AROGRANITILES

Aro granite industries ltd.

Regd. Office : 1001, 10th Floor, DLF Tower A, Jasola, New Delhi - 110 025
Phone : 91-11-41686169, Fax : 91-1126941984, E-mail : arodelhi@arotile.com

Date: August 10, 2026

Bombay Stock Exchange Limited
Department of Corporate Services
Floor 25, P.J. Towers
Dalal Street
Mumbai 400001
(SCRIP CODE: 513729)

National Stock Exchange of India Limited
Listing Department
5th Floor, Exchange Plaza
Bandra (E)
Mumbai 400051
(SYMBOL: AROGRANITE/EQ)

Sub: Book Closure and Annual General Meeting

Dear Sir/Madam,

With reference to the above, we hereby intimate that the Share Transfer Register and Members Register of the Company shall remain closed from **05.09.2026 to 11.09.2026** (both days inclusive) and Annual General Meeting will be held on **11.09.2026.**

Kindly acknowledge the receipt of the above

Thanking You

Yours faithfully
For Aro granite industries ltd.

AYUSH GOEL
Digitally signed by AYUSH GOEL
Date: 2026.08.10 15:51:32 +05'30'

Ayush Goel
Company Secretary

Copy for information to

National Securities Depository Limited
4th Floor, 'A' Wing, Trade World
Kamala Mill Compound,
Senapati Bapat Marg, Lower Parel
Mumbai 400013
(ISIN: INE210C01013)

Central Depository Service(India) Limited
Marathon Futurex, A Wing, 25th Floor,
NM Joshi Marg, Lower Parel
Mumbai 400013
(ISIN: INE210C01013)

Alankit Assignment Limited
Alankit Height
1E/13, Jhandewalan Extension
New Delhi 110055

Notice

NOTICE is hereby given that the 38th Annual General Meeting of the Members of ARO GRANITE INDUSTRIES LIMITED will be held on Friday, the 11th September 2026 at 12:30 P.M. (IST) through Video Conferencing (VC)/Other Audio-Visual Means (OAVM), to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Accounts for the financial year ended 31st March 2026 and the Reports of the Directors and Auditors thereon.

2. To appoint a director in place of Mrs. Sujata Arora (DIN: 00112866), who retires by rotation and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:

3. To consider and, if thought fit, to pass the following Resolution as **Special Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Sections 190, 196, 197, 198, 203 and Schedule V and other applicable provisions, if any, of the Companies Act 2013 ("the said Act"), and rules made there under or any statutory modification(s) or re-enactment(s) thereof, the re-appointment of Mr. Sunil Kumar Arora (DIN 00150668) as Managing Director of the Company for a further period of three years w.e.f. April 1, 2027 be and is hereby approved on the terms of remuneration as recommended by the Nomination & Remuneration Committee of Directors and approved by the Board of Directors and in the event of inadequacy or absence of Profits under Section 198 of the said Act in any financial year or years, the remuneration comprising salary, perquisites, allowances and benefits, as approved herein, be paid as minimum remuneration to the said Managing Director, for a period not exceeding three years in the aggregate subject to requisite approvals under the said Act.

   RESOLVED FURTHER THAT the Board of Directors or a Committee thereof be and are hereby authorized to vary and/or revise the terms and conditions of appointment including remuneration of the said Managing Director within the overall limits approved herein and settle any question or difficulties in connection therewith or incidental thereto without any further approval of the Company in general meeting".

4. To consider and, if thought fit, to pass the following Resolution as **Special Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Sections 190, 196, 197, 198, 203 and Schedule V and other applicable provisions, if any, of the Companies Act 2013 ("the said Act"), and rules made there under or any statutory modification(s) or re-enactment(s) thereof, the re-appointment of Mr. Sahil Arora (DIN 07970622) as Whole-Time Director of the Company for a further period of three years w.e.f. November 1, 2026 be and is hereby approved on the terms of remuneration as recommended by the Nomination & Remuneration Committee of Directors and approved by the Board of Directors and in the event of inadequacy or absence of Profits under Section 198 of the said Act in any financial year or years, the remuneration comprising salary, perquisites, allowances and benefits, as approved herein, be paid as minimum remuneration to the said Managing Director, for a period not exceeding three years in the aggregate subject to requisite approvals under the said Act.

   RESOLVED FURTHER THAT the Board of Directors or a Committee thereof be and are hereby authorized to vary and/or revise the terms and conditions of appointment including remuneration of the said Managing Director within the overall limits approved herein and settle any question or difficulties in connection therewith or incidental thereto without any further approval of the Company in general meeting".

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

   "**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), as amended from time to time, the Company's Policy on "Materiality of Related Party Transactions and also on dealing with Related Party Transactions" and all other laws and regulations, as may be applicable, as amended, supplemented or re-enacted from time to time and pursuant to the consent of the Audit Committee and the consent of the Board of Directors, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for material related party transaction for borrowing/availing loans from Mrs. Sujata Arora, Director and promoter of the Company, within the limits approved by the members pursuant to Section 180(1)(c) of the Act vide special resolution passed on 06th September 2014, in one or more tranches and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), for an aggregate amount not exceeding ₹ 50,00,00,000/- (Rupees fifty crore, during the financial year 2026-27 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this Resolution."

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

"**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), as amended from time to time, the Company's Policy on "Materiality of Related Party Transactions and also on dealing with Related Party Transactions" and all other laws and regulations, as may be applicable, as amended, supplemented or re-enacted from time to time and pursuant to the consent of the Audit Committee and the consent of the Board of Directors, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for material related party transaction for borrowing/availing loans from Mr. Sahil Arora, Whole-Time Director and promoter of the Company, within the limits approved by the members pursuant to Section 180(1)(c) of the Act vide special resolution passed on 06th September 2014, in one or more tranches and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), for an aggregate amount not exceeding ₹ 50,00,00,000/- (Rupees fifty crore, during the financial year 2026-27 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this Resolution."

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

"**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 ("Act") read with applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force), Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), as amended from time to time, the Company's Policy on "Materiality of Related Party Transactions and also on dealing with Related Party Transactions" and all other laws and regulations, as may be applicable, as amended, supplemented or re-enacted from time to time and pursuant to the consent of the Audit Committee and the consent of the Board of Directors, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for material related party transaction for borrowing/availing loans from Mr. Sunil Kumar Arora, Managing Director and promoter of Company, within the limits approved by the members pursuant to Section 180(1)(c) of the Act vide special resolution passed on 06th September 2014, in one or more tranches and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), for an aggregate amount not exceeding ₹ 50,00,00,000/- (Rupees fifty crore, during the financial year 2026-27 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this Resolution."

For & on behalf of the Board

(Sunil Kumar Arora)
Managing Director
DIN:00150668

Place: Hosur
Date: 07 August 2026

Notes:

1. Statement pursuant to Section 102(1) of the Companies Act, 2013 ("Act"), in respect of the Special Business to be transacted at the Annual General Meeting ("AGM") is annexed hereto.

2. Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 read with General Circular No. 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, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 in relation to "Clarification on holding of Annual General Meeting ('AGM') through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") the Company is convening the 38th AGM through Video Conferencing ('VC')/ Other Audio Visual Means ('OAVM'), without the physical presence of the Members. Hence, Members can attend and participate in the ensuing AGM through VC/OAVM. In compliance with the provisions of the Companies Act, 2013 ('the Act') and MCA Circulars, the 38th AGM of the Company is being held through VC/OAVM on Friday, September 11, 2026 at 12:30 p.m. IST. The deemed venue for the AGM will be the Registered Office of the Company i.e. 1001, 10th Floor, DLF Tower-A, Jasola, New Delhi-110025.

3. **PURSUANT TO THE PROVISIONS OF THE ACT, 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 PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES 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.**

4. Corporate Members are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization, etc., authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-Voting to M/s. Alankit Assignments Limited, the Registrar and Transfer Agent of the Company, by e-mail through its registered e-mail address ramap@alankit.com.

5. In line with the MCA Circulars and the SEBI Circulars, Notice of the AGM along with the Annual Report 2025- 26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company or CDSL/NSDL ("Depositories")/RTA. Members may note that the Notice and Annual Report 2025-26 are also available on the Company's website viz www.arotile.com websites of the Stock Exchanges i.e., BSE Limited and NSE Limited at www. bseindia.com and www.nseindia.com respectively.

6. Members whose e-mail address are not registered can register the same in the following manner:

   a. Members holding share(s) in physical mode can send their e-mail ID to the Company at investorgrievance@arotile.com or to the Registrar and Transfer Agent (RTA) of the Company M/s. Alankit Assignments limited at ramap@alankit.com.

   b. Members holding share(s) in electronic mode are requested to register/update their e-mail address with their respective Depository Participants ("DPs") for receiving all communications from the Company electronically.

7. Electronic copies of all the documents referred to in the accompanying Notice of the AGM and the Explanatory Statement shall be made available for inspection. During the 38th AGM, Members may access the scanned copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act; the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at investorgrievance@arotile.com.

8. The Company has engaged the services of M/s. CDSL as the authorised agency for conducting the e-AGM and providing e-Voting facility.

9. 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 the cutoff date will be entitled to vote at the AGM.

10. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

11. As mandated by SEBI, effective from 1st April 2019, that securities of listed Companies shall be transferred only in dematerialised form. In view of the above and to avail various benefits of dematerialisation, Members are advised to dematerialise share(s) held by them in physical form.

12. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified time to time.

13. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:

    a. Change in their residential status on return to India for permanent settlement.

    b. Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

14. SEBI vide its notification dated January 24, 2022 has amended Regulation 40 of the SEBI Listing Regulation and has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or the Company's RTA, for assistance in this regard.

15. **SEBI HAS MANDATED SUBMISSION OF PAN BY EVERY PARTICIPANT IN THE SECURITIES MARKET. MEMBERS HOLDING SHARES IN ELECTRONIC FORM ARE, THEREFORE, REQUESTED TO SUBMIT THEIR PAN DETAILS TO THEIR DEPOSITORY PARTICIPANTS. MEMBERS HOLDING SHARES IN PHYSICAL FORM ARE REQUESTED TO SUBMIT THEIR PAN DETAILS TO THE COMPANY'S RTA.**

16. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company's RTA, the details of such folios together with the share certificates along with the requisite KYC documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.

17. Members are requested to note that, dividends if not encashed for a consecutive period of 7 years of the Company, are liable to be transferred to the Investor Education and Protection Fund ('IEPF'). The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline.

18. The Members whose unclaimed dividends and/or shares have been transferred to IEPF, may contact the Company or RTA and submit the required documents for issue of Entitlement Letter. The Members can attach the Entitlement Letter and other required documents and file the Form IEPF-5 form for claiming the dividend and/or shares via www.iepf.gov.in

19. **Instructions for attending the e-AGM and e-Voting are as follows:**

    Instructions for attending the e-AGM:

    1. Ministry of Corporate Affairs (MCA) vides various Circular issued since April 2020 including the General Circular No. 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, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025 permitted the Companies to hold their AGM through VC/OAVM by 30th September 2026, the 38th AGM of the Company is being held through VC/OAVM on Friday, September 11, 2026 at 12:30 p.m. IST Members can attend and participate in the ensuing AGM through VC/OAVM.

    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 (as amended) 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 atleast 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. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. In terms of MCA Circulars the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-Voting.

6. In compliance with the Ministry of Corporate Affairs (MCA) Circulars the Notice calling the AGM has been uploaded on the website of the Company at www.arotile.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e., BSE Limited and NSE 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 AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 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, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025.

INTRUCTIONS TO SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

i. The voting period begins on 08th September, 2026 at 10.00 A.M. and ends on 10th September, 2026 at 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 i.e. 4th September, 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.

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 & My Easi New (Token) 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 & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode 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

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: (Contd.)

Type of shareholders	Login Method
	4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider 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.
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 **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
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

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:

	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 as mentioned in instruction (3).

(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 of **Aro granite industries 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.
- 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; investorgrievance@arotile.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

(xviii) Any person who acquires shares of the Company and become a Member of the Company after dispatch of the Notice and holding shares as on the **cut-off date i.e., 4th September, 2026** may follow the same instructions as mentioned above for e-Voting.

(xix) The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e., 4th September, 2026

(xx) Mr. Sabyasachi Panigrahi, Practicing Company Secretary (COP No. 27507) has been appointed as the Scrutinizer to scrutinize the e-Voting process in a fair and transparent manner.

(xxi) The Scrutinizer shall, immediately after the conclusion of voting at the e-AGM, count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-Voting in the presence of at least two witnesses not in the employment of the Company and make, not later than two days of conclusion of the Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing who shall countersign the same.

(xxii) The Result shall be declared after the e-AGM of the Company. The result declared along with the Consolidated Scrutinizer's Report shall be placed on the Company's website www.arotile.com and on the website of CDSL immediately.

(xxiii) The Share Transfer Books and Register of Members of the Company shall remain closed from 5th September, 2026 to 11th September, 2026 (Both days inclusive).

(xxiv) Members who have not registered their e-mail address so far requested to register their e-mail address for receiving all communications including Annual Report, Notices, Circulars etc. from the Company electronically.

(xxv) As per Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 brief resume of Mrs. Sujata Arora (DIN: 00112866), whose appointment as Director liable to retire by rotation (proposed at Item No. 2) is given hereunder:

Mrs. Sujata Arora is a graduate from Institute of Home Economics, Delhi. She has travelled extensively and has vast knowledge of the product and marketing as well. She does not hold any other Directorship. She holds 601372 (3.93%) Equity Shares in the Company.

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 Remote 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 Remote 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 **72 hours prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at investorgrievance@arotile.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.

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

The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), given hereunder sets out all material facts relating to the special business mentioned in Item Nos. 3, 4, 5, 6 and 7 of the accompanying Notice dated 07th August, 2026.

Item No. 3

Mr. Sunil Kumar Arora (DIN 00150668) had been re-appointed as the Managing Director of the Company for a period three years by the Board of the Company on 04.08.2023 and the same was approved by the Shareholder in the General Meeting held on 08.09.2023. The present tenure of Mr. Sunil Kumar Arora as the Managing Director expires on 31.03.2027. Considering his depth of knowledge, expertise in the granite business and his contribution for the all-round growth and development of the Company, the Board of Directors in its meeting held on 07.08.2026 re-appointed Mr. Sunil Kumar Arora as Managing Director for a further period of three years w.e.f. 01.04.2027 subject to the approval of the shareholders, in the ensuing Annual General Meeting of the Company on the following terms of remuneration as approved/recommended by the Nomination and Remuneration Committee of Directors for a period of three years and subject to requisite approvals under the said Act. The resolution is accordingly recommended as a Special Resolution for the approval of the shareholders of the Company.

None of the Directors except Mr. Sunil Kumar Arora, Mr. Sahil Arora and Mrs. Sujata Arora or their relatives or Key Managerial Person or their relatives has any nature of concern or interest, financial or otherwise, directly or indirectly in respect of proposed resolution.

Information pursuant to para (A) of Section II of Part II of the Schedule V to the Companies Act 2013:

Statement as required under Schedule V of the Companies Act 2013.

I. General Information

1. Nature of Industry: Manufacture and Export of Granite Tiles & Slabs and Quartz slabs.

2. Date or expected date of commencement of commercial production: The Company was commissioned in the year 1988.

3. In case of new Companies, expected date of commencement of activities as per project approved by Financial Institutions appearing in the prospectus: N.A.

4. Financial Performance based on given indicators:

Particulars for the Financial year ended March 31, 2026	₹ in crore
Net Sales and Other Income	85.33
Operating Profits (Before Interest, Depreciation and Tax)	(1.79)
Profit before Tax	(11.62)
Profit after Tax	(11.81)

5. Foreign Investment or Collaborations if any: N. A

II. Information about the Appointee:

1. **Background details:** Mr. Sunil Kumar Arora, aged 67 years, holds a bachelor's degree in science. He is the founder promoter of Aro granite industries ltd. He has more than 39 years of experience in the granite industry. He is responsible for the overall management of the Company.

2. Past Remuneration of Mr. Sunil Kumar Arora was approved by the Shareholders at Annual General Meeting of the Company held on September 08, 2023.

3. **Job Profile and his Suitability:** Mr. Sunil Kumar Arora, Managing Director of the Company is vested with substantial powers of the management under the superintendence, control and direction of the Board of Directors. He is also involved in policy planning, vision and strategy and long-term developmental activities and growth of the Company. He has in-depth knowledge, expertise in the granite business, having more than 39 years of experience, which has evolved the all-round growth of the Company.

4. **Remuneration proposed:** The Remuneration Committee and Board of Directors of the Company at their respective meetings held on August 7, 2026 have approved the following terms of remuneration of Mr. Sunil Kumar Arora for a tenure of 3 years w.e.f. 01.04.2027 subject to approval of the shareholders in the ensuing General Meeting, as under:

   a) **Salary:** Basic Salary ₹ 10,00,000 –12,00,000

   b) Commission upto 5% of the net profits of the Company computed under section 198 of the Companies Act 2013 or any statutory modification thereto or any re-enactment thereof subject to a ceiling of 100% Annual Salary.

   c) In addition to the above benefits, the following perquisites will be extended to you:

      i) Residential accommodation or House Rent Allowance @ 50% of the salary.

      ii) Expenses pertaining to gas, electricity, water and other utilities will be borne/ reimbursed by the Company.

      iii) The company shall provide such furniture and furnishings as may be required.

      iv) Reimbursement of actual medical expenses incurred in India and/or abroad and including hospitalization, nursing home and surgical charges for himself and family.

      v) Reimbursement of all the expenses i.e. travel fare, lodging, boarding, conveyance and other expenses incurred for self and family members during the leave travel holidays period whenever undertaken whether in India or abroad.

      vi) Subscription or reimbursement fee for clubs in India or abroad including admission and life membership fee. Personal Medical/Accident Insurance.

      vii) Any other benefits, facilities, allowances and expenses as may be allowed under Company rules/schemes and available to other employees.

   d) Contribution to Provident Fund and Superannuation Fund or Annuity Fund Will not be included in the ceiling of perquisites to the extent these either singly or put together are not taxable under the Income Tax Act, 1961.

   e) Gratuity payable shall not exceed half a month's salary for each completed year of service.

   f) Entitled for leave with full pay or encashment thereof as per the rules of the Company.

   g) The Board or the Nomination and Remuneration Committee thereof may, from time to time, increase, or vary the salary range, subject to the overall ceiling prescribed under the Companies Act, 2013.

   h) In the event of inadequacy or absence of profits under section 198 of the Companies Act, 2013 in any financial year or years, the Managing Director of the Company shall be entitled to such remuneration as he may be then drawing, as specified above, as minimum remuneration and be also entitled to perquisites mentioned in Paras c, d, e and f above.

   No sitting fees will be paid for attending the meetings of the Board of Directors of the Company or committees thereof. Apart from the aforesaid remuneration Mr. Sunil Kumar Arora, Managing Director will be entitled to reimbursement of expenses incurred in connection with the business of the Company.

   None of the Directors except Mr. Sunil Kumar Arora, Mr. Sahil Arora and Mrs. Sujata Arora or their relatives or Key Managerial Person or their relatives has any nature of concern, interest, financial or otherwise, directly or indirectly in respect of proposed resolution.

   1. Comparative Remuneration profile with respect to industry, Size of the Company, profile of the position and person: The remuneration being paid in the industry to the executives has increased manifold. The Central Government has also from time to time raised the ceilings. The Remuneration Committee of the Directors of the Company had, while approving the remuneration of Mr. Sunil Kumar Arora, taken into account the financial position of the Company and trends in the industry, qualification, experience, responsibilities, past performance, past remuneration etc. and the remuneration drawn by the managerial persons in the industry.

   2. Pecuniary relations directly or indirectly with the Company or relationship with the managerial personnel, if any: Besides the remuneration proposed herein, Mr. Sunil Kumar Arora does not have any pecuniary relationship with the Company. Mr. Sunil Kumar Arora is the husband of Mrs. Sujata Arora, Director of the Company and father of Mr. Sahil Arora, Whole Time Director of the Company.

III Other Information:

1. **Reasons of loss or inadequate profits:** The Company, being a 100% Export Oriented Unit, is highly impacted by global business sentiments. Globally India competes with Brazil, Italy and China for granite exports. The COVID-19 pandemic has affected economy & business around the world and within the Country. Nation-wide lock-down and consequent closure of plants, shortage of raw materials, labour and transportation facilities have further impacted the business. Post pandemic, there are many challenges faced by the business including higher freight rates, war between Russia and Ukraine, increased rate of interest, recession in USA and Europe, Higher Tariffs imposed by USA and geopolitical tensions in the West Asian region. Further there is a change in the trend in usage of natural stones across the globe. New products like engineered stone are making a mark and consumer preference is shifting towards the new products. Due to global economic instability, major currencies across the globe faced high exchange rate volatility against US DOLLAR which affected our order position leading to decline in sales and low profitability. Apart from the above, non-availability of good quality rough granite blocks because of closure of quarries due to environmental issues, sharp increasing in the prices of rough granite blocks i.e., the primary raw materials, high input costs and slowdown of export markets because of several external factors which were beyond our control, the turnover was affected and consequently the profitability was also reduces substantially.

2. **Step taken or proposed to be taken for Improvement and Expected increase in the productivity and profits in the measurable in terms:** In spite of all the challenges, steps are being taken to improve the performance of the Company. Better inventory and Working Capital Management and Cost optimization in every area are some of the measures being taken to improve the performance of the Company. With these steps the Company is expected to grow at the rate of more than 10% and will maintain the same for the next few years and profitability wise also, it is expected to maintain adequate profit level.

Item No. 4

Mr. Sahil Arora (DIN 07970622) had been re-appointed as the Whole Time Director for a period of three years with effect from 01.11.2023. The Board of Directors in its meeting held on 07.08.2026, re-appointed Mr. Sahil Arora as the Whole Time Director of the Company for a period of three years w.e.f. 01.11.2026 subject to the approval of the shareholders in the ensuing Annual General Meeting on the following term of remuneration as approved/recommended by the Nomination & Remuneration Committee of Directors subject to requisite approvals under the said Act. The resolution is accordingly recommended as Special Resolution for the approval of the shareholders of the Company.

None of the Directors except Mr. Sahil Arora, Mr. Sunil Kumar Arora and Mrs. Sujata Arora or their relatives or Key Managerial Person or their relatives has any nature of concern or interest, financial or otherwise, directly or indirectly in respect of proposed resolution.

Information pursuant to para (A) of Section II of Part II of the Schedule V to the Companies Act 2013:

Statement as required under Schedule V of the Companies Act 2013.

I. General Information

1. Nature of Industry: Manufacture and Export of Granite Tiles & Slabs and Quartz slabs.

2. Date or expected date of commencement of commercial production: The Company was commissioned in the year 1988.

3. In case of new Companies, expected date of commencement of activities as per project approved by Financial Institutions appearing in the prospectus: N.A.

4. Financial Performance based on given indicators:

Particulars for the Financial year ended March 31, 2026	₹ in crore
Net Sales and Other Income	85.33
Operating Profits (Before Interest, Depreciation and Tax)	(1.79)
Profit before Tax	(11.62)
Profit after Tax	(11.81)

5. Foreign Investment or Collaborations if any: N. A

II. Information about the Appointee:

1. Background details: Mr. Sahil Arora, aged 38 years, holds a Post Graduate Programme in Family Business (MFAB) from Indian School of Business (ISB). He has got more than 18 years first-hand experience in granite industry. He is looking after the International marketing segment as well as the domestic market.

2. Past Remuneration of Mr. Sahil Arora was approved by the Shareholders at Annual General Meeting of the Company held on September 08, 2023.

3. Job Profile and his Suitability: Mr. Sahil Arora, Whole Time Director of the Company is vested with managerial powers of the management under the superintendence, control and direction of the Board of Directors. He is also involved in policy planning, vision and strategy and long-term developmental activities of the Company. He has in-depth knowledge, expertise in the granite business, having more than 18 years of experience, which has evolved the all-round growth of the Company.

4. Remuneration proposed: The Remuneration Committee and Board of Directors of the Company at their respective meetings held on August 7, 2026 have approved the following terms of remuneration of Mr. Sahil Arora for a tenure of 3 years w.e.f. 01.11.2026 subject to approval of the shareholders in the ensuing General Meeting, as under:

   a. **Salary:** Basic Salary ₹ 2,30,000 – 50,000 – 3,30,000

   b. Commission upto 5% of the net profits of the Company computed under section 198 of the Companies Act 2013 or any statutory modification thereto or any re-enactment thereof subject to a ceiling of 100% Annual Salary.

   c. In addition to the above benefits, the following perquisites will be extended to you:

      i) Residential accommodation or House Rent Allowance @ 50% of the salary.

      ii) Expenses pertaining to gas, electricity, water and other utilities will be borne/ reimbursed by the Company.

      iii) Company shall provide such furniture and furnishings as may be required.

      iv) Reimbursement of actual medical expenses incurred in India and/or abroad and including hospitalization, nursing home and surgical charges for himself and family.

      v) Reimbursement of all the expenses i.e. travel fare, lodging, boarding, conveyance and other expenses incurred for self and family members during the leave travel holidays period whenever undertaken whether in India or abroad.

      vi) Subscription or reimbursement fee for clubs in India or abroad including admission and life membership fee. Personal Medical/Accident Insurance.

      vii) Any other benefits, facilities, allowances and expenses as may be allowed under Company rules/schemes and available to other employees.

   d) Contribution to Provident Fund and Superannuation Fund or Annuity Fund Will not be included in the ceiling of perquisites to the extent these either singly or put together are not taxable under the Income Tax Act, 1961.

   e) Gratuity payable shall not exceed half a month's salary for each completed year of service.

   f) Entitled for leave with full pay or encashment thereof as per the rules of the Company.

   g) The Board or the Nomination and Remuneration Committee thereof may, from time to time, increase, or vary the salary range, subject to the overall ceiling prescribed under the Companies Act, 2013.

   h) In the event of inadequacy or absence of profits under section 198 of the Companies Act, 2013 in any financial year or years, the Whole time Director of the Company shall be entitled to such remuneration as he may be then drawing, as specified above, as minimum remuneration and be also entitled to perquisites mentioned in Paras c, d, e and f above.

   No sitting fees will be paid for attending the meetings of the Board of Directors of the Company or committees thereof. Apart from the aforesaid remuneration, Mr. Sahil Arora, Whole Time Director, will be entitled to reimbursement of expenses incurred in connection with the business of the Company.

   None of the Directors except Mr. Sahil Arora, Mr. Sunil Kumar Arora and Mrs.Sujata Arora or their relatives or Key Managerial Person or their relatives has any nature of concern, interest, financial or otherwise, directly or indirectly in respect of proposed resolution.

5. Comparative Remuneration profile with respect to industry, Size of the Company, profile of the position and person: The remuneration being paid in the industry to the executives has increased manifold. The Central Government has also from time to time raised the ceilings. The Remuneration Committee of the Directors of the Company had, while approving the remuneration of Mr. Sahil Arora, taken into account the financial position of the Company and trends in the industry, qualification, experience, responsibilities, past performance, past remuneration etc. and the remuneration drawn by the managerial persons in the industry.

6. Pecuniary relations directly or indirectly with the Company or relationship with the managerial personnel, if any: Besides the remuneration proposed herein, Mr. Sahil Arora does not have any pecuniary relationship with the Company.

Mr. Sahil Arora is the son of Mr. Sunil Kumar Arora, Managing Director and Mrs. Sujata Arora, Director of the Company.

III Other Information:

1. **Reasons of loss or inadequate profits:** The Company, being a 100% Export Oriented Unit, is highly impacted by global business sentiments. Globally India competes with Brazil, Italy and China for granite exports. The COVID-19 pandemic has affected economy & business around the world and within the Country. Nation-wide lock-down and consequent closure of plants, shortage of raw materials, labour and transportation facilities have further impacted the business. Post pandemic, there are many challenges faced by the business including higher freight rates, war between Russia and Ukraine, increased rate of interest, recession in USA and Europe, Higher Tariffs imposed by USA and geopolitical tensions in the West Asian region. Further there is a change in the trend in usage of natural stones across the globe. New products like engineered stone are making a mark and consumer preference is shifting towards the new products. Due to global economic instability, major currencies across the globe faced high exchange rate volatility against US DOLLAR which affected our order position leading to decline in sales and low profitability. Apart from the above, non-availability of good quality rough granite blocks because of closure of quarries due to environmental issues, sharp increasing in the prices of rough granite blocks i.e., the primary raw materials, high input costs and slowdown of export markets because of several external factors which were beyond our control, the turnover was affected and consequently the profitability was also reduces substantially.

2. **Step taken or proposed to be taken for Improvement and Expected increase in the productivity and profits in the measurable in terms:** In spite of all the challenges, steps are being taken to improve the performance of the Company. Better inventory and Working Capital Management and Cost optimization in every area are some of the measures being taken to improve the performance of the Company. With these steps the Company is expected to grow at the rate of more than 10% and will maintain the same for the next few years and profitability wise also, it is expected to maintain adequate profit level

Item No. 5

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 w.e.f. 19.12.2025, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. A transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly exceed(s) 10% of the annual consolidated turnover (as our company's turnover is below less than 20,000 Crore) as per the last audited financial statements of the listed entity.

During the financial year 2026-27, the Company may propose borrowings/loans from Mrs. Sujata Arora, Promoter and Director of the Company, details as mentioned in the Annexure to the Notice, on mutually agreed terms and conditions, and the aggregate of such transaction(s), may expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

Considering the funding requirements for its operations and working capital requirement in the future, the approval of the members is being sought for the proposal of availing borrowings/loans from Mrs. Sujata Arora, Promoter and Director of the Company amounting to ₹ 50,00,00,000/- (Fifty Crore only), notwithstanding that such borrowings availed or to be availed individually or taken together with previous borrowings availed by the Company from any one or more promoter during any financial year exceeds ten percent as specified under the SEBI Listing Regulations or any amendment thereof, of the annual consolidated turnover of the Company as per the last audited financial statements of the Company preceding the respective financial year in which such borrowings is availed by the Company, by way of resolution as stated in Item No. 5 of this Notice.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve the said resolutions.

Mrs. Sujata Arora, Mr. Sahil Arora and Mr. Sunil Kumar Arora and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolution, as set out in Item no. 5 of this Notice.

The details as required under Regulation 23(4) of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021 are given annexure to this Notice.

The Board recommends the Ordinary Resolution set out at Item No. 5 of the Notice for approval of the shareholders.

Item No. 6

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 w.e.f. 19.12.2025, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. A transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly exceed(s) 10% of the annual consolidated turnover (as our company's turnover is below less than 20,000 Crore) as per the last audited financial statements of the listed entity.

During the financial year 2026-27, the Company may propose borrowings/loans from Mr. Sahil Arora, Whole-Time Director and Promoter of the Company, details as mentioned in the Annexure to the Notice, on mutually agreed terms and conditions, and the aggregate of such transaction(s), may expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

Considering the funding requirements for its operations and working capital requirement in the future, the approval of the members is being sought for the proposal of availing borrowings/loans from Mr. Sahil Arora, Whole-Time Director and Promoter of the Company amounting to ₹ 50,00,00,000/- (Fifty Crore only), notwithstanding that such borrowings availed or to be availed individually or taken together with previous borrowings availed by the Company from any one or more promoter during any financial year exceeds ten percent as specified under the SEBI Listing Regulations or any amendment thereof, of the annual consolidated turnover of the Company as per the last audited financial statements of the Company preceding the respective financial year in which such borrowings is availed by the Company, by way of resolution as stated in Item No. 6 of this Notice.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve the said resolutions.

Mr. Sahil Arora, Mrs. Sujata Arora and Mr. Sunil Kumar Arora and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolution, as set out in Item no. 6 of this Notice.

The details as required under Regulation 23(4) of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021 are given annexure to this Notice.

The Board recommends the Ordinary Resolution set out at Item No. 6 of the Notice for approval of the shareholders.

Item No. 7

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 w.e.f. 19.12.2025, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis. A transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly exceed(s) 10% of the annual consolidated turnover (as our company's turnover is below less than 20,000 Crore) as per the last audited financial statements of the listed entity.

During the financial year 2026-27, the Company may propose borrowings/loans from Mr. Sunil Kumar Arora, promoter of the Company, details as mentioned in the Annexure to the Notice, on mutually agreed terms and conditions, and the aggregate of such transaction(s), may expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/ transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

Considering the funding requirements for its operations and working capital requirement in the future, the approval of the members is being sought for the proposal of availing borrowings/loans from Mr. Sunil Kumar Arora, Managing Director and Promoter of the Company amounting to ₹ 50,00,00,000/- (Fifty Crore only), notwithstanding that such borrowings availed or to be availed individually or taken together with previous borrowings availed by the Company from any one or more promoter during any financial year exceeds ten percent as specified under the SEBI Listing Regulations or any amendment thereof, of the annual consolidated turnover of the Company as per the last audited financial statements of the Company preceding the respective financial year in which such borrowings is availed by the Company, by way of resolution as stated in Item No. 7 of this Notice.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve the said resolutions.

Mr. Sunil Kumar Arora, Mrs. Sujata Arora and Mr. Sahil Arora and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolution, as set out in Item no. 7 of this Notice.

The details as required under Regulation 23(4) of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021 are given annexure to this Notice.

The Board recommends the Ordinary Resolution set out at Item No. 7 of the Notice for approval of the shareholders.

Annexure to Notice:

Name of the Related Party	Type of transaction	Material terms and particulars of the proposed transaction	Nature of Relationship with the Company including nature of its concern or interest (financial or otherwise)	Tenure of the Proposed transaction	Value of the proposed transaction (not to exceed)	Value of RPT as % of Company's audited consolidated annual turnover of 7351.59 Lacs for the financial year 2025-26.
Mrs. Sujata Arora	Availing Borrowing/ Loan	Material terms and conditions are based on the contracts which inter alia include the rates which are based on prevailing market price and commercial terms as on the date of entering into the contract(s).	Mrs. Sujata Arora is Director and Promoter of Company.	During the financial year 2026-27.	₹ 50 Crore	68.02%
Mr. Sahil Arora	Availing Borrowing/ Loan		Mr. Sahil Arora is Whole-time Director and Promoter of Company.	During the financial year 2026-27.	₹ 50 Crore	68.02%
Mr. Sunil Kumar Arora	Availing Borrowing/ Loan		Mr. Sunil Kumar Arora is Managing Director and Promoter of Company.	During the financial year 2026-27.	₹ 50 Crore	68.02%

Name of the Related Party	If the transaction relates to any loans, inter – corporate deposits, advances or investments made or given by the listed entity or its subsidiary:			
	details of the source of funds in connection with the proposed transaction;	Details of financial indebtedness Incurred	Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the related party transaction
Mrs. Sujata Arora	NA	NA	NA	NA
Mr. Sahil Arora	NA	NA	NA	NA
Mr. Sunil Kumar Arora	NA	NA	NA	NA

Name of the Related Party	Justification as to why the RPT is in the interest of the Company.	Copy of the valuation or other external party report, if any such report has been relied upon.	Any other information relevant or important for the members to take a decision on the proposed transaction.
Mrs. Sujata Arora	Considering the funding requirements for its operations and Working Capital in the future.	NA	None
Mr. Sahil Arora	Considering the funding requirements for its operations and Working Capital in the future.	NA	None
Mr. Sunil Kumar Arora	Considering the funding requirements for its operations and Working Capital in the future.	NA	None

For Item No. 5

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
A. Details of the related party and transactions with the related party			
A(1). Basic details of the related party			
1.	Name of the related party	Mrs. Sujata Arora	-
2.	Country of incorporation of the related party	-	-
3.	Nature of business of the related party	Business	-
A(2). Relationship and ownership of the related party			
4.	Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party.	Promoter	-
5.	Shareholding or contribution % or profit & loss sharing % of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity or subsidiary has control.	NA	-
6.	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 related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Mrs. Sujata Arora holds 3.93% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
A(3). Financial performance of the related party			
7.	Standalone turnover of the related party for each of the last three financial years	Not Applicable as related party is individual	-
8.	Standalone net worth of the related party for each of the last three financial years:	Not Applicable as related party is individual	-
9.	Standalone net profits of the related party for each of the last three financial years:	Not Applicable as related party is individual	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
A(4). Details of previous transactions with the related party			
10.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during each of the last three financial years. **Note:** Details need to be disclosed separately for listed entity and its subsidiary.	-	-

FY 2025-26

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	325.00
2.	Interest paid	9.37

FY 2024-25

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	150.00
2.	Interest paid	4.87

FY 2023-24

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	0.00
2.	Interest paid	0.00

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
11.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee/ shareholders).	Sr. No / Nature of Transactions / Amount (INR) (In Lacs) 1. / Unsecured Loan / 75.00	
12.	Whether prior approval of Audit Committee has been taken for the above-mentioned transactions?	Yes	NA
13.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last three financial years	No	NA
A(5). Amount of the proposed transactions (All types of transactions taken together)			
14.	Total amount of all the proposed transactions being placed for approval in the current meeting.	₹ 50,00,00,000/- * (Fifty crore only)	-
15.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year is material RPT in terms of Para 1(1) of these Standards?	No	-
16.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	68.02%	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
17.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA	-
18.	Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.	Not Applicable as related party is individual	-
B. Details for specific transactions			
B(1). Basic details of the proposed transaction			
(In case of multiple types of proposed transactions, details to be provided separately for each type of the proposed transaction – for example, (i) sale of goods and purchase of goods to be treated as separate transactions; (ii) sale of goods and sale of services to be treated as separate transactions; (iii) giving of loans and giving of guarantee to be treated as separate transactions)			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing Borrowing/Loan	-
2.	Details of the proposed transaction		-
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	During Financial Year 2026-27	-
4.	Indicative date/timeline for undertaking the transaction	During Financial Year 2026-27	-
5.	Whether omnibus approval is being sought?	NA	-
6.	Value of the proposed transaction during a financial year. In case approval of the Audit Committee is sought for multi-year contracts, also provide the aggregate value of transactions during the tenure of the contract. If omnibus approval is being sought, the maximum value of a single transaction during a financial year.	₹ 50,00,00,000/- (Fifty crore only)	-
7.	Whether the RPTs proposed to be entered into are: (i) not prejudicial to the interest of public shareholders, and going to be carried out on the same terms and conditions as would be applicable to any party who is not a related party	Certificate from CFO and the Promoter and Director of Aro Granite Industries Limited have been provided with respect to proposed transaction	Certificates have been placed before Audit Committee and the same has been noted by Audit Committee.

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
8.	Provide a clear justification for entering into the RPT, demonstrating how the proposed RPT serves the best interests of the listed entity and its public shareholders.	Our company Aro Granite Industries Limited is associated in the business of Granite, Quartz, tiles and Marble Products), The company will require funds to meet the working capital requirements for its day to day operations, as it will not be feasible to borrow from Banks/NBFCs for shorter period of time and as Mrs. Sujata Arora, Director and Promoter offered the funds and Board accepted that the company would avail loan from Mrs. Sujata Arora as and when require to meet funding requirements and will pay back upon suitable	Audit Committee has reviewed the justification and interest of Company and public shareholders with respect to proposed transaction and Committee is in view that proposed transaction is in interest of Aro Granite Industries Limited and its shareholders.
9.	Details of the promoter(s)/director(s)/ key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. The details shall be provided, where the shareholding or contribution or % sharing ratio of the promoter(s) or director(s) or KMP in the related party is more than 2%. Explanation: Indirect interest shall mean interest held through any person over which an individual has control including interest held through relatives.	Mrs. Sujata Arora and her relatives are deemed to be interested in proposed transaction. Mrs. Sujata Arora holds 3.93% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
	a. Name of the director/KMP	Mrs. Sujata Arora	--
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mrs. Sujata Arora holds 3.93% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--
10.	Details of shareholding (more than 2%) of the director(s)/key managerial personnel/partner(s) of the related party, directly or indirectly, in the listed entity. Explanation: Indirect shareholding shall mean shareholding held through any person over which an individual has control including shareholding held through relatives.	Mrs. Sujata Arora holds 3.93% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	a. Name of the director/KMP/partner	Mrs. Sujata Arora	--
	b. Shareholding of the director/KMP/ partner, whether direct or indirect, in the listed entity	Mrs. Sujata Arora holds 3.93% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--
11.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA
12.	Other information relevant for decision making.	NA	NA
B(2). Additional details for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction			
13.	Number of bidders/suppliers/vendors/ traders/distributors/service providers from whom bids/quotations were received with respect to the proposed transaction along with details of process followed to obtain bids.	Not Applicable	NA
14.	Best bid/quotation received. If comparable bids are available, disclose the price and terms offered.	Not applicable	Not applicable
15.	Additional cost/potential loss to the listed entity or the subsidiary in transacting with the related party compared to the best bid/quotation received.	NA	Not applicable
16.	Where bids were not invited, the fact shall be disclosed along with the justification for the same.	Not applicable	Not applicable
17.	Wherever comparable bids are not available, state what is basis to recommend to the Audit Committee that the terms of proposed RPT are beneficial to the shareholders.	Not applicable	Not applicable

For Item No. 6

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
A. Details of the related party and transactions with the related party			
A(1). Basic details of the related party			
1.	Name of the related party	Mr. Sahil Arora	-
2.	Country of incorporation of the related party	--	-
3.	Nature of business of the related party	Business	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
A(2). Relationship and ownership of the related party			
4.	Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party.	Promoter	-
5.	Shareholding or contribution % or profit & loss sharing % of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity or subsidiary has control.	NA	-
6.	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 related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Mr. Sahil Arora holds 1.98% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
A(3). Financial performance of the related party			
7.	Standalone turnover of the related party for each of the last three financial years	Not Applicable as related party is individual	-
8.	Standalone net worth of the related party for each of the last three financial years:	Not Applicable as related party is individual	-
9.	Standalone net profits of the related party for each of the last three financial years:	Not Applicable as related party is individual	-
A(4). Details of previous transactions with the related party			
10.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during each of the last three financial years. **Note:** Details need to be disclosed separately for listed entity and its subsidiary.	--	--

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

<table>
<tr><th>Sr. No.</th><th>Particulars of the information</th><th>Information provided by the management</th><th>Comments of the Audit Committee</th></tr>
<tr><td></td><td colspan="2">FY 2025-26
<table>
<tr><th>Sr. No</th><th>Nature of Transactions</th><th>Amount (INR) (In Lacs)</th></tr>
<tr><td>1.</td><td>Unsecured Loan</td><td>639.08</td></tr>
<tr><td>2.</td><td>Interest paid</td><td>52.95</td></tr>
</table>
FY 2024-25
<table>
<tr><th>Sr. No</th><th>Nature of Transactions</th><th>Amount (INR) (In Lacs)</th></tr>
<tr><td>1.</td><td>Unsecured Loan</td><td>0.00</td></tr>
<tr><td>2.</td><td>Interest paid</td><td>0.00</td></tr>
</table>
FY 2023-24
<table>
<tr><th>Sr. No</th><th>Nature of Transactions</th><th>Amount (INR) (In Lacs)</th></tr>
<tr><td>1.</td><td>Unsecured Loan</td><td>0.00</td></tr>
<tr><td>2.</td><td>Interest paid</td><td>0.00</td></tr>
</table></td><td>--</td></tr>
<tr><td>11.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee/ shareholders).</td><td>
<table>
<tr><th>Sr. No</th><th>Nature of Transactions</th><th>Amount (INR) (In Lacs)</th></tr>
<tr><td>1.</td><td>Unsecured Loan</td><td>0.00</td></tr>
</table></td><td>--</td></tr>
<tr><td>12.</td><td>Whether prior approval of Audit Committee has been taken for the above-mentioned transactions?</td><td>Yes</td><td>NA</td></tr>
<tr><td>13.</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 three financial years</td><td>No</td><td>NA</td></tr>
<tr><td colspan="4">A(5). Amount of the proposed transactions (All types of transactions taken together)</td></tr>
<tr><td>14.</td><td>Total amount of all the proposed transactions being placed for approval in the current meeting.</td><td>₹ 50,00,00,000/- *
(Fifty crore only)</td><td>-</td></tr>
<tr><td>15.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year is material RPT in terms of Para 1(1) of these Standards?</td><td>No</td><td>-</td></tr>
<tr><td>16.</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>68.02%</td><td>-</td></tr>
<tr><td>17.</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><td>-</td></tr>
</table>

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
18.	Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.	Not Applicable as related party is individual	-
B. Details for specific transactions			
B(1). Basic details of the proposed transaction (In case of multiple types of proposed transactions, details to be provided separately for each type of the proposed transaction – for example, (i) sale of goods and purchase of goods to be treated as separate transactions; (ii) sale of goods and sale of services to be treated as separate transactions; (iii) giving of loans and giving of guarantee to be treated as separate transactions)			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing Borrowing/Loan	-
2.	Details of the proposed transaction		-
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	During Financial Year 2026-27	-
4.	Indicative date/timeline for undertaking the transaction	During Financial Year 2026-27	-
5.	Whether omnibus approval is being sought?	NA	-
6.	Value of the proposed transaction during a financial year. In case approval of the Audit Committee is sought for multi-year contracts, also provide the aggregate value of transactions during the tenure of the contract. If omnibus approval is being sought, the maximum value of a single transaction during a financial year.	₹ 50,00,00,000/- (Fifty crore only)	-
7.	Whether the RPTs proposed to be entered into are: (i) not prejudicial to the interest of public shareholders, and going to be carried out on the same terms and conditions as would be applicable to any party who is not a related party	Certificate from CFO and the Promoter and Director of Aro Granite Industries Limited have been provided with respect to proposed transaction	Certificates have been placed before Audit Committee and the same has been noted by Audit Committee.

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
8.	Provide a clear justification for entering into the RPT, demonstrating how the proposed RPT serves the best interests of the listed entity and its public shareholders.	Our company Aro Granite Industries Limited is associated in the business of Granite, Quartz, tiles and Marble Products), The company will require funds to meet the working capital requirements for its day to day operations, as it will not be feasible to borrow from Banks/NBFCs for shorter period of time and as Mr. Sahil Arora, Director and Promoter offered the funds and Board accepted that the company would avail loan from Mr. Sahil Arora as and when require to meet funding requirements and will pay back upon suitable arrangements.	Audit Committee has reviewed the justification and interest of Company and public shareholders with respect to proposed transaction and Committee is in view that proposed transaction is in interest of Aro Granite Industries Limited and its shareholders.
9.	Details of the promoter(s)/director(s)/ key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. The details shall be provided, where the shareholding or contribution or % sharing ratio of the promoter(s) or director(s) or KMP in the related party is more than 2%. Explanation: Indirect interest shall mean interest held through any person over which an individual has control including interest held through relatives.	Mr. Sahil Arora and his relatives are deemed to be interested in proposed transaction. Mr. Sahil Arora holds 1.98% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--
	a. Name of the director/KMP	Mr. Sahil Arora	--
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mr. Sahil Arora holds 1.98% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--
10.	Details of shareholding (more than 2%) of the director(s)/key managerial personnel/partner(s) of the related party, directly or indirectly, in the listed entity. Explanation: Indirect shareholding shall mean shareholding held through any person over which an individual has control including shareholding held through relatives.	Mr. Sahil Arora holds 1.98% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	a. Name of the director/KMP/partner	Mr. Sahil Arora	--
	b. Shareholding of the director/KMP/ partner, whether direct or indirect, in the listed entity	Mr. Sahil Arora holds 1.98% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	--
11.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA
12.	Other information relevant for decision making.	NA	NA
B(2). Additional details for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction			
13.	Number of bidders/suppliers/vendors/ traders/distributors/service providers from whom bids/quotations were received with respect to the proposed transaction along with details of process followed to obtain bids.	Not Applicable	NA
14.	Best bid/quotation received. If comparable bids are available, disclose the price and terms offered.	Not applicable	Not applicable
15.	Additional cost/potential loss to the listed entity or the subsidiary in transacting with the related party compared to the best bid/quotation received.	NA	Not applicable
16.	Where bids were not invited, the fact shall be disclosed along with the justification for the same.	Not applicable	Not applicable
17.	Wherever comparable bids are not available, state what is basis to recommend to the Audit Committee that the terms of proposed RPT are beneficial to the shareholders.	Not applicable	Not applicable

For Item No. 7

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
A. Details of the related party and transactions with the related party			
A(1). Basic details of the related party			
1.	Name of the related party	Mr. Sunil Kumar Arora	-
2.	Country of incorporation of the related party	--	-
3.	Nature of business of the related party	Business	-
A(2). Relationship and ownership of the related party			
4.	Relationship between the listed entity/ subsidiary (in case of transaction involving the subsidiary) and the related party.	Promoter	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
5.	Shareholding or contribution % or profit & loss sharing % of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity or subsidiary has control.	NA	-
6.	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 related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Mr. Sunil Kumar Arora holds 33.16% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
A(3). Financial performance of the related party			
7.	Standalone turnover of the related party for each of the last three financial years	Not Applicable as related party is individual	-
8.	Standalone net worth of the related party for each of the last three financial years:	Not Applicable as related party is individual	-
9.	Standalone net profits of the related party for each of the last three financial years:	Not Applicable as related party is individual	-
A(4). Details of previous transactions with the related party			
10.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during each of the last three financial years. **Note:** Details need to be disclosed separately for listed entity and its subsidiary.	-	-

FY 2025-26

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	1.75
2.	Interest paid	219.69

FY 2024-25

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	609.00
2.	Interest paid	69.00

FY 2023-24

Sr. No	Nature of Transactions	Amount (INR) (In Lacs)
1.	Unsecured Loan	1061.67
2.	Interest paid	50.45

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
11.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the current financial year (till the date of approval of the Audit Committee/ shareholders).	**Sr. No** / **Nature of Transactions** / **Amount (INR) (In Lacs)** 1. Unsecured Loan 18.85	-
12.	Whether prior approval of Audit Committee has been taken for the above-mentioned transactions?	Yes	NA
13.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last three financial years	No	NA
A(5). Amount of the proposed transactions (All types of transactions taken together)			
14.	Total amount of all the proposed transactions being placed for approval in the current meeting.	₹ 50,00,00,000/- * (Fifty crore only)	-
15.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year is material RPT in terms of Para 1(1) of these Standards?	No	-
16.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	68.02%	-
17.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA	-
18.	Value of the proposed transactions as a percentage of the related party's annual standalone turnover for the immediately preceding financial year.	Not Applicable as related party is individual	-
B. Details for specific transactions			
B(1). Basic details of the proposed transaction (In case of multiple types of proposed transactions, details to be provided separately for each type of the proposed transaction – for example, (i) sale of goods and purchase of goods to be treated as separate transactions; (ii) sale of goods and sale of services to be treated as separate transactions; (iii) giving of loans and giving of guarantee to be treated as separate transactions)			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing Borrowing/Loan	-
2.	Details of the proposed transaction		-
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	During Financial Year 2026-27	-
4.	Indicative date/timeline for undertaking the transaction	During Financial Year 2026-27	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
5.	Whether omnibus approval is being sought?	NA	-
6.	Value of the proposed transaction during a financial year. In case approval of the Audit Committee is sought for multi-year contracts, also provide the aggregate value of transactions during the tenure of the contract. If omnibus approval is being sought, the maximum value of a single transaction during a financial year.	₹ 50,00,00,000/- (Fifty crore only)	-
7.	Whether the RPTs proposed to be entered into are: (i) not prejudicial to the interest of public shareholders, and going to be carried out on the same terms and conditions as would be applicable to any party who is not a related party	Certificate from CFO and the Promoter and Managing Director of Aro Granite Industries Limited have been provided with respect to proposed transaction	Certificates have been placed before Audit Committee and the same has been noted by Audit Committee.
8.	Provide a clear justification for entering into the RPT, demonstrating how the proposed RPT serves the best interests of the listed entity and its public shareholders.	Our company Aro Granite Industries Limited is associated in the business of Granite, Quartz, tiles and Marble Products), The company will require funds to meet the working capital requirements for its day to day operations, as it will not be feasible to borrow from Banks/NBFCs for shorter period of time and as Mr. Sunil Kumar Arora, Managing Director and Promoter offered the funds and Board accepted that the company would avail loan from Mr. Sunil Kumar Arora as and when require to meet funding requirements and will pay back upon suitable arrangements.	Audit Committee has reviewed the justification and interest of Company and public shareholders with respect to proposed transaction and Committee is in view that proposed transaction is in interest of Aro Granite Industries Limited and its shareholders.
9.	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. The details shall be provided, where the shareholding or contribution or % sharing ratio of the promoter(s) or director(s) or KMP in the related party is more than 2%. Explanation: Indirect interest shall mean interest held through any person over which an individual has control including interest held through relatives.	Mr. Sunil Kumar Arora and his relatives are deemed to be interested in proposed transaction. Mr. Sunil Kumar Arora holds 33.16% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-

The members may note the information pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, in relation to Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” are as follows: (Contd.)

Sr. No.	Particulars of the information	Information provided by the management	Comments of the Audit Committee
	a. Name of the director/KMP	Mr. Sunil Kumar Arora	-
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mr. Sunil Kumar Arora holds 33.16% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
10.	Details of shareholding (more than 2%) of the director(s)/key managerial personnel/partner(s) of the related party, directly or indirectly, in the listed entity. Explanation: Indirect shareholding shall mean shareholding held through any person over which an individual has control including shareholding held through relatives.	Mr. Sunil Kumar Arora holds 33.16% shares of Aro Granite Industries Limited (41.08% with whole promoter group)	-
11.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA
12.	Other information relevant for decision making.	NA	NA
B(2). Additional details for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction			
13.	Number of bidders/suppliers/vendors/ traders/distributors/service providers from whom bids/quotations were received with respect to the proposed transaction along with details of process followed to obtain bids.	Not Applicable	NA
14.	Best bid/quotation received. If comparable bids are available, disclose the price and terms offered.	Not applicable	Not applicable
15.	Additional cost/potential loss to the listed entity or the subsidiary in transacting with the related party compared to the best bid/quotation received.	NA	Not applicable
16.	Where bids were not invited, the fact shall be disclosed along with the justification for the same.	Not applicable	Not applicable
17.	Wherever comparable bids are not available, state what is basis to recommend to the Audit Committee that the terms of proposed RPT are beneficial to the shareholders.	Not applicable	Not applicable

Note:

*The aggregate limit of ₹ 50.00 crores is applicable collectively to the Promoter & Managing Director (MD), Promoter & Whole-Time Director (WTD), and Promoter & Director.

FOR THE ATTENTION OF THE SHAREHOLDERS

1) Shareholders having multiple folios are requested to write to the Company for consolidation of the Folios to save the administrative or servicing costs.

2) Requests for transfer of Shares and related correspondence should be addressed to the Company's **Registrar & Share Transfer Agent M/s Alankit Assignments Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi 110055**. The shareholder may approach their Depository Participant for getting their shares dematerialised and in respect of the shares already held in dematerialised mode for registration of change in their addresses, bank mandates and nominations etc. For any further clarifications and other matters kindly write to the **Company Secretary at 1001, 10th Floor, DLF Tower A, Jasola, New Delhi 110025 or e-mail: investorgrievance@arotile.com**. Please quote your folio no/DP ID/Client ID and number of shares for prompt attention.

3) Transfer of Unclaimed Dividend to Investor Education and Protection Fund: Pursuant to Section 125 of the Companies Act 2013, the unclaimed dividend for financial years has already been transferred to the Investor Education and Protection Fund. Therefore, those shareholders who have not yet encashed the dividend warrants may write to the Company for revalidation/issue of fresh dividend warrants quoting their folio no/DP ID/Client ID.

4) Nomination: Pursuant to Section 72 of the Companies Act, 2013 individual Shareholders holding shares in the Company singly or jointly may nominate an individual to whom all the rights in the shares in the Company shall vest in the event of death of the sole/all joint Shareholders. Members are requested to submit the details to their Depository Participants in case the shares are held by them in electronic form and to the Company's Registrar and transfer Agent (RTA) in case the shares are held by them in physical form, quoting their folio Number.

5) Dematerialisation of Shares and Liquidity: As per Regulation 40 of SEBI Listing Regulations, as amended, transfer of Securities would be carried out in dematerialized form only with effect from 1st April, 2019, except in case of transmission or transposition of securities. However, Members can continue to hold shares in physical form. In view of the same and to eliminate all risks associated with physical shares and ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company's RTA assistance in this regard. Company's ISIN No. is INE210C01013.

6) Pursuant to Section 101 of the Companies Act 2013 and the Rules made there under, the Company is permitted to send various notices/ documents under the Companies Act 2013, to its shareholders, through electronic mode. We request to Members to support this initiative and register their e-mail addresses in respect of shares held in: (1) dematerialised mode, with their Depository Participants; and (2) physical mode with Alankit Assignments Limited (RTA). Please quote the following particulars in the e-mail Registration Request: Folio No./DP ID–Client ID, PAN, Name (s) of Registered Holder(s), Address, Telephone and e-mail Address (to be registered for sending future communications through e-mail) and send the same under your signature(s).

7) 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 are therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company.

Green Initiative in Corporate Governance: Register e-mail Address

The Ministry of Corporate Affairs has now permitted Companies to send various notices/documents under the Companies Act, 2013 to its shareholders, through electronic mode. We request the Members to support this initiative and register their e-mail addresses in respect of shares held in: (1) dematerialized mode, with their Depository Participants; and (2) physical mode with Alankit Assignments Ltd. (RTA). Please quote the following particulars in the e-mail Registration Request: Folio No./DPID-Client ID, PAN, Names (s) of Registered Holder(s), Address, Telephone and e-mail Address (to be registered for sending future communications through e-mail)