore Only) during the relevant period, as may be approved by the Members. The transactions may be undertaken either individually or through a series of transactions taken together.

The proposed transaction(s) are intended to facilitate the financial and business requirements of the Company and/or K D Ecosystem, as applicable, and provide the Company with flexibility to deploy or obtain funds, as the case may be, in accordance with its business requirements and applicable laws.

The Audit Committee of the Company, after considering the relevant details and information relating to the proposed transactions, has recommended the proposed Related Party Transaction(s) to the Board of Directors. The Board of Directors, after considering the recommendation of the Audit Committee and the relevant terms and conditions, has approved and recommended the proposed transaction(s) for approval of the Members of the Company.

Since the aggregate value of the proposed transaction(s) may exceed the applicable threshold prescribed under Regulation 23 of SEBI LODR, approval of the Members is being sought for undertaking the proposed Related Party Transaction(s).

Further, the proposed transactions shall be undertaken subject to compliance with the applicable provisions of Sections 185 and 186 of the Act, the rules made thereunder, SEBI LODR and other applicable laws, regulations and statutory requirements.

The Board of Directors recommends the resolutions set forth above, at Item No. 6, for the approval of the Members as an Ordinary Resolution.

Details required as per Industry Standard on Related Party Transaction:

PART-A

A (1). Basic details of the related party

Sl. No.	Particulars of Information	Information provided by the management
1.	Name of the related party	K D Ecosystem
2.	Country of incorporation	India
3.	Nature of business of the related party	Engaged in the business of Registered Vehicle Scrappage Facility for End of Life and Condemned Vehicles. It has set an Advanced and Scientific Facility for Scrappage of Vehicles wherein provision appropriate has been made for Collection, Scrapping, Dismantling and Disposal of such Vehicles

A (2). Relationship and ownership of the related party

Sl. No.	Particulars	Details
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following	K D Ecosystem is an associate and accordingly a related party of the Company.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	NA
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA

A (3). Details of previous transactions with the related party

<table>
<tr><th>Sl. No.</th><th>Particulars of the information</th><th>Information Provided by the Management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party during the last financial year.</td><td>a) Listed Entity
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td></td><td>NIL</td><td>NIL</td></tr>
</table>
b) Subsidiary: K D Ecosystem
<table>
<tr><th>Sl. No.</th><th>Nature of transactions</th><th>FY 2025-26 (INR)</th></tr>
<tr><td>1</td><td>Proceed of Borrowing</td><td>Nil</td></tr>
<tr><td>2</td><td>Repayment of Borrowing</td><td>N.A.</td></tr>
<tr><td>3</td><td>Interest on Borrowing</td><td>N.A.</td></tr>
</table></td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity ~~or subsidiary~~ with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Nil</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>No</td></tr>
</table>

A (4). Amount of the proposed transaction(s)

Sl. No.	Particulars of the information	Information provided by the Management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Availing or rendering Services-Upto Rs. 100 Crore To Grant Loan-Upto Rs. 100 Crore To avail borrowing, financial assistance-Upto 100 Crore
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	No
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Nil
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	Nil
6	Financial performance of the related party for the immediately preceding financial year:	**Particulars** / **FY 2025-26** Turnover: ₹ 0.00 Cr Profit after Tax: ₹ 0.01 Cr. Net worth: ₹ 13.54 Cr

A (5). **Basic details of the proposed transaction**

1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing/rendering of Services	To grant Loan	To Borrow Funds
2.	Details of each type of the proposed transaction	Vehicle Scrappage Facility for End of Life and Condemned Vehicles. It has set an Advanced and Scientific Facility for Scrappage of Vehicles wherein provision appropriate has been made for Collection, Scrapping, Dismantling and	To Provide financial Assistant in the form of Loan	To Borrow fund for business Purposes

		Disposal of such Vehicles		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	As per regulation 23 of SEBI LODR the omnibus approval granted by the shareholders for related party transactions in an Annual General Meeting shall be valid till the date of the next Annual General Meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time:		
4	Whether omnibus approval is being sought?	Yes	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 100 Crore	Rs. 100 Crore	Rs. 100 Crore
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions are intended to support the Company's business requirements and operational activities. Depending upon the business requirements of the Company, services may be **availed from and/or rendered to K D Ecosystem**. The proposed arrangement provides flexibility to the Company to undertake such transactions from time to time without having to seek separate approval for each individual transaction, subject to the overall monetary limit approved by the Members.	The proposed arrangement is intended to provide the Company with flexibility to **extend or obtain financial assistance** from/to Inertia, as may be required from time to time, subject to the overall ceiling of ₹100 Crore. The proposed transactions may enable efficient utilisation of available funds and facilitate meeting the short-term and/or long-term financial and business requirements of the parties, as applicable. The transactions will be undertaken on such commercial terms as may be considered appropriate by the Board/Audit Committee, having regard to the prevailing market conditions and applicable legal requirements.	
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	**a.** Name of the director / KMP/Promoter: N.A. **b.** Shareholding of the director / KMP, whether direct or indirect, in the related party: N.A.		
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA		

9	Other information relevant for decision making.	NA

B. (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

Sl. No.	Particulars of the information	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No such process has been followed
2	Basis of determination of price.	On Arm's length basis
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA
	a. Amount of Trade advance	NA
	b Tenure	NA
	c Whether same is self-liquidating?	NA

B. (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of the information	
1.	Source of funds in connection with the proposed transaction.	Business Income
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following.	NO
	a. Nature of indebtedness	N.A.
	b. Total Cost of Borrowing	N.A.
	c. Tenure	N.A.
	d. other details	N.A.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not below prevailing yield of a 1-year, 3-year, 5-year, or 10-year Government Security (G-Sec)
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	N.A.
5	Maturity / due date	Re-Payable on Demand
6	Repayment schedule & terms	Re-Payable on Demand
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	N.A.
9	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds will be utilized for fulfilling working capital requirement and other business activities of the Lender

B. (5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sl. No	Particulars of the Information	Information provided by the Management
1	Material covenants of the proposed transaction	The funds will be borrowed for business purpose of the Company. The borrowing and interest thereon will be payable on demand.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	N.A.
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA
4	Maturity / due date	Re-Payable on Demand
5	Repayment schedule & terms	Re-Payable on Demand
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	Business Purposes

C (1). Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sl. No.	Particulars of Information	Information provided by the Management
1	Latest credit rating of the related party	**NA**
2	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	**NO Default**
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	**No**
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	**No**
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	**No**
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	**No**
	FY 2024-25	**NA**
	FY 2023-24	**NA**
	FY 2022-23	**NA**

C (4).

Sl. No.	Particulars of Information	Information provided by the Management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**0.00**
	b) After transaction	**2.33**
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a) Before transaction	**N.A.**
	b) After transaction	**N.A.**

Registered Office:
6th Floor, Sri Kamakhya Tower, Christian Basti,
G S Road, Guwahati- 781005, Assam

By order of the Board
For KD Green Industries Limited
(formerly known as Manbro Industries Limited)

Date: 3rd September, 2026
Place: Guwahati

Sd/-
Dilip Kumar Goenka
(Managing Director)
DIN: 02057814

****

V.N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Ph: +91 11 43596011;
Email: delhi@vnp.in;
Web: http://www.vnp.in

Dated: 30th June 2026

To,
Board of Directors
Manbro Industries Limited
(CIN: L24319AS1992PLC029724)
6th Floor, Sri Kamakhya Tower,
Christian Basti, G S Road,
Guwahati- 781005, Assam

Dear Sirs,

Sub: Certificate complying provision of Regulation 45 (1) of SEBI (LODR) Regulations, 2015 for change of name of M/S Manbro Industries Limited

We have examined the relevant records of the Company and information and documents provided by management of the Company for issue Certificate stating compliance with the conditions specified in Regulation 45(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for change of name of the Company from "Manbro Industries Limited" to "KD Green Industries Limited or KD Iron & Block Industries Limited".

Based on our examination and according to information and explanation given to us and pursuant to the requirement of provision of Regulation 45(1) and (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we do hereby confirm on the following conditions laid down under Regulation 45(1) of SEBI LODR Regulations: -

a) Time period of at least one year has elapsed from the last name change: -

The Company has not changed its name since at least one year.

b) At least fifty percent. of the Operational Income in the preceding year (From 1st April 2025 to 31st March 2026) period has been accounted for by the new activity (Iron & Steel Manufacturing) suggested by the new name: -

The Company have revenue from operations during the period from 1st April 2025 to 31st March 2026. Detailed bifurcation of operational income earned by the Company under old business activity and New Business activities (Manufacture, import, export, and trade Iron and Steel products, including GFRP Rebar and Byproducts) as per the format given below: -

(₹ In millions)

Particulars	From 1st April 2025 to 31st March 2026	
	Operational Income	% of Operational Income
Income from old business activity	0.00	0.00%
Income from new business activity (Manufacture, import, export, and trade Iron and Steel products, including GFRP Rebar and Byproducts)	3.74	100.00%
Total	**3.74**	**100.00%**

Note: *This is to clarify that the operational income does not include "Other Income" as shown in the statement of profit and loss for the relevant period.*

c) <u>The amount invested in the new activity /project is at least fifty percent. of the assets of the listed entity:</u>

Not Applicable on the Company

This certificate is issued at the request of the Company pursuant to the requirement of Regulation 45(3) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for onward submission to the Stock Exchanges, where the equity shares of the Company are listed and for submission of relevant forms under Companies Act, 2013.

FOR V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. No. 304040E

Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.06.30 15:50:31 +05'30'

O. P. Pareek
Partner
Membership No.- 014238
UDIN: 26014238TJYYKR1108

Date: 30th June 2026
Place: New Delhi