

Date: September 8, 2026

To,
BSE Limited
PhirozeJeebhoy Towers,
Dalal Street,
Mumbai – 400001
Script Code: **517571**

To,
NSE Limited
Exchange Plaza, Plot No.C/1
Bandra- Kurla Complex
Bandra (East), Mumbai 400051
NSE Symbol: **INDLMETER**

Sub: Notice of 64th Annual General Meeting of the Company

Reference: Regulation 34(1) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/Madam,

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Notice of 64th Annual General Meeting ('AGM') of the Company to be held on Wednesday, 30th September, 2026 at 12.30 p.m. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) along with the explanatory statement for the financial year ended on 31st March, 2026.

The Annual Report for the financial year ended 31st March 2026 and the Notice of 64th AGM are being sent electronically to the members, whose email IDs are registered with the Company / MUFG Intime India Private Limited, Registrar and Transfer Agent of the Company and the Depositories and the same can be accessed on the Company's website at www.imp-powers.com

You are requested to take the record of the same.

Thanking you,

Yours faithfully,

For, IMP Powers Limited

Yash Shah
Company Secretary
M. No. A49578

Encl: as above

NOTICE OF THE 64th ANNUAL GENERAL MEETING

NOTICE is hereby given that the 64th Annual General Meeting ("AGM") of IMP Powers Limited ("the Company") will be held on Wednesday, September 30, 2026 at 12:30 p.m. (IST) through Video Conferencing / Other Audio Visual Means ("VC/OAVM") to transact the following businesses. The venue of the meeting shall be deemed to be the Registered Office of the Company situated at Survey No. 263/3/2/2, Village Sayli, Umar Kuin Road, Silvassa, Dadra & Nagar Haveli - 396 230.

ORDINARY BUSINESS:

1. To receive, consider and adopt the:-
 - a) Audited standalone financial statements of the Company for the financial year ended on March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon; and
 - b) Audited consolidated financial statements of the Company for the financial year ended on March 31, 2026, together with the report of Auditors thereon.
2. To appoint a director in place of Mr. Shaishav R. Shah (DIN: 00019293), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. To consider and if thought fit, approve the re-appointment of Mr. Naveen Kumar Singh (DIN: 06953675) as Whole-time Director (Key Managerial Personnel) designated as Executive Professional Director of the Company and to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 196, 197 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 (the Act) and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR)] (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Articles of Association and the Remuneration Policy of the Company, as amended, Mr. Naveen Kumar Singh (DIN: 06953675) be and is hereby re-appointed as a Whole-time Director of the Company for a period of 1 year at a remuneration of INR 1.68 Crores p.a. with effect from 8th August, 2026 till 7th August, 2027, upon such terms and conditions as set out in the Statement pursuant to Section 102(1) of the Act, annexed to this Notice.

RESOLVED FURTHER THAT Mr. Naveen Kumar Singh, Whole-Time Director shall work under the superintendence, control and direction of the Board of Directors.

RESOLVED FURTHER THAT Naveen Kumar Singh will be a Key Managerial Personnel of the Company as per the provisions of Section 203(1)(i) of the Act.

RESOLVED FURTHER THAT in case of inadequacy profits of the Company in any financial year during the currency of tenure of Mr. Naveen Kumar Singh (DIN: 06953675) as a Whole-time Director, the remuneration payable to him shall be in accordance with the limits and conditions prescribed under Section II of Part II of Schedule V of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee(s) constituted or to be constituted by the Board to exercise the powers conferred on the Board by this Resolution) shall, in accordance with the statutory limits / approvals as may be applicable, be at full liberty to modify / amend the terms and conditions of the said appointment and / or remuneration, from time to time, as it may deem fit and to take such steps and do and perform all such acts, deeds, matters and things as may be considered necessary, proper or expedient to give effect to this Resolution."

4. To consider and if thought fit, to approve the material related party transaction(s) for purchase of Goods and Raw Materials with GSEC Limited for the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of 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 the Company to enter into Material Related Party Transaction(s)/

Contract(s)/Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transaction taken together or series of transactions or otherwise) with GSEC Limited, a related party of the Company, for financial year 2027-28 on such material terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as detailed in the explanatory statement provided that the said transaction(s) /Contract(s) /Arrangement(s)/ Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (including a duly constituted Committee thereof) be and is hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

5. To consider and if thought fit, to approve the material related party transaction(s) for availing Inter Corporate Deposits / Borrowings with Electrify Energy Private Limited for the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of 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 the Company to enter into Material Related Party Transaction(s)/ Contract(s)/Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transaction taken together or series of transactions or otherwise) with Electrify Energy Private Limited, Promoter Company, a related party falling within the definition of 'Related Party' under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, for financial year 2027-28 on such material terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as detailed in the explanatory statement provided that the said transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (including a duly constituted Committee thereof) be and is hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/arrangements/ transactions, settle all questions, difficulties or doubts that may arise in this regard."

6. To consider and if thought fit, to approve the material related party transaction(s) for purchase of Goods, Raw Materials and Parts with Diamond Power Infrastructure Limited for the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of 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 the Company to enter into Material Related Party Transaction(s)/ Contract(s)/Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transaction taken together or series of transactions or otherwise) with Diamond Power Infrastructure Limited, a related party of the Company, for financial year 2027-28 on such material terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as detailed in the explanatory statement provided that the said transaction(s)/Contract(s)/Arrangement(s)/Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (including a duly constituted Committee thereof) be and is hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/arrangements/ transactions, settle all questions, difficulties or doubts that may arise in this regard."

7. To consider and if thought fit, to approve the material related party transaction(s) for sale of Goods with Smartmeters Technologies Private Limited for the financial year 2026-27 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of 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 the Company to enter into Material Related Party Transaction(s)/ Contract(s)/Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transaction taken together or series of transactions or otherwise) with Smartmeters Technologies Private Limited, a related party of the Company, for financial year 2026-27 on such material terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as detailed in the explanatory statement provided that the said transaction(s) /Contract(s) /Arrangement(s)/ Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (including a duly constituted Committee thereof) be and is hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

8. To consider and if thought fit, to approve the material related party transaction(s) for sale of Goods with Smartmeters Technologies Private Limited for the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and basis the approval and recommendation of 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 the Company to enter into Material Related Party Transaction(s)/ Contract(s)/Arrangement(s)/ Agreement(s) (whether by way of an individual transaction or transaction taken together or series of transactions or otherwise) with Smartmeters Technologies Private Limited, a related party of the Company, for financial year 2027-28 on such material terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between related party and the Company, such that the maximum value of the Related Party Transactions with such party, in aggregate, does not exceed value as detailed in the explanatory statement provided that the said transaction(s) /Contract(s) /Arrangement(s)/ Agreement(s) shall be carried out in the ordinary course of business and at arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (including a duly constituted Committee thereof) be and is hereby authorised to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

9. To consider and if thought fit, approve the Shifting of the Registered office of the Company from Silvassa to Ahmedabad and to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT, in supersession of the earlier resolution(s), if any, passed in this regard and pursuant to the provisions of Section 12 and 13(4) of the Companies Act, 2013 and other applicable provisions if any, and rules made thereunder, and pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations) and subject to approval of Regional Director (Central Government) North-Western Region, Ahmedabad and all requisite consent(s) and approval(s) required in this behalf, the approval of the members of the Company be and is hereby accorded for shifting registered office of the Company from the Union Territory of Dadra and Nagar Haveli to the State of Gujarat, subject to the approval of the Regional Director, North-Western Region, Ahmedabad, and such other approvals as may be required under applicable law and to file a petition with the Regional Director, North-Western Region, Ministry of Corporate Affairs for shifting Registered Office of the Company: -

Current registered office: -

[SURVEY NO. 263/3/2/2, SAYLI VILLAGE UMAR KUIN ROAD SILVASSA (U. T.) DADRA & NAGAR HAVELI, SILVASSA, DADRA & NAGAR HAVELI, INDIA, 396230]

New registered office: -

CH 7, INSPIRE BUSINESS PARK, SHANTIGRAM, NEAR VAISHNODEVI CIRCLE, AHMEDABAD-382421, GUJARAT, INDIA.

RESOLVED FURTHER THAT upon shifting of the Registered Office being effective, the existing Clause-II of the Memorandum of Association of the Company be substituted with the following altered sub-clause II':

"II. The Registered Office of the Company will be situated in the STATE OF GUJARAT"

RESOLVED FURTHER THAT, any one of the Directors or Key Managerial Personnel of the Company be and are hereby jointly/severally authorized to sign and execute the petition, Affidavit, Agreements or such other documents as may be required in connection with the Petition to be filed with under Section 13(4) of the Companies Act, 2013 and to take all necessary steps and actions, including but not limited to filing the requisite forms with the Registrar of Companies (RoC), to give effect to the aforesaid change of registered office and to comply with all statutory and other requirements under the applicable provisions of the Companies Act, 2013.

RESOLVED FURTHER THAT, any one of the Directors of the Company be and is hereby severally authorized to notify the relevant Stock Exchange(s), the Securities and Exchange Board of India (SEBI), and any other regulatory or governmental authorities, as may be required, for the change in the registered office of the Company".

By order of Board of Directors
For, IMP Powers Limited

Rakesh Shah
Chairman
DIN: 00421920

Date: 08.08.2026
Place: Ahmedabad

Registered office:

Survey No. 263/3/2/2, Village Sayli,
Umar Kuin Road, Silvassa,
Dadra & Nagar Haveli - 396 230

NOTES:

1. The Ministry of Corporate Affairs ("MCA") has, vide its General Circular dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company.

In this Annual Report the connotation of "Members" and "Shareholders" is the same.
2. Information regarding appointment/re-appointment of Directors and Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is annexed hereto.
3. Pursuant to the Circular No. 14/2020 dated April 8, 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. Hence the Proxy Form, Attendance Slip and Route Map of AGM are not annexed to the Notice. However, the Body Corporates are entitled to appoint authorised representatives for attending the AGM through VC/OAVM, participating thereat and casting their votes through e-voting.
4. 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.
5. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

6. In line with the aforesaid MCA Circulars, the Notice calling the AGM has been uploaded on the website of the Company at www.imp-powers.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively. The said Notice of the AGM is also available on the website of MUFG Intime India Private Limited (agency for providing the Remote e-Voting facility and e-voting system during the AGM) at <https://instavote.linkintime.co.in/>.
7. Shareholders seeking any information with regard to accounts are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready.
8. Shareholders holding the shares in physical mode are requested to notify immediately the change of their address and bank particulars to the R&T Agent of the Company. In case shares held in dematerialized form, the information regarding change of address and bank particulars should be given to their respective Depository Participant.
9. In terms of Section 72 of the Companies Act, 2013, nomination facility is available to individual Shareholders holding shares in the physical form. The Shareholders who are desirous of availing this facility, may kindly write to Company's R&T Agent for nomination form by quoting their folio number.
10. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode.
11. The Members can join the AGM in the VC/OAVM mode 30 (Thirty) minutes before 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 1,000 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.
12. In accordance with Regulation 36(1)(b) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Company is also sending a letter to Shareholders whose e-mail addresses are not registered with Company / Registrar / DP providing the weblink of Company's website from where the Annual Report for FY 2025-26 can be accessed. The Company shall send a physical copy of Annual Report for FY 2025-26 to those Members who have made a request for the same to the Company. Additionally, any member who desires to get a physical copy of Annual Report FY 2025-26, may request for the same by sending an email to the Company at cs@imp-powers.com mentioning their Folio No./DP ID and Client ID.

13. Voting through electronic means:

- i. In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 (Amended Rules 2015) and Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide Members the facility to exercise their right to vote in respect of the business to be transacted at the 64th Annual General Meeting ("AGM") by electronic means. The Members are provided with the facility of casting votes by a Shareholders using remote e-voting as well as e-voting system on the date of the AGM to cast their vote electronically, through the e-voting services provided by MUFG Intime India Private Limited ("MUFG Intime"), on all resolutions set forth in this Notice of AGM.
- ii. Shareholders whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. **Wednesday, September 23, 2026**, shall be entitled to avail the facility of remote e-voting as well as venue voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.
- iii. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. **Wednesday, September 23, 2026**, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or venue voting system on the date of the AGM by following the procedure mentioned in this part.
- iv. The remote e-voting will commence on Friday, September 25, 2026, at 11:00 a.m. and will end on Tuesday, September 29, 2026, at 5:00 p.m. During this period, the members of the Company holding shares either in physical form or in demat form as on the Cut-off date i.e. **Wednesday, September 23, 2026**, may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by MUFG Intime thereafter. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.

- v. The voting rights of the members shall be in proportion to their share in the paid up equity share capital of the Company as on the Cut-off date i.e. **Wednesday, September 23, 2026.**
- vi. The Company has appointed Ms. Shilpa Shah, Practising Company Secretary (Membership No. ACS: A15232; COP No: 27483), to act as the Scrutinizer for conducting the remote e-voting process as well as the venue voting system on the date of the AGM, in a fair and transparent manner.

The results declared along with the Scrutinizer's Report shall be placed on the Company and on the website of MUFG Intime India Private Limited within two working days of the passing of the Resolutions at the 64th Annual General Meeting of the Company and shall also be communicated to the Stock Exchanges where the shares of the Company are listed.

- vii. For ease of conduct, members who would like to express their views/ask questions during the AGM may register themselves as a speaker by sending their request in advance atleast 7 days prior to the AGM mentioning their name, demat account number / folio number, email id, mobile number at cs@imp-powers.com. The shareholders who do not want to speak during the AGM but have queries may send their queries in advance at least 7 days prior to the AGM mentioning their name, demat account number / folio number, email id, mobile number at cs@imp-powers.com. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

The instructions for e-voting are as under:

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL OTP based login

- a) Visit URL: <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>
- b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
- c) Enter the OTP received on your registered email ID/ mobile number and click on login.
- d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

- a) Visit URL: <https://eservices.nsdl.com> and click on "Beneficial Owner" icon under "IDeAS Login Section".
- b) Enter IDeAS User ID, Password, Verification code & click on "Log-in".
- c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.
- d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

- a) To register, visit URL: <https://eservices.nsdl.com> and select "Register Online for IDeAS Portal" or click on <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
- c) Enter the last 4 digits of your bank account / generate 'OTP'
- d) Post successful registration, user will be provided with Login ID and password.
- e) Follow steps given above in points (a-d).

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.



METHOD 3 - NSDL e-voting website

Visit URL: <https://www.evoting.nsdl.com>

- a) Click on the "Login" tab available under 'Shareholder/Member' section.
- b) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".
- c) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL**METHOD 1 - CDSL e-voting page**

- a) Visit URL: <https://www.cdslindia.com>.
- b) Go to e-voting tab.
- c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
- d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
- e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - CDSL Easi/ Easiest facility:**Shareholders registered for Easi/ Easiest facility:**

- a) Visit URL: <https://web.cdslindia.com/myeasitoken/Home/Login> or Visit URL: www.cdslindia.com, click on "Login" and select "My Easi New (Token)".
- b) Enter existing username, Password & click on "Login".
- c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

- a) To register, visit URL: <https://web.cdslindia.com/myeasitoken/Home/EasiRegistration> / <https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration>.
- b) Proceed with updating the required fields for registration.
- c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

- a) Login to DP website
- b) After Successful login, user shall navigate through "e-voting" option.
- c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote

Shareholders registered for INSTAVOTE facility:

- a) Visit URL: <https://instavote.linkintime.co.in> & click on "Login" under 'SHARE HOLDER' tab.
- b) Enter details as under:
 1. User ID: Enter User ID
 2. Password: Enter existing Password
 3. Enter Image Verification (CAPTCHA) Code
 4. Click "Submit".

InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is <u>Event No + Folio no.</u> , registered with the Company

(Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

Shareholders not registered for INSTAVOTE facility:

- a) Visit URL: <https://instavote.linkintime.co.in> & click on "Sign Up" under 'SHARE HOLDER' tab & register with details as under:
 1. User ID: Enter User ID
 2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.
 3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
 4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
 - o Shareholders, holding shares in **NSDL form**, shall provide 'point 4' above.
 - o Shareholders, holding shares in **CDSL form**, shall provide 'point 3' or 'point 4' above.
 - o Shareholders, holding shares in **physical form** but have not recorded 'point 3' and 'point 4', shall provide their Folio number in 'point 4' above
 5. Set the password of your choice.
(The password should contain minimum 8 characters, at least one special Character (!#\$%&*), at least one numeral, at least one alphabet and at least one capital letter).
 6. Enter Image Verification (CAPTCHA) Code.
 7. Click "Submit" (You have now registered on InstaVote).

InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is <u>Event No + Folio no.</u> , registered with the Company

Post successful registration, click on "Login" under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

- A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".
- B. Select 'View' icon. E-voting page will appear.
- C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
- D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
- E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Guidelines for Institutional shareholders (“Custodian / Corporate Body/ Mutual Fund”)

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

- A. Visit URL: <https://instavote.linkintime.co.in>
- B. Click on “Sign Up” under “Custodian / Corporate Body/ Mutual Fund”
- C. Fill up your entity details and submit the form.
- D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
- E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

- A. Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- B. Click on “Investor Mapping” tab under the Menu section
- C. Map the Investor with the following details:
 - 1) ‘Investor ID’ – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
 - 2) ‘Investor’s Name - Enter Investor’s Name as updated with DP.
 - 3) ‘Investor PAN’ - Enter your 10-digit PAN.
 - 4) ‘Power of Attorney’ - Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

Further, Custodians and Mutual Funds shall also upload specimen signatures.

- D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the “Report section”.

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on “Votes Entry” tab under the Menu section.
- c) Enter the “Event No.” for which you want to cast vote.
Event No. can be viewed on the home page of InstaVote under “On-going Events”.
- d) Enter “16-digit Demat Account No.”.
- e) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
- f) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) After successful login, you will see “Notification for e-voting”.
- c) Select “View” icon for “Company’s Name / Event number”.

- d) E-voting page will appear.
- e) Download sample vote file from "Download Sample Vote File" tab.
- f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under "Upload Vote File" option.
- g) Click on 'Submit'. 'Data uploaded successfully' message will be displayed.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufig.com and the company at registered email address.

HELPPDESK:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufig.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk 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 request at evoting@nsdl.co.in or call at: 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: <https://instavote.linkintime.co.in>

InstaVote USER ID	NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g. IN123456) and 8 digit Client ID (eg. 12345678).
	CDSL	User ID is 16 Digit Beneficiary ID.
	Shares held in physical form	User ID is Event No + Folio no. registered with the Company

- Click on "Login" under 'SHARE HOLDER' tab.
- Further Click on "forgot password?"
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: <https://instavote.linkintime.co.in>

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Further Click on "forgot password?"
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

- ❖ It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- ❖ For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.

During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

Login method for shareholders to attend the General Meeting through InstaMeet:

Visit URL: <https://instameet.in.mpms.mufg.com> & click on "Login".

Select the "Company Name" and register with your following details:

Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

- a) Shareholders who would like to speak during the meeting must register their request with the company at company's registered email address.
- b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.
- c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.
- d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

**Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.*

Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

- a) On the Shareholders VC page, click on link "Cast your vote".
- b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMeet.

- c) Click on 'Submit'.
- d) After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.
- e) Cast your vote by selecting appropriate option i.e. "Favour/Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/Against'.
- f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on "Save". A confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:

Shareholders/ Members, who will be present in the General Meeting through InstaMeet 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 facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

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

1. Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - Individual Shareholders registered with NSDL IDeAS facility

Shareholders who have registered for NSDL IDeAS facility:

- a) Visit URL: <https://eservices.nsdl.com> and click on "Beneficial Owner" icon under "Login".
- b) Enter User ID and Password. Click on "Login"
- c) 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.
- d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

OR

Shareholders who have not registered for NSDL IDeAS facility:

- a) To register, visit URL: <https://eservices.nsdl.com> and select "Register Online for IDeAS Portal" or click on <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
- b) Proceed with updating the required fields.
- c) Post successful registration, user will be provided with Login ID and password.
- d) After successful login, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - Individual Shareholders directly visiting the e-voting website of NSDL

- a) Visit URL: <https://www.evoting.nsdl.com>
- b) Click on the "Login" tab available under 'Shareholder/Member' section.
- c) Enter User ID (i.e., your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen.
- d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
- e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

2. Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 – Individual Shareholders registered with CDSL Easi/ Easiest facility

Shareholders who have registered/ opted for CDSL Easi/ Easiest facility:

- a) Visit URL: <https://web.cdslindia.com/myeasitoken/Home/Login> or www.cdslindia.com.
 - b) Click on New System Myeasi Tab
 - c) Login with existing my easi username and password
 - d) After successful login, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime, for voting during the remote e-voting period.
 - e) Click on "Link InTime/ MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.
- OR

Shareholders who have not registered for CDSL Easi/ Easiest facility:

- a) To register, visit URL:
<https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration>/<https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration>
- b) Proceed with updating the required fields.
- c) Post registration, user will be provided username and password.
- d) After successful login, user will be able to see e-voting menu.
- e) Click on "Link InTime / MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - Individual Shareholders directly visiting the e-voting website of CDSL

- a) Visit URL: <https://www.cdslindia.com>
- b) Go to e-voting tab.
- c) Enter Demat Account Number (BO ID) and PAN No. and click on "Submit".
- d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
- e) After successful authentication, click on "Link InTime / MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

3. Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

- a) Login to DP website
- b) After Successful login, user shall navigate through "e-voting" option.
- c) Click on e-voting option, user will be redirected to NSDL/ CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- d) After successful authentication, click on "Link InTime / MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

4. Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register for InstaVote as under:

- a) Visit URL: <https://instavote.linkintime.co.in>

Shareholders who have not registered for INSTAVOTE facility:

- b) Click on "Sign Up" under 'SHARE HOLDER' tab and register with your following details:

A. User ID:

NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.

CDSL demat account – User ID is 16 Digit Beneficiary ID.

Shareholders holding shares in physical form – User ID is Event No. + Folio Number registered with the Company.

B. PAN:

Enter your 10-digit Permanent Account Number (PAN)

Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

C. DOB/DOI:

Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP / Company - in DD/MM/YYYY format)

D. Bank Account Number:

Enter your Bank Account Number (last four digits), as recorded with your DP/Company.

*Shareholders holding shares in NSDL form, shall provide 'D' above

**Shareholders holding shares in physical form but have not recorded 'C' and 'D', shall provide their Folio number in 'D' above

- Set the password of your choice

(The password should contain minimum 8 characters, at least one special Character (!#\$%&*), at least one numeral, at least one alphabet and at least one capital letter).

- Enter Image Verification (CAPTCHA) Code

- Click "Submit" (You have now registered on InstaVote).

Shareholders who have registered for INSTAVOTE facility:

- c) Click on "Login" under 'SHARE HOLDER' tab.

A. User ID: Enter your User ID

B. Password: Enter your Password

C. Enter Image Verification (CAPTCHA) Code

D. Click "Submit"

- d) Cast your vote electronically:

A. After successful login, you will be able to see the "Notification for e-voting".

B. Select 'View' icon.

C. E-voting page will appear.

D. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).

E. After selecting the desired option i.e. Favour / Against, click on 'Submit'.

A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

5. Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")**STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration**

- a) Visit URL: <https://instavote.linkintime.co.in>
- b) Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
- c) Fill up your entity details and submit the form.
- d) A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to instavote.linkintime.co.in.
- e) Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on "Investor Mapping" tab under the Menu Section
- c) Map the Investor with the following details:

A. 'Investor ID' –

- i. NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678
- ii. CDSL demat account – User ID is 16 Digit Beneficiary ID.

- B. 'Investor's Name - Enter Investor's Name as updated with DP.
- C. 'Investor PAN' - Enter your 10-digit PAN.
- D. 'Power of Attorney' - Attach Board resolution or Power of Attorney.

*File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID. Further, Custodians and Mutual Funds shall also upload specimen signatures.

- E. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report Section".

STEP 3 – Voting through remote e-voting

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) Click on "Votes Entry" tab under the Menu section.
- c) Enter the "Event No." for which you want to cast vote.
Event No. can be viewed on the home page of InstaVote under "On-going Events".
- d) Enter "16-digit Demat Account No." for which you want to cast vote.
- e) Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
- f) After selecting the desired option i.e. Favour / Against, click on 'Submit'.

A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes'; else to change your vote, click on 'No' and accordingly modify your vote.

OR

METHOD 2 - VOTES UPLOAD

- a) Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- b) After successful login, you will be able to see the "Notification for e-voting".
- c) Select "View" icon for "Company's Name / Event number".
- d) E-voting page will appear.

- e) Download sample vote file from “Download Sample Vote File” tab.
- f) Cast your vote by selecting your desired option ‘Favour / Against’ in the sample vote file and upload the same under “Upload Vote File” option.
- g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

6. Helpdesk:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpps.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk 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 : 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

7. Forgot Password:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on “Login” under ‘SHARE HOLDER’ tab.
- Click “forgot password?”
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI, Bank Account Number (last four digits) etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&), at least one numeral, at least one alphabet and at least one capital letter.*

User ID:

NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID.

CDSL demat account – User ID is 16 Digit Beneficiary ID.

Shareholders holding shares in physical form – User ID is Event No. + Folio Number registered with the Company.

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: <https://instavote.linkintime.co.in>

- Click on ‘Login’ under “Custodian / Corporate Body/ Mutual Fund” tab
- Click “forgot password?”
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#\$%&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

Process and manner for attending the AGM through VC/OAVM via InstaMeet is as under:

Login method for shareholders to attend the General Meeting through InstaMeet:

- a) Visit URL: <https://instameet.in.mpms.mufg.com> & click on "Login".
- b) Select the "Company Name" and register with your following details:
- c) Select Check Box - **Demat Account No. / Folio No. / PAN**
 - Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
 - Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
 - Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
 - Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
 - Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- d) Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for Shareholders/ Members to Speak during the Annual General Meeting through InstaMeet:

1. Shareholders who would like to speak during the meeting must register their request 3 days in advance with the company on the cs@imp-powers.com.
2. Shareholders will get confirmation on first come first serve basis depending upon the provision made by the client.
3. Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.
4. Other shareholder may ask questions to the panellist, via active chat-board during the meeting.

Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

Instructions for Shareholders/ Members to Vote during the Annual General Meeting through InstaMeet:

Once the electronic voting is activated by the scrutinizer/ moderator during the meeting, shareholders/ members who have not exercised their vote through the remote e-voting can cast the vote as under:

1. On the Shareholders VC page, click on the link for e-Voting "Cast your vote"
2. Enter your 16 digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMEET and click on 'Submit'.
3. After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.
4. Cast your vote by selecting appropriate option i.e. "Favour/Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/Against'.
5. After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on "Save". A confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote.
6. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note: Shareholders/ Members, who will be present in the Annual General Meeting through InstaMeet 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 facility during the meeting. Shareholders/Members who have voted through remote e-Voting prior to the Annual General Meeting will be eligible to attend/ participate in the Annual General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience. Shareholders/Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting. Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk: Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufig.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

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

For Item No. 3:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held on 8th August, 2026, has recommended the re-appointment of Mr. Naveen Kumar Singh (DIN: 06953675) as a Whole-time Director, designated as Executive Director, of the Company for a further period of 1 (one) year commencing from 8th August, 2026, on the terms and conditions as set out in the resolution, subject to the approval of the Members of the Company.

Mr. Naveen Kumar Singh has provided the requisite declarations and confirmations, including confirmation that he is not disqualified from being appointed as a Director under the Companies Act, 2013 and that he is not debarred from holding the office of Director by virtue of any order of SEBI or any other statutory authority. The Company has also received the necessary disclosures and declarations as required under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Nomination and Remuneration Committee and the Board of Directors are of the view that the continued association of Mr. Naveen Kumar Singh with the Company would be beneficial to the Company, considering his extensive experience, knowledge and expertise in the power and energy sector.

Mr. Naveen Kumar Singh is results-oriented leader with almost two decades of experience in building organisations from the ground up and mentoring multifaceted teams towards achieving organisational objectives. He has a proven track record of breaking monopolies structurally and creating profitable businesses in uncharted territories. He is an innovative and enterprising professional with expertise in diverse facets of the power business, including Power Trading, Transmission, Renewable Energy, Strategic Business Development, Market Creation, Regulatory and Policy Advocacy, Market Analytics, etc.

He also has strong professional relationships with key Central, State and Private Sector stakeholders across the Indian Power and Energy Sector, including Discoms, Generators, Transmission Developers, Traders, Power Exchanges, CTU, MNRE, SECI, CEA, consulting firms, regulators and industry associations, arising from his extensive experience in managing client relationships and developing new business opportunities at senior levels.

The Board of Directors, accordingly, recommends the re-appointment of Mr. Naveen Kumar Singh as Whole-time Director, designated as Executive Director, for a further period of one year commencing from 8th August, 2026, on the terms and conditions recommended by the Nomination and Remuneration Committee and approved by the Board, in accordance with the applicable provisions of the Companies Act, 2013, including Sections 196, 197 and 198 read with Schedule V thereto, and the applicable provisions of the SEBI Listing Regulations:

- (i) Term of appointment: for a period of 1-year w.e.f. August 8, 2026, with a liberty to either party to terminate the appointment on three months' notice in writing to the other.
- (ii) The Whole-Time Director will be eligible for perquisites such as, medical insurance for himself and his spouse, mobile phone, internet and other benefits as per the Company's policy.
- (iii) The Whole-Time Director shall have the right to manage the day-to-day business and affairs of the Company subject to the superintendence, guidance, control and direction of the Board of Directors of the Company. The Whole-Time Director shall adhere to the Company's Code of Conduct for Directors and Senior Management Personnel.
- (iv) The Whole-Time Director shall act in accordance with the Articles of Association of the Company and shall abide by the provisions contained in Section 166 of the Act with regard to duties of Directors.

In case of inadequacy profits of the Company in any financial year during the currency of tenure of Mr. Naveen Kumar Singh (DIN: 06953675) as a Whole-time Director, the remuneration payable to him shall be in accordance with the limits and conditions prescribed under Section II of Part II of Schedule V of the Companies Act, 2013.

The Executive Director shall not be paid any sitting fees for attending the meeting of the Board of Directors or Committee thereof. The Nomination & Remuneration Committee and the Board of Directors is of the opinion that Mr. Naveen Kumar Singh's vast knowledge and experience will be of great value to the Company and has recommended the Resolution at Item No. 3 of this Notice relating to his appointment as the Whole Time Director, designated as Executive Director for a tenure of 1 year, starting from 8th August 2026 as special resolution for your approval.

The Explanatory Statement together with the accompanying notice should be treated as an abstract of the terms of the Agreement and memorandum of concern or interest under Section 190 of the Companies Act, 2013.

Except, Mr. Naveen Kumar Singh, none of the other Directors, Key Managerial Personnel (KMP) or their relatives are, in anyway, concerned or interested in the Resolution set-out at Item no. 3 of this Notice. Mr. Naveen Kumar Singh is not related to any Director or KMP of the Company.

Additional information as required under Schedule V of the Companies Act:

A. General Information:

- (i) **Nature of Industry:**
Transformer Industry
- (ii) **Date of Commencement of Commercial Production:**
The Company was incorporated on 24th March, 1961.
- (iii) **In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:**
Not applicable as the Company is an existing Company.
- (iv) **Financial performance based on given indications – as per audited financial statements for the financial year ended 31st March, 2026:**

(₹ In Lakhs)

Particulars	31.03.2026	31.03.2025
Total Income from operations	3,138.20	467.24
Profit/ Loss before Tax	13.62	(208.40)
Profit/ Loss after Tax	13.62	(208.40)

- (v) **Foreign Investments or Collaborations:**
None

B. Information about the Appointee:

a. Background details:

Mr. Naveen Kumar Singh is a results-oriented leader with almost 2 decades of experience in building organizations from scratch, mentoring multifaceted teams towards organizational objectives. He has a proven track record of breaking monopolies structurally and creating profitable businesses in uncharted territories, repeatedly. He is a highly Innovative & Enterprising professional with expertise in diverse facets of power business including Power Trading, Transmission, Renewable Energy, Strategic Business Development, Market Creation, Regulatory & Policy Advocacy, Market Analytics etc. He further has an extremely strong professional connect with key Central, State and Private Sector stakeholders across the Indian Power & Energy Sector including Discoms, Generators, Transmission Developers, Traders, Power Exchanges, CTU, MNRE, SECI, CEA, Consulting firms, Regulators and Industry Associations because of his expertise in managing client relations, nurturing new business relationships at the Senior most levels.

b. Past remuneration: INR 1.40 Crore per annum.

c. Recognition of awards:

- Headed Sub-Group on Energy Storage for EPTA and presented to Secretary Power (GOI) convincing him of Grid Scale Energy Storage requirement for India, leading to two Pilot Projects on the National Grid.
- Have been representing his organizations on multiple media platforms including CNBC TV18, Moneycontrol, Business Newspapers, Magazines and Conferences
- Has been a regular contributor to the Print Media through Articles & Blogs in Newspapers, Magazines & Newsletters
- Has been a Speaker in many Power Conferences & Events
- Has been offering training as a Power Market & Power Transmission Expert
- Has been Guest Lectures in different Management Colleges & Schools

d. Job profile and his suitability:

Mr. Singh is an accomplished leader with over two decades of expertise in the power and energy sector, having successfully led initiatives across generation, transmission, distribution, and trading. He possesses deep proficiency in market development, business growth, and navigating complex regulatory and policy frameworks.

He has been instrumental in driving companies to profitability and unprecedented growth through his nuanced understanding of market dynamics and an extensive professional network.

e. Remuneration proposed:

It is proposed to pay INR 1.68 Crore p.a. to Mr. Naveen Kumar Singh including salary, perks and other benefits.

In the event of absence or inadequacy of profits of the Company in any financial year, Mr. Naveen Kumar Singh will be entitled to receive the remuneration, perquisites and benefits as aforesaid.

Mr. Naveen Kumar Singh shall not be paid any sitting fees for attending the meeting of the Board of Directors or Committee thereof.

f. Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person:

The remuneration proposed for Mr. Naveen Kumar Singh, the Whole-Time Director (looking at the profile of the position and person) is commensurating the remuneration being generally paid by the Companies of comparable size in the industry in which the Company operates.

g. Pecuniary relationship directly or indirectly with the Company, or relationship with the management personnel, if any:

None.

C. Other Information:

(i) Reasons of loss or inadequate profits:

During the year under review, the Company was in the process of reviving and strengthening its operations. The profitability was impacted during the year as the Company was in the process of securing adequate working capital facilities from Banks/Financial Institutions to support its business operations, along with limited availability of machinery and manpower, an inadequate order book and the time required for obtaining/renewing requisite certifications for business operations.

(ii) Steps taken or proposed to be taken for improvement, and Expected increase in productivity and profits in measurable terms:

Union Bank of India has recently sanctioned working capital facilities, thereby strengthening the working capital position of the Company. Consequently, relationships with regular and approved suppliers and customers have been re-established, and credit facilities have been extended by certain suppliers. The Company has also refurbished its existing machinery, procured additional machinery and strengthened its manpower to enhance production capacity and operational efficiency. Further, the Company is actively pursuing new orders and tenders from both Government and private sector clients to strengthen its order book. These measures are expected to improve capacity utilisation, order execution, turnover and profitability during the financial year.

For Item No. 4:

In terms of the provisions of Section 102 of the Companies Act, 2013 ("Companies Act"), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations") read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the following statement sets out the material facts relating to Agenda Item no. 4, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto ₹ 20,000 crore	10% of annual consolidated turnover
From ₹ 20,000 crore to ₹ 40,000 crore	₹ 2,000 crore plus 5% of the turnover above ₹ 20,000 crore
More than ₹ 40,000 crore	₹ 3,000 crore plus 2.50% of the turnover above ₹ 40,000 crore or ₹ 5,000 crore whichever is less.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations, prior approval of members by means of an ordinary resolution is required for all material related party transactions and subsequent material modifications, as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on August 08, 2026, on the basis of relevant details provided by the management, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated November 11, 2024, and revised Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", has reviewed and approved the transactions proposed to be entered into between the Company and GSEC Limited, for purchase of Goods and Raw Materials in the ordinary course of business and at arms' length basis. Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company ("Board") approved and recommends the Resolution no. 4 contained in the accompanying Notice to the members of the Company for approval.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of information	Details
a	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as " Annexure-1 "
b	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer below table titled as " Annexure – 1 "
C	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificates issued by the Whole Time Director & CEO and CFO of the Company, as required under the RPT Industry Standards.

Sr. No.	Particulars of information	Details
D	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
E	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
F	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not applicable
G	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

Annexure -1

A (1) Basic details of the related party

Sr. No.	Particulars of information	Information provided by the management
	Basic details of the related party	
1	Name of the related party	GSEC Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	GSEC Limited is primarily engaged in the activities of Export-Import facilities and trading business. The Company has a custodian of Air Cargo Complexes at Ahmedabad. The Company also deals in various other products, commodities including but not limited to Chemicals, Fabrics, Gold, petroleum products, Silver etc.

A(2) Relationship and ownership of the related Party

Sr. No.	Particulars of information	Information provided by the management
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:	GSEC Limited is the holding Company of Electrify Energy Private Limited (i.e. Promoter Company of IMP Powers Limited).
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
B	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).	Not applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil

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

Sr. No.	Particulars of information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Total amount of all the transactions undertaken by the listed entity, i.e. IMP Powers Limited with GSEC Limited is INR 17.33 Cr during FY 2025-26. Moreover, no transactions were undertaken by Subsidiary of the Company with GSEC Limited.
2	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.	Total amount of all the transactions undertaken by the listed entity, i.e. IMP Powers Limited with GSEC Limited is INR 9.86 Cr in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. Moreover, no transactions were undertaken by Subsidiary of the Company with GSEC Limited. The afore-stated transactions entered for the current financial year 2026-27 are in accordance with the approval of Members of the Company vide postal ballot on 28th March 2026.
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 three financial year.	No

A(4) Amount of the proposed transactions

Sr. No.	Particulars of information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 100 Crores
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?	Yes, the proposed RPT for FY 2027-28 could be material considering the value of transaction and turnover of the Company.
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	319% (As the Company has been taken over as a going concern entity under the liquidation process, its operations are currently in the process of being streamlined and scaled up. Accordingly, the percentage of transactions in relation to turnover is presently higher, reflecting the Company's ongoing transition and business expansion.)
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)	Not applicable
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.	7.7%

Sr. No.	Particulars of information	Information provided by the management	
6	Financial performance of the related party for the immediately preceding financial year (FY 2024-25) Note: as the audited figures for FY 2025-26 are not yet available, the audited figures for FY 2024-25 have been provided for reference. Explanations: The information is to be given on standalone basis. If standalone is not available, provide on consolidated basis	Particulars	FY 2024-25 (INR in Crore)
		Turnover	534.48
		Profit After Tax	95.58
		Net worth	212.89

A(5) Basic details of the proposed transaction

Sr. No.	Particulars of information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods: Purchase of raw material and parts related to Manufacturing of Electrical Transformers.
2	Details of each type of the proposed Transaction	As detailed in A5(1) above at arms' length (Based on quotations)
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Financial Year 2027-28
4	Whether omnibus approval is being sought?	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.	INR 100 Cr during Financial year 2027-28.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	To expand Volume and Growth of the company, to increase Market reach, and to capitalize the competitive advantage of GSEC Limited for reducing the cost of Production of the Company.
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. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
A	Name of the Director / KMP	Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director, both being the promoters (as well as holding shares of More than 2%) of the related party, are considered to be interested in the transaction.
B	Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director directly holds 27.60% and 6.45% stake respectively in GSEC Limited. Moreover, Mr. Rakesh Shah, Chairman holds 97.40% in Komal Infotech Private Limited. Komal Infotech Private Limited directly holds 63.36% stake in GSEC Limited.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9	Other information relevant for decision making.	All relevant / important information forms part of this statement pursuant to Section 102 of the Companies Act, 2013.

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

Sr. No.	Particulars of information	Information provided by the management
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Competitive quotes obtained
2	Basis of determination of price.	Based on quotations
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:	
a	Amount of Trade advance	NIL
b	Tenure	Not Applicable
c	Whether same is self-liquidating?	Not Applicable

The members may note that in terms of the provisions of the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall be abstained from voting on the said resolution.

The Board recommends passing the Ordinary Resolution as set out in item no. 4 of this Notice, for approval by the members of the Company.

Except for Mr. Rakesh Shah, Mr. Shaishav Shah and their relatives, none of the other Directors, Key Managerial Personnel of the Company and/or their respective relatives are deemed to be concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any.

For Item No. 5:

In terms of the provisions of Section 102 of the Companies Act, 2013 ("Companies Act"), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations") read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the following statement sets out the material facts relating to Agenda Item no. 5, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto ₹ 20,000 crore	10% of annual consolidated turnover
From ₹ 20,000 crore to ₹ 40,000 crore	₹ 2,000 crore plus 5% of the turnover above ₹ 20,000 crore
More than ₹ 40,000 crore	₹ 3,000 crore plus 2.50% of the turnover above ₹ 40,000 crore or ₹ 5,000 crore whichever is less.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations, prior approval of members by means of an ordinary resolution is required for all material related party transactions and subsequent material modifications, as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on August 08, 2026, on the basis of relevant details provided by the management, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated November 11, 2024, and revised Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", has reviewed and approved the transactions proposed to be entered into between the Company and Electrify Energy Private Limited for availing Inter Corporate Deposits / Borrowings in the ordinary course of business and at arms' length basis. Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company ("Board") approved and recommends the Resolution no. 5 contained in the accompanying Notice to the members of the Company for approval.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of information	Details
a	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as “Annexure-2”
b	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer below table titled as “Annexure – 2”
c	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificates issued by the Whole Time Director & CEO and CFO of the Company, as required under the RPT Industry Standards.
d	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
e	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
f	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not applicable
g	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

Annexure -2

A(1) Basic details of the related party

Sr. No.	Particulars of information	Information provided by the management
	Basic details of the related party	
1	Name of the related party	Electrify Energy Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Trading and manufacturing of Energy meters and related equipment.

A(2) Relationship and ownership of the related Party

Sr. No.	Particulars of information	Information provided by the management
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:	Electrify Energy Private Limited (EEPL) EEPL is the Promoter Company and accordingly related party under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations.
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil

Sr. No.	Particulars of information	Information provided by the management
B	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).	Not Applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil

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

Sr. No.	Particulars of information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	ICD transactions Total amount of all the transactions undertaken by the listed entity. i.e. IMP Powers Limited with EEPL is INR 20.89 Cr during FY 2025-26. Moreover, no transactions were undertaken by Subsidiary of the Company with EEPL.
2	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.	ICD transactions Total amount of all the transactions undertaken by the listed entity. i.e. IMP Powers Limited with EEPL is INR 01.30 Cr in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. Moreover, no transactions were undertaken by Subsidiary of the Company with EEPL. The afore-stated transactions entered for the current financial year 2026-27 are in accordance with the approval of Members of the Company vide postal ballot on 28th March 2026.
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 three financial year.	No

A(4) Amount of the proposed transactions

Sr. No.	Particulars of information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 100 Cr
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?	Yes, the proposed RPT for FY 2027-28 could be material considering the value of transaction and turnover of the Company.
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	319% (As the Company has been taken over as a going concern entity under the liquidation process, its operations are currently in the process of being streamlined and scaled up. Accordingly, the percentage of transactions in relation to turnover is presently higher, reflecting the Company's ongoing transition and business expansion.)

Sr. No.	Particulars of information	Information provided by the management									
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)	Not applicable									
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.	15%									
6	Financial performance of the related party for the immediately preceding financial year (FY 2024-25) Note: as the audited figures for FY 2025-26 are not yet available, the audited figures for FY 2024-25 have been provided for reference. Explanations: The information is to be given on standalone basis. If standalone is not available, provide on consolidated basis	<table><tr><th>Particulars</th><th>FY 2024-25 (INR in Crore)</th></tr><tr><td>Turnover</td><td>667.38</td></tr><tr><td>Profit After Tax</td><td>(10.00)</td></tr><tr><td>Net worth</td><td>15.66</td></tr></table>	Particulars	FY 2024-25 (INR in Crore)	Turnover	667.38	Profit After Tax	(10.00)	Net worth	15.66	
Particulars	FY 2024-25 (INR in Crore)										
Turnover	667.38										
Profit After Tax	(10.00)										
Net worth	15.66										

A(5) Basic details of the proposed transaction

Sr. No.	Particulars of information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	The Company proposes to avail Inter Corporate Deposits / borrowings in one or more tranches during FY 2027-28.
2	Details of each type of the proposed Transaction	As detailed in A5(1) above at arms' length
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Financial Year 2027-28 Repayment of Inter Corporate Deposit(s) will be over a period of five years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre-payment penalty during the tenure of Inter Corporate Deposit(s). Interest would be charged on arm's length basis.
4	Whether omnibus approval is being sought?	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.	INR 100 Cr during Financial year 2027-28.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	During the current year, the Company is in the process of strengthening and consolidating its operations following the change in management and takeover of the Company as a going concern. Accordingly, continued financial support from the Promoter(s) may be required from time to time to meet the Company's working capital and operational requirements, support business expansion and effectively capitalise on emerging growth opportunities.
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. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	

Sr. No.	Particulars of information	Information provided by the management
a	Name of the -Director / KMP	Mr. Tanuj M. Shah, Director of the Company is interested as the Whole-Time Director of EEPL, the related party. Moreover, Mr. Rakesh Shah Chairman indirectly holds substantial shareholding in EEPL.
b	Shareholding of the director / KMP, whether direct or indirect, in the related party	EEPL, the Promoter Company is Wholly Owned Subsidiary of GSEC Limited. Mr. Rakesh Shah, Chairman directly holds 27.60% stake in GSEC Limited. Further, Komal Infotech Private Limited directly holds 63.36% stake in GSEC Limited and Mr. Rakesh Shah, Chairman also holds 97.40% in Komal Infotech Private Limited. Accordingly, Mr. Rakesh Shah, Chairman of the Company indirectly holds substantial control in EEPL.
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable
9	Other information relevant for decision making.	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act, 2013.

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

Sr. No.	Particulars of information	Information provided by the management
1	Material covenants of the proposed transaction	Availing of Inter Corporate Deposits/borrowings in multiple tranches during FY 2027-28, which will be repayable over a period of five years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre-payment penalty during the tenure of Inter Corporate Deposit(s).
2	Interest rate	9.5% Per Annum
3	Cost of borrowing <i>Note: This shall include all costs associated with the borrowing</i>	9.5% Per Annum. There being no other cost associated with Borrowing other than rate of Interest.
4	Maturity/due date	Repayable over a period of five years from date of disbursement.
5	Repayment schedule & terms	Repayment of Inter Corporate Deposit(s) will be over a period of five years from date of disbursement; however, the borrower will have the right to make pre-payment without any pre-payment penalty during the tenure of Inter Corporate Deposit(s).
6	Whether secured or unsecured	Unsecured
7	If secured, the nature of security & security coverage ratio	Not Applicable
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	Working Capital and for Capital Expenditure.

C(4) Disclosure only in case of transactions being a material related party transaction which is relating to borrowings by the listed entity or its subsidiary

Sr. 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	(1.19)
	a. Before transaction	(1.15)
	b. After transaction	(1.51)

Sr. No.	Particulars of information	Information provided by the management
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	(0.15)
	a. Before transaction	(0.14)
	b. After transaction	(0.04)

The members may note that in terms of the provisions of the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall be abstained from voting on the said resolution.

The Board recommends passing the Ordinary Resolution as set out in item no. 5 of this Notice, for approval by the members of the Company.

Except Mr. Tanuj M. Shah, Mr. Rakesh Shah and their relatives, none of the other Directors or Key Managerial Personnel of the Company or the relatives thereof are concerned or interested, financially or otherwise in this resolution except to the extent of their shareholding in the Company, if any.

For Item No. 6:

In terms of the provisions of Section 102 of the Companies Act, 2013 ("Companies Act"), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations") read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the following statement sets out the material facts relating to Agenda Item no. 6, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto ₹ 20,000 crore	10% of annual consolidated turnover
From ₹ 20,000 crore to ₹ 40,000 crore	₹ 2,000 crore plus 5% of the turnover above ₹ 20,000 crore
More than ₹ 40,000 crore	₹ 3,000 crore plus 2.50% of the turnover above ₹ 40,000 crore or ₹ 5,000 crore whichever is less.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations,

prior approval of members by means of an ordinary resolution is required for all material related party transactions and subsequent material modifications, as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on August 08, 2026, on the basis of relevant details provided by the management, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated November 11, 2024, and revised Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", has reviewed and approved the transactions proposed to be entered into between the Company and Diamond Power Infrastructure Limited, related to Manufacturing of Electrical Transformers in the ordinary course of business and at arms' length basis. Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company ("Board") approved and recommends the Resolution no. 6 contained in the accompanying Notice to the members of the Company for approval.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of information	Details
a	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as "Annexure-3"
b	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer below table titled as "Annexure – 3"
C	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificates issued by the Whole Time Director & CEO and CFO of the Company, as required under the RPT Industry Standards.
D	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
E	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
F	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not applicable
G	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

Annexure -3

A(1) Basic details of the related party

Sr. No.	Particulars of information	Information provided by the management
	Basic details of the related party	
1	Name of the related party	Diamond Power Infrastructure Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Diamond Power Infrastructure Limited is primarily engaged in the activities of manufacturing power cables and conductors, primarily serving the power transmission and distribution, renewable energy, infrastructure and allied sectors.

A(2) Relationship and ownership of the related Party

Sr. No.	Particulars of information	Information provided by the management
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:	Mr. Rakesh Shah holds Directorship in both the Companies. Further, he alongwith his son, Mr. Shaishav Shah also holds more than 2% shareholding in Diamond Power Infrastructure Limited.
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil

Sr. No.	Particulars of information	Information provided by the management
B	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).	Not applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil

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

Sr. No.	Particulars of information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Total amount of all the transactions undertaken by the the listed entity. i.e. IMP Powers Limited with Diamond Power Infrastructure Limited is INR 0.18 Cr during FY 2025-26. Moreover, no transactions were undertaken by Subsidiary of the Company with Diamond Power Infrastructure Limited.
2	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.	₹ 0.06 Crores
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 three financial year.	No

A(4) Amount of the proposed transactions

Sr. No.	Particulars of information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 10 Crores
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?	Yes, the proposed RPT for FY 2027-28 could be material considering the value of transaction and turnover of the Company.
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	32% (As the Company has been taken over as a going concern entity under the liquidation process, its operations are currently in the process of being streamlined and scaled up. Accordingly, the percentage of transactions in relation to turnover is presently higher, reflecting the Company's ongoing transition and business expansion.)

Sr. No.	Particulars of information	Information provided by the management	
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)	Not applicable	
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.	0.52%	
6	Financial performance of the related party for the immediately preceding financial year (FY 2025-26) Explanations: The information is to be given on standalone basis. If standalone is not available, provide on consolidated basis	Particulars	FY 2025-26 (INR in Crore)
		Turnover	1918.10
		Profit After Tax	158.17
		Net worth	(604.20)

A(5) Basic details of the proposed transaction

Sr. No.	Particulars of information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of Goods: Purchase of raw material and parts related to Manufacturing of Electrical Transformers.
2	Details of each type of the proposed Transaction	As detailed in A5(1) above at arms' length (Based on quotations)
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Financial Year 2027-28
4	Whether omnibus approval is being sought?	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.	INR 10 Cr during Financial year 2027-28.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Ease in access of raw material at better terms, quality and competitive advantage in pricing (at arms' length pricing).
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. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
A	Name of the Director / KMP	Mr. Rakesh Shah and Mr. Shaishav Shah being the promoters (as well as holding shares of More than 2%) of the related party, are considered to be interested in the transaction.
B	Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Rakesh Shah holds 6.64% and Mr. Shaishav Shah holds 5.69% of Diamond Power Infrastructure Limited

Sr. No.	Particulars of information	Information provided by the management
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9	Other information relevant for decision making.	All relevant / important information forms part of this statement pursuant to Section 102 of the Companies Act, 2013.

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

Sr. No.	Particulars of information	Information provided by the management
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Competitive quotes obtained
2	Basis of determination of price.	Based on quotations
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:	
a	Amount of Trade advance	NIL
b	Tenure	Not Applicable
c	Whether same is self-liquidating?	Not Applicable

The members may note that in terms of the provisions of the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall be abstained from voting on the said resolution.

The Board recommends passing the Ordinary Resolution as set out in item no. 6 of this Notice,

for approval by the members of the Company.

Except for Mr. Rakesh Shah, Mr. Shaishav Shah and their relatives, none of the other Directors, Key Managerial Personnel of the Company and/or their respective relatives are deemed to be concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any.

For Item No. 7:

In terms of the provisions of Section 102 of the Companies Act, 2013 ("Companies Act"), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations") read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the following statement sets out the material facts relating to Agenda Item no. 7, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto ₹ 20,000 crore	10% of annual consolidated turnover
From ₹ 20,000 crore to ₹ 40,000 crore	₹ 2,000 crore plus 5% of the turnover above ₹ 20,000 crore
More than ₹ 40,000 crore	₹ 3,000 crore plus 2.50% of the turnover above ₹ 40,000 crore or ₹ 5,000 crore whichever is less.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations, prior approval of members by means of an ordinary resolution is required for all material related party transactions and subsequent material modifications, as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on August 08, 2026, on the basis of relevant details provided by the management, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated November 11, 2024, and revised Industry Standards on “Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”, has reviewed and approved the transactions proposed to be entered into between the Company and Smartmeters Technologies Private Limited, for sale of Goods in the ordinary course of business and at arms’ length basis. Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company (“Board”) approved and recommends the Resolution no. 7 contained in the accompanying Notice to the members of the Company for approval.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” are as follows:

Sr. No.	Particulars of information	Details
a	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as “Annexure-4”
b	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer below table titled as “Annexure – 4”
C	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificates issued by the Whole Time Director & CEO and CFO of the Company, as required under the RPT Industry Standards.
D	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
E	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
F	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not applicable
G	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

Annexure -4

A(1) Basic details of the related party

Sr. No.	Particulars of information	Information provided by the management
	Basic details of the related party	
1	Name of the related party	Smartmeters Technologies Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Smartmeters Technologies Private Limited is primarily engaged in the business of Manufacturing Electrical Gas Meters (Mechanical Gas Meters and Smartmeters Gas meters) and related equipment's.

A(2) Relationship and ownership of the related Party

Sr. No.	Particulars of information	Information provided by the management
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:	Smartmeters Technologies Private Limited (SMTPL) is an Associate Company of GSEC Limited, which is the Holding Company of Electrify Energy Private Limited (the Promoter Company of IMP Powers Limited).
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
B	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).	Not applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil

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

Sr. No.	Particulars of information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Nil
2	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.	Nil
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 three financial year.	No

A(4) Amount of the proposed transactions

Sr. No.	Particulars of information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 20 Crores
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?	Yes

Sr. No.	Particulars of information	Information provided by the management								
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	64% (As the Company has been taken over as a going concern entity under the liquidation process, its operations are currently in the process of being streamlined and scaled up. Accordingly, the percentage of transactions in relation to turnover is presently higher, reflecting the Company's ongoing transition and business expansion.)								
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)	Not applicable								
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.	121.01%								
6	Financial performance of the related party for the immediately preceding financial year (FY 2025-26) Explanations: The information is to be given on standalone basis. If standalone is not available, provide on consolidated basis	<table><tr><th>Particulars</th><th>FY 2025-26 (INR in Lacs)</th></tr><tr><td>Turnover</td><td>1652.70</td></tr><tr><td>Profit After Tax</td><td>-884.75</td></tr><tr><td>Net worth</td><td>-384.19</td></tr></table>	Particulars	FY 2025-26 (INR in Lacs)	Turnover	1652.70	Profit After Tax	-884.75	Net worth	-384.19
Particulars	FY 2025-26 (INR in Lacs)									
Turnover	1652.70									
Profit After Tax	-884.75									
Net worth	-384.19									

A(5) Basic details of the proposed transaction

Sr. No.	Particulars of information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale of raw material and inventory.
2	Details of each type of the proposed Transaction	As detailed in A5(1) above at arms' length (Based on quotations)
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Financial Year 2026-27
4	Whether omnibus approval is being sought?	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.	INR 20 Cr during Financial year 2026-27.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	To increase the product base by entering into metering market.
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. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
A	Name of the Director / KMP	Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director of the Company are holding positions of Director and Managing Director, respectively on the Board of SMTPL.

Sr. No.	Particulars of information	Information provided by the management
B	Shareholding of the director / KMP, whether direct or indirect, in the related party	M/s. GSEC Limited holds 50% shares in SMTPL. (Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director directly holds 27.60% and 6.45% stake respectively in GSEC Limited. Moreover, Mr. Rakesh Shah, Chairman holds 97.40% in Komal Infotech Private Limited. Komal Infotech Private Limited directly holds 63.36% stake in GSEC Limited.)
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9	Other information relevant for decision making.	All relevant / important information forms part of this statement pursuant to Section 102 of the Companies Act, 2013.

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

Sr. No.	Particulars of information	Information provided by the management
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Competitive quotes obtained
2	Basis of determination of price.	Based on quotations
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:	
a	Amount of Trade advance	NIL
b	Tenure	Not Applicable
c	Whether same is self-liquidating?	Not Applicable

The members may note that in terms of the provisions of the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall be abstained from voting on the said resolution.

The Board recommends passing the Ordinary Resolution as set out in item no. 7 of this Notice, for approval by the members of the Company.

Except for Mr. Rakesh Shah, Mr. Shaishav Shah and their relatives, none of the other Directors, Key Managerial Personnel of the Company and/or their respective relatives are deemed to be concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any.

For Item No. 8:

In terms of the provisions of Section 102 of the Companies Act, 2013 ("Companies Act"), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations") read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the following statement sets out the material facts relating to Agenda Item no. 8, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

Consolidated turnover of listed entity	Materiality threshold for RPTs
Upto ₹ 20,000 crore	10% of annual consolidated turnover
From ₹ 20,000 crore to ₹ 40,000 crore	₹ 2,000 crore plus 5% of the turnover above ₹ 20,000 crore
More than ₹ 40,000 crore	₹ 3,000 crore plus 2.50% of the turnover above ₹ 40,000 crore or ₹ 5,000 crore whichever is less.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations, prior approval of members by means of an ordinary resolution is required for all material related party transactions and subsequent material modifications, as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company at their respective meetings held on August 08, 2026, on the basis of relevant details provided by the management, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated November 11, 2024, and revised Industry Standards on “Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”, has reviewed and approved the transactions proposed to be entered into between the Company and Smartmeters Technologies Private Limited, for sale of Goods in the ordinary course of business and at arms’ length basis. Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company (“Board”) approved and recommends the Resolution no. 8 contained in the accompanying Notice to the members of the Company for approval.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” are as follows:

Sr. No.	Particulars of information	Details
a	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer below table titled as “ Annexure-5 ”
b	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	Refer below table titled as “ Annexure – 5 ”
C	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificates issued by the Whole Time Director & CEO and CFO of the Company, as required under the RPT Industry Standards.
D	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
E	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
F	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not applicable
G	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act.

Annexure -5

A(1) Basic details of the related party

Sr. No.	Particulars of information	Information provided by the management
	Basic details of the related party	
1	Name of the related party	Smartmeters Technologies Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Smartmeters Technologies Private Limited is primarily engaged in the business of Manufacturing Electrical Gas Meters (Mechanical Gas Meters and Smartmeters Gas meters) and related equipment’s.

A(2) Relationship and ownership of the related Party

Sr. No.	Particulars of information	Information provided by the management
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:	Smartmeters Technologies Private Limited (SMTPL) is an Associate Company of GSEC Limited, which is the Holding Company of Electrify Energy Private Limited (the Promoter Company of IMP Powers Limited).
A	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
B	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).	Not applicable
C	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil

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

Sr. No.	Particulars of information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Nil
2	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.	Nil
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 three financial year.	No

A(4) Amount of the proposed transactions

Sr. No.	Particulars of information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 20 Crores
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?	Yes, the proposed RPT for FY 2027-28 could be material considering the value of transaction and turnover of the Company
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	64% (As the Company has been taken over as a going concern entity under the liquidation process, its operations are currently in the process of being streamlined and scaled up. Accordingly, the percentage of transactions in relation to turnover is presently higher, reflecting the Company's ongoing transition and business expansion.)

Sr. No.	Particulars of information	Information provided by the management	
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)	Not applicable	
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.	121.01%	
6	Financial performance of the related party for the immediately preceding financial year (FY 2025-26) Explanations: The information is to be given on standalone basis. If standalone is not available, provide on consolidated basis	Particulars	FY 2025-26 (INR in Lacs)
		Turnover	1652.70
		Profit After Tax	-884.75
		Net worth	-384.19

A(5) Basic details of the proposed transaction

Sr. No.	Particulars of information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale of raw material and inventory.
2	Details of each type of the proposed Transaction	As detailed in A5(1) above at arms' length (Based on quotations)
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Financial Year 2027-28
4	Whether omnibus approval is being sought?	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.	INR 20 Cr during Financial year 2027-28.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	To increase the product base by entering into metering market.
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. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
A	Name of the Director / KMP	Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director of the Company are holding positions of Director and Managing Director, respectively on the Board of SMTPL.
B	Shareholding of the director / KMP, whether direct or indirect, in the related party	M/s. GSEC Limited holds 50% shares in SMTPL. (Mr. Rakesh Shah, Chairman and Mr. Shaishav Shah, Director directly holds 27.60% and 6.45% stake respectively in GSEC Limited. Moreover, Mr. Rakesh Shah, Chairman holds 97.40% in Komal Infotech Private Limited. Komal Infotech Private Limited directly holds 63.36% stake in GSEC Limited.)
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9	Other information relevant for decision making.	All relevant / important information forms part of this statement pursuant to Section 102 of the Companies Act, 2013.

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

Sr. No.	Particulars of information	Information provided by the management
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Competitive quotes obtained
2	Basis of determination of price.	Based on quotations
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:	
a	Amount of Trade advance	NIL
b	Tenure	Not Applicable
c	Whether same is self-liquidating?	Not Applicable

The members may note that in terms of the provisions of the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall be abstained from voting on the said resolution.

The Board recommends passing the Ordinary Resolution as set out in item no. 8 of this Notice,

for approval by the members of the Company.

Except for Mr. Rakesh Shah, Mr. Shaishav Shah and their relatives, none of the other Directors, Key Managerial Personnel of the Company and/or their respective relatives are deemed to be concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any.

For Item No. 9:

The Board of Directors, at its meeting held on August 8, 2026, has approved, subject to Members' approval, the proposal for shifting of the Registered Office of the Company from "Survey No. 263/3/2/2, Sayli Village, Umar Kuin Road, Silvassa (U.T.), Dadra & Nagar Haveli – 396230" to "CH 7, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, Khodiyar, Ahmedabad, Daskroi, Gujarat – 382421", for administrative convenience and efficient conduct of business.

The proposal was earlier approved by the Members at the EGM held on February 10, 2025, and subsequently through Postal Ballot on December 20, 2025. However, due to certain administrative challenges, the application for shifting of the Registered Office could not be filed with the Hon'ble Regional Director, North-Western Region, within the requisite timeline. Considering the passage of time and to facilitate filing of the application based on a recent approval, the Board has reaffirmed the proposal, subject to approval of the Members by way of Special Resolution, in accordance with Section 12 and other applicable provisions of the Companies Act, 2013.

The Board recommends the Special Resolution set out at Item No. 9 for approval of the Members. The draft Memorandum of Association reflecting the proposed change shall be available for inspection by the Members at the Registered Office and through electronic mode.

None of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested in the resolution, except to the extent of their respective shareholding, if any, in the Company.

By order of Board of Directors
For, IMP Powers Limited

Rakesh Shah
Chairman
DIN: 00421920

Date: 08.08.2026
Place: Ahmedabad

Registered office:

Survey No. 263/3/2/2, Village Sayli,
Umar Kuin Road, Silvassa,
Dadra & Nagar Haveli - 396 230

Annexure to the item No. 2 & 3 of the Notice

Details of Directors seeking reappointment:

(Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings ("SS-2"), issued by the Institute of Company Secretaries of India)

Name of the Director	Mr. Shaishav R. Shah	Mr. Naveen Kumar Singh
Director Identification Number (DIN)	00019293	06953675
Date of Birth and Age	22 nd May 1984 (42 years)	22 nd February 1981 (45 years)
Date of first appointment on the Board	11 th September 2024	8 th August 2025
Qualifications	Graduate in Commerce and a Post Graduate Diploma in International Business.	M.B.A. (Power Management), B.E. (Computer Science)
Designation	Non-Executive Promoter Director	Whole-time Director in professional capacity
Expertise in specific functional area	corporate management & operational efficiency	Power & Energy Sector
Brief Profile & Experience	Mr. Shaishav Shah is a Graduate in Commerce and a Post Graduate Diploma in International Business. With extensive experience in aviation and service operations, he provides strategic leadership in corporate management, operational efficiency, and business expansion across domestic and international markets.	Mr. Naveen Kumar Singh is a results-oriented leader with almost 2 decades of experience in building organizations from scratch, mentoring multifaceted teams towards organizational objectives. He has a proven track record of breaking monopolies structurally and creating profitable businesses in unchartered territories, repeatedly. He is a highly Innovative & Enterprising professional with expertise in diverse facets of power business including Power Trading, Transmission, Renewable Energy, Strategic Business Development, Market Creation, Regulatory & Policy Advocacy, Market Analytics etc. He further has an extremely strong professional connect with key Central, State and Private Sector stakeholders across the Indian Power & Energy Sector including Discoms, Generators, Transmission Developers, Traders, Power Exchanges, CTU, MNRE, SECI, CEA, Consulting firms, Regulators and Industry Associations because of his expertise in managing client relations, nurturing new business relationships at the Senior most levels.
Number of Shares held in the Company including shareholders as beneficial owner (as on date of the notice)	Nil	Nil

Name of the Director	Mr. Shaishav R. Shah	Mr. Naveen Kumar Singh
Terms & conditions of appointment or re-appointment	Non-Executive Director, liable to retire by rotation.	Please refer to the Explanatory Statement forming a part of this Notice.
Details of remuneration sought to be paid	Nil	Please refer to the Explanatory Statement forming a part of this Notice.
Remuneration last drawn (FY 2025-26)	Not applicable	Please refer to the Explanatory Statement forming a part of this Notice.
Number of Board Meetings attended (FY 2025-26)	6 out of 6	4 out of 4
Directorships in other Companies as on date of notice (excluding this Company)	1 AVIPARK FACILITIES PRIVATE LIMITED 2 DHARMA EXTRUSIONS PRIVATE LIMITED 3 DICABS NEXTGEN SPECIAL ALLOYS PRIVATE LIMITED 4 DUNES AVIATION PRIVATE LIMITED 5 ELECTRIFY ENERGY PRIVATE LIMITED 6 GSEC AIR SERVICES PRIVATE LIMITED 7 GSEC AVIATION LIMITED. 8 GSEC AVIATION TRAINING INSTITUTE PRIVATE LIMITED 9 GSEC BIRD AIRPORT SERVICES PRIVATE LIMITED 10 GSEC LIMITED 11 GSEC SKY HIGH SERVICES PRIVATE LIMITED 12 GSEC-INDO-THAI GROUND HANDLING PRIVATE LIMITED 13 HJS & SRS VENTURES IFSC PRIVATE LIMITED 14 INDIAONE AIR PRIVATE LIMITED 15 KALPAVRUKSHA WORLDWIDE PRIVATE LIMITED 16 MAYFAIR LEISURES LIMITED 17 SKYPARK MUMBAI SERVICES PRIVATE LIMITED 18 SMARTMETERS TECHNOLOGIES PRIVATE LIMITED	1 KOMAL REALTY PRIVATE LIMITED 2 ASSOCIATION OF INDIAN GAS EQUIPMENT MANUFACTURERS (Section 8)

Name of the Director	Mr. Shaishav R. Shah	Mr. Naveen Kumar Singh
Membership/ Chairmanship of Committees of other Boards	None	None
Names of listed entities in which the person also holds the Directorships (excluding this Company)	None	None
Names of listed entities in which the person also holds Membership of Committees of Board.* (excluding this company)	Not Applicable	Not Applicable
Listed Entities from which Director has resigned as Director in past three years	None	None
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	None	None

*Committee includes Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee across all Listed Companies excluding this company.