September 05, 2026

To,

Department of Corporate Relationship	**National Stock Exchange of India Limited**
BSE Ltd.	Exchange Plaza, C-1, Block G,
Phiroze Jeejeebhoy Towers,	Bandra Kurla Complex,
Dalal Street, Fort, Mumbai – 400 001.	Bandra (E), Mumbai – 400051
Scrip Code: 539177	NSE Symbol – AIIL

Sub: Notice of 44th Annual General Meeting ('AGM') and Annual Report for the FY 2025-26

Dear Sir / Madam,

We wish to inform you that the 44th Annual General Meeting ('AGM') of the Company is scheduled to be held on Monday, September 28, 2026 at 4.00 p.m. (IST) through Video Conference ('VC') / Other Audio Visual Means ('OAVM') in compliance with the applicable provisions of the Companies Act, 2013 ('Act') & Rules framed thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') read with applicable circulars issued by the Ministry of Corporate Affairs ('MCA Circulars') and SEBI to transact the businesses as set out in the Notice of the AGM and pursuant to regulation 34 of SEBI Listing Regulations, we are enclosing herewith the Annual Report of the Company for the financial year 2025-26 and the Notice convening the 44th AGM.

Further in compliance with Regulation 36(1)(b) of the SEBI Listing Regulations, a written communication is being sent to those Members whose e-mail addresses are not registered, providing them with the weblink to access the Annual Report on the website of the Company.

The said Annual Report along with the Notice of AGM is also available on the website of the Company at https://www.authum.com/admin/uploads/44th%20AGM%20Notice.pdf

Kindly take the same on your records.

Thank you,
For **Authum Investment & Infrastructure Limited**

Dipyanti Ajaykumar Jaiswar

Digitally signed by Dipyanti Ajaykumar Jaiswar
DN: c=IN, o=Personal, title=9550,
pseudonym=5daea76c2ad9403ea33fbaaa63ab6306,
2.5.4.20=a5c3a98eb6422c0fa4d056cde16fceba44a0f1b06a54be6322cef4558029876b,
postalCode=400005, st=Maharashtra,
serialNumber=e234f356fce6971b2db6a57bc8d33e249a08bd01091332f3b7aebbc02f431fc2, cn=Dipyanti Ajaykumar Jaiswar
Date: 2026.09.05 14:18:54 +05'30'

Dipyanti Jaiswar
Company Secretary & Compliance Officer

Place: Mumbai

Authum Investment & Infrastructure Limited

Regd. Office: 707, Raheja Centre, Free Press Journal Road, Nariman Point, Mumbai - 400021.
Corporate Office: The Ruby, 11th Floor, North-West Wing, Plot 29, Senapati Bapat Marg, Dadar (W), Mumbai - 400028.
Phone No.: 022-67472117, **CIN:** L51109MH1982PLC319008
Email Id: secretarial@authum.com, **Website:** www.authum.com

NOTICE OF 44TH ANNUAL GENERAL MEETING OF THE COMPANY

Notice is hereby given that the Forty Fourth (44th) Annual General Meeting of the Members of Authum Investment and Infrastructure Limited will be held on Monday, September 28, 2026 at 04:00 p.m. through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") in accordance with the applicable provisions of the Companies Act, 2013 to transact following business:

ORDINARY BUSINESS:

1. **Adoption of Audited Financial Statements of the Company for the financial year ended March 31, 2026:**

   To receive, consider and adopt the Audited (Standalone and Consolidated) Financial Statements of the Company for the Financial Year ended March 31, 2026 together with the Reports of the Board of Directors and the Report of the Auditors thereon and in this regard, to consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

   "**RESOLVED THAT** the audited (standalone and consolidated) Financial Statements of the Company for the Financial Year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **To appoint Shri Divy Dangi (DIN: 08323807), who retires by rotation, as a Director and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:**

   "**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, read with rules made thereunder, including any amendments, statutory modifications and/or re-enactments thereof for the time being in force, Shri Divy Dangi (DIN: 08323807), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. **To approve Borrowing Powers under Section 180(1) (c) of the Companies Act, 2013 up to Rs. 5000 Crores:**

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

   "**RESOLVED THAT** in supersession of all the resolutions passed earlier in this regard, the consent of the Members of the Company be and is hereby accorded under the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s), amendment(s), or re-enactment(s) thereof, for the time being in force), and any rules and regulations made thereunder, to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute, to exercise its powers, including the powers conferred by this Resolution) to borrow from time to time by way of loan, facility, financial assistance issue of debentures, commercial papers, long term / short term loans, suppliers' credit, securitized instruments such as floating rates notes, fixed rate notes, syndicated loans or any other instruments / securities otherwise permitted by law for the time being in force, and all of the above can either be availed / issued in Indian Rupee or any other currency as permissible under applicable law, whether secured or unsecured and whether in India or abroad, notwithstanding that such sum(s) of money(ies) in Indian Rupees and / or in any foreign currency from time to time, at its discretion, with or without security and on such terms and conditions as the Board may deem fit, which together with the monies already borrowed by the Company (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up capital, free reserves, that is to say, reserves not set apart for any specific purposes and Securities Premium amount of the Company, provided that the total amount so borrowed (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business) and outstanding at any time shall not exceed Rs. 5000 Crores (Rupees Five Thousand Crores Only) notwithstanding that the monies to be borrowed, together with the monies already borrowed by the Company (apart from the temporary loans obtained from the Company's bankers in the ordinary course of business), may exceed the aggregate, for the time being, of the paid up capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose.

RESOLVED FURTHER THAT the Board (including any Committee duly constituted by the Board of Directors or any authority as approved by the Board of Directors) or persons as authorized by the Board be and is hereby authorized to do all such acts, deeds and things and to sign and execute all such deeds, documents and instruments as may be necessary, expedient and incidental thereto to give effect to this resolution. "

4. **Approval for creation of charges, mortgages, hypothecation on the immovable and movable assets of the Company under Section 180(1)(a) of the Companies Act, 2013:**

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

"**RESOLVED THAT** in supersession of all the resolutions passed earlier in this regard, the consent of the Members of the Company be and is hereby accorded under the provisions of Section 180(1)(a) and Section 180 (1) (c) and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s), amendment(s), or re-enactment(s) thereof, for the time being in force), and any rules and regulations made thereunder to the Board of Directors of the Company (hereinafter referred to as "Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute to exercise its powers, including the powers conferred by this resolution to create such mortgage, charge, hypothecation, transfer, sell and/ or otherwise dispose of all or any part of the immovable and / or moveable properties, tangible or intangible assets of the Company, both present and future, in such manner as the Board may deem fit, together with power to take over the substantial assets of the Company in certain events in favour of banks/financial institutions, other investing agencies and trustees for the holders of debentures/bonds/other instruments to secure rupee/ foreign currency loans and/or the issue of debentures whether partly/fully convertible or non-convertible and/or securities linked to Ordinary Shares/ 'A' Ordinary Shares and/ or rupee/foreign currency convertible bonds and/or foreign currency bonds and/or bonds with share warrants attached (hereinafter collectively referred to as "Loans") provided that the total amount of Loans together with interest thereon, additional interest, compound interest, liquidated damages, commitment charges, premium on pre-payment or on redemption, costs, charges, expenses and all other monies payable by the Company in respect of the said Loans for which the charge is to be created, shall not, at any time exceed 5000 crores or the aggregate of the paid up capital and free reserves of the Company, whichever is higher.

RESOLVED FURTHER THAT the Board of Directors or such Committee or persons as authorized by the Board of Directors be and are hereby authorized to finalize the form, extent and manner of, and the documents and deeds, as may be applicable, for creating the appropriate mortgages and/ or charges on such immovable and/or movable properties, receivables of the Company on such terms and conditions as may be decided by the Board of Directors or such Committee in consultation with the lenders/ trustees and for reserving the aforesaid right and for performing all such acts, things and deeds as may be necessary for giving full effect to this resolution.

5. **Approval of Material Related Party Transactions with Mentor Capital Limited:**

To consider and if thought fit, to pass with or without modifications, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated 13th July 2023 (as updated) including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", and the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory amendment(s) or modification(s) thereto or re-enactment(s) thereof, for the time being in force), the Company's Policy on Materiality of and Dealing with Related Party Transactions and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and based on the approval and recommendation of the Audit Committee and the recommendation of 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/continue to enter Material Related Party Transaction(s)/ contract(s)/arrangement(s)/agreement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) falling within the definition of 'related party transaction' under Regulation 2(1)(zc) of the Listing Regulations between the Company (or its successor entity) and Mentor Capital Limited ("Mentor"), the related parties (or their respective successor entity) such that the maximum value of the related party transactions with Mentor Capital Limited do not exceed Rs. 5000.20 Crores (Rupees Five Thousand Crores and Twenty Lakhs) on the respective material terms & conditions set out under item no. 5 of the explanatory statement for a period commencing from the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting of the Company to be held in the year 2027 provided that the said contract(s)/ arrangement(s)/ agreement(s)/transaction(s) are in the ordinary course of business of the Company and at arm's length basis;

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) are hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), scheme(s), deed(s), agreement(s), application(s) and such other documents, papers, forms and writings, as may be required, seeking all necessary approvals to give effect to this Resolution, for and on behalf of the Company and settling all issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions with regard to the powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution;

RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

6. **Approval of Material Related Party Transactions with India SME Asset Reconstruction Company Limited (ISARC):**

To consider and if thought fit, to pass with or without modifications, the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated 13th July 2023 (as updated) including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", and the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory amendment(s) or modification(s) thereto or re-enactment(s) thereof, for the time being in force), the Company's Policy on Materiality of and Dealing with Related Party Transactions and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time and based on the approval and recommendation of the Audit Committee and the recommendation of 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 transactions taken together or series of transactions or otherwise) falling within the definition of 'related party transaction' under Regulation 2(1)(zc) of the Listing Regulations between the Company (or its successor entity) and India SME Asset Reconstruction Limited ("India SME ARC"), the related party (or their respective successor entity) such that the maximum value of the related party transactions with the related party do not exceed Rs. 2010 Crores (Rupees Two Thousand and Ten Crores) on the respective material terms & conditions set out under item no. 6 of the explanatory statement for a period commencing from the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting of the Company to be held in the year 2027 provided that the said contract(s)/ arrangement(s)/agreement(s)/ transaction(s) are in the ordinary course of business of the Company and at arm's length basis;

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) are hereby authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), scheme(s), deed(s), agreement(s), application(s) and such other documents, papers, forms and writings, as may be required, seeking all necessary approvals to give effect to this Resolution, for and on behalf of the Company and settling all issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions with regard to the powers herein conferred to, without being required to seek further consent or approval of the members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution;

RESOLVED FURTHER THAT all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

7. **Approval of Material Related Party Transactions with Trust 11, 12, 13 & 14 ("Trusts") of India SME Asset Reconstruction Company Limited (ISARC):**

To consider and if thought fit, to pass with or without modifications, 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, ("Listing Regulations") read with SEBI Master Circular No. HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated 13th July 2023 (as updated) including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" as amended from time to time ("Listing Regulations"), 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 re-enactment(s) thereof, for the time being in force), the Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Company, to enter into and / or continue the related party transaction(s) / contract(s) / arrangement(s) /agreement(s) (in terms of Regulation 2(1)(zc)(i) of the Listing Regulations) between the Company (or its successor entity) and Trust 11, 12, 13 & 14 ("Trust") of India SME Asset Reconstruction Company Limited (ISARC) the related parties (or their respective successor entity) such that the maximum value of the related party transactions with the related parties do not exceed the amount as more specifically set out in Table below on the respective material terms & conditions set out under item no. 7 of the explanatory statement for a period commencing from the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting of the Company to be held in the year 2027 provided that the said contract(s)/ arrangement(s)/agreement(s)/transaction(s) are in the ordinary course of business of the Company and at arm's length basis;

The proposed related party Transaction with each of the "Trust"

Name of the Related Party	Proposed Transactions	Amount of Proposed Transaction
Trust 11	Subscription/ Investment to the Security Receipts of Trust	Rs. 800 Crores
Trust 12		Rs. 800 Crores
Trust 13		Rs. 800 Crores
Trust 14		Rs. 800 Crores
Total		**Rs. 3200 Crores**

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Board and any duly constituted committee empowered to exercise its powers including powers conferred under this resolution) be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion and to take all such steps as may be required in this connection including finalising and executing necessary contract(s), arrangement(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any officer / executive of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects."

8. To re-appoint Mr. Rahul Bagaria (Din: 06611268) as an Independent Director of the Company and to pass the following resolution as a Special Resolution:

To consider and if thought fit, to pass with or without modifications, the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (the "Rules") and such other rules as, may be applicable, read with Schedule IV to the Act, Regulations 16, 17, 17(1A), 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), including any amendments, statutory modifications and/or re-enactments thereof for the time being in force, and subject to such other laws, rules and regulations as may be applicable in this regard and based on the recommendation made by the Nomination and Remuneration Committee (the "NRC") and approved by the Board of Directors (the "Board"), Mr. Rahul Bagaria (DIN: 06611268), who was appointed as an Independent Director of the Company with effect from August 01, 2022 and who holds office of Independent Director up to July 31, 2027 and being eligible for re-appointment and fulfilling the criteria of independence as specified under the Act and SEBI Listing Regulations and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Act proposing his candidature for the office of a Director of the Company, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a period of second term of 5 (Five) consecutive years with effect from August 01, 2027 to July 31, 2032 (both the days inclusive) AND THAT Mr. Rahul Bagaria shall be entitled to receive such remuneration/fees/ commission as permitted to be received under the Act and SEBI Listing Regulations, and as recommended by the NRC and approved by the Board, from time to time.

RESOLVED FURTHER THAT the Board (which term shall include any of the committees thereof), be and is hereby authorised to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient to give full effect to this resolution and matters connected therewith or incidental thereto including settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all decisions from the powers herein conferred to, without being required to seek any further consent/approval from the Members of the Company."

9. **To re-appoint Mr. Haridas Bhat (Din: 09691308) as an Independent Director of the Company and to pass the following resolution as a Special Resolution:**

To consider and if thought fit, to pass with or without modifications, the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (the "Rules") and such other rules as, may be applicable, read with Schedule IV to the Act, Regulations 16, 17, 17(1A), 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), including any amendments, statutory modifications and/or re-enactments thereof for the time being in force, and subject to such other laws, rules and regulations as may be applicable in this regard and based on the recommendation made by the Nomination and Remuneration Committee (the "NRC") and approved by the Board of Directors (the "Board"), Mr. Haridas Bhat (DIN: 09691308), who was appointed as an Independent Director of the Company with effect from August 01, 2022 and who holds office of Independent Director up to July 31, 2027 and being eligible for re-appointment and fulfilling the criteria of independence as specified under the Act and SEBI Listing Regulations and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Act proposing his candidature for the office of a Director of the Company, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a period of second term of 5 (Five) consecutive years with effect from August 01, 2027 to July 31, 2032 (both the days inclusive) AND THAT Mr. Haridas Bhat shall be entitled to receive such remuneration/fees/commission as permitted to be received under the Act and SEBI Listing Regulations, and as recommended by the NRC and approved by the Board, from time to time.

RESOLVED FURTHER THAT the Board (which term shall include any of the committees thereof), be and is hereby authorised to do all such acts, deeds, matters and things and take all such steps as may be necessary, proper or expedient to give full effect to this resolution and matters connected therewith or incidental thereto including settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all decisions from the powers herein conferred to, without being required to seek any further consent/approval from the Members of the Company."

Mumbai, August 25, 2026

Registered Office:
707, Raheja Centre, Free Press Journal Road,
Nariman Point, Mumbai – 400021.
CIN: L51109MH1982PLC319008
Phone No.: 022-6838 8100
Web Site: www.authum.com,
Email ID: secretarial@authum.com

By Order of the Board of Directors

Ms. Dipyanti Jaiswar
Company Secretary & Compliance Officer
Mem. No.: A41024

Notes:

1. The Ministry of Corporate Affairs ("MCA") permitted holding of the AGM through VC/OAVM, without physical presence of the Members at a common venue. Accordingly, in compliance with the MCA Circulars, AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, collectively referred to as "MCA Circulars"] Members attending the AGM through VC/OAVM shall be counted for the purpose of determining the quorum. [Section 103 of the Companies Act, 2013 ("Act")]. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on Monday, September 21, 2026 ("cut-off date") will be entitled to vote during the AGM.

   Pursuant to the provisions of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the Members will not be available for this AGM and hence, the proxy form, attendance slip and route map of AGM are not annexed to this Notice.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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

5. Body(ies) corporate/institutional investor(s), who are Members of the Company, are encouraged to attend the AGM. They are also requested to email the scanned copy(ies)(PDF/JPG format) of their board/governing body resolutions/authorizations, permitting their representatives to attend and vote at the AGM through e-voting, to the Scrutinizer at **cs@mayankarora.co.in** with a copy marked to **secretarial@authum.com** and **helpdesk.evoting@cdslindia.com**

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at **www.authum.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 AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. **www.evotingindia.com**.

7. The relevant statement to be annexed to the Notice pursuant to Section 102 of the Companies Act, 2013 (the "Act") and Rule 20 of the Companies (Management and Administration) Rules, 2014, setting out the details concerning the special business under item nos. 3 to 9 of this Notice along with the additional information as required under applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the "SEBI Listing Regulations") and other relevant circulars issued thereunder, is annexed hereto and forms part of this Notice.

8. Applicable statutory records and all the documents referred to in the accompanying Notice of the 44th AGM and the Explanatory Statement shall be available for inspection by the members at the Registered Office and Corporate Office of the Company on all working days during business hours up to the date of the Meeting.

Such documents will also be available electronically for inspection by the members from the date of circulation of this notice up to the date of AGM and during the AGM. Members seeking to inspect such documents can send an email to **secretarial@authum.com**.

9. SEBI vide its circular dated January 25, 2022, has mandated that the listed companies shall henceforth issue the securities in dematerialised form only, while processing service requests such as issue of duplicate share certificates, transmission, transposition, etc. Accordingly, members who hold shares in physical form shall initiate to dematerialise their holdings. As at March 31, 2026 all the shares of the Company are held in demat mode and thus no such requests were received by the Company.

10. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

11. The Company's Registrar and Share Transfer Agents for its Share Registry Work are Maheshwari Datamatics Private Limited having its registered office at 23 R.N. Mukherjee Road, 5th Floor, Kolkata – 700001.

DISPATCH OF ANNUAL REPORT THROUGH EMAIL, REGISTRATION OF EMAIL IDs AND KYC UPDATION

12. Pursuant to Sections 101 and 136 of the Act read with the relevant Rules framed thereunder and Regulation 36 of the SEBI Listing Regulations, companies can send Annual Reports and other communications through electronic mode to those Members who have registered their e-mail addresses either with the Company or with the Depository Participant(s). In compliance with General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs ("MCA Circular") read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2024/133 dated October 3, 2024, and SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2025/83 dated June 5, 2025 issued by the Securities and Exchange Board of India ("SEBI Circulars"), the Annual Report for Financial Year 2025-26 (comprising of the Financial Statements including Boards' Report, Auditor's report or other documents required to be attached therewith (together referred to as "Annual Report") including Notice of AGM are being sent in electronic mode to Equity Shareholders, whose e-mail address(es) are registered with the Company or the Depository Participant(s).

    The Notice of AGM along with Annual Report for Financial Year 2025-26, is available on the website of the Company at **www.authum.com** on the websites of Stock Exchanges, i.e., BSE Limited (**www.bseindia.com**) and the National Stock Exchange of India Limited (**www.nseindia.com**) and on the website of CDSL at **www.evotingindia.com**

    Additionally, in compliance with Regulation 36(1)(b) of the SEBI Listing Regulations, a letter providing the web-link, including the exact path, where complete details of the Annual Report are available is being sent to those shareholder(s) who have not so registered their email address(es) with the Company / Depositories.

13. Members are requested and encouraged to register / update their email addresses, with their Depository Participant (in case of Shares held in dematerialised form) or with Maheshwari Datamatics Private Limited, our Registrar and Share Transfer Agents (RTA) (in case of Shares held in physical form). The Company and RTA shall co-ordinate with CDSL and provide the login credentials to the above mentioned Members, subject to receipt of the required documents and information from the Members.

14. **Nomination facility:**

    As per the provisions of Section 72 of the Companies Act, 2013, read with SEBI circular dated November 3, 2021 and clarification circular dated December 14, 2021 and SEBI Circular dated March 16, 2023 and SEBI Circular dated November 17, 2023 facility for making nomination is available for the Members in respect of the shares held by them. Members holding shares in single name and who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a Member desires to cancel the earlier nomination and record fresh nomination, he /she may submit the same in Form ISR-3 or SH-14 as the case may be. Members holding shares in electronic form may obtain Nomination forms from their respective Depository Participant.

15. **Submission of PAN:**

    The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form, who have not updated their PAN with the Company, are therefore requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Members holding shares in physical form should submit their PAN to the RTA of the Company or directly to the Company by submitting Form ISR-1.

    Members are requested to note that furnishing of Permanent Account Number (PAN) is now mandatory in the following cases:-

    a. Transferees and Transferors PAN Cards for transfer of shares,
    b. Legal Heirs'/Nominees' PAN Card for transmission of shares,
    c. Surviving joint holders' PAN Cards for deletion of name of deceased Shareholder, and
    d. Joint Holders' PAN Cards for transposition of shares

16. **Unclaimed Dividend:**

Pursuant to the applicable provisions of the Act read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, all unpaid or unclaimed dividends are required to be transferred by the Company to the IEPF established by the Central Government, after the completion of seven years. Further, according to the Rules, the shares in respect of which dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the demat account created by the IEPF Authority. Since seven years have not been elapsed from the date of transfer of amount to Unpaid Dividend Account, no dividend or shares are due for transfer to IEPF.

17. **Online Dispute Resolution (ODR) Portal:**

SEBI vide its Master circular no. SEBI/HO/OIAE_IAD-3/P/CIR/2023/195 dated July 31, 2023 (updated as on December 21, 2023) has introduced common ODR portal which harnesses online conciliation and arbitration for resolution of disputes arising in the Indian Securities Market. Members shall first take up his/her/their grievance by lodging complaint directly with the Company. If the grievance is not redressed satisfactorily, then Members may, in accordance with the SCORES guidelines, escalate the same through the SCORES portal in accordance with the process laid out therein. After exhausting these options for resolution of the grievance, if the Members are still not satisfied with the outcome, he/she/they can initiate dispute resolution through the ODR portal.

18. **Voting:**

All persons whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date, i.e., **Monday, September 21, 2026**, only shall be entitled to vote at the Annual General Meeting by availing the facility of remote e-voting or by voting at the AGM.

Any person becoming a Member of the Company after the Notice of the Meeting is sent out through e-mail and holds shares as on the cut-off date i.e. **Monday, September 21, 2026**, may obtain the User ID and Password by sending a request to **helpdesk.evoting@cdslindia.com** and can exercise their voting rights through remote e-voting by following the instructions listed hereinbelow or by voting facility provided during the meeting.

Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended) and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited ("CDSL") for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by Members using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

The Members who have cast their vote by remote e-voting prior to the AGM may also attend / participate in the AGM but shall not be entitled to cast their vote again.

Results Of E-Voting:

i. Mr. Mayank Arora, Practicing Company Secretary, (Membership No. FCS 10378) Company Secretaries, have been appointed as the Scrutinizers to scrutinize the remote e-voting process as well as the e-voting process to be conducted at the AGM, in a fair and transparent manner.

ii. The Scrutinizer, after scrutinizing the e-voting completed at the Meeting and through remote e-voting will not later than 48 (Forty-Eight) hours of conclusion of the Meeting, make the Scrutinizer's Report and submit the same to the Chairperson or Key Managerial Personnel or a person duly authorised by the Chairperson. The Results shall be declared within 48 (Forty-Eight) hours after the conclusion of the AGM.

iii. The voting results declared along with the report of the Scrutiniser shall be placed on the website of the Company at **https://www.authum.com/investor.php** and on the website of CSDL immediately after the declaration of result by the Chairman or by a person, duly authorised for the purpose. The results shall also be forwarded to the BSE and NSE, where the equity shares of the Company are listed within the prescribed timelines and will also be displayed at the Registered Office of the Company. Subject to receipt of requisite number of votes, the resolutions as stated in this Notice shall be deemed to have been passed on the date of the AGM i.e., **Monday, September 28, 2026**.

iv. Voting Rights shall be reckoned on the paid-up value of equity shares registered in the name of the Members as on the cut-off date i.e., **Monday, September 21, 2026**. A person, whose name is recorded in the Register of Members or in the Register of beneficial owners (in case of electronic shareholding) maintained by the depositories as on the cut-off date, i.e., **Monday, September 21, 2026**, only shall be entitled to avail the facility of remote e-voting.

v. Any person, who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice and is holding shares as of the cut-off date, i.e., **Monday, September 21, 2026**, may obtain the login details in the manner as mentioned in the instructions below.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on **Thursday, September 24, 2026 (9:00 A.M.)** and ends on **Sunday, September 27, 2026 (5:00 P.M.)**. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date **Monday, September 21, 2026**, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to **SEBI Circular No. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: **https://eservices.nsdl.com** either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at **https://eservices.nsdl.com**. Select "Register Online for IDeAS "Portal or click at **https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp** 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: **https://www.evoting.nsdl.com/** either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDS**L**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at **helpdesk.evoting@cdslindia.com** or contact at toll free no. 1800 21 09911
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 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website **www.evotingindia.com**.

2) Click on "Shareholders" module.

3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to **www.evotingindia.com** and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below

Login type	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for "Authum Investment and Infrastructure Limited".

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to **www.evotingindia.com** and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to **helpdesk.evoting@cdslindia.com**.
- After receiving the login details a Compliance User should be created using the admin login and

password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; **info@authum.com**, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **5 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at **secretarial@authum.com**. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **5 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at **secretarial@authum.com**. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to **helpdesk.evoting@cdslindia.com** or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to **helpdesk.evoting@cdslindia.com** or call toll free no. 1800 21 09911.

19. General Guidelines for shareholders:

(a) The Company has appointed Mr. Mayank Arora (FCS 10378 & CP 13609) partner of M/s. Mayank Arora and

Co., Company Secretaries, to act as the Scrutinizer for conducting the remote e-Voting and the voting process at the AGM in a fair and transparent manner.

(b) Any person, who acquires shares of the Company and becomes Member of the Company after the Company sends the Notice of this AGM by email and holds shares as on the cut-off date i.e. **Monday, September 21, 2026** may obtain the User ID and password by sending a request to CDSL at **helpdesk.evoting@cdslindia.com**

(c) The Members whose names appear in the Register of Members / list of Beneficial Owners as on **Monday, September 21, 2026** (cut-off date') are entitled to vote on the resolutions set forth in this Notice. Person who is not member as on the said date should treat this Notice for information purpose only.

On submission of the report by the Scrutinizer, the result of voting at the meeting and remote e-Voting shall be declared. The Results along with the Scrutinizer's Report shall be placed on the Company's website **www.authum.com** and on the website of CDSL. The results shall be simultaneously communicated to the Stock Exchanges, where the shares of the Company are listed.

20. Members holding shares in electronic form must send the advice about change in address to their respective Depository Participant only and not to the Company or the Company's Share Registrars and Transfer Agents.

21. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN details to their respective Depository Participants with whom they are maintaining their demat account.

22. Notice of the Annual General Meeting and the Annual Report are available on the website of the Company at **www.authum.com**.

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

ITEM NO. 2

Pursuant to the provisions of Section 152(6) of the Companies Act, 2013 (the "Act"), at every annual general meeting, one-third of the Directors whose offices are liable to retire by rotation shall retire by rotation. The directors longest in office since their last appointment shall retire first. Accordingly, Mr. Divy Dangi (DIN: 08323807) being longest in office, and eligible for re-appointment, offers himself for re-appointment at the Forty Fourth Annual General Meeting ("AGM"). Approval of the Members is therefore sought for his re-appointment. The details of Mr. Divy Dangi, as required under Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, including his brief profile, expertise in specific functional areas, and other directorships, committee memberships/chairmanships, shareholding and other relevant particulars, are provided in Annexure A to this Notice.

Mr. Divy Dangi, is not disqualified from being appointed as a Director under Section 164 of the Act. The Company has taken on record the confirmation that he is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other authority. Considering his experience, expertise and contribution to the growth of the Company, the Board commends passing of the Ordinary Resolution as proposed at item no. 2 of the Notice for re-appointment of Mr. Divy Dangi as a Director of the Company, liable to retire by rotation.

Except Mr. Divy Dangi, none of the other Directors, Key Managerial Personnel of the Company, or their relatives is, in any way, concerned or interested, financially or otherwise in the Ordinary Resolution set out at item no. 2 of the Notice.

ITEM NO. 3 & 4

In terms of Section 180(1)(c) and Section 180 (1) (a) of the Companies Act, 2013, read with the Rules, if any, made there under ("the Act") the members of the Company at the 43rd Annual General Meeting held on September 26, 2025 had granted their approval by way of Special Resolution to the Board of Directors of the Company to borrow, from time to time, such sums of money from banks, financial institutions for an amount not exceeding Rs. 5000 Crores (Rupees Five Thousand Crores) and to mortgage or create charge on all or any of the assets of the Company in favour of the concerned lenders for the purpose of securing the due repayment of the monies borrowed by the Company together with the interest and other monies thereon.

As per the provisions of Section 180(1)(c) and 180(1)(a), respectively, of the Companies Act, 2013, the Board of Directors of a Company shall not,

- borrow money, where the money to be borrowed, together with the money already borrowed by the company will exceed aggregate of its paid-up share capital, free reserves and securities premium, apart from temporary loans obtained from the company's banker in the ordinary course of business,

or

- sell, lease or otherwise dispose of the whole or substantially the whole of its undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings, without the consent of the Members of the company by means of a Special Resolution.

For the purpose of funding its lending business operations, the Company raises resources, inter alia, by borrowing monies from time to time from various persons, firms, bodies corporate, banks, financial institutions, etc. and these borrowings are, inter alia, secured by mortgage of immovable properties, hypothecation / pledge of movable properties, promissory notes and / or negative liens / pledges on the assets and properties of the Company coupled with power of attorney in favour of such lenders.

Considering the future business growth in the loan book of the Company and to meet the funding requirement of the business in the Company and in order to provide security to such loans by way of mortgage or creating charge on the assets of the Company, it is proposed to obtain approval from the members of the Company to borrow up to Rs. 5000 Crores (Rupees Five Thousand Crores) by passing special resolution as proposed under item no. 3.

Further, in order to provide security to such loans by way of mortgage or creating charge on the assets of the Company up to Rs. 5000 Crores (Rupees Five Thousand Crores), resolution under item nos. 4 is proposed to be passed as a Special Resolution.

Board Recommendation:

Special Resolution at Item No. 3 & 4 of the Notice is proposed, since the same exceeds the limits provided under Section 180(1)(c) & 180 (1) a) of the Act. The Directors recommend the Special Resolution as set out at Item No. 3 & 4 of the accompanying Notice, for members' approval.

Disclosure of Interest:

None of the Directors or Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the Special Resolution except to the extent of their shareholding in the Company.

ITEM NO. 5

Approval of Material Related Party Transactions with Mentor Capital Limited:

Mentor Capital Limited Background and its Identification as a Related Party:

Mentor Capital Limited is Promoter of M/s. Authum Investment & Infrastructure Limited (AIIL) and is a registered Non-Banking Financial Company (NBFC) classified as a Core Investment Company (CIC) by the Reserve Bank of India (RBI) and falls under middle layer. As a CIC, the company primarily engages in the acquisition of shares and securities of its group companies, holding not less than 90% of its net assets in the form of equity shares, preference shares, bonds, debentures, debt, or loans in group companies. The Company is committed to empowering its group companies to achieve their financial objectives through innovative and strategic investments. With a rich history and an unwavering commitment to excellence, the company continues to drive sustained growth and success

The Company is classified under promoter category of M/s. Authum Investment & Infrastructure Limited ("Authum") as it is controlled by Mrs. Alpana Dangi holding more than 10% of the equity share capital of Authum. Thus, as per proviso (b)(ii) to Regulation 2(1)(zb) of Listing Regulations, a "related party" includes any person or entity forming a part of the promoter or promoter group of the listed entity; any person or any entity holding equity shares of 10% or more, in the listed entity either directly or on beneficial interest basis at any time during the immediate preceding financial year and as Mentor Capital qualifies this criteria, it is identified as the related party of the Company.

Justification / Rationale for entering into Related Party Transaction with Mentor Capital Limited:

Authum being a Middle Layer NBFC, is engaged in the business of lending and investing, and requires funds to invest in shares, debentures, bonds, mutual funds, security receipts and other marketable or non-marketable securities and carry out its lending activities. In this regard, the related party, being a Core Investment Company within the Group, has adequate financial resources to extend the loan on a timely basis, enabling efficient treasury management and optimal utilization of funds across the Group. Further feasibility to avail loans from the related party who is a CIC is quite easy and less complex, which can help the Company to have conducive flow of funds.

The transaction is proposed to be undertaken on an arm's length basis and on terms that are fair, reasonable, and comparable with prevailing market conditions. The interest rate, tenure, repayment schedule, security (if any), and other material terms have been evaluated to ensure that the borrowing is in the best interest of the Company and its stakeholders. Further, the proposed borrowing shall comply with all applicable provisions of the Companies Act, 2013, the rules framed thereunder, SEBI (LODR) Reg. 2015, and the Company's Related Party Transactions Policy.

All necessary approvals from the Board of Directors, Audit Committee, shareholders (where applicable), and any other statutory or regulatory authorities shall be obtained before entering into the transaction.

In this context, borrowings from related parties represent a prudent, flexible, and efficient source of capital, aligned with the Company's financial discipline and growth objectives. Such funding arrangements enable the Company to meet its evolving business requirements in a timely manner, optimize capital deployment, and ensure that it remains well-positioned to capitalize on emerging opportunities, thereby supporting the creation of sustainable long-term value for its shareholders.

Further, as the office premises are strategically located, and readily available and suitable for the Company's existing and anticipated business operations, entering into the lease arrangement with Mentor Capital Limited provides continuity of business operations without disruption and avoids the time and costs associated with identifying, negotiating, and fitting out alternative premises. The premises offer adequate infrastructure, accessibility, and facilities required for the efficient functioning of the Company's offices. The lease is proposed to be executed on an arm's length basis and on terms that are comparable to prevailing market conditions for similar properties in the vicinity. The proposed rental and other commercial terms have been evaluated to ensure that they are fair, reasonable, and in the best interest of the Company.

Accordingly, leasing the office premises from Mentor Capital limited is commercially prudent, operationally efficient, and expected to facilitate the Company's business objectives while ensuring compliance provisions of the Companies Act, 2013, the rules framed thereunder, SEBI (LODR) Reg. 2015, and the Company's Related Party Transactions Policy.

Proposal:

At the 43rd Annual General Meeting held on September 26, 2025 members approved material related party transaction between Mentor Capital Limited and the Company for Loan transaction that was valid from the conclusion of 43rd Annual General Meeting until conclusion of 44th Annual General Meeting to be held in year 2026.

Further pursuant to Regulation 23(4) of the Listing Regulations, and the Company's Policy on Materiality of and Dealing with Related Party Transactions, approval of the Members is being sought to enter into material related party transactions with Mentor Capital Limited such that the aggregate value of the Transactions (as per details given in table below) does not exceed the limit of ₹5000.20 crores, for a period commencing from the date of 44th Annual General Meeting ("AGM") up to the date of 45th AGM of the Company to be held in the year 2027.

The details of transactions as required under the Act, Regulation 23(4) of the Listing Regulations read with SEBI Master Circular on LODR and RPT Industry Standards are set forth below:

A(1) Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Mentor Capital Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Non-Banking Financial Company registered as Core Investment Company (CIC) with RBI

A(2) & A(3) Relationship and ownership of the related party & Details of Previous Transactions with the Related Party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>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:</td><td>Promoter Company – Controlled by Mrs. Alpana Dangi (Promoter of Authum)</td></tr>
<tr><td></td><td>(a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</td><td>Nil</td></tr>
<tr><td></td><td>(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).</td><td>Nil</td></tr>
<tr><td></td><td>(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 control2.

While calculating indirect shareholding, shareholding held by relatives

[3]shall also be considered.</td><td>Direct holding – 3.51%</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td>(Amt in Crores)<table>
<tr><th>S. no</th><th>Nature of Transaction</th><th>FY 2025-26</th></tr>
<tr><td>1.</td><td>Loan Taken</td><td>3047.20</td></tr>
<tr><td>2.</td><td>Loan Repaid</td><td>2657.13</td></tr>
<tr><td>3.</td><td>Interest Expense</td><td>47.06</td></tr>
<tr><td>4.</td><td>Interest Income</td><td>Nil</td></tr>
<tr><td>5.</td><td>Rent Expense</td><td>0.11</td></tr>
<tr><td>6.</td><td>Issue of Preference Shares</td><td>2050.00</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>3.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter (April 26 – June 2026) immediately preceding the quarter in which the approval is sought.w</td><td>(Amt in Crores)
<table>
<tr><th>S. no</th><th>Nature of Transaction</th><th>April 01, 2026 till June 30, 2026</th></tr>
<tr><td>1.</td><td>Loan Taken</td><td>2.90</td></tr>
<tr><td>2.</td><td>Loan Repaid</td><td>19.50</td></tr>
<tr><td>3.</td><td>Interest Expense</td><td>8.10</td></tr>
<tr><td>4.</td><td>Rent Expense</td><td>Nil</td></tr>
</table></td></tr>
<tr><td>4.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Nil.</td></tr>
</table>

A(4) Amount of Proposed Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td>Not Exceeding Rs. 5000.20 (Rupees Five Thousand Crores and Twenty Lakhs)
(Amt in Crores)
<table>
<tr><th>Particulars of Transactions</th><th>Amount</th></tr>
<tr><td>Availing / Borrowings and repayment and payment of Interest / charges thereon.</td><td>Up to Rs.5000 Crores</td></tr>
<tr><td>Rent Payable</td><td>Up to Rs. 0.20 crores</td></tr>
<tr><td>Total</td><td>5000.20 Crores</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>The estimated transaction value at point no 1. above for FY 2026-27 represents: Approximately 191.67% of the annual consolidated turnover of the Company for FY 2025-26</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>NA</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>The estimated transaction value at point no 1. above for FY 2026-27 represents: Approximately 1360.28% of the annual consolidated turnover of the Related Party for FY 2025-26</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management
6.	Financial performance of the related party for the immediately preceding financial year: i.e. FY 2025-26.	Standalone Financial (Amt in Crores) <table><tr><th>Particulars</th><th>FY 2025-2026</th></tr><tr><td>Turnover</td><td>367.58</td></tr><tr><td>Profit After Tax</td><td>304.97</td></tr><tr><td>Net worth</td><td>2332.36</td></tr></table>

A (5) Basic Details of Proposed Transaction

S. No.	Particulars of the 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.)	1. Availing / Borrowings and repayment and payment of Interest / charges thereon. 2. Rent Payable for Using Premises for Commercial purpose.
2.	Details of the proposed transaction	Please refer A(4) pt. 1 for details.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Tenure of Borrowing Transaction will be valid for a period of 1 year. Tenure for Rent payable will be valid for a period of 33 months.
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 breakup financial year-wise.	The monetary value of proposed transaction at item no A (5) (1.) for FY 2026-27 is Rs.5000 crores. The monetary value of proposed transaction at item no A (5) (2.) for FY 2026-27 is Rs. 0.20 Crores and for remaining years there will be escalation of 5% per year up to December 2028.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As provided in explanatory statement no. 5
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Divy Dangi (Whole Time Director and member of Promoter Group) & Ms. Alpana Dangi (Promoter) Mr. Amit Dangi – Whole Time Director
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Divy Dangi and Mr. Amit Dangi has no direct shareholding in the Company. However, Mr. Divy Dangi being son of Mrs. Alpana Dangi is member of promoter group.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9.	Other information relevant for decision making.	No other relevant information is required

B5 Borrowings proposed to be availed by the Company (as per Part B (5) of RPT Industry Standards)

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed	The existing/proposed transactions would be purely operational / integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates. Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Parties. The loan shall be availed on a short/long term basis and can be availed in tranches, from time to time, in accordance with the limits as specified under the Listing Regulations and shareholders' approved limits, from time to time. Fairness and Arm's Length Pricing The Company is committed to ensuring that all related party transactions adhere to the principles of fairness, transparency, and arm's length pricing. The determination of terms, including interest rates and conditions for borrowings, is finalized post-appropriate due diligence, negotiation, compliance with applicable regulations and market standards. Clarification on Benchmarking the Rate of Interest Loan(s) to be availed by the Company shall be at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. Loans availed by the Company from external sources, having similar tenure and nature are also used as benchmark while availing any financial assistance. All terms, including the rate of interest, are reviewed by the Audit Committee and are undertaken in accordance with the parameters approved by the Board of Directors to ensure they are fair, reasonable, and at arm's length.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As mentioned above, the loans will be availed at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. The Company also benchmarks the rates and terms based on criteria's such as tenure of the loan, prepayment flexibility, secured or unsecured facility, appropriate available benchmark rate like SBI – MCLR, rates of government bonds and suitable margin and as agreed between Company and Mentor Capital.
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	No additional associated cost is envisaged.
4.	Maturity /due date	The loan shall be availed for short/long term basis and can be availed in tranches, from time to time, during the period upto one year from the date of approval in accordance with the limits as specified under the Listing Regulations and shareholders' approved limits, from time to time.
5.	Repayment schedule & Terms	The loan shall be repayable based on the agreed terms and conditions between Company and Mentor Capital.

S. No.	Particulars of the information	Information provided by the management
6.	Whether secured & terms	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable since the same is unsecured
8.	Purpose for which funds shall be utilized by the investee company.	The funds will be utilised by the Company to meet its capital requirements from time to time for business purposes

C4 Borrowing proposed to be availed by the Company which is a material RPT (As per Part C (4) of RPT Industry Standards)

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	NA as this shall not be applicable to listed banks/NBFC/ insurance companies/housing finance companies.
	Note: This shall not be applicable to listed banks/NBFC/ insurance companies/housing finance companies. a. Before transaction	
	b. After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements.	NA as this shall not be applicable to listed banks/NBFC/ insurance companies/housing finance companies.
	Note: This shall not be applicable to listed banks/NBFC/ insurance companies/housing finance companies. a. Before transaction	
	b. After transaction	

B(1) Rental services that is availed by the Company and which is a material RPT (As per Part B (1) of RPT Industry Standards)

S. No.	Particulars of the 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.	Not Applicable No bidding process has been elected as fees / charges for sharing premises shall be undertaken with arm's length.
	Basis of determination of price.	The price is determined based on the agreed terms between the Company and AIIL and undertaken on arm's length basis/at actuals in all cases.
2.	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:	Not Applicable since the transactions proposed involves payment of rent which is a type of fees paid and is not a trade advances.
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is selfliquidating?	

Material Related Party Transaction (s) between the Company and Mentor Capital Limited:

Regulatory Review and Approval Process:

The Company has in place a robust process for approval of Related Party Transactions. In compliance with Listing Regulations, all the Related Party Transactions are being approved only by those members of the Audit Committee, who are Independent Directors. Necessary details for the Related Party Transactions along with the justification were provided to the Audit Committee in terms of the Company's Policy on Materiality of and Dealing with Related Party Transactions and as required under SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July 2023 (as updated) ("SEBI Master Circular on LODR") including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").

The Related Party Transactions placed for Members approval shall also be reviewed/monitored on quarterly basis by the Audit Committee as per Regulation 23 of the Listing Regulations and section 177 of the Companies Act, 2013 ("the Act") and shall remain within the proposed limits being placed before the Members. Any subsequent material modifications, if any, in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and Dealing with Related Party Transactions, shall be placed before the Members for approval, in terms of Regulation 23(4) of the Listing Regulations.

In line with the above provisions, the Audit Committee and the Board of Directors at their respective meetings held on August 25, 2026 have considered, approved and recommended the material-related party transactions as envisaged in this notice in Item No. 5 for approval of the members. Further, at the said meeting the Audit Committee has also reviewed the Certificate from the Whole Time Director confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

It is pertinent to note that no related party of the Company shall vote to approve Resolution(s) at item no. 5 of the notice, whether the entity is a related party to the particular transaction or not.

Board Recommendation:

Basis the recommendation of Audit Committee, the Board recommends passing of the Resolution(s) at item no. 5 as an Ordinary Resolution.

Disclosure of Interest:

Except Mr. Divy Dangi and Mr. Amit Dangi -Whole Time Directors, and Mrs. Alpana Dangi (Promoter and immediate relative of Mr. Divy Dangi) no other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are concerned or interested, financially or otherwise, either directly or indirectly, in the proposed transactions, except to the extent of their directorship and / or shareholding in the Company and /or Related Parties.

Disclosure as per Para 1.2.5 of Secretarial Standard on General Meetings:

Details of shareholding of the promoters, directors of Authum Investment & Infrastructure Limited hereinafter referred to the Company holding more than 2% of interest as per Para 1.2.5 of Secretarial Standard on General Meetings are provided below:

Sr. No.	Name of the Related Party holding more than 2%	Designation/Nature of Relationship in the Company	Name of Related Party Company	Number of Shares and % of Shareholding
1.	Mrs. Alpana Dangi	Promoter	Mentor Capital Limited	2,98,18,408 equity shares 3.51%

ITEM NO. 6

Approval of Material Related Party Transaction of the Company with India SME Asset Reconstruction Company Limited ("ISARC"):

India SME Asset Reconstruction Company Limited ("ISARC" Background and its Identification as a Related Party:

ISARC was incorporated on April 11, 2008 as a public limited company and is registered with RBI as an Asset Reconstruction Company ("ARC"). SIDBI was the primary promoter earlier, with the other promoters being Bank of Baroda, Punjab National Bank, and SIDBI Venture Capital Limited. Authum Investment & Infrastructure Limited ("Authum" / "Company") a registered NBFC had acquired a majority stake in ISARC with effect from June 17, 2025 through purchase of shares from erstwhile promoters / shareholders, as well as infusing fresh capital. As on the date of this notice Authum holds 88.37 % of its stake in ISARC, and hence, ISARC is classified as a Subsidiary of Authum.

ISARC is an ARC registered with the RBI under Section 3 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, and engaged in the business of inter alia securitization / asset reconstruction as per the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and focusses mainly on restoring idle NPA's through innovative resolution mechanism.

As per proviso (b)(ii) to Regulation 2(1)(zb) of Listing Regulations, and Section 2(76) of the Companies Act, 2013 a "related party" includes any body corporate which is— a holding, subsidiary or an associate company of such company; a subsidiary of a holding company to which it is also a subsidiary; or an investing company or the venturer of a company. Given that Authum holds 88.37% stake in ISARC, the latter is identified as the related party of the Company

Justification / Rationale for Related Party Transaction with "ISARC":

Asset Reconstruction Companies (ARCs) play a pivotal role in resolving India's non-performing assets (NPAs). Established under the SARFAESI Act in 2002, ARCs aim to revive stressed assets by acquiring bad loans from banks and working towards their recovery. ARC's are specialized institutions that focus on acquiring distressed loans from banks at a discounted price. They aim to resolve these loans through various recovery methods like restructuring, asset sales, or management changes. As ISARC is an ARC, and Authum is also an active participant in the stressed asset ecosystem, Authum may coinvest with ISARC in the acquisition of stressed asset loans by subscription to Security Receipts issued by the specific trusts of ISARC. Further, in specific circumstances justified by mutual commercial benefit for the Company and ISARC, there may be secondary purchase / sale of Security Receipts between Authum & ISARC.

Further, ISARC may require funds from time to time to buy NPA's from Banks, as well as funds to support its operational and business requirements in line with the overall strategic objectives of the Group., that may be financed through lending extended by Authum to ISARC. The funding will enable the subsidiary to undertake its permitted business activities, meet working capital requirements, expand its lending and investment operations, and capitalize on growth opportunities. Such a transaction is expected to strengthen the ARC's financial position, enhance its ability to generate sustainable revenues, and improve the overall value of the Company's investment in the subsidiary. Providing funding through an inter-corporate loan will also enable efficient deployment of surplus funds within the Group, optimizing capital allocation, and also reduce the subsidiary's dependence on external borrowings. The transaction is proposed to be undertaken on an arm's length basis and on terms that are fair, reasonable, and comparable with prevailing market conditions. The interest rate, tenure, repayment schedule, security (if any), and other material terms have been evaluated to ensure that the borrowing is in the best interest of the Company and its stakeholders. Further, the proposed borrowing shall comply with all applicable provisions of the Companies Act, 2013, the rules framed thereunder, SEBI (LODR) Reg. 2015, and the Company's Related Party Transactions Policy.

Further, as Authum may have vacant space in premise(s) owned by it which may be available for leasing, it is decided to lease specific / identified vacant space to ISARC considering requirement / anticipated business operations for ISARC, ready availability and easy access to the resources of the Holding Company. The premises offer adequate infrastructure, accessibility, and facilities required for the efficient functioning of the Company's offices. The lease is proposed to be executed on an arm's length basis and on terms that are comparable to prevailing market conditions for similar properties in the vicinity. The proposed rental and other commercial terms have been evaluated to ensure that they are fair, reasonable, and in the best interest of the Company. Accordingly, leasing the office premises to ISARC is commercially prudent, operationally efficient, and expected to facilitate the Company's business objectives while ensuring compliance provisions of the Companies Act, 2013, the rules framed thereunder, SEBI (LODR) Reg. 2015, and the Company's Related Party Transactions Policy.

The Company further intends to invest in ISARC by subscribing to its securities through various permissible modes of issue of securities, including equity shares /preference shares, debentures, bonds or other securities, security receipts as may be considered appropriate based on the funding requirements, capital structure and business requirements of the Subsidiary. Such securities may be issued by the Subsidiary through the modes permitted under the applicable provisions of the Companies Act, 2013, and, where applicable, in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended from time to time.

As ISARC is inter alia engaged in the business of securitization / asset reconstruction as per the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and focusses mainly on restoring idle NPA's through innovative resolution mechanism, the proposed further investment is therefore strategically aligned with the overall business objectives of the Company facilitating the development of an integrated and diversified financial services platform. The proposed investment is also expected to strengthen the financial position and operational capabilities of ISARC, thereby enhancing the overall value of the Company's investment in the subsidiary.

As these subsidiary forms part of the Company's group, supporting its capital requirements is expected to facilitate sustainable growth of the subsidiary and contribute to long-term value creation for the Company and its shareholders.The proposed investment is being undertaken for genuine business and strategic purposes and not with the objective of providing any undue benefit to the subsidiary or any other related party. The terms of the investment, including the issue price, type of security, quantum, tenure, coupon/dividend, conversion terms and other applicable conditions, as the case may be, shall be determined in accordance with applicable laws and based on the commercial and financial considerations relevant to the proposed issuance.

In view of the above, the proposed transaction of further investment is considered to be in the commercial, strategic and long-term interest of the Company and its shareholders, while enabling ISARC to strengthen its capital base and expand its asset reconstruction activities.

All necessary approvals from the Board of Directors, Audit Committee, shareholders (where applicable), and any other statutory or regulatory authorities shall be obtained before entering into the above transactions.

Proposal:

At the 43rd Annual General Meeting held on September 26, 2025 members approved material related party transaction between India SME Asset Reconstruction Company Limited and the Company for lending and leasing transaction that was valid from the conclusion of 43rd Annual General Meeting until conclusion of 44th Annual General Meeting to be held in year 2026.

Further pursuant to Regulation 23(4) of the Listing Regulations, and the Company's Policy on Materiality of and Dealing with Related Party Transactions, approval of the Members is being sought to enter into material related party transactions with ISARC such that the aggregate value of the Transactions (as per details given in table below) does not exceed the limit of ₹2,010 crores, for a period commencing from the date of 44th Annual General Meeting ("AGM") up to the date of 45th AGM of the Company to be held in the year 2027.

The details of transactions as required under the Act, Regulation 23(4) of the Listing Regulations read with SEBI

Master Circular on LODR and RPT Industry Standards are set forth below:

A(1) Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	India SME Asset Reconstruction Company Limited (ISARC)
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	India SME Asset Reconstruction Company Limited (ISARC) is an RBI-registered Asset Re-construction Company (ARC) that specializes in acquiring Non-Performing Assets (NPAs) from banks and financial institutions. Its core activity involves resolving these stress assets through debt assignment, rescheduling payments, or enforcing security interests to recover dues.

A(2) & A(3) Relationship and ownership of the related party & Details of Previous Transactions

S. No.	Particulars of the 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:	Subsidiary company
	(a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party	88.37%
	(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).	NA

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td>(c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).</td><td>None</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td>(Amt in Crores)<table><tr><th>S. no</th><th>Nature of Transaction</th><th>FY 2025-26</th></tr><tr><td>1.</td><td>Rent Income</td><td>0.05</td></tr><tr><td>2.</td><td>Lending along with interest on loans granted</td><td>Nil</td></tr><tr><td>3.</td><td>Purchase of Security Receipts</td><td>Nil</td></tr></table></td></tr>
<tr><td>3.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter (April 2026 – June 2026) immediately preceding the quarter in which the approval is sought.</td><td>(Amt in Crores)<table><tr><th>S. no</th><th>Nature of Transaction</th><th>FY 2025-26</th></tr><tr><td>1.</td><td>Rent Income</td><td>0.02</td></tr><tr><td>2.</td><td>Lending along with interest on loans granted</td><td>Nil</td></tr><tr><td>3.</td><td>Purchase of Security Receipts</td><td>52.80</td></tr></table></td></tr>
<tr><td>4.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Nil.</td></tr>
</table>

A(4) Amount of Proposed Transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The Company being in the business of ARC, requires funds for acquiring stress assets through debt assignment and thus funds are borrowed from the Company to fund its liquidity requirements. To fund capital requirements of ISARC, AIIL intends to invest further in its securities by subscribing to Shares (interalia including equity shares /preference shares, debentures, bonds or other securities, security receipts). Further, to ensure smooth functioning the available office space is let out subsidiary for carrying out its business operations.

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td></td><td></td><td>In view of the above, below transaction are proposed to be undertaken:
<table>
<tr><th>Particulars of Transactions</th><th>Amount (Rs. In Crores)</th></tr>
<tr><td>Granting loan along with and/or non-fund-based support including equity/debt/Inter corporate deposits ("ICD"), convertible/ non-convertible instruments/Guarantee etc./ security in connection with loans to be given ("lending"), and other related expenses / income.

Receipt of principal and interest/charges thereon is a result of the availing of fund/ non-fund based facility and therefore not included in the aforesaid limit.</td><td>1000</td></tr>
<tr><td>Leasing of Office Premises</td><td>10</td></tr>
<tr><td>Investment in Securities (Including purchase of Security Receipts if any)</td><td>1000</td></tr>
<tr><td>Total</td><td>2010</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 77.05% of the annual consolidated turnover of the Company for FY2025-26</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 11538.46 % of the annual standalone turnover of the Company for FY2025-26.</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>NA</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year: i.e. FY 2025-26.

Note: As at the date of seeking this approval the available audited financial data is as at March 31, 2026.</td><td>(Amt in Crores)
<table>
<tr><th>Particulars of Transactions</th><th>FY 2025 -2026 (Amt in Crores)</th></tr>
<tr><td>Turnover</td><td>4.55</td></tr>
<tr><td>Profit After Tax</td><td>12.15</td></tr>
<tr><td>Net worth</td><td>353.29</td></tr>
</table></td></tr>
</table>

A (5) Basic Details of Proposed Transaction

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction

(e.g. sale of goods/services, purchase of goods/ services, giving loan, borrowing etc.)</td><td>The Company being in the business of ARC, it requires funds for acquiring stress assets through debt assignment and thus funds are borrowed from the Company to fund its liquidity requirements. To fund capital requirements of ISARC, AIIL intends to invest further in its securities by subscribing to Shares (interalia including equity shares /preference shares, debentures, bonds or other securities, security receipts) Further, to ensure smooth functioning the available office space is let out subsidiary for carrying out its business operations.</td></tr>
<tr><td>2.</td><td>Details of the proposed transaction</td><td>In view of the above, below transaction are proposed to be undertaken:

<table>
<tr><th>Particulars of Transactions</th><th>Amount (Rs. In Crores)</th></tr>
<tr><td>Granting loan along with and/or non-fund-based support including equity/debt/Inter corporate deposits (“ICD”), convertible/ non-convertible instruments/Guarantee etc./ security in connection with loans to be given (“lending”), and other related expenses / income.

Receipt of principal and interest/charges thereon is a result of the availing of fund/ non-fund based facility and therefore not included in the aforesaid limit.</td><td>1000</td></tr>
<tr><td>Leasing Office Premises</td><td>10</td></tr>
<tr><td>Investment in Securities (including purchase of Security Receipts if any)</td><td>1000</td></tr>
<tr><td>Total</td><td>2010</td></tr>
</table>
</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>From the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting (both days inclusive) to be held in the year 2027 for a period not exceeding fifteen months.</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>Not exceeding Rs. 2010 Crores</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>As provided in the Explanatory Statement</td></tr>
<tr><td>7.</td><td colspan="2">Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</td></tr>
<tr><td></td><td>a. Name of the director / KMP</td><td>Mr. Divy Dangi is deemed to be interested in the transaction.</td></tr>
<tr><td></td><td>b. Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>There is no Shareholding of the Directors in ISARC. However, Mrs. Alpana Dangi being promoter and immediate relative of Mr. Divy Dangi, holds 65.30% in Authum, she is deemed to have indirect holding in ISARC.</td></tr>
</table>

S. No.	Particulars of the 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.	Not Required

B2 and B5 for Lending by Authum to India SME Asset Reconstruction Company Limited (ISARC)

B2 Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. Notes: *This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	NA
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: Notes: *This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Notes: *This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	NA
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Proposed Rate of interest will not be less then the SBI Lending Rate.
5.	Maturity / due date	For a period of 1 year.
6.	Repayment schedule & terms	As per agreed Terms and loan agreement to be entered into by the Company and ISARC.
7.	Whether secured or unsecured?	
8.	If secured, the nature of security & security coverage ratio	
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The purpose of the loan will be for general business operations interalia including acquisition of stressed assets/ NPA pools through Trust assignment of debts / acquire NPA pools and as defined in the loan agreement.

B5 Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The existing/proposed transactions would be purely operational/ integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates. Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Parties. The loan shall be availed on a short/long term basis and can be availed in tranches, from time to time, in accordance with the limits as specified under the Listing Regulations and shareholders' approved limits, from time to time. Fairness and Arm's Length Pricing The Company is committed to ensuring that all related party transactions adhere to the principles of fairness, transparency, and arm's length pricing. The determination of terms, including interest rates and conditions for borrowings, is finalized post-appropriate due diligence, negotiation, compliance with applicable regulations and market standards. Loans availed by the Company from external sources, having similar tenure and nature are also used as benchmark while availing any financial assistance. All terms, including the rate of interest, are reviewed by the Audit Committee and are undertaken in accordance with the parameters approved by the Board of Directors to ensure they are fair, reasonable, and at arm's length. Further, lender will also be guided by Section 186 of the Companies Act, 2013 which states that "No loan shall be given under this section at a rate of interest lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan."
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	No additional associated cost is envisaged
3.	Cost of borrowing	The loan shall be availed for short/long term basis and can be availed in tranches, from time to time, during the period upto one year from the date of approval in accordance with the limits as specified under the Listing Regulations and shareholders' approved limits, from time to time.
4.	Maturity / due date	The loan shall be repayable based on the agreed terms and conditions between the Company and AIIL Holding Company from time to time.
6.	If secured, the nature of security & security coverage ratio	Not Applicable since the same are unsecured
7.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilised by the Company to meet its capital requirements from time to time for business purposes

C1 Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default Note: *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. FY 2025-2026 FY 2024-2025 FY 2023-2024	None

C4 Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements. Note: *This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.* a. Before transaction b. After transaction	Not Applicable

2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements. Note: *This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies* a. Before transaction b. After transaction	Not Applicable

B(1) Disclosure only in case of transactions relating to transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate- Sharing of Premises with the Subsidiary Company

S. No.	Particulars of the 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.	Not Applicable No bidding process has been elected as fees / charges for sharing premises shall be undertaken on arm's length.
2.	Basis of determination of price.	The price is determined based on the agreed terms between the Company and AIIL and undertaken on arm's length basis/at actuals in all cases.
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 b. Tenure c. Whether same is self-liquidating?	Not Applicable since the transactions proposed involves receipt of rent is a type of fees paid which is not a trade advances.

B(1) Sale, purchase or supply of goods or services or any other similar business transaction and trade advances – Sale of Security Receipts to the Company by the Subsidiary

S. No.	Particulars of the 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.	Not Applicable as the transaction relates transfer of Security Receipts from the Subsidiary Company which is derived from its Trust based on the assignment agreement entered into between the Trust and assignors. This will be in ordinary course of business and on arm's length basis.
2.	Basis of determination of price.	The price is determined based on the agreed terms between the Company and AIIL and undertaken on arm's length basis
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	Not Applicable since the transactions proposed involves transfer / sale of security receipt which is not trade advances.

B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary – Investment in Securities of ISARC

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. Note: *This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable
2.	Where any financial indebtedness is incurred to make investment, specify the following: Note: *This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.* a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	Not Applicable
3.	Purpose for which funds shall be utilized by the investee company.	The funds will be utilised by the Company to meet its capital requirements from time to time for business purposes
4.	Material terms of the proposed transaction	The existing/proposed transactions would be purely operational/ integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments that the Company operates and will be on arm's length basis.

C (2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary - Investment in Securities of ISARC

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This shall be applicable in case of investment in debt securities.	No Credit Rating is obtained
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Required

Regulatory Review and Approval Process:

The Company has in place a robust process for approval of Related Party Transactions. In compliance with Listing Regulations, all the Related Party Transactions are being approved only by those members of the Audit Committee, who are Independent Directors. Necessary details for the Related Party Transactions along with the justification were provided to the Audit Committee in terms of the Company's Policy on Materiality of and Dealing with Related Party Transactions and as required under SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July 2023 (as updated) ("SEBI Master Circular on LODR") including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").

The Related Party Transactions placed for Members approval shall also be reviewed/monitored on quarterly basis by the Audit Committee as per Regulation 23 of the Listing Regulations and section 177 of the Companies Act, 2013 ("the Act") and shall remain within the proposed limits being placed before the Members. Any subsequent material modifications, if any, in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and Dealing with Related Party Transactions, shall be placed before the Members for approval, in terms of Regulation 23(4) of the Listing Regulations.

In line with the above provisions, the Audit Committee and the Board of Directors at their respective meetings held on August 25, 2026 have considered, approved and recommended the material-related party transactions as envisaged in this notice in Item No. 6 for approval of the members. Further, at the said meeting the Audit Committee has also reviewed the Certificate from the Whole Time Director confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

It is pertinent to note that no related party of the Company shall vote to approve Resolution(s) at item no. 6 of the Notice, whether the entity is a related party to the particular transaction or not.

Board Recommendation:

Basis the recommendation of Audit Committee, the Board recommends passing of the Resolution(s) at item no. 6 as an Ordinary Resolution.

Disclosure of Interest:

Other than Divy Dangi – Whole Time Director and Mrs. Alpana Dangi being (Promoter and immediate relative of Mr. Divy Dangi) no other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are concerned or interested, financially or otherwise, either directly or indirectly, in the proposed transactions, except to the extent of their directorship and / or shareholding in the Company and /or Related Parties.

Disclosure as per Para 1.2.5 of Secretarial Standard on General Meetings:

Details of shareholding of the promoters, directors of Authum Investment & Infrastructure Limited hereinafter referred to the Company holding more than 2% of interest as per Para 1.2.5 of Secretarial Standard on General Meetings are provided below:

Sr. No.	Name of the Related Party holding more than 2%	Designation/Nature of Relationship in the Company	Name of Related Party Company	Number of Shares and % of Shareholding
1.	Authum Investment & Infrastructure Limited	Promoter	India SME Asset Reconstruction Company Limited (ISARC)	20,32,50,000 equity shares 88.37 %

ITEM NO. 7

Approval of Material Related Party Transactions with Trust 11, 12, 13 & 14 ("Trusts") of India SME Asset Reconstruction Company Limited (ISARC):

Trust 11, 12, 13 & 14 ("Trusts") of India SME Asset Reconstruction Company Limited ("ISARC") Background and its Identification as a Related Party:

As explained at item no 06. ISARC was acquired by Authum Investment & Infrastructure Limited (Authum') a registered NBFC carrying on the business of investment in shares and securities and also financing activities to achieve the goal of enhancing the value for its stakeholders, with effect from June 17, 2025, consequent to which ISARC has become the Subsidiary of Authum and as at the date of this notice Authum holds 88.37 % of its stake in ISARC.

The Trust 11, 12, 13, 14 ("Trusts") is incorporated by ISARC in the year 2026 as its Trustee with an object for acquisition of financial assets, for carrying out Securitisation and asset reconstruction activities in accordance with applicable laws, restructuring of financial asset, resolution and recovery measures, liquidating the Trust Fund by sale of all the Assets, make payments to the Security Receipt Holders in accordance with this Deed, investing the surplus amounts of the Trust Fund and such other actions that is necessary or desirable, in the interest of the scheme contemplated under the relevant Offer Document to achieve the Objects of the Trust including without limitation to recover all amounts due or enhance returns on the security receipts.

A related party means a related party as defined under Regulation 2(1)(zb) of SEBI Listing Regulations, 2015 and Section 2(76) of the Companies Act, 2013 or under the applicable accounting standards: thus, in view of the above scenarios as ISARC controls and exercises significant influence over Trusts being its Trustee there exists a Direct Control over all such Trusts and on other hand as Authum will be subscribing to the security receipts of these "Trusts" and holds 88.37% in ISARC there exists an indirect control over Trusts of ISARC by virtue of control and significant influence over ISARC as per IND AS 24.

Justification / Rationale for Related Party Transaction with Trusts of "ISARC":

Given that ISARC is in the business of acquisition of stressed / non-performing loans from eligible sellers, Authum may coinvest with ISARC for the same, with the commercial viability / rationale being assessed on a case-to-case basis. The co-investment will get effected through subscription to Security Receipts issued by the Trusts set up by ISARC.

In the present scenario, as the proposed transaction by Authum is for subscribing to the security receipts to be issued by the "Trusts" the Trustee will be accepting the contributions from time to time from investors pursuant to an offer Document issued by the Trustee for this purpose and the contributions made by the Security Receipt Holders will be held and possessed by the Trustee i.e. in trust for the Security Receipt Holders upon acceptance of the Contributions from the Security Receipt Holders in whose favor the Security Receipts shall be issued by the Trustee.

Proposal:

At the 43rd Annual General Meeting held on September 26, 2025 members approved material related party transaction between India SME Asset Reconstruction Company Limited and the Company for Subscribing to the security receipts by investing in the its securities that was valid from the conclusion of 43rd Annual General Meeting until conclusion of 44th Annual General Meeting to be held in year 2026.

Further pursuant to Regulation 23(4) of the Listing Regulations, and the Company's Policy on Materiality of and Dealing with Related Party Transactions, approval of the Members is being sought to enter into material related party transactions with ISARC such that the aggregate value of the Transactions (as per details given in table below) does not exceed the limit of ₹800 crores, for each Trust and in aggregate for an amount not exceeding Rs. 3200 Crores for all the "Trusts" i.e. Trust 11, 12, 13 & 14 taken together, for a period commencing from the date of 44th Annual General Meeting ("AGM") up to the date of 45th AGM of the Company to be held in the year 2027.

The details of transactions as required under the Act, Regulation 23(4) of the Listing Regulations read with SEBI Master Circular on LODR and RPT Industry Standards are set forth below:

A(1) Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management	
1.	Name of the related party	ISARC Trust 11	ISARC Trust 12
2.	Country of incorporation of the related party	India	India
3.	Nature of business of the related party	In this case, Trust is a securitisation vehicle for acquisition and reconstruction of stressed assets.	

A(2) & A(3) Relationship and ownership of the related party & Details of Previous Transactions with the Related Party

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 11	ISARC Trust 12
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:	Significant Influence of the Subsidiary Company – India SME Asset Reconstruction Company Limited over Trust by virtue of being a Trustee.	
	(a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party	The Company does not hold any contribution however due to significant influence of ISARC in the Trust by virtue of its being Trustee, the Company is indirectly related.	
	(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).	NA	

S. No.	Particulars of the information	Information provided by the management	
	c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA	NA
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions with the related parties in the previous year.	
3.	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 (April 2026 – June 2026) immediately preceding the quarter in which the approval is sought.	Nil	Nil
4.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil	Nil

A(4) Amount of Proposed Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th colspan="2">Information provided by the management</th></tr>
<tr><td></td><td>Name of the Related Party</td><td>ISARC Trust 11</td><td>ISARC Trust 12</td></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td colspan="2">The Trust is formed by the India SME Asset Reconstruction India Limited (ISARC) engaged in the business of acquiring stressed loans / NPAs from Banks, NBFCs, ARCs and other Financial Institutions and strive for speedier resolution of NPAs. ISARC operates its ARC business through Trust structure where it issues Security Receipts (SR’s) to the Security Receipt Holders against the contribution to the Trust Fund of the Trust and the fund is held by the Trustee.

As Authum proposes to invest in the Trust by subscribing to its security receipts, it is proposed to seek approval from the shareholders for the transaction below:

<table>
<tr><th>Name</th><th>Amount of the proposed Transaction (Rs. In Crores)</th></tr>
<tr><td>Subscribing to / Investing in the security receipts of below Trusts: (interalia including Transfer of SR’s within Trust 11, 12 13 and 14)</td><td></td></tr>
<tr><td>ISARC Trust 11</td><td>Rs. 800 Crores</td></tr>
<tr><td>ISARC Trust 12</td><td>Rs. 800 Crores</td></tr>
<tr><td>Total</td><td>Rs. 1600 Crores</td></tr>
</table>
</td></tr>
</table>

S. No.	Particulars of the information	Information provided by the management	
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	
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 30.67% of the annual consolidated of the Company for FY2025-26.	The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 30.67 % of the annual consolidated turnover of the Company for FY2025-26.
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.	As the Trust is formed in the year 2025-2026 and no transaction has been entered into by the Trust this is Not Applicable.	
6.	Financial performance of the related party for the immediately preceding financial year: i.e. FY 2025-26. Note: As at the date of seeking this approval the available audited financial data is as at March 31, 2026.	As the Trust was not operational and was formed in the end of FY 2025-26 no data can this is not applicable.	

A (5) Basic Details of Proposed Transaction

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th colspan="2">Information provided by the management</th></tr>
<tr><td></td><td>Name of the Related Party</td><td>ISARC Trust 11</td><td>ISARC Trust 12</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction</td><td colspan="2" rowspan="2">The Trust is formed by the India SME Asset Reconstruction India Limited (ISARC) engaged in the business of acquiring stressed loans / NPAs from Banks, NBFCs, ARCs and other Financial Institutions and strive for speedier resolution of NPAs. ISARC operates its ARC business through Trust structure where it issues Security Receipts (SR's) to the Security Receipt Holders against the contribution to the Trust Fund of the Trust and the fund is held by the Trustee.

As Authum proposes to invest in the Trust by subscribing to its security receipts, it is proposed to seek approval from the shareholders for the transaction below:

<table><tr><th>Name</th><th>Amount of the proposed Transaction (Rs. In Crores)</th></tr><tr><td>Subscribing to / Investing in the security receipts of below Trusts: (interalia including Transfer of SR's within Trust 11, 12 13 and 14)</td><td></td></tr><tr><td>ISARC Trust 11</td><td>Rs. 800 Crores</td></tr><tr><td>ISARC Trust 12</td><td>Rs. 800 Crores</td></tr><tr><td>Total</td><td>Rs. 1600 Crores</td></tr></table></td></tr>
<tr><td>2.</td><td>Details of the proposed transaction</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td colspan="2">From the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting (both days inclusive) to be held in the year 2027 for a period not exceeding fifteen months.</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td colspan="2">Yes</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td colspan="2">Not exceeding Rs. 800 Crores for Trust 11 and Trust 12 each aggregating to Rs. 1600 Crores</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td colspan="2">As provided in the Explanatory Statement</td></tr>
<tr><td>7.</td><td colspan="3">Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</td></tr>
<tr><td></td><td>a. Name of the director / KMP</td><td colspan="2">Mr. Divy Dangi is deemed to be interested in the transaction.</td></tr>
<tr><td></td><td>b. Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td colspan="2">There is no Shareholding of the Directors in both the Trust's.</td></tr>
<tr><td>8.</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td colspan="2">Not Applicable</td></tr>
<tr><td>9.</td><td>Other information relevant for decision making.</td><td colspan="2">Not Required</td></tr>
</table>

Investment in Security Receipts to be issued by Trust's promoted by India SME Asset Reconstruction Company Limited (ISARC) to Authum (AIIL)

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 11	ISARC Trust 12
1.	Source of funds in connection with the proposed transaction. Note: *This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable as Company is a NBFC.	
2.	Where any financial indebtedness is incurred to make investment, specify the following: Note: *This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.*	Not Applicable as Company is a NBFC.	
	a. Nature of indebtedness	-	
	b. Total cost of borrowing	-	
	c. Tenure	-	
	d. Other details	-	
3.	Purpose for which funds shall be utilized by the investee company.		
4.	Material terms of the proposed transaction	There are no predetermined terms as the proposed transaction is based on the assignment agreement to be entered into between the Trust's i.e. assignee and the assignor as the security receipts to be issued by the Trust is based upon the stressed assets to be acquired by the Trust.	

C (2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 11	ISARC Trust 12
1.	Latest credit rating of the related party Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This shall be applicable in case of investment in debt securities.	No Credit Rating is obtained	
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Required	

Transaction of Company with Trust 13 & 14

A(1) Basic details of the related party:

S. No.	Particulars of the information	Information provided by the management	
1.	Name of the Related Party	ISARC Trust 13	ISARC Trust 14
2.	Country of incorporation of the related party	India	India
3.	Nature of business of the related party	In this case, Trust is a securitisation vehicle for acquisition and reconstruction of stressed assets. Trust is still not operationalised	

A(2) & A(3) Relationship and ownership of the related party & Details of Previous Transactions with the Related Party

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 13	ISARC Trust 14
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:	Significant Influence of the Subsidiary Company – India SME Asset Reconstruction Company Limited over Trust by virtue of being a Trustee.	
	(a) Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	The Company does not hold any contribution however due to significant influence of ISARC in the Trust by virtue of its being Trustee, the Company is indirectly related.	
	(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).	NA	
	(c) Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA	NA
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	There were no transactions with the related parties in the previous year.	
3.	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 (April 2026 – June 2026) immediately preceding the quarter in which the approval is sought.	Nil	Nil
4.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Nil	Nil

A(4) Amount of Proposed Transaction(s)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th colspan="2">Information provided by the management</th></tr>
<tr><td></td><td>Name of the related party</td><td>ISARC Trust 13</td><td>ISARC Trust 14</td></tr>
<tr><td>1.</td><td>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</td><td colspan="2">The Trust is formed by the India SME Asset Reconstruction India Limited (ISARC) engaged in the business of acquiring stressed loans / NPAs from Banks, NBFCs, ARCs and other Financial Institutions and strive for speedier resolution of NPAs. ISARC operates its ARC business through Trust structure where it issues Security Receipts (SR's) to the Security Receipt Holders against the contribution to the Trust Fund of the Trust and the fund is held by the Trustee.

As Authum proposes to invest in the Trust by subscribing to its security receipts, it is proposed to seek approval from the shareholders for the transaction below

<table>
<tr><th>Particulars</th><th>Amount of the proposed Transaction (Rs. In Crores)</th></tr>
<tr><td>Subscribing to / Investing in the security receipts of Trusts below: (interalia including Transfer of SR's within Trust 11, 12 13 and 14)</td><td></td></tr>
<tr><td>ISARC Trust 13</td><td>Rs. 800 Crores</td></tr>
<tr><td>ISARC Trust 14</td><td>Rs. 800 crores</td></tr>
<tr><td>Total</td><td>Rs. 1600 Crores</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td colspan="2">Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 30.67% of the annual consolidated of the Company for FY2025-26.</td><td>The estimated transaction value at point no 1 of A4 above for FY 2026-27 represents approximately 30.67 % of the annual consolidated turnover of the Company for FY2025-26.</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td colspan="2">Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td colspan="2">As the Trust is formed in the year 2025-2026 and no transaction has been entered into by the Trust this is Not Applicable.</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year: i.e. FY 2025-26.

Note: As at the date of seeking this approval the available audited financial data is as at March 31, 2026.</td><td colspan="2">As the Trust was not operational and was formed in the end of FY 2025-26 no data can this is not applicable.</td></tr>
</table>

A (5) Basic Details of Proposed Transaction

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th colspan="2">Information provided by the management</th></tr>
<tr><td></td><td>Name of the related party</td><td>ISARC Trust 13</td><td>ISARC Trust 14</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction

(e.g. sale of goods/services, purchase of goods/ services, giving loan, borrowing etc.)</td><td colspan="2" rowspan="2">The Trust is formed by the India SME Asset Reconstruction India Limited (ISARC) engaged in the business of acquiring stressed loans / NPAs from Banks, NBFCs, ARCs and other Financial Institutions and strive for speedier resolution of NPAs. ISARC operates its ARC business through Trust structure where it issues Security Receipts (SR's) to the Security Receipt Holders against the contribution to the Trust Fund of the Trust and the fund is held by the Trustee.

As Authum proposes to invest in the Trust by subscribing to its security receipts, it is proposed to seek approval from the shareholders for the transaction below:
<table>
<tr><th>Particulars</th><th>Amount of the proposed Transaction (Rs. In Crores)</th></tr>
<tr><td>Subscribing to / Investing in the security receipts of Trusts below: (interalia including Transfer of SR's within Trust 11, 12 13 and 14)</td><td></td></tr>
<tr><td>ISARC Trust 13</td><td>Rs. 800 Crores</td></tr>
<tr><td>ISARC Trust 14</td><td>Rs. 800 Crores</td></tr>
<tr><td>Total</td><td>Rs. 1600 Crores</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Details of the proposed transaction</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td colspan="2">From the date of 44th Annual General Meeting up to the date of 45th Annual General Meeting (both days inclusive) to be held in the year 2027 for a period not exceeding fifteen months.</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td colspan="2">Yes</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td colspan="2">Not exceeding Rs. 800 Crores for Trust 13 and Trust 14 each aggregating to Rs. 1600 Crores</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td colspan="2">As provided in the Explanatory Statement</td></tr>
<tr><td>7.</td><td colspan="3">Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</td></tr>
<tr><td></td><td>a. Name of the director / KMP</td><td colspan="2">Mr. Divy Dangi is deemed to be interested in the transaction.</td></tr>
<tr><td></td><td>b. Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td colspan="2">There is no Shareholding of the Directors in both the Trust's.</td></tr>
<tr><td>8.</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td colspan="2">Not Applicable</td></tr>
<tr><td>9.</td><td>Other information relevant for decision making.</td><td colspan="2">Not Required</td></tr>
</table>

Investment in Security Receipts to be issued by Trust's promoted by India SME Asset Reconstruction Company Limited (ISARC) to Authum (AIIL)

B3 Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 13	ISARC Trust 14
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.	Not Applicable as Company is a NBFC.	
2.	Where any financial indebtedness is incurred to make investment, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.	Not Applicable as Company is a NBFC.	
	a. Nature of indebtedness	-	
	b. Total cost of borrowing	-	
	c. Tenure	-	
	d. Other details		
3.	Purpose for which funds shall be utilized by the investee company.		
4.	Material terms of the proposed transaction	There are no predetermined terms as the proposed transaction is based on the assignment agreement to be entered into between the Trust's i.e. assignee and the assignor as the security receipts to be issued by the Trust is based upon the stressed assets to be acquired by the Trust.	

C (2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management	
	Name of the Related Party	ISARC Trust 13	ISARC Trust 14
1.	Latest credit rating of the related party Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This shall be applicable in case of investment in debt securities.	No Credit Rating is obtained	
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Required	

Regulatory Review and Approval Process:

The Company has in place a robust process for approval of Related Party Transactions. In compliance with Listing Regulations, all the Related Party Transactions are being approved only by those members of the Audit Committee, who are Independent Directors. Necessary details for the Related Party Transactions along with the justification were provided to the Audit Committee in terms of the Company's Policy on Materiality of and Dealing with Related Party Transactions and as required under SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July 2023 (as updated) ("SEBI Master Circular on LODR") including "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards").

The Related Party Transactions placed for Members approval shall also be reviewed/monitored on quarterly basis by the Audit Committee as per Regulation 23 of the Listing Regulations and section 177 of the Companies Act, 2013 ("the Act") and shall remain within the proposed limits being placed before the Members. Any subsequent material modifications, if any, in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and Dealing with Related Party Transactions, shall be placed before the Members for approval, in terms of Regulation 23(4) of the Listing Regulations.

In line with the above provisions, the Audit Committee and the Board of Directors at their respective meetings held on August 25, 2026 have considered, approved and recommended the material-related party transactions as envisaged in this notice in Item No. 7 for approval of the members. Further, at the said meeting the Audit Committee has also reviewed the Certificate from the Whole Time Director and confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

It is pertinent to note that no related party of the Company shall vote to approve Resolution(s) at item no. 7 of the Notice, whether the entity is a related party to the particular transaction or not.

Board Recommendation:

Basis the recommendation of Audit Committee, the Board recommends passing of the Resolution(s) at item no. 7 as an Ordinary Resolution.

Disclosure of Interest:

Except Mr. Divy Dangi -Whole Time Director and Mrs. Alpana Dangi being promoter no other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are concerned or interested, financially or otherwise, either directly or indirectly, in the proposed transactions, except to the extent of their directorship and / or shareholding in the Company and /or Related Parties.

Disclosure as per Para 1.2.5 of Secretarial Standard on General Meetings:

Details of shareholding of the promoters, directors of Authum Investment & Infrastructure Limited hereinafter referred to the Company holding more than 2% of interest as per Para 1.2.5 of Secretarial Standard on General Meetings are provided below:

Sr. No.	Name of the Related Party holding more than 2%	Designation/Nature of Relationship in the Company	Name of Related Party Company	Number of Shares and % of Shareholding
1.	India SME Asset Reconstruction Company Limited (ISARC)	Subsidiary	Trust 11, 12, 13 & 14	None There is no shareholding of the Subsidiary in the Trust other than being the trustee in the each of these Trusts

ITEM NO. 08 & 09

To re-appoint Mr. Rahul Bagaria (Din: 06611268) and Mr. Haridas Bhat (Din: 09691308) as an Independent Director of the Company and to pass the following resolution as a Special Resolution:

The Board of Directors of the Company (the "Board") consists of nine (9) Directors, comprising six (6) Independent Directors and (2) Whole Time Directors and (1) Whole Time Director & Chief Executive Officer (WTD & CEO). The composition of the Board is in compliance with the requirements of the Companies Act, 2013 (the "Act") and Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations").

The Members of the Company had approved the appointment of the Independent Directors for a first term of five (5) consecutive years, details whereof are provided below:

Name of Director	Din	First Term	Details of Appointment	Proposed Second Term	Period
Mr. Rahul Arun Bagaria	06611268	August 01, 2022 to July 31, 2027	Appointed through Special Resolution passed at the Annual General Meeting held on September 27, 2022.	August 01, 2027 to July 31, 2032	Five (5) years
Mr. Haridas Bhat	09691308	August 01, 2022, to July 31, 2027		August 01, 2027 to July 31, 2032	Five (5) years

The Company has benefited from the experience, expertise and guidance of Mr. Rahul Bagaria and Mr. Haridas Bhat while discharging their responsibilities as Independent Directors. Considering their continued contribution, skills and competencies, and the need to maintain continuity of an effective and balanced Board, their re-appointment as Independent Directors, not liable to retire by rotation, with effect from the respective dates mentioned above were approved by the Board at its meeting held on August 25, 2026 based on the recommendation of the Nomination and Remuneration Committee (the "NRC"). The said re-appointments are pursuant to Sections 149, 150, 152 and 160 read with Schedule IV and other applicable provisions, if any, of the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014, the applicable provisions of the SEBI Listing Regulations, the Articles of Association of the Company and the process laid out in the "Policy on Appointment and Remuneration for Directors, Key Managerial Personnel and Senior Management Employees" subject to approval of the Members by way of special resolutions set out at Item nos. 08 and 09 of the Notice

While recommending and approving the aforesaid re-appointments, the NRC and the Board considered, the outcome of performance evaluation, declarations and confirmations received from the respective Directors, their skills, expertise, experience and knowledge, attendance at Board, Committee and General Meetings, quality of participation in the Board and Committee deliberations, independent judgment, time commitment, integrity, professional conduct, relevant skills and competencies and the contribution in discharging their responsibilities as Independent Directors.

Based on the recommendation of the NRC, the Board of Directors at its Meeting held on August 25, 2026, proposed the re-appointment of Mr. Rahul Bagaria and Mr. Haridas Bhat as an Independent Director of the Company for a second term of five (5) consecutive years commencing from August 01, 2027 up to July 31, 2032 (both days inclusive), not liable to retire by rotation, for the approval of the Members by way of a Special Resolution.

The Board is of the opinion that both Mr. Rahul Bagaria and Mr. Haridas Bhat continue to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his continued association would be of immense benefit to the Company

Brief Profile of Mr. Rahul Bagaria

Mr. Rahul Arun Bagaria is a Chartered Accountant and a Certified Forensic Auditor from the Institute of Chartered Accountants of India. He holds certificates in Corporate Finance from London Business School and has studied International Law at the London School of Economics. He is a Commerce graduate from Mumbai University and has also studied law.

Mr. Bagaria is a Partner at Bagaria & Co LLP, Chartered Accountants, and has over 14 years of experience across direct and indirect taxation, corporate law, accounting standards, audit and financial advisory. He has advised on cross-border transactions, mergers and demergers, private placements and resolution matters. He has served as a member of the Corporate & Allied Laws Committee of WIRC of ICAI.

Brief Profile of Mr. Haridas Bhat

Mr. Haridas Bhat has over 40 years of extensive experience working as practicing Chartered Accountant since 1986. He has specialization in Income Tax matters, has regularly attend ITAT matters in Mumbai, Pune and Ahmedabad. He was member of WIRC during the year 2003-04, 2007-08, 2020-21, and 2021-22; Member of ICAI Central Council during the year 2011-12 and 2015-16; Member of Direct Committee of Chamber of Income Tax Consultants 2016-17 and has delivered lectures in WIRC, Study Circles, on Income Tax matters. Further, he was a Core Committee Member in JB Nagar CPE Study Circle since 2002-03, Convenor of JB Nagar CPE Study Circle year 2006-07. He was winner of Times Business Awards 2021, Mangaluru, Mysuru, Hubballi for Excellence in Financial and Tax Advisory.

The Company has in terms of Section 160(1) of the Act received a notice from a Member proposing his candidature for the office of Director. The Company has received a declaration from Mr. Rahul Bagaria and Mr. Haridas Bhat confirming that they continue to meet the criteria of independence as prescribed under Section 149(6) of the Act, read with the rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, Mr. Rahul Bagaria and Mr. Haridas Bhat have also confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties. Mr. Rahul Bagaria and Mr. Haridas Bhat has further confirmed that they are not debarred from holding the office of Director by virtue of any SEBI Order or any such authority pursuant to Circulars dated June 20, 2018 issued by BSE Limited and the National Stock Exchange of India Limited pertaining to enforcement of SEBI Orders regarding appointment of Directors by the listed companies.

Further, Mr. Rahul Bagaria and Mr. Haridas Bhat has confirmed that they are not disqualified from being appointed as Director in terms of Section 164 of the Act and has given their consent to act as Directors in terms of Section 152 of the Act, subject to re-appointment by the Members. They have also confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to their registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ('IICA'). Mr. Rahul Bagaria and Mr. Haridas Bhat are exempt from the requirement to undertake online proficiency self-assessment test conducted by IICA.

In the opinion of the Board, Mr. Rahul Bagaria and Mr. Haridas Bhat fulfils the conditions specified in the Act, rules thereunder and the SEBI Listing Regulations for re-appointment as an Independent Director and is independent of the Management. The terms and conditions of their re-appointment are uploaded on the website of the Company at **https://www.authum.com/policies.php** and will also be available for inspection by the Members. Members who wish to inspect the same can send a request to the e-mail address mentioned in the notes to the Notice.

In compliance with the provisions of Section 149 read with Schedule IV to the Act, Regulation 17 of the SEBI Listing Regulations and other applicable provisions of the Act and SEBI Listing Regulations, the re-appointment of Mr. Rahul Bagaria and Mr. Haridas Bhat an Independent Director is now placed for the approval of the Members by a Special Resolution.

The Board commends the Special Resolution set out in Item No. 08 & 09 of the accompanying Notice for approval of the Members.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives, are concerned or interested, financially or otherwise, in the resolution set out at Item No. 08 & 09 of the accompanying Notice.

Disclosures as required under Regulation 36(3) of the SEBI Listing Regulations and revised Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India are provided as Annexure A to this Notice.

Mumbai, August 25, 2026

By Order of the Board of Directors

Registered Office:
707, Raheja Centre, Free Press Journal Road,
Nariman Point, Mumbai – 400021.
CIN: L51109MH1982PLC319008
Phone No.: 022-67472117
Web Site: **www.authum.com**
Email ID: **secretarial@authum.com**

Dipyanti Jaiswar
Company Secretary & Compliance Officer
Mem. No.: A41024

Annexure I

Information pursuant to 1.2.5 of the Secretarial Standards on General Meetings (SS-2) and Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding Director seeking re-appointment

Name of the Director	**Mr. Divy Dangi (Din : 08323807)**	**Mr. Rahul Bagaria (Din: 06611268)**	**Mr. Haridas Bhat (Din: 09691308)**
Date of birth	03/11/1998	16/08/1989	10/05/1962
Age	28 years old	37 years	64 years
Reason for Appointment/ Change	Re-appointment on account of retirement by rotation.	Re-appointment as an Independent Director for 2nd term of 5 years	Re-appointment as an Independent Director for 2nd term of 5 years
Date of first appointment on the Board	07/08/2024	01/08/2022	01/08/2022
Qualification	Mr. Divy Dangi holds a degree from London Business School in Master of Science in Management and Bachelor of Science in Industrial Engineering.	B.Com, Chartered Accountant and Certified Forensic Accounting & Fraud Detection Auditor	B. Com from University of Mysore (Poornaprajna College, Udupi) and Chartered Accountant since 1986
Experience (including expertise in specific functional area) / Brief Resume	He has about 5 years of experience in the NBFC sector. He has wide experience in performing fundamental analysis to determine favorable investment opportunities and minimize risk.	He has approximately 14 years of professional experience and is Partner at Bagaria & Co. LLP which offers professional services in the field of assurance, consulting, taxation, and financial advisory services.	He has over 40 years of extensive experience working as Practicing Chartered Accountant since 1986. He has Specialization in Income Tax matters, has regularly attend ITAT matters in Mumbai, Pune and Ahmedabad. He was member of WIRC during the year 2003-04, 2007-08, 2020-21 and 2021-22, Member of ICAI Central Council during the year 2011-12 and 2015-16, Member of Direct Committee of Chamber of Income Tax Consultants 2016-17 and has delivered lectures in WIRC, Study Circles, on Income Tax matters. He was a Core Committee Member in JB Nagar CPE Study Circle since 2002-03, Convenor of JB Nagar CPE Study Circle year 2006-07. He was winner of Times Business Awards 2021, Mangaluru, Mysuru, Hubballi for Excellence in Financial and Tax Advisory.

Name of the Director	Mr. Divy Dangi (Din : 08323807)	Mr. Rahul Bagaria (Din: 06611268)	Mr. Haridas Bhat (Din: 09691308)
Skills, Capabilities & Expertise in specific functional areas and experience	He has a substantial experience and expertise in the field of fundamental analysis, determination of favourable investment opportunities and risk mitigation.	He has a substantial experience and expertise in the fields of strategy, M&A, Corporate Restructuring and has a passion for taxation and Company Law matters.	He has more than 40 years of extensive experience working as Practicing Chartered Accountant since 1986. He has Specialization in Income Tax matters, has regularly attend ITAT matters in Mumbai, Pune and Ahmedabad.
Terms and conditions of appointment/ reappointment	Re-appointment due to retire by rotation, the terms of appointment remain unchanged.	Re-appointment as an Independent Director for 2nd term of 5 years	Re-appointment as an Independent Director for 2nd term of 5 years
Remuneration proposed to be paid	Remains unchanged as it was approved at the time of appointment as Whole Time Director.	Nil	Nil
Remuneration last drawn (including siting fees, if any) for F.Y. 2025-26	Rs. 1,17,11,436 (One Crore Seventeen Lakhs Eleven Thousand Four Hundred and Thirty Six)	Nil	Nil
Shareholding of directors in the listed entity, including shareholding as a beneficial owner as at March 31, 2026	NA	NA	7,500 (Equity Shares)
Number of Board meetings attended during F.Y. 2025-26	4 (Four)	7 (Seven)	8 (Eight)
Directorships held in other listed companies as at March 31, 2026	NA	India Pesticides Limited	NA
Directorships of other companies in India (as on March 31, 2026)	1. Authum Foundation 2. Rivaara Labs Private Limited 3. Billion Dream Sports Private Limited 4. Sawshy Realty Private Limited 5. Better Real Estate Private Limited 6. Authum Entertainment Private Limited 7. Berix Bearing Private Limited 8. Star Aerospace Limited 9. Authum Real Estate Private Limited 10. India SME Asset Reconstruction Company Limited	1. Mentor Capital Limited 2. Invara Precision Technologies Private Limited 3. Open Elite Developers Limited 4. India Pesticides Limited.	NA

Name of the Director	Mr. Divy Dangi (Din : 08323807)	Mr. Rahul Bagaria (Din: 06611268)	Mr. Haridas Bhat (Din: 09691308)
	11. Authum Asset Management Company Private Limited 12. Kahani Studios Private Limited 13. Genei Laboratories Private Limited		
Chairmanship/ Membership of the Committees of other companies in India (as on March 31, 2026)	NA	1. India Pesticides Limited - Audit Committee - Nomination &Remuneration Committee 2. Open Elite Developers Limited - Audit Committee - Stakeholders Relationship Committee - Nomination & Remuneration Committee - Corporate Social Responsibility - Risk Management Committee	NA
Disclosure of relationships between directors inter-se, Managers & KMP	Mr. Divy Dangi is son of Mrs. Alpana Dangi -Promoter of the Company.	None	None
Listed entities from which the person has resigned in the past three years	NA	NA	NA