VELAN HOTELS LIMITED

Registered Office: 41, Kangeyam Road, Tirupur - 641 604
Place of Business : SF No : 36 & Door No.41 E & F, K.G.Pudur,
Kangeyam Road, Tirupur 641 604 – Tamilnadu **Tel:** +91-0421- 431 1111;
Email: accounts@velanhotels.com; **Website:** www.velanhotels.com
CIN : L55101TZ1990PLC002653 / GSTIN: 33AAACV8449H5Z1

September 4, 2026

BSE Limited
Corporate Relationship Department
Floor No.25, P.J.Towers
Dalal Street
Mumbai 400 001

Dear Sir/ Madam

Sub : Intimation under Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Notice of 36th AGM – Reg.

Pursuant to Regulation 30 read with Part A (A) (12) of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have attached herewith the Notice of 36th Annual General Meeting of the Company.

The AGM of the Company will be held through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") on Wednesday, 30th September, 2026 at 11.45 a.m.

Please take the same on record

Thanking you

Yours truly,
For VELAN HOTELS LIMITED

Gautham Muthukumara Ramalingam
Digitally signed by Gautham Muthukumara Ramalingam
Date: 2026.09.04 19:29:44 +05'30'

GAUTHAM MUTHUKUMARA RAMALINGAM
EXECUTIVE DIRECTOR

VELAN HOTELS LIMITED

(CIN : L55101TZ1990PLC002653)

36th ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2026

BOARD OF DIRECTORS

SRI. E.V. MUTHUKUMARA RAMALINGAM
CHAIRMAN & MANAGING DIRECTOR
(DIN : 00046166)

SRI. M.R. GAUTHAM
EXECUTIVE DIRECTOR
(DIN : 00046187)

SMT. M. SASIKALA
DIRECTOR
(DIN : 01452586)

SRI. NAGARAJ SAVEETHKUMAR
DIRECTOR
(DIN : 09130676)

SRI. KATPADI MUTHUKRISHNAN ANANTHASAYANAM
DIRECTOR
(DIN :10720222)

SRI. PACHAIMUTHU KUMAR
DIRECTOR
(DIN :10725510)

MS. GARIMA MAHESHWARI
COMPANY SECRETARY

SMT. R. LALITHA
CHIEF FINANCIAL OFFICER

SMT. SUMATHI RAJENDRAN
SECRETARIAL AUDITOR

AUDITORS

M/S. KRISHAAN & CO.,
Chartered Accountants
Flat No.10, C-Wing, 6th Floor
Parsn Manere, 442 (602) Anna Salai
Chennai 600 006
Phone : 044 - 2827 2569
E-mail : ksr@krishaan.in

BANKERS

CANARA BANK
HDFC BANK

REGD. & ADMINISTRATIVE OFFICE

No. 41 Kangayam Road, Tirupur - 641 604 Tamil Nadu

PROPERTIES

1.Multiplex Land (Part)
2.Convention Centre Land
3. Hotel - Maintaintence Area

REGISTRAR & SHARE TRANSFER AGENT (PHYSICAL & DEMAT)

MUFG INTIME INDIA PVT LTD
(Coimbatore Branch)
“Surya”
Mayflower Avenue, Behind Senthil Nagar
Sowripalayam Post, Coimbatore 641 028
Phone : 0422 - 4958995
E-mail : coimbatore@in.mpms.mufg.com
Website : www.in.mpms.mufg.com

VELAN HOTELS LIMITED

Regd. Office : 41, Kangayam Road, Tirupur 641 604

CIN : L55101TZ1990PLC002653

NOTICE OF THE 36th ANNUAL GENERAL MEETING

NOTICE is hereby given that the 36th Annual General Meeting ("AGM") of the Members of the Velan Hotels Limited will be held through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") on Wednesday, 30th September, 2026 at 11.45 a.m. to transact the following businesses:

AGENDA

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Balance Sheet as of March 31, 2026 and the Statement of Profit and Loss for the year ended on that date, the Cash Flow Statement and the Reports of Directors and Auditors thereon.**

   To consider, if thought fit, to pass, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT the audited standalone financial statements of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

2. **To appoint a Director in place of Mr. M.R.Gautham having DIN 00046187, who retires by rotation and being eligible, offers himself for re- appointment.**

   To consider, if thought fit, to pass, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT under the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Mr. M.R.Gautham having DIN 00046187, who retires by rotation at this AGM and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company."

3. **To appoint a Director in place of Mrs.M.Sasikala having DIN 01452586, who retires by rotation and being eligible, offers herself for re- appointment.**

   To consider, if thought fit, to pass, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT under the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013, Mrs.M.Sasikala having DIN 01452586, who retires by rotation at this AGM and being eligible has offered herself for re-appointment, be and is hereby re-appointed as a Director of the Company."

SPECIAL BUSINESS:

4. **To consider entering into Related Party Transaction(s) with the Related Party and in this regard to consider, if thought fit, to pass, the following resolutions as an Ordinary Resolution :**

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("the Act") read with relevant Rules made there-under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and according to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time read with SEBI Master Circular dated 11th July, 2023 and subject to such other approvals, sanctions, consents and permissions as may be necessary, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board' which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) to enter and/or continue to enter into and/or carry out Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) for the Financial Year 2026-2027 and for the next Financial Year 2027-2028 (from the date of this Annual General Meeting until the date of the next Annual General Meeting of the Company to be held during the calendar year 2027) with Mr.E.V.Muthukumara Ramalingam, the Chairman & Managing Director & Promoter of the Company, falling within the definitions of 'Related Party' prescribed under the Act or under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 for such amount on such material terms and conditions as is mentioned in the Explanatory Statement to this Resolution (whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise) as may be mutually agreed between the Related Party and the Company provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business, the details of which including the material terms and conditions are provided in the explanatory statement to this Resolution, as the Board may in its absolute discretion deem fit".

"RESOLVED FURTHER THAT for the purpose of giving effect to the above, the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) be and is hereby authorized to negotiate, agree, make, accept and finalize all such term(s), condition(s), modification(s) and alteration(s) as it may deem fit from time to time and the Board is also hereby authorized to resolve and settle, from time to time all questions, difficulties or doubts that may arise with regard to any such Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. and to finalize, execute, modify and amend all documents and writings etc. and to do all such acts, deeds, matters and things in this connection and incidental as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members of the

Company or otherwise to the end and intent that they shall be deemed to have been given their consent or approval thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

5. **To consider entering into Related Party Transaction(s) with the Related Party and in this regard to consider, if thought fit, to pass, the following resolutions as an Ordinary Resolution :**

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("the Act") read with relevant Rules made there-under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and according to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time read with SEBI Master Circular dated 11th July, 2023 and subject to such other approvals, sanctions, consents and permissions as may be necessary, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board' which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) to enter and/or continue to enter into and/or carry out Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) for the Financial Year 2026-2027 and for the next Financial Year 2027-2028 (from the date of this Annual General Meeting until the date of the next Annual General Meeting of the Company to be held during the calendar year 2027) with Mr.Muthukumarararamalingam Gautham @ M.R.Gautham, Executive Director & a member of Promoter group, falling within the definitions of 'Related Party' prescribed under the Act or under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 for such amount on such material terms and conditions as is mentioned in the Explanatory Statement to this Resolution (whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise) as may be mutually agreed between the Related Party and the Company provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business, the details of which including the material terms and conditions are provided in the explanatory statement to this Resolution, as the Board may in its absolute discretion deem fit".

"**RESOLVED FURTHER THAT** for the purpose of giving effect to the above, the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) be and is hereby authorized to negotiate, agree, make, accept and finalize all such term(s), condition(s), modification(s) and alteration(s) as it may deem fit from time to time and the Board is also hereby authorized to resolve and settle, from time to time all questions, difficulties or doubts that may arise with regard to any such Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. and to finalize, execute, modify and amend all documents and writings etc. and to do all such acts, deeds, matters and things in this connection and incidental as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members of the Company or otherwise to the end and intent that they shall be deemed to have been given their consent or approval thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

6. **To consider entering into Related Party Transaction(s) with the Related Party and in this regardto consider, if thought fit, to pass, the following resolutions as an Ordinary Resolution :**

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 ("the Act") read with relevant Rules made there-under (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force)and according to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time read with SEBI Master Circular dated 11th July, 2023 and subject to such other approvals, sanctions, consents and permissions as may be necessary, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board' which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) to enter and/or continue to enter into and/or carry out Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) for the Financial Year 2026-2027 and for the next Financial Year 2027-2028 (from the date of this Annual General Meeting until the date of the next Annual General Meeting of the Company to be held during the calendar year 2027) with M/s.Shree Vallee Enterprises Pvt Ltd, a Promoter group company, falling within the definitions of 'Related Party' prescribed under the Act or under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 for such amount on such material terms and conditions as is mentioned in the Explanatory Statement to this Resolution (whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise) as may be mutually agreed between the Related Party and the Company provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business, the details of which including the material terms and conditions are provided in the explanatory statement to this Resolution, as the Board may in its absolute discretion deem fit".

"RESOLVED FURTHER THAT for the purpose of giving effect to the above, the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall include any committee constituted by the Board of Directors of the Company or any person authorised by the Board to exercise the powers conferred on the Board of Directors of the Company by this resolution) be and is hereby authorized to negotiate, agree, make, accept and finalize all such term(s), condition(s), modification(s) and alteration(s) as it may deem fit from time to time and the Board is also hereby authorized to resolve and settle, from time to time all questions, difficulties or doubts that may arise with regard to any such Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) etc. and to finalize, execute, modify and amend all documents and writings etc. and to do all such acts, deeds, matters and things in this connection and incidental as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members of the Company or otherwise to the end and intent that they shall be deemed to have been given their consent or approval thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

7. **To consider the sale of assets of the Company under section 180(1)(a) and 188(1)(a) of the Companies Act 2013 and in this regard to consider, if thought fit, to pass, the following resolutions as a Special Resolution:**

"RESOLVED THAT in supersession of the earlier resolution passed by the members of the Company through postal ballot process via remote evoting mode ended on 19th February 2026 and pursuant to provisions of Section 180(1)(a) and Section 188 (1) (a) of the Companies Act, 2013 and Rules made there-under and other applicable provisions, if any, of the Companies Act, 2013 read with applicable Rules under the Companies (Meetings of Board and its Powers) Rules, 2014 (including any amendment, modification or re-enactment thereof) and pursuant to the provisions of Regulations 2(1)(zc), 23(4) and 37A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee and the Board, consent of the members of the Company be and is hereby accorded to sell, transfer, convey, or otherwise dispose of the Company's immovable properties that consist of vacant lands only and have no buildings or structures thereon as more-fully described hereunder in Schedule of Property either jointly or severally to Mr.E.V.Muthukumara Ramalingam, Managing Director and/or Mr.Muthukumararamalingam Gautham @ Mr.M.R.Gautham, Executive Director and/or M/s.Shree Vallee Enterprises Pvt Ltd, a Promoter Group Company (the related parties) or their nominated buyers or willing purchasers (non-related parties) as the Company may think fit,in its absolute discretion, on such terms and conditions as may be mutually agreed between the Company and related parties or willing purchasers (non-related parties) as briefly mentioned in the explanatory statement to this resolution.

SCHEDULE OF PROPERTY

Property No.1

In Tirupur Registration District,Tirupur Joint II Sub Registration District, Tirupur South Taluk,Tirupur Corporation,Kangayam Road,Tirupur Village, Resurvey Ward G, Block no.3.in this

S.F.No. 35- T.S No.4/4 (part)

S.F.No. 36- T.S No.4/5 (part), 4/6 (part),5/1A (part),

S.F.No. 41- T.S No.4/3 , 4/7 (part),

S.F.No. 43- T.S No.4/2 (part), 3/3A (part),3/4A (part),

All that piece and parcel of land measuring 49,942 Sq. Ft. Northern part from and out of larger land measuring 1 Acre 95 Cents or 7891.30 sq.mtr in above and comprised in old S.F.Nos. 35, 36, 41 and 43 is bounded on the:

North of .. 30 feet East West Road,

South of .. Avenue Supermarts Ltd,

East of .. Property sold by Mr. R.V.E. Venakatachala Gounder,

West of .. 40 feet South-North Scheme Road,

within this admeasuring As per present Resurvey

On the Northern side East-West .. 73.9 Meter,
On the Southern Side East-West .. 63.7 Meter,
On the Eastern side North-South .. 62.6 Meter,
On the Western side North-South .. 59.7 Meter,

In this Northern part land measuring 49,942 sq.ft as per document. As per present Resurvey, 45302.40 sq.ft of vacant land and to use the all roads relating to the property.

The above Property is in Old Ward-G, Block No.3, T.S.No. 4/4 (part), 4/6 (part),5/1A (part),4/3, 4/7(part),4/2(part),3/3A(part),3/4A(part). As per Re-Survey the Property Situated in Present T.S Ward-E (1.Tirupur), Block No.21, T.S.No.21/1 and 25/1 as per Guide Line Ward -G.

Property No. 2

In Tirupur Registration District,Tirupur Joint II Sub Registration District, Tirupur South Taluk, Tirupur Corporation, Kangayam Road,Tirupur Village, S.F.No.36, as per Old Resurvey T.S No.5/1, Ward no -'G',and Block No.3, in this an extent of 36,300 sq.ft., vacant land situated within the following boundaries:

North of .. T.S.No.5/2,

South of .. 30 Feet Road in T.S.No.5/1,

East of .. Property belongs to Mr.E.V.Muthukumara Ramalingam in T.S.No. 5/1,

West of .. Property belonging to Gautham Muthukumara Ramalingam (alis Eswara Karthikeya Gautham).

within this admeasuring

On the Northern side East-West .. 120 feet,

On the Southern Side East-West .. 120 feet,

On the Eastern side North-South .. 310 feet,

On the Western side North-South .. 295 feet,

Thus Totalling an extent of 36,300 sq.ft or 3372.35 sq.mtr., of vacant land and to use the all roads relating to the property.

The above Property is in Old Ward-G, Block No.3, T.S.No.5/1 Part. As per Re-Survey, the Property Situated in Present T.S Ward-E (1.Tirupur), Block No.21, T.S.No.25/4, as per Guide Line Ward -G.

Property No.3:-

In Tirupur Registration District, Tirupur Joint II Sub Registration District, Tirupur South Taluk, Tirupur Corporation, Kangayam Road, Tirupur Village, S.F.No.41, as per Old Resurvey T.S No. 8/2, Ward No -'G',and Block No.3, in this north eastern side an extent of 1730 sq.mtr., vacant land situated within the following boundaries:-

North of .. Property belongs to Mr. E. V. Muthukumara Ramalingam in T.S.No.8/2,

South of .. T.S.No.7/2,

East of .. Property belongs to Mr. E. V. Muthukumara Ramalingam in T.S.No 8/2,

West of .. T.S. No. 9/6,

within this admeasuring

On the Northern side East-West .. 28.6 Meter, cross 50 Meter,

On the Southern Side East-West .. 82.0 Meter,

On the Eastern side North-South .. 27.7 Meter,

On the Western side North-South .. 22.0 Meter,

Thus totaling an extent of 1730 sq.mtr or 18621.57 Sq.Ft of vacant land and to use the all roads relating to the property (Detailed description as document no 917/2012).

The above Property is in Old Ward-G, Block No.3, T.S.No.8/2 Part. As per Re-Survey, the Property Situated in Present T.S Ward-E (1.Tirupur), Block No.21, T.S.No.32 and 33 as per Guide Line Ward - G.

(The above Survey Numbers may be changed as per orders of any relevant statutory, regulatory or government authorities from time to time)

"RESOLVED FURTHER THAT the sale consideration for the transfer of the said properties shall be adjusted and set off against the cash-based unsecured loans provided by the respective related parties to the Company to settle liabilities with RARE Asset Reconstruction Limited under a One-Time Settlement (OTS) scheme, which stood as of 31st March 2026 at:

1. Rs.1026,67 Lakhs due to Mr. E. V. Muthukumara Ramalingam;
2. Rs. 959.77 Lakhs due to Mr. M. R. Gautham; and
3. Rs. 1565.00 Lakhs due to M/s. Shree Vallee Enterprises Private Limited;

totaling Rs. 3551.44 lakhs as altered by any subsequent additional cash loans to be provided by them or repayments to be made to them between the date of ensuing 36th AGM and the next AGM to be held during the year 2027 and up to the actual date of the property sale execution."

"RESOLVED FURTHER THAT in the event the final property sale consideration exceeds the net outstanding loan balance of the specific buying party/parties, the buying party/parties shall bring in the additional cash differential to complete the purchase; and the outstanding loan balances of the non-purchasing related parties shall be fully settled, repaid, or adjusted via a direct payment from the buying party or through balanced book-account entries within the ledger books of the Company."

"RESOLVED FURTHER THAT in the event the outstanding loan amount payable to the respective related parties, exceeds the final property sale consideration, the Board of Directors of the Company be and is hereby authorized to identify and transfer such assets as it may deem fit to the specific buying parties to ensure full settlement of the outstanding unsecured loan amounts."

"RESOLVED FURTHER THAT since the transaction involves adjusting property values against actual, cash loan accounts in the books of the Company, it represents a valid cash-equivalent commercial transaction; and that the Board be and is hereby authorized to take all necessary steps, reconcile the individual ledger balances and do all such acts, deeds, and things as may be necessary, proper, or expedient to give full effect to this resolution."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary, including but not limited to, finalizing the terms and conditions, methods and modes in respect of executing necessary documents, including contract(s) / arrangement(s) / agreement(s) and other ancillary documents; seeking necessary approvals from the authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to any Director / Authorised Representative of the Company, without being required to seek further consent from the Members and that the Members shall be deemed to have accorded their consent thereto expressly by the authority of this Resolution".

"RESOLVED FURTHER THAT the members do hereby take note that a specific portion of the said land parcel, admeasuring 9150 square feet, stands earmarked/designated for a 'scheme road' or master plan alignment for the Municipal Corporation / local town planning authority, and that the sale/transfer of the usable portion and/of the overall title shall be subject to such statutory master plan alignments, road widening reservations, and local municipal regulations without any recourse or liability to the Company for future loss of area or use arising from town planning execution."

"RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this Resolution, be and is hereby approved, ratified and confirmed in all respect."

8. To consider re-appointment of Mr.Muthukumararamalingam Gautham (Mr.M.R.Gautham) (DIN: 00046187) as an Executive Director for a further period of three years and in this regard to consider, if thought fit, to pass, the following resolutions as an Ordinary Resolution :

"RESOLVED THAT subject to the provisions of Sections 196, 197 and 203 and all other applicable provisions of the Companies Act, 2013 ("the Act") (including any statutory modification or re-enactment thereof for the time being in force) read with Schedule V of the Act and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Articles of Association of the Company and subject to such approvals, permissions and sanctions, as may be required, and subject to such conditions and modifications, as may be prescribed or imposed by any of the Authorities including the Central Government in granting such approvals, permissions and sanctions, approval of the Company be and is hereby accorded to the re-appointment of Mr. Muthukumararamalingam Gautham @ Mr.M.R.Gautham (DIN: 00046187) as the Executive Director of the Company for a further period of three years with effect from 07/08/2026 on terms and conditions as set out in the Explanatory Statement annexed to the Notice convening this Meeting, with liberty to the Board of Directors (hereinafter referred to the "Board" which term shall be deemed to include the Nomination and Remuneration Committee of the Board) to alter and vary the terms and conditions of the said re-appointment as it may deem fit and as may be acceptable to Mr.Muthukumararamalingam Gautham (Mr.M.R.Gautham)"

"RESOLVED FURTHER THAT Mr.Muthukumararamalingam Gautham @ Mr.M.R.Gautham shall have the right to exercise such powers of Management of the Company as may be delegated to him by the Board of Directors, from time to time"

"RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution without being required to seek any further consent or approval of the Members or otherwise to the end and intent that it shall be deemed to have their approval thereto expressly by the authority of this resolution"

9. **To consider re-appointment of Mr.Eswaramoorthy Venkatachalam Muthukumara Ramalingam @ Mr.E.V.Muthukumara Ramalingam as Managing Director for a further period of three years and in this regard to consider, if thought fit, to pass, the following resolutions as a Special Resolution :**

"RESOLVED THAT based on the recommendation of the Nomination and Remuneration Committee & Board of Directors, pursuant to the provisions of Sections 196, 196(3), 197, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and Schedule V thereto and Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification or reenactment thereof for the time being in force), the Articles of Association of the Company and subject to such other approvals from the Central Government as may be necessary, the consent of the Company be and is hereby accorded for the re-appointment of Mr. Eswaramoorthy Venkatachalam Muthukumara Ramalingam @ Mr.E.V.Muthukumara Ramalingam as Managing Director of the Company who has already attained the age of 70 years, for a period of 3 years commencing from 07th August 2026 to 06th August 2029 on such terms and conditions as set out in the foregoing resolutions and explanatory statement annexed to the Notice convening this Meeting, with liberty to the Board of Directors (hereinafter referred to the "Board" which term shall be deemed to include the Nomination and Remuneration Committee of the Board) to alter and vary the terms and conditions of the said re-appointment as it may deem fit and as may be acceptable to Mr. E.V. Muthukumara Ramalingam"

"RESOLVED FURTHER Mr. E.V. Muthukumara Ramalingam shall have the right to manage the day-to- day business affairs of the Company subject to the superintendence, guidance, control and directions of the Board of Directors of the Company and shall have the right to exercise such powers of Management of the Company from time to time as may be delegated to him by the Board of Directors"

"RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution without being required to seek any further consent or approval of the Members or otherwise to the end and intent that it shall be deemed to have their approval thereto expressly by the authority of this resolution"

For and on behalf of the Board

E. V. Muthukumara Ramalingam
Managing Director
(DIN : 00046166)

Place : Tirupur
Date : 25-08-2026

NOTES :

1. The Ministry of Corporate Affairs (MCA) vide General Circular No. 14/2020 dated 08.04.2020, General Circular No. 17/2020 dated 13.04.2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars") has permitted holding of AGM through Video Conferencing (VC) or Other Audio Visual Means (OAVM) without the physical presence of the members at a common venue. Further, the Securities and Exchange Board of India ('SEBI') vide its circulars dated May 12, 2020, and subsequent circulars issued in this regard, the latest being October 3, 2024 ('SEBI Circulars') has provided certain relaxations from compliance with certain provisions of the SEBI Listing Regulations.

2. In compliance with the applicable provisions of the Companies Act, 2013 ('the Act'), the SEBI Listing Regulations and the MCA Circulars, the 36th AGM of the Company is being held through VC / OAVM on Wednesday, September 30, 2026 at 11.45 a.m. (IST). The proceedings of the 36th AGM shall be deemed to be conducted at the Registered Office of the Company at 41, Kangayam Road, Tirupur - 641 604.

3. Under 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, the Company is providing the 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) to facilitate voting through electronic means, as the authorized e-voting 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.

4. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

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

6. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, 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.

7. According to the General Circulars issued by the Ministry of Corporate Affairs, this AGM is being held through Video Conferencing / Other Audio Visual Means, the physical attendance of Members has been dispensed with and there is no requirement for the appointment of proxies. Accordingly, the Proxy Form and Attendance Slip are not annexed to this Notice.

8.. In line with the Ministry of Corporate Affairs (MCA) Circulars, the Notice calling the AGM has been uploaded on the website of the Company at www.velanhotels.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com. 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.

9. In compliance with Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a letter specifying the exact web link to the complete annual report is being sent to shareholders who have not registered their email address.

10. The AGM/EGM 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 MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

11. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022. General Circular No. 10/2022 dated 28.12.2022, General Circular No. 09/2023 dated 25.09.2023 and General circular No. 09/2024 dated 19.09.2024 and after due examination, it has been decided to allow companies to conduct their AGMs through VC or OAVM till further orders, in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

12. The Register of Members and Share Transfer Books of the Company will remain closed from Thursday, 24th September 2026 to Wednesday, 30th September 2026 (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013.

13. Details, as required in sub-regulation (3) of Regulation 36 of the Listing Regulations and Secretarial Standard on General Meeting (SS-2) of ICSI, in respect of the Director seeking appointment / re-appointment at the 36th AGM, forms an integral part of the Notice of the 36th AGM. Requisite declarations have been received from the Director(s) for seeking appointment / re-appointment.

14. An explanatory Statement setting out details relating to the special business to be transacted at the Annual General meeting under Section 102(1) of the Companies Act, 2013, is annexed hereto. The Board of Directors have considered and decided to include the Item nos. 4 to 9 given above as Special Business in the Annual General Meeting ("AGM") in view of the business requirements and as such unavoidable in nature.

15. Since the AGM will be held through VC/ OAVM, the route map of the venue of the Meeting is not annexed hereto.

16. Members desiring any information as regards Accounts are requested to send an email to investorrelations@velanhotels.com 7 days in advance before the date of the meeting to enable the Management to keep full information ready on the date of AGM.

17. Members who wish to inspect the Register of Directors and Key Managerial Personnel and their shareholding maintained under section 170 of Companies Act, 2013 and Register of Contracts or arrangements in which directors are interested maintained under section 189 of the Companies Act, 2013 and relevant documents referred to in this Notice of AGM and explanatory statement on the date of AGM in electronic mode can send an email to investorrelations@velanhotels.com.

18. Members may note that the unclaimed dividends and shares transferred to IEPF could be claimed by the concerned shareholders from IEPF Authority after complying with the procedure prescribed under

the Investors Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.

Pursuant to Investor Education and Protection Authority (IEPFA), Ministry of Corporate Affairs (MCA) letter dated 16th July 2025, every listed company whose unclaimed dividend / shares are liable to be transferred IEPF authority during the year, should commence a 100-day special outreach initiative titled "Saksham Niveshak", starting from 28th July 2025 to 6th November 2025.

This campaign is being undertaken to facilitate shareholders in updating

- Know Your Customer (KYC) details including:
- Bank account mandates
- Nominee Registration
- Contact information (email, mobile number, address)

This campaign is also being undertaken to facilitate the shareholders to claim their Unpaid/ Unclaimed Dividends for any financial year in order to prevent their dividend amount/shares being transferred to IEPFA.

Your company declared the last dividend for the financial year 2010-11 and no dividend was declared since then. Hence the above said campaign is not applicable the Company.

19. SEBI has made it mandatory for holders of physical securities to furnish details of PAN, KYC (Postal Address, Mobile Number, E-mail, Bank Details, Signature) and Nomination / Opt-out of Nomination.

    We urge Members holding shares in physical form to submit the required forms along with the supporting documents at the earliest. The relevant forms such as Form ISR-1, Form ISR-2, Form ISR-3, Form SH - 13 and Form SH - 14 are available under formats of KYC at https://web.in.mpms.mufg.com/KYC-downloads.html

20. With effect from April 2, 2026, SEBI has dispensed with the requirement of issuance of a Letter of Confirmation (LOC) by the Company/RTA while processing service requests#. Accordingly, securities will be credited directly to the shareholder's demat account upon submission of Demat Conversion Request Form for NSDL/Demat Request form for CDSL and valid demat account details along with the latest Client Master List (not older than 2 months), and both attested by Depository Participant, besides mandatory documents for the subject service requests subject to folio being KYC Compliant.

    Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the RTA at https://in.mpms.mufg.com.

    #Request for Issue of duplicate securities certificate; consolidation of securities certificates / folios; transmission and transposition.

    Further, all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialised form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Company or the RTA for assistance in this regard.

21. As per the provisions of Section 72 of the Act, the facility for making nominations is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a Member desires to opt out or

cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or Form SH-14 as applicable. Members are requested to submit the said form to their DP in case the shares are held in electronic form and to the RTA at coimbatore@in.mpms.mufg.com in case the shares are held in physical form, quoting their folio no.

22. To facilitate ease of investing for investors and to secure their rights in the securities purchased by them SEBI, vide Circular No. SEBI/HO/MIRSD/MIRSDPoD/P/CIR/2025/97 dated July 2, 2025, had permitted opening of a special window to facilitate re-lodgement of transfer requests in respect of physical share certificates. This facility is available to shareholders who had originally lodged their transfer deeds prior to April 1, 2019, and whose requests were rejected or returned due to deficiencies in documentation. This window was operational from July 7, 2025 to January 6, 2026. SEBI opened another special window for a period of one year, from February 5, 2026 to February 4, 2027 for transfers effected under this facility with shares to be credited only in dematerialized form to the account of the transferee. Such securities will be subject to a mandatory lock-in of one year from the date of registration of transfer, during which they cannot be transferred, lien-marked or pledged. The RTA will process only those cases that are complete in all respects and compliant with SEBI guidelines.

    Shareholders are advised to refer the latest SEBI guidelines/circular issued for all the holder holding securities in listed companies in physical form from time to time and keep their KYC detail updated at all times to avoid freezing of their folios as prescribed by SEBI.

23. The IEPF Authority has launched the "Saksham Niveshak" 100-day campaign in July 2025 to enhance investor awareness and expedite resolution of matters relating to unclaimed dividends, shares transferred to IEPF and KYC updates. Further, no dividend has been declared since FY 2011 and accordingly at presents no unpaid dividend or corresponding shares are pending transfer to the IEPF. Members are advised to update their KYC, bank mandates, and nomination and contact details by submitting necessary forms with the Company's RTA.

24. As the Annual General Meeting of the Company is being held through Video Conferencing/OAVM, the members are therefore requested to submit questions in advance relating to the business specified in this Notice of AGM on the Email-ID investorrelations@velanhotels.com

25. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

26. As per the MCA various Circulars, the Annual Report will be sent through electronic mode to only those Members whose email IDs are registered with the Registrar and Share Transfer Agent of the Company/ Depository participant.

27. Shareholders of the Company holding shares either in physical form or in Dematerialised forms as on Benpos date i.e. 28^{th} August, 2026 will receive the Annual Report for the financial year 2025-26 through electronic mode only.

28. Members are requested to notify any changes in their address to the Company's Registrar & Share Transfer Agent, M/s. MUFG INTIME INDIA PVT LTD, "Surya", Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Post, Coimbatore - 641 028. - Phone : 0422 - 4958995, E-mail : coimbatore@in.mpms.mufg.com.

29. Members are requested to quote their Folio No. or DP ID / Client ID, in case shares, are in physical /

dematerialized form, as the case may be, in all correspondence with the Company / Registrar and Share Transfer Agent.

30. The Board of Directors of the Company has appointed Mr. S.Ganesh Viswanathan, Practicing Company Secretary, as the Scrutinizer, to scrutinize the e-voting and remote e-voting process in fairly and transparently manner and he has communicated his willingness to be appointed and will be available for same purpose.

31. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member / beneficial owner (in case of electronic shareholding) as on the cut-off date i.e. 23rd September, 2026.

32. The Results declared along-with the report of the Scrutinizer shall be placed on the website of the Company www.velanhotels.com and the website of CDSL after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be forwarded to BSE Limited.

33. Subject to receipt of the requisite number of votes, the Resolutions shall be deemed to be passed on the date of the Meeting, i.e. 30th September, 2026.

34. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently or cast the vote again. Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

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

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

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

i) The voting period begins on 27/09/2026 at 9.00 a.m. and ends on 29/09/2026 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 of 23/09/2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii) Shareholders who have already voted before the meeting date would not be entitled to vote at e-voting during the meeting.

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 facilities to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

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

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

i) 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 e-voting is in progress as per the information provided by company. On clicking the e-voting 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 e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

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

Type of shareholders	Login Method
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	1) 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

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

ii) 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.

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

iv) 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.

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

vi) Click on the EVSN for the relevant Velan Hotels Limited on which you choose to vote.

vii) 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.

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

ix) 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.

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

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

xii) 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.

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

xiv) Additional Facility for Non - Individual Shareholders and Custodians -For Remote Voting only.

" Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

" A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

" After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

" The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

" It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

" Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; investorrelations@velanhotels.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
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 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their

queries in advance 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at investorrelations@velanhotels.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/EGM 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 EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/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 investorrelations@velanhotels.com/

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, Assistant Vice President, (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.

Reference to SI. No. 13, the particulars of appointment /re-appointment of the Directors at the forthcoming Meeting are annexed :

1.	Name	:	Mr. M.R. Gautham
2.	Designation	:	Executive Director
3.	Directors Identification Number (DIN)	:	00046187
4.	Age	:	48 Years
5.	Qualification	:	Graduation in Commerce and Finance from the University of Western Australia
6.	Date of Appointment	:	01.12.2001
7.	Experience	:	He has been associated with the Company for more than 25 years
8.	Shareholding in Velan Hotels Ltd	:	64,20,750 Equity Shares
9.	List of Directorships held in Other Companies	:	Shree Vallee Enterprises Pvt Ltd & Statex Engineering Pvt Ltd
10.	Membership in Other Board Committees	:	Nil
11.	Relationships between Directors inter-se	:	Mr. E.V. Muthukumara Ramalingam, Managing Director and Mrs. M. Sasikala, Non-Executive - Non-Independent Director are parent. He is not related with other directors, Manager and KMPs.
12.	Names of listed entity/other committee in which he holds directorship	:	Nil
13.	Listed entities in which the director has resigned in the past three years	:	Nil

1.	Name	:	Mrs. M. Sasikala
2.	Designation	:	Non-Independent - Non-Executive Director
3.	Directors Identification Number (DIN)	:	01452586
4.	Age	:	72 Years
5.	Qualification	:	Bachelor of Arts
6.	Date of Appointment	:	28.03.2012
7.	Experience	:	She has been associated with the Company for more than 13 years
8.	Shareholding in Velan Hotels Ltd	:	21,30,743 Equity Shares
9.	List of Directorships held in Other Companies	:	Shree Vallee Enterprises Pvt Ltd
10.	Membership in Other Board Committees	:	Audit Committee & Nomination and Remuneration Committee
11.	Relationships between Directors inter-se	:	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr.M.R.Gautham, Executive - Director are related. She is not related with other Directors, Manager and KMPs.
12.	Names of listed entity/other committee in which he holds directorship	:	NIL
13.	Listed entities in which the director has resigned in the past three years	:	NIL

The particulars for re-appointment of Mr. E.V. Muthukumara Ramalingam as the Managing Director and Mr. M.R. Gautham as an Executive Director are available in the explanatory statement No. 8 and 9.

ANNEXURE TO THE NOTICE

THE EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ('THE ACT') AND ADDITIONAL INFORMATION PURSUANT TO THE SECRETARIAL STANDARD - 2 ON GENERAL MEETINGS AND SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

ITEM NO. 2

This Explanatory Statement is provided though strictly not required as per Section 102 of the Act.

Mr. M.R. Gautham and his relatives may be deemed to be interested in the Ordinary Resolution about his re-appointment as set out in Item No. 2 of the Notice.

ITEM NO. 3

This Explanatory Statement is provided though strictly not required as per Section 102 of the Act.

Mrs. M. Sasikala and her relatives may be deemed to be interested in the Ordinary Resolution about her re-appointment as set out in Item No. 3 of the Notice.

ITEM NO. 4

As per Regulation 2(1)(zb) of SEBI (Listing Obligations and Disclosure Requirements) 2015 ("SEBI LODR"), related party means a related party as defined under Section 2(76) of the Companies Act, 2013 ("the Act") or under the applicable accounting standards and, inter-alia, includes any person or entity forming part of the promoter or promoter group of a company and any person or entity holding 10% or more equity shares of the Company either directly or on a beneficial interest basis, at any time, during the immediate preceding financial year shall be deemed to be a related party.

Further, Regulation 2(1)(zc) of the SEBI LODR, as amended, inter-alia, provides that a transaction involving transfer of resources, services or obligations between:

i) A listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand;

ii) A listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries is a "Related Party Transaction" (RPT). The RPT shall be construed to include a single transaction or a group of transactions in a contract.

As per the proviso to Regulation 23(1) of the SEBI LODR read with Schedule XII, as amended, specifies that a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the listed entity (as applicable to the Company) as per the last audited financial statements of the listed entity. Further, the transaction exceeds the materiality threshold prescribed under Regulation 23 of SEBI LODR, being 10% of the annual consolidated turnover of the Company (as applicable to the Company). As per the audited financial statements for the year ended 31 March 2026, the Company's turnover is Rs.3,55,000/- and the materiality threshold is Rs.35,500/- ("Materiality Threshold"). Regulation 23(4) of the SEBI LODR provides for obtaining prior approval of the Members of the Company for all RPTs which exceeds Materiality Threshold and subsequent material modifications thereof.

Regulation 23(2) provides that the prior approval of the Audit Committee is required for all RPTs where a listed entity is a party. Further, as per Regulation 23(3) of SEBI LODR and Rule 6A of Companies (Meetings of Board and its Powers) Rules, 2014 (Rules), for transaction which are repetitive in nature, the Audit Committee may grant omnibus approval for such RPTs. The transactions entered into are placed before the Audit Committee on quarterly basis for review. In line with the same, the Audit Committee at its meeting held on 22nd May 2026, has granted its approval for transactions proposed to be entered into during FY 2026-27 with the Related Parties.

The transactions, which are not part of omnibus approval, are executed after seeking approval of the Audit Committee and Members, if applicable. These transactions generally relate to related-party transactions that are proposed to be undertaken to support and achieve the Company's business objectives from time to time. Accordingly, the Company has sought requisite approvals for related party transactions relating to availing fund based support, based on the business requirements, as may be required from time to time from its promoters.

The shareholders at their 35th Annual General Meeting held on 27th September 2025 approved material related party transactions with Mr.E.V.Muthukumara Ramalingam, the Chairman & Managing Director (a Promoter of the Company) for an aggregate amount not exceeding Rs.20 Crore for a period from 35th AGM upto next AGM to be held thereafter in relation to the material related party transactions envisaged for availing fund based support and/or any transfer of resources or obligations to meet its objectives / requirements and any transfer of resources to meet its objectives/requirements.

It is proposed to consider and approve the limits approved for the purpose of transaction relating to availing fund based support and re-payment of principle and interest/charges, if any ("borrowings"), from Mr.E.V.Muthukumara Ramalingam, the Chairman & Managing Director (a Promoter of the Company) not exceeding Rs.20 Crores. The proposed approval is an enabling provision for undertaking Related Party Transactions based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the material RPT with Mr.E.V.Muthukumara Ramalingam, the Chairman & Managing Director (a Promoter of the Company) as mentioned in Item No.4 of this notice, for approval of the members.

Further, in terms of Regulation 23(4) of SEBI LODR, the approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time. In case of approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.

Considering the quantum of transaction(s), approval of the Members is sought as per the requirements of Regulation 23 of the SEBI LODR, for the below mentioned Material RPTs. Section III-B of the SEBI Master Circular dated 30 January 2026 read with Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, issued by the Securities and Exchange Board of India (SEBI) titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the details as required therein are reproduced hereunder:

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	Mr. E.V. Muthukumara Ramalingam Chairman & Managing Director (a Promoter of the Company)
2.	Country of incorporation of the related party	Indian (Individual)
3.	Nature of business of the related party	Not applicable

Relationship and ownership of the related party

S. No.	Particulars of the information	Details
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: ● Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. ● Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). ● Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity / Subsidiary / related party has control 2. While calculating indirect shareholding, shareholding held by relatives 3shall also be considered.	Mr. E.V. Muthukumara Ramalingam, Managing Director & the Promoter of the Company. Shareholding in the Company : 34.52% Shareholding held by relatives : Mr. M.R. Gautham, Executive Director & a member of the Promoter Group of the Company - Shareholding in the Company : 20.09% Mrs. M. Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs. G. Sharmada - An Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs. Pallavi Naveen Mandradiar - An Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr. B.A. Madhusudhan - PAC - Shareholding in the Company : 0.11% M/s. Shree Vallee Enterprises Pvt Ltd, a Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84% Further, the related party is not a partnership firm or a sole proprietorship concern or a body corporate without share capital.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<table><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2025-2026 (INR)</th></tr><tr><td>1</td><td>Repayment of loan</td><td>Rs. 20.06 lakhs</td></tr><tr><td>2</td><td>Receipt of loan</td><td>Rs. 20.06 lakhs</td></tr></table>
Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td><td></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>NIL</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>NIL</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Details
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The proposed transaction is for availing loan / transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.20 Crores
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><th>S. No.</th><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Turnover</td><td></td></tr>
<tr><td>2</td><td>Profit After Tax</td><td></td></tr>
<tr><td>3</td><td>Net worth</td><td></td></tr>
</table>
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>Since the related party is Individual, not applicable</td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Details
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods / services, giving loan, borrowing etc.)	The proposed transaction is for availing loan/transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.20 Crores
2.	Details of each type of the proposed transaction	Not Applicable
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	The proposed transaction is for availing of financial assistance.
4.	Whether omnibus approval is being sought?	No

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs.20 Crores
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As mentioned in the explanatory statement.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	**Shareholding held by relatives / associated company:** Mr.M.R.Gautham, Executive Director & a member of the Promoter Group of the Company - Shareholding in the Company : 20.09% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr. B.A. Madhusudhan - PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd, a Company in which the Promoters of the Company are Members / Directors - Shareholding in the Company : 8.84%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable since the proposed transaction is for availing of financial assistance from the related party.
9.	Other information relevant for decision making.	All details are provided in the explanatory statement.

PART - B

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Material covenants of the proposed transaction	The existing/proposed transactions would be purely operational / integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions as agreed between the Company and the Related party. Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party. The loan shall be availed on a short/long term basis and can be availed in tranches, from time to time, in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time. All terms, including the rate of interest, are reviewed by the Audit Committee and are undertaken in accordance with the parameters approved by the Board of Directors to ensure they are fair, reasonable, and at arm's length.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As mentioned above, the loans will be availed at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. The Company also benchmarks the rates and terms based on criteria's such as tenure of the loan, prepayment flexibility, secured or non-secured facility, appropriate available benchmark rate

Disclosure in case of transactions relating to borrowings by the listed entity (Contd...)

S. No.	Particulars of the information	Details
		like SBI - MCLR, rates of government bonds and suitable margin and as agreed between the Company and the Related party.
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	No additional associated cost is envisaged.
4.	Maturity / due date	The loan shall be availed for short/long term basis and can be availed in tranches, from time to time, during the period upto one year from the date of approval in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.
5.	Repayment schedule & terms	The loan shall be repayable based on the agreed terms and conditions between the Company and the related party from time to time.
6.	Whether secured or unsecured	Un-secured
7.	If secured, the nature of security & security coverage ratio	Not Applicable since the same are unsecured
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilised by the Company to payments to sundry creditors / general corporate purpose.

PART - C

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	
	a. Before transaction	-3.19
	b. After transaction	-4.45
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.	
	a. Before transaction	-0.04
	b. After transaction	-0.03

Material Terms & Justification:

The existing/proposed transactions would be purely operational of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions agreed between the Company and the related party.

Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party.

The loan shall be availed or provided for short/long term basis and can be availed / provided in tranches, from time to time, during the period upto one year from the date of approval of this resolution in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.

The proposed approval is an enabling provision for undertaking Related Party Transactions with the promoter group, as may be required, based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the modification to the material related party transactions as envisaged in this notice in Item No.4 for approval of the members. Further, at the said meeting the Audit Committee has also reviewed the Certificate from the Managing Director and the Chief Financial Officer

(CFO) of confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

The RPTs placed for members' approval will be reviewed/ monitored on quarterly basis by the Audit Committee of the Company as per Regulation 23 of the SEBI LODR and Section 177 of the Act and shall remain within the proposed amount(s) being placed before the Members. Any subsequent material modifications in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and dealing with Related Party Transactions, shall be placed before the members for approval, in terms of Regulation 23(4) of the SEBI LODR.

It is pertinent to note that no related party of the Company shall vote to approve Resolution(s) at item no. 4 of the Notice, whether the entity is a related party to the particular transaction or not.

Except Mr.E.V.Muthukumara Ramalingam, Managing Director, Mrs. M. Sasikala, Director and Mr. M.R. Gautham, Executive Director and their relatives, none of the Directors and/or Key Managerial Personnel of the Company and/or any of their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No.4 of this Notice.

Based on the recommendation of Audit Committee, the Board recommends, passing of the Resolution(s) at item no. 4 as an Ordinary Resolution.

ITEM NO.5

As per Regulation 2(1)(zb) of SEBI (Listing Obligations and Disclosure Requirements) 2015 ("SEBI LODR"), related party means a related party as defined under Section 2(76) of the Companies Act, 2013 ("the Act") or under the applicable accounting standards and, inter-alia, includes any person or entity forming part of the promoter or promoter group of a company and any person or entity holding 10% or more equity shares of the Company either directly or on a beneficial interest basis, at any time, during the immediate preceding financial year shall be deemed to be a related party.

Further, Regulation 2(1)(zc) of the SEBI LODR, as amended, inter-alia, provides that a transaction involving transfer of resources, services or obligations between:

i) A listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand;

ii) A listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries is a "Related Party Transaction" (RPT). The RPT shall be construed to include a single transaction or a group of transactions in a contract.

As per the proviso to Regulation 23(1) of the SEBI LODR read with Schedule XII, as amended, specifies that a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the listed entity (as applicable to the Company) as per the last audited financial statements of the listed entity. Further, the transaction exceeds the materiality threshold prescribed under Regulation 23 of SEBI LODR, being 10% of the annual consolidated turnover of the Company (as applicable to the Company). As per the audited financial statements for the year ended 31 March 2026, the Company's turnover is Rs.3,55,000/- and the materiality threshold is Rs.35,500/- ("Materiality Threshold"). Regulation 23(4) of the SEBI LODR provides for obtaining prior approval of the Members of the Company for all RPTs which exceeds Materiality Threshold and subsequent material modifications thereof.

Regulation 23(2) provides that the prior approval of the Audit Committee is required for all RPTs where a listed entity is a party. Further, as per Regulation 23(3) of SEBI LODR and Rule 6A of Companies (Meetings of Board and its Powers) Rules, 2014 (Rules), for transaction which are repetitive in nature, the Audit Committee may grant omnibus approval for such RPTs. The transactions entered into are placed before the Audit Committee on quarterly basis for review. In line with the same, the Audit Committee at its meeting held on 22nd May 2026, has granted its approval for transactions proposed to be entered into during FY 2026-27 with the Related Parties.

The transactions, which are not part of omnibus approval, are executed after seeking approval of the Audit Committee and Members, if applicable. These transactions generally relate to related-party transactions that are proposed to be undertaken to support and achieve the Company's business objectives from time to time. Accordingly, the Company has sought requisite approvals for related party transactions relating to availing fund based support, based on the business requirements, as may be required from time to time from its promoter group.

The shareholders at their 35th Annual General Meeting held on 27th September 2025 approved material related party transactions with Mr.Muthukumararamalingam Gautham @ M.R.Gautham, Executive Director (a member of Promoter Group of the Company) for an aggregate amount not exceeding Rs.20 Crore for a period from 35th AGM upto next AGM to be held thereafter in relation to the material related party transactions envisaged for availing fund based support and/or any transfer of resources or obligations to meet its objectives / requirements and any transfer of resources to meet its objectives/requirements.

It is proposed to consider and approve the limits approved for the purpose of transaction relating to availing fund based support and re-payment of principle and interest/charges, if any ("borrowings"), from Mr.Muthukumararamalingam Gautham @ M.R.Gautham, Executive Director (a member of Promoter Group of the Company) not exceeding Rs.20 Crores. The proposed approval is an enabling provision for undertaking Related Party Transactions based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the material RPT with Mr.Muthukumararamalingam Gautham @ M.R.Gautham, Executive Director (a member of Promoter Group of the Company) as mentioned in Item No.5 of this notice, for approval of the members.

Further, in terms of Regulation 23(4) of SEBI LODR, the approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time. In case of approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.

Considering the quantum of transaction(s), approval of the Members is sought as per the requirements of Regulation 23 of the SEBI LODR, for the below mentioned Material RPTs. Section III-B of the SEBI Master Circular dated 30 January 2026 read with Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, issued by the Securities and Exchange Board of India (SEBI) titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the details as required therein are reproduced hereunder:

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	Mr. Muthukumararamalingam Gautham @ M.R. Gautham Executive Director (a member of the promoter group of the Company)
2.	Country of incorporation of the related party	Indian (Individual)
3.	Nature of business of the related party	Not applicable

Relationship and ownership of the related party

S. No.	Particulars of the information	Details
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation:*** Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control 2. While calculating indirect shareholding, shareholding held by relatives 3shall also be considered.	Mr.M.R.Gautham, Executive Director & a member of the Promoter Group of the Company - Shareholding in the Company : 20.09% **Shareholding held by relatives :** Mr. E.V. Muthukumara Ramalingam, Managing Director & the Promoter of the Company - Shareholding in the Company : 34.52% Mrs. M. Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs. G. Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs. Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr. B.A. Madhusudhan - PAC - Shareholding in the Company : 0.11% M/s. Shree Vallee Enterprises Pvt Ltd, a Associate Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84% Further, the related party is not a partnership firm or a sole proprietorship concern or a body corporate without share capital.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Repayment of loan</td><td>Rs. 60.81 lakhs</td></tr>
</table>
Explanation : Details need to be disclosed separately for listed entity and its subsidiary.</td><td>Mr. Muthukumararamalingam Gautham was repaid the part of loan borrowed by the Company.</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Upto June 2026- Rs.15.41 Lakhs – Repaid to Mr.Muthukumara Ramalingam Gautham.</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>NIL</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Details
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The proposed transaction is for availing loan /transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.20 Crores
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Not applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><th>S. No.</th><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Turnover</td><td></td></tr>
<tr><td>2</td><td>Profit After Tax</td><td></td></tr>
<tr><td>3</td><td>Net worth</td><td></td></tr>
</table>
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>Since the related party is Individual, Not applicable</td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Details
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods / services, giving loan, borrowing etc.)	The proposed transaction is for availing loan / transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.20 Crores
2.	Details of each type of the proposed transaction	As above
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Not Applicable The proposed transaction is for availing of financial assistance.
4.	Whether omnibus approval is being sought?	No

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs.20 Crores and not more than a year.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As mentioned in the explanatory statement.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	**Shareholding held by relatives / associated company:** Mr.E.V.Muthukumara Ramalingam, Managing Director & the Promoter of the Company - Shareholding in the Company : 34.52% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd, a Company in which the Promoters of the Company are Members / Directors - Shareholding in the Company : 8.84%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable since the proposed transaction is for availing of financial assistance from the related party.
9.	Other information relevant for decision making.	All details are provided in the explanatory statement.

PART - B

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Material covenants of the proposed transaction	The existing/proposed transactions would be purely operational / integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions as agreed between the Company and the Related party. Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party. The loan shall be availed on a short/long term basis and can be availed in tranches, from time to time, in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time. All terms, including the rate of interest, are reviewed by the Audit Committee and are undertaken in accordance with the parameters approved by the Board of Directors to ensure they are fair, reasonable, and at arm's length.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As mentioned above, the loans will be availed at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. The Company also benchmarks the rates and terms based on criteria's such as tenure of the loan, prepayment flexibility, secured or non-secured facility, appropriate available benchmark rate

Disclosure in case of transactions relating to borrowings by the listed entity (Contd...)

S. No.	Particulars of the information	Details
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	like SBI - MCLR, rates of government bonds and suitable margin and as agreed between the Company and the Related party.
4.	Maturity / due date	No additional associated cost is envisaged. The loan shall be availed for short/long term basis and can be availed in tranches, from time to time, during the period upto one year from the date of approval in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.
5.	Repayment schedule & terms	The loan shall be repayable based on the agreed terms and conditions between the Company and the related party from time to time.
6.	Whether secured or unsecured	Un-secured
7.	If secured, the nature of security & security coverage ratio	Not Applicable since the same are unsecured
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilised by the Company to payments to sundry creditors / general corporate purpose.

PART - C

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	
	a. Before transaction	-3.19
	b. After transaction	-4.45
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.	
	a. Before transaction	-0.04
	b. After transaction	-0.03

Material Terms & Justification:

The existing/proposed transactions would be purely operational of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions agreed between the Company and the related party.

Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party.

The loan shall be availed or provided for short/long term basis and can be availed / provided in tranches, from time to time, during the period upto one year from the date of approval of this resolution in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.

The proposed approval is an enabling provision for undertaking Related Party Transactions with the promoter group company, as may be required, based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the modification to the material related party transactions as envisaged in this notice in Item No.5 for approval of the members. Further, at the said meeting the Audit

Committee has also reviewed the Certificate from the Managing Director & Chief Executive Officer (CEO)/ and Chief Financial Officer (CFO) of confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

The RPTs placed for members' approval will be reviewed/ monitored on quarterly basis by the Audit Committee of the Company as per Regulation 23 of the SEBI LODR and Section 177 of the Act and shall remain within the proposed amount(s) being placed before the Members. Any subsequent material modifications in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and dealing with Related Party Transactions, shall be placed before the members for approval, in terms of Regulation 23(4) of the SEBI LODR.

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

Except Mr.E.V.Muthukumara Ramalingam, Managing Director, Mrs. M. Sasikala, Director and Mr. M.R. Gautham, Executive Director and their relatives, none of the Directors and/or Key Managerial Personnel of the Company and/or any of their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No.5 of this Notice.

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

ITEM NO.6

As per Regulation 2(1)(zb) of SEBI (Listing Obligations and Disclosure Requirements) 2015 ("SEBI LODR"), related party means a related party as defined under Section 2(76) of the Companies Act, 2013 ("the Act") or under the applicable accounting standards and, inter-alia, includes any person or entity forming part of the promoter or promoter group of a company and any person or entity holding 10% or more equity shares of the Company either directly or on a beneficial interest basis, at any time, during the immediate preceding financial year shall be deemed to be a related party.

Further, Regulation 2(1)(zc) of the SEBI LODR, as amended, inter-alia, provides that a transaction involving transfer of resources, services or obligations between:

i) A listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand;

ii) A listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries is a "Related Party Transaction" (RPT). The RPT shall be construed to include a single transaction or a group of transactions in a contract.

As per the proviso to Regulation 23(1) of the SEBI LODR read with Schedule XII, as amended, specifies that a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the listed entity (as applicable to the Company) as per the last audited financial statements of the listed entity. Further, the transaction exceeds the materiality threshold prescribed under Regulation 23 of SEBI LODR, being 10% of the annual consolidated turnover of the Company (as applicable to the Company). As per the audited financial statements for the year ended 31 March 2026, the Company's turnover is Rs.3,55,000/- and the materiality threshold is Rs.35,500/- ("Materiality Threshold"). Regulation 23(4) of the SEBI LODR provides for obtaining prior approval of the Members of the Company for all RPTs which exceeds Materiality Threshold and subsequent material modifications thereof.

Regulation 23(2) provides that the prior approval of the Audit Committee is required for all RPTs where a listed entity is a party. Further, as per Regulation 23(3) of SEBI LODR and Rule 6A of Companies (Meetings of Board and its Powers) Rules, 2014 (Rules), for transaction which are repetitive in nature, the Audit Committee may grant omnibus approval for such RPTs. The transactions entered into are placed before the Audit Committee on quarterly basis for review. In line with the same, the Audit Committee at its meeting held on 22nd May 2026, has granted its approval for transactions proposed to be entered into during FY 2026-27 with the Related Parties.

The transactions, which are not part of omnibus approval, are executed after seeking approval of the Audit Committee and Members, if applicable. These transactions generally relate to related-party transactions that are proposed to be undertaken to support and achieve the Company's business objectives from time to time. Accordingly, the Company has sought requisite approvals for related party transactions relating to availing fund based support, based on the business requirements, as may be required from time to time from its promoter group company.

The shareholders at their 35th Annual General Meeting held on 27th September 2025 approved material related party transactions with Shree Vallee Enterprises Pvt Ltd, a promoter group Company for an aggregate amount not exceeding Rs.30 Crore for a period from the 35th AGM upto the next AGM to be held thereafter in relation to the material related party transactions envisaged for availing fund based support and/or any transfer of resources or obligations to meet its objectives / requirements and any transfer of resources to meet its objectives/requirements.

It is proposed to consider and approve the limits approved for the purpose of transaction relating to availing fund based and/or non-fund based support including Inter-corporate deposits ("ICD"), and re-payment of principle and interest/charges thereon ("borrowings"), from Shree Vallee Enterprises Private Limited, the promoter group company not exceeding Rs.30 Crores. The proposed approval is an enabling provision for undertaking Related Party Transactions based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the material RPT with Shree Vallee Enterprises Pvt Ltd, the promoter group company as mentioned in Item No.6 of this notice, for approval of the members.

Further, in terms of Regulation 23(4) of SEBI LODR, the approval granted by the shareholders for material related party transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Companies Act, 2013 or rules, notifications, or circulars issued thereunder from time to time. In case of approvals for material related party transactions, granted by shareholders in general meetings other than annual general meeting, the validity of such omnibus approvals shall not exceed one year from the date of such approval.

Considering the quantum of transaction(s), approval of the Members is sought as per the requirements of Regulation 23 of the SEBI LODR, for the below mentioned Material RPTs. Section III-B of the SEBI Master Circular dated 30 January 2026 read with Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, issued by the Securities and Exchange Board of India (SEBI) titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the details as required therein are reproduced hereunder:

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	M/s.Shree Vallee Enterprises Pvt Ltd
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Investments Activities

Relationship and ownership of the related party

S. No.	Particulars of the information	Details
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation:*** Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control 2. While calculating indirect shareholding, shareholding held by relatives 3shall also be considered.	Shree Vallee Enterprises Pvt Ltd (SVEPL), a Private Limited Company incorporated under the Companies Act, 1956 is a promoter group Company. SVEPL holds 8.84 % of the total equity share capital of the Company. Further, the related party is not a partnership firm or a sole proprietorship concern or a body corporate without share capital.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th colspan="3">Particulars of the information</th><th>Details</th></tr>
<tr><td rowspan="5">1.</td><td colspan="3">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td rowspan="5">There was no transaction undertaken by the Company with the Related Party during the last financial year.</td></tr>
<tr><td>S. No.</td><td>Nature of Transactions</td><td>FY 2025-2026 (INR)</td></tr>
<tr><td>1</td><td></td><td></td></tr>
<tr><td>2</td><td></td><td></td></tr>
<tr><td colspan="3">Explanation : Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2.</td><td colspan="3">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>There was no transaction during the current financial year.</td></tr>
<tr><td>3.</td><td colspan="3">Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>NIL</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Details
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The proposed transaction is for availing Inter-corporate deposits ("ICD"), transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.30 Crores
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>4661%</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><th>S. No.</th><th>Particulars</th><th>FY 2024-2025 (INR)</th></tr>
<tr><td>1</td><td>Turnover</td><td>Rs. 64.36 lakh</td></tr>
<tr><td>2</td><td>Profit After Tax</td><td>Rs. 6.80 lakh</td></tr>
<tr><td>3</td><td>Net worth</td><td>Rs. 5514.77 lakh</td></tr>
</table>
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td></td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Details
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods / services, giving loan, borrowing etc.)	The proposed transaction is for availing loan / transfer of resources and re-payment of principle and interest / charges thereon ("borrowings") not exceeding Rs.30 Crores
2.	Details of each type of the proposed transaction	As above
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 months from the date of the 36th AGM The proposed transaction is for availing of financial assistance.
4.	Whether omnibus approval is being sought?	No

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs. 30 Crores
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As mentioned in the explanatory statement.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control. a. Name of the director / KMP b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Mr.E.V.Muthukumara Ramalingam, Managing Director & the Promoter of the Company - Shareholding in the Company : 34.52% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable since the proposed transaction is for availing of financial assistance from the related party.
9.	Other information relevant for decision making.	All details are provided in the explanatory statement.

PART - B

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Material covenants of the proposed transaction	The existing/proposed transactions would be purely operational / integral part of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions as agreed between the Company and the Related party. Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party. The loan shall be availed on a short/long term basis and can be availed in tranches, from time to time, in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time. Further, in this instance the lender will also be guided by Section 186 of the Companies Act, 2013 which states that "No loan shall be given under this section at a rate of interest lower than the prevailing yield of one year, three-year, five year or ten-year Government Security closest to the tenor of the loan." Loan(s) to be availed by the Company shall be at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. The Company also benchmarks the rates and terms based on criteria's such as tenure of the loan, prepayment flexibility,

Disclosure in case of transactions relating to borrowings by the listed entity (Contd...)

S. No.	Particulars of the information	Details
		secured or non-secured facility, appropriate available benchmark rate like SBI - MCLR, rates of government bonds and suitable margin and as agreed between the Company and the Related party. All terms, including the rate of interest, are reviewed by the Audit Committee and are undertaken in accordance with the parameters approved by the Board of Directors to ensure they are fair, reasonable, and at arm's length. All the terms and conditions in relation to the availing of financial assistance shall be governed through mutually agreed terms between the Company and the Related party alongside the parameters mentioned in this explanatory statement.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As mentioned above, the loans will be availed at prevailing market rates on an arm's length basis. The Company benchmarks rates using publicly available data, including rates published by financial institutions/banks. The Company also benchmarks the rates and terms based on criteria's such as tenure of the loan, prepayment flexibility, secured or non-secured facility, appropriate available benchmark rate like SBI - MCLR, rates of government bonds and suitable margin and as agreed between the Company and the Related party.
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	No additional associated cost is envisaged.
4.	Maturity / due date	The loan shall be availed for short/long term basis and can be availed in tranches, from time to time, during the

Disclosure in case of transactions relating to borrowings by the listed entity (Contd...)

S. No.	Particulars of the information	Details
		period upto one year from the date of approval in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.
5.	Repayment schedule & terms	The loan shall be repayable based on the agreed terms and conditions between the Company and the related party from time to time.
6.	Whether secured or unsecured	Un-secured
7.	If secured, the nature of security & security coverage ratio	Not Applicable since the same are unsecured
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The funds will be utilised by the Company to payments to sundry creditors / general corporate purpose.

PART - C

Disclosure in case of transactions relating to borrowings by the listed entity

S. No.	Particulars of the information	Details
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	
	a. Before transaction	-3.19
	b. After transaction	-4.45
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.	
	a. Before transaction	-0.04
	b. After transaction	-0.03

Material Terms & Justification:

The existing/proposed transactions would be purely operational of the operations of the Company and are/will be entered in the ordinary course of business with terms and conditions agreed between the Company and the related party.

Loans, if availed, shall be unsecured and at a prevailing market rate of interest on arm's length basis and subject to terms and conditions as approved by the Audit Committee and/or the Board of Directors, as may be applicable from time to time and acceptable to the Related Party.

The loan shall be availed or provided for short/long term basis and can be availed / provided in tranches, from time to time, during the period upto one year from the date of approval of this resolution in accordance with the limits as specified under the SEBI LODR and shareholders' approved limits, from time to time.

The proposed approval is an enabling provision for undertaking Related Party Transactions with the promoter group company, as may be required, based on the business needs and requirements of the Company.

The Audit Committee and the Board of Directors at their respective meetings held on 22nd May 2026 have considered, approved and recommended the modification to the material related party transactions as envisaged in this notice in Item No. 6 for approval of the members. Further, at the said meeting the Audit Committee has also reviewed the Certificate from the Managing Director & Chief Executive Officer (CEO)/ and Chief Financial Officer (CFO) of confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

The RPTs placed for members' approval will be reviewed/ monitored on quarterly basis by the Audit Committee of the Company as per Regulation 23 of the SEBI LODR and Section 177 of the Act and shall remain within the proposed amount(s) being placed before the Members. Any subsequent material modifications in the proposed transactions, as defined by the Audit Committee as a part of the Company's Policy on Materiality of and dealing with Related Party Transactions, shall be placed before the members for approval, in terms of Regulation 23(4) of the SEBI LODR.

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

Except Mr.E.V.Muthukumara Ramalingam, Managing Director, Mrs. M. Sasikala, Director and Mr. M.R. Gautham, Executive Director and their relatives, none of the Directors and/or Key Managerial Personnel of the Company and/or any of their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No.6 of this Notice.

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

ITEM NO.7

To pay the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS, Mr.E.V.Muthukumara Ramalingam, Managing Director, Shree Vallee Enterpises Pvt Ltd, a promoter group Company and Mr.M.R.Gautham, Executive Director of the Company have provided the un-secured loan to the Company to the tune of Rs.3551.44 lakhs upto 31st March 2026. Considering the financial position of the Company and its inability to repay the said unsecured loans to them, in the opinion of the Board, the sale of properties of the Company to them jointly or severally or to their nominees or willing purchasers (non-related parties) is the only option to settles their dues.

In February 2026, the Members of the Company approved the sale of property to the related parties as mentioned in the resolution through Postal Ballot process to complete the sale process before February 2027. However, there may be a delay in completion of the sale process; the proposed resolution is placed before the members again for availing more time.

The related party/parties will purchase the assets. If the property's final transaction value exceeds the buyer's loan balance, the buying party will bring in the cash differential. This cash differential will then be deployed to settle the ledger balances of the non-purchasing related parties, or it will be squared off directly via inter-corporate adjustments in the books of accounts.

Accordingly, the Promoter-Directors/Promoter group company being the related parties with whom the Company may happen to enter into transaction(s) / contract(s) / arrangement(s) / agreement(s) relating to the sale of assets / properties of the Company that consist of vacant lands only and have no buildings or structures thereon in the absence of any other willing purchaser (non-related parties) for settlement of unsecured loans due to them. Hence, Resolutions No. 7 is placed for approval of public shareholders.

Under the provisions of Section 188 of the Companies Act, 2013, the Companies (Meeting of Board and its Powers) Rules, 2014, the Related Party Transactions as mentioned in clause (a) to (g) of the said section require a Company to obtain approval of the Board of Directors and subsequently the Shareholders of the Company by way of a resolution in case the value of the Related Party Transactions exceeds the stipulated thresholds prescribed in Rule'15 of the said Rules and transactions other than in ordinary course of business and on arm's length basis.

Because the unsecured loans were originally brought in as a cash transaction, and any current financial year (2026-27) movements are strictly cash-based, the property adjustment against this book debt constitutes a transaction for cash/monetary consideration. Consequently, this arrangement does not qualify as a non-cash transaction under Section 192 of the Companies Act, 2013. The specialized valuation report mandated under Section 192(1) for non-cash director asset transfers is not legally required.

As per the proviso to Regulation 23(1) of the SEBI LODR read with Schedule XII, as amended, specifies that a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the listed entity (as applicable to the Company) as per the last audited financial statements of the listed entity. Further, the transaction exceeds the materiality threshold prescribed under Regulation 23 of SEBI LODR, being 10% of the annual consolidated turnover of the Company (as applicable to the Company). As per the audited financial statements for the year ended 31 March 2026, the Company's turnover is Rs.3,55,000/- and the materiality threshold is Rs.35,500/- ("Materiality Threshold"). Regulation 23(4) of the SEBI LODR provides for obtaining prior approval of the Members of the Company for all RPTs which exceeds Materiality Threshold and subsequent material modifications thereof.

Accordingly, the transaction has been reviewed and unanimously recommended exclusively by the Independent Directors of the Audit Committee at their meeting held on 22nd May 2026 and the Board of Directors at their meeting held on 22nd May 2026 approved the proposed related party transactions and now seek approval of the shareholders by way of Special Resolution under Section 188 of the Companies Act, 2013, the Companies (Meeting of Board and its Powers) Rules, 2014 and SEBI (LODR) Regulations, 2015 read with Section 180 1 (a) of the Companies Act, 2013 and Rules made there-under to enable the Company to enter into following related Party Transactions in one or more tranches for effecting the proposed sale of assets mentioned in the resolution.

The above Related Parties with whom the Company may happen to enter into transaction(s) / contract(s) / arrangement(s) / agreement(s) relating to the sale of properties that consist of vacant lands only and have no buildings or structures thereon which may / would / are presumed to exceed the applicable thresholds limit under the Act / SEBI-LODR during the financial year 2026-2027 and in the next financial year 2027-2028 until the date of the Annual General Meeting of the Company to be held during the calendar year 2027.

The sale of assets / undertaking of the Company are an item required to be transacted through postal ballot under the provisions of section 110 of the Companies Act, 2013 read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014. However, in terms of the proviso to section 110 of the Companies Act, 2013 introduced as per the Companies (Amendment) Act, 2017, read with Rule 20 and 22 of the Companies (Companies Management and Administration) Rules, 2014 including any statutory modifications and amendments thereto, approval of shareholders for any item of business required to be transacted through postal ballot may be transacted at a general meeting by a company which is required to provide the facility of voting by electronic means to its shareholders. The Company, being a listed Company is required to provide the facility of voting by electronic means to its shareholders and hence, may obtain the approval of its shareholders to sale of assets / undertaking at ensuing Annual General Meeting.

Regulation 37A of SEBI (Listing Obligations and Disclosure Requirements), 2015 (Second Amendment) Regulations, 2023 regarding the sale, lease or disposal of an undertaking outside Scheme of Arrangement shall require prior approval of public shareholders by way of a special resolution. Such a special resolution shall be acted upon only if the votes cast by the public shareholders in favour of the resolution exceed the votes cast by such public shareholders against the resolution.

The members are further apprised that the remaining/adjacent land parcel of the Company admeasuring 9150 Sq.Ft stands earmarked/aligned for a designated "scheme road" / master plan alignment by the Local Town Planning Department / Tirupur Municipal Authority, restricting commercial utilization of that specific segment. Appropriate disclosures and adjustments reflecting this master plan alignment have been factored into the overall property records and municipal submissions.

Considering the quantum of transaction(s), approval of the Members is sought as per the requirements of Regulation 23 of the SEBI LODR, for the below mentioned Material RPTs. Section III-B of the SEBI Master Circular dated 30 January 2026 read with Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025, issued by the Securities and Exchange Board of India (SEBI) titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the details as required therein are reproduced hereunder from Item No.1 to Item No.3:

Item No.1 – Mr. Muthukumararamalingam Gautham @ M.R.Gautham

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	Mr. Muthukumararamalingam Gautham @ M.R. Gautham
2.	Country of incorporation of the related party	Indian (Individual)
3.	Nature of business of the related party	Not applicable

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: ● Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. ● Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). ● Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary). ***Explanation:*** Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control [2]. While calculating indirect shareholding, shareholding held by relatives 3 shall also be considered.	1. Mr. M.R. Gautham - Executive Director & a Member of the promoter group, representing 20.09% shareholding in the Company and 54.91% shareholding held by other promoter group & his immediate relatives. **Shareholding by the relatives :** Mr. E.V. Muthukumara Ramalingam, Managing Director & Promoter of the Company - Shareholding in the Company : 34.52% Mrs. M. Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd - a promoter group Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84%.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Repayment of loan</td><td>Rs. 60.81 lakhs</td></tr>
</table>
Explanation : Details need to be disclosed separately for listed entity and its subsidiary.</td><td>Mr. Muthukumararamalingam Gautham was repaid the part of loan borrowed by the Company.</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Upto June 2026- Rs.15.41 Lakhs – Repaid to Mr.Muthukumara Ramalingam Gautham.</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Not Applicable</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / shareholders.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Since the related party is individual, not applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><th>S. No.</th><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Turnover</td><td></td></tr>
<tr><td>2</td><td>Profit After Tax</td><td></td></tr>
<tr><td>3</td><td>Net worth</td><td></td></tr>
</table>
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>Not applicable</td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods / services, purchase of goods / services, giving loan, borrowing etc.)	Sale of properties that consist of vacant lands only and have no buildings or structures thereon owned by the Company to the Related Parties jointly or severally.
2.	Details of each type of the proposed transaction	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr. M.R. Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs and the Inter-Corporate

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Information provided by the management
		Deposit of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter group company as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Considering current financial position of the Company and its inability to repay the said unsecured loan to them, the sale of the Company's properties to them or their nominees is the only option to settle their dues.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months from the date of passing of the resolution thro this 36th AGM.
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges. No approval has been sought for transactions which will be executed over a period extending beyond 12 months. Since the nature of the proposed transaction is not a repetitive RPT, omnibus approval is not being sought.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr.M.R.Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Besides the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter group Company as of 31st March 2026. All these financial assistances received based on 'pay on demand basis'. Now,

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Information provided by the management
		the related parties are demanding the repayment of loans. No commercial operation since March 2020 and considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future. The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control.	Mr. E.V. Muthukumara Ramalingam, Managing Director & Promoter of the Company - Shareholding in the Company : 34.52% Mrs. M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd - a promoter group Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84%
	a. Name of the director / KMP	As above
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	As above

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Information provided by the management
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	The valuation report is required only, if an arrangement with a director of the company, in terms of which such person acquires or is to acquire assets for consideration other than cash, from the Company. The Company has not undertaken any valuation exercise with regard to the proposed transfer. Sale of properties that consist of vacant lands only and have no buildings or structures thereon.
9.	Other information relevant for decision making.	Reported in the Explanatory Statement.

PART - B

Disclosure in case of transactions relating to transactions relating to sale, lease or disposal of assets or of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	The Company has been trying to sell or disposal of the assets of the Company since 2020 to settle the debts of the Company to RARE ARC to avoid interest payment. However, the Company was not able to find suitable purchasers on the reason that Tirupur City where the assets of the Company are situated is a Tier-111 city. Since the Return on Investment is very low compare to Tier-1 and Tier II Cites, no purchasers willing to purchase the assets of the Company. Hence no bidders interested in buying the properties.
2.	Basis of determination of price.	Prevailing Guideline Value at the time of transaction for sale of vacant land.
3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr.M.R.Gautham, Executive Director of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs under pay on demand basis as of 31st March 2026 to settle the outstanding debt to RARE ARC as per terms of OTS. The above parties are now demanding the repayment of loans. Besides, the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a Promoter Group Company. There are no outside purchasers available and, considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future to the above parties.
4.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:	Since the properties are vacant lands, there is no financial track record during the last three financial years.

Disclosure in case of transactions relating to transactions relating to sale, lease or disposal of assets or of unit, division or undertaking of the listed entity (Contd...)

S. No.	Particulars of the information			Information provided by the management	
	S. No.	Particulars	FY 20xx - 20xx (INR)	FY 20xx - 20xx (INR)	FY 20xx - 20xx (INR)
	1	Turnover			
	2	Profit After Tax			
	3	Net worth			
5.	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.			The Company has halted its commercial operation since March 2020 due to Covid-19 and incurred continued losses for the previous years. There is no turnover of the Company since then	
	a. Expected impact on turnover			–	
	b. Expected impact on net worth			–	
	c. Expected impact on net profits			–	

PART - C

Disclosure in case of transactions relating to sale, lease or disposal of assets of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Information provided by the management
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	Nil
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share. the relevant details	No
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5.	Are there any other major non - financial reasons for going ahead with the proposed transaction?	No

Item No. 2 - Mr.E.V.Muthukumara Ramalignam

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	Mr. E.V. Muthukumara Ramalingam
2.	Country of incorporation of the related party	Indian (Individual)
3.	Nature of business of the related party	Not applicable

Relationship and ownership of the related party

S. No.	Particulars of the information	Details
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: ● Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. ● Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). ● Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity / Subsidiary / related party has control 2. While calculating indirect shareholding, shareholding held by relatives 3shall also be considered.	Mr.E.V.Muthukumara Ramalingam, Managing Director & the Promoter of the Company Shareholding in the Company : 34.52% Shareholding held by relatives : Mr.M.R.Gautham, Executive Director & a member of the Promoter Group of the Company - Shareholding in the Company : 20.09% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd - a promoter group Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84%.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.
<table>
<tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Repayment of loan</td><td>Rs. 20.06 lakhs</td></tr>
<tr><td>2</td><td>Receipt of loan</td><td>Rs. 20.06 lakhs</td></tr>
</table>
Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td><td></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>There was no transaction undertaken during the current financial year.</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Not applicable</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Details
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Details</th></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>Not applicable</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>Since the related party is Individual, not applicable</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><th>S. No.</th><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr>
<tr><td>1</td><td>Turnover</td><td></td></tr>
<tr><td>2</td><td>Profit After Tax</td><td></td></tr>
<tr><td>3</td><td>Net worth</td><td></td></tr>
</table>
Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>Not applicable</td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Details
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods / services, giving loan, borrowing etc.)	Sale of properties that consist of vacant lands only and have no buildings or structures thereon owned by the Company to the Related Parties jointly or severally.
2.	Details of each type of the proposed transaction	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr.M.R.Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs and the Inter-Corporate

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
		Deposit of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter group company as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Considering current financial position of the Company and its inability to repay the said unsecured loan to them, the sale of the Company's properties to them or their nominees is the only option to settle their dues.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months from the date of passing of the resolution through this 36th AGM.
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges. No approval has been sought for transactions which will be executed over a period extending beyond 12 months Since the nature of the proposed transaction is not a repetitive RPT, omnibus approval is not being sought.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr. M.R. Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Besides the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
		group company as of 31st March 2026. All these financial assistances received based on 'pay on demand basis'. Now, the related parties are demanding the repayment of loans. No commercial operation since March 2020 and considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future. The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control.	Mr.E.V.Muthukumara Ramalingam, Managing Director & Promoter of the Company - Shareholding in the Company : 34.52% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd - a promoter group company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84%

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
	a. Name of the director / KMP	As above
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	As above
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	The valuation report is required only, if an arrangement with a director of the company, in terms of which such person acquires or is to acquire assets for consideration other than cash, from the Company. The Company has not undertaken any valuation exercise with regard to the proposed transfer. Sale of properties that consist of vacant lands only and have no buildings or structures thereon
9.	Other information relevant for decision making.	Reported in the Explanatory Statement.

PART - B

Disclosure in case of transactions relating to transactions relating to sale, lease or disposal of assets or of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Details
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	The Company has been trying to sell or disposal of the assets of the Company since 2020 to settle the debts of the Company to RARE ARC to avoid interest payment. However, the Company was not able to find suitable purchasers on the reason that Tirupur City where the assets of the Company are situated is a Tier-111 city. Since the Return on Investment is very low compare to Tier-1 and Tier II Cites, no purchasers willing to purchase the assets of the Company. Hence no bidders interested in buying the properties.
2.	Basis of determination of price.	Prevailing Guideline Value at the time of transaction for sale of vacant land.
3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr. M.R. Gautham, Executive Director of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs under pay on demand basis as on 31st March 2026 to settle the outstanding debt to RARE ARC as per terms of OTS. The above parties are now demanding the repayment of loans. Besides, the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a Promoter Group Company. There are no outside purchasers available and, considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future to the above parties.
4.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:	Since the properties are vacant lands, there is no financial track record during the last three financial years.

Disclosure in case of transactions relating (Contd...)

<table>
<tr><th>S. No.</th><th colspan="3">Particulars of the information</th><th colspan="2">Details</th></tr>
<tr><td></td><td>S. No.</td><td>Particulars</td><td>FY 20xx - 20xx (INR)</td><td>FY 20xx - 20xx (INR)</td><td>FY 20xx - 20xx (INR)</td></tr>
<tr><td></td><td>1</td><td>Turnover</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2</td><td>Profit After Tax</td><td></td><td></td><td></td></tr>
<tr><td></td><td>3</td><td>Net worth</td><td></td><td></td><td></td></tr>
<tr><td>5.</td><td colspan="3">Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.</td><td colspan="2">The Company has halted its commercial operation since March 2020 due to Covid-19 and incurred continued losses for the previous years. There is no turnover of the Company since then</td></tr>
<tr><td></td><td colspan="3">a. Expected impact on turnover</td><td colspan="2">–</td></tr>
<tr><td></td><td colspan="3">b. Expected impact on net worth</td><td colspan="2">–</td></tr>
<tr><td></td><td colspan="3">c. Expected impact on net profits</td><td colspan="2">–</td></tr>
</table>

PART - C

Disclosure in case of transactions relating to sale, lease or disposal of assets of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Information provided by the management
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	Nil
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share. the relevant details	No
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5.	Are there any other major non - financial reasons for going ahead with the proposed transaction?	No

Item No. 3 - Shree Vallee Enterprises Pvt Ltd

Basic details of the related party

S. No.	Particulars of the information	Details
1.	Name of the related party	M/s. Shree Vallee Enterprises Pvt Ltd
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Investments Activities

Relationship and ownership of the related party

S. No.	Particulars of the information	Details
1.	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party-including nature of its concern (financial or otherwise) and the following: ● Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. ● Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). ● Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity / Subsidiary / related party has control 2. While calculating indirect shareholding, shareholding held by relatives [3] shall also be considered.	Shree Vallee Enterprises Pvt Ltd (SVEPL), a Private Limited Company incorporated under the Companies Act, 1956 is a promoter group Company. SVEPL holds 8.84 % of the total equity share capital of the Company. Further, the related party is not a partnership firm or a sole proprietorship concern or a body corporate without share capital.

Details of previous transactions with the related party

<table>
<tr><th>S. No.</th><th colspan="3">Particulars of the information</th><th>Details</th></tr>
<tr><td rowspan="5">1.</td><td colspan="3">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td rowspan="5">There was no transaction undertaken by the Company with the Related Party during the last financial year.</td></tr>
<tr><td>S. No.</td><td>Nature of Transactions</td><td>FY 2025-2026 (INR)</td></tr>
<tr><td>1</td><td></td><td></td></tr>
<tr><td>2</td><td></td><td></td></tr>
<tr><td colspan="3">Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>2.</td><td colspan="3">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>No transaction undertaken during the current financial year.</td></tr>
<tr><td>3.</td><td colspan="3">Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Nil</td></tr>
</table>

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Details
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	As the Company's operation halted since March 2020, annual consolidated turnover of the Company was near zero or negligible, (Rs.3,55,000) the percentage that is represented by the value of the proposed RPTs cannot be quantified as of now.

Amount of the proposed transaction(s) (Contd...)

<table>
<tr><th>S. No.</th><th colspan="3">Particulars of the information</th><th>Details</th></tr>
<tr><td>4.</td><td colspan="3">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>Not applicable</td></tr>
<tr><td>5.</td><td colspan="3">Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>6991%</td></tr>
<tr><td rowspan="6">6.</td><td colspan="3">Financial performance of the related party for the immediately preceding financial year:</td><td rowspan="6"></td></tr>
<tr><td>S. No.</td><td>Particulars</td><td>FY 2024-2025 (INR)</td></tr>
<tr><td>1</td><td>Turnover</td><td>Rs. 64.36 lakh</td></tr>
<tr><td>2</td><td>Profit After Tax</td><td>Rs. 2.80 lakh</td></tr>
<tr><td>3</td><td>Net worth</td><td>Rs. 5514.77 lakh</td></tr>
<tr><td colspan="3">Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td></tr>
</table>

Basic details of the proposed transaction

S. No.	Particulars of the information	Details
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods / services, giving loan, borrowing etc.)	Sale of properties that consist of vacant lands only and have no buildings or structures thereon owned by the Company to the Related Parties jointly or severally.
2.	Details of each type of the proposed transaction	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr. M.R. Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs and the Inter-Corporate

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
		Deposit of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter group company as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Considering current financial position of the Company and its inability to repay the said unsecured loan to them, the sale of the Company's properties to them or their nominees is the only option to settle their dues
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months from the date of passing of the resolution thro this 36th AGM.
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not less than Rs.45 Crores excluding applicable Stamp Duty and Registration Charges. No approval has been sought for transactions which will be executed over a period extending beyond 12 months Since the nature of the proposed transaction is not a repetitive RPT, omnibus approval is not being sought.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr. M.R. Gautham, Executive Director (the Related parties) of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs as of 31st March 2026 to settle the debts of the Company to RARE Asset Reconstruction Limited in terms of the OTS offer. Besides the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a promoter group Company as of 31st March 2026.

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
		All these financial assistances received based on 'pay on demand basis'. Now, the related parties are demanding the repayment of loans. No commercial operation since March 2020 and considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future. The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company and its public shareholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. ***Explanation:*** Indirect interest shall mean interest held through any person over which an individual has control.	Mr.E.V.Muthukumara Ramalingam, Managing Director & Promoter of the Company - Shareholding in the Company : 34.52% Mrs.M.Sasikala - Non-Independent Director - a member of the Promoter Group of the Company - Shareholding in the Company : 6.67% Mrs.G.Sharmada - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.49% Mrs.Pallavi Naveen Mandradiar - Immediate Relative and a member of the Promoter Group of the Company - Shareholding in the Company : 2.28% Mr.B.A.Madhusudhan -PAC - Shareholding in the Company : 0.11% M/s.Shree Vallee Enterprises Pvt Ltd - a promoter group Company in which the Promoters of the Company are Members/Directors - Shareholding in the Company : 8.84%

Basic details of the proposed transaction (Contd...)

S. No.	Particulars of the information	Details
	a. Name of the director / KMP	As above
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	As above
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Prevailing Guideline Value at the time of transaction for sale of vacant land. Since the properties are vacant land, the Company has not undertaken any valuation exercise.
9.	Other information relevant for decision making.	Reported in the Explanatory Statement.

PART - B

Disclosure in case of transactions relating to transactions relating to sale, lease or disposal of assets or of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Details
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	The Company has been trying to sell or disposal of the assets of the Company since 2020 to settle the debts of the Company to RARE ARC to avoid interest payment. However, the Company was not able to ?nd suitable purchasers on the reason that Tirupur City where the assets of the Company are situated is a Tier-111 city. Since the Return on Investment is very low compare to Tier-1 and Tier II Cites, no purchasers willing to purchase the assets of the Company. Hence no bidders interested in buying the properties.
2.	Basis of determination of price.	Prevailing Guideline Value at the time of transaction for sale of vacant land.
3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Mr.E.V.Muthukumara Ramalingam, Managing Director and Mr.M.R. Gautham, Executive Director of the Company have provided the un-secured loan to the Company to the tune of Rs.1986.44 lakhs under pay on demand basis as on 31st March 2026 to settle the outstanding debt to RARE ARC as per terms of OTS. The above parties are now demanding the repayment of loans. Besides, the unsecured loan of Rs.1565 lakh provided by M/s.Shree Vallee Enterprises Pvt Ltd, a Promoter Group Company. There are no outside purchasers available and, considering the current situation, the Company is not in position to repay the unsecured loan immediately or near future to the above parties.
4.	Financial tack record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:	Since the properties are vacant lands, there is no financial track record during the last three financial years.

Disclosure in case of transactions relating (Contd...)

<table>
<tr><th>S. No.</th><th colspan="3">Particulars of the information</th><th colspan="2">Details</th></tr>
<tr><td rowspan="9">5.</td><td>S. No.</td><td>Particulars</td><td>FY 20xx - 20xx (INR)</td><td>FY 20xx - 20xx (INR)</td><td>FY 20xx - 20xx (INR)</td></tr>
<tr><td>1</td><td>Turnover</td><td></td><td></td><td></td></tr>
<tr><td>2</td><td>Profit After Tax</td><td></td><td></td><td></td></tr>
<tr><td>3</td><td>Net worth</td><td></td><td></td><td></td></tr>
<tr><td colspan="3">Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.</td><td colspan="2">The Company has halted its commercial operation since March 2020 due to Covid-19 and incurred continued losses for the previous years. There is no turnover of the Company since then</td></tr>
<tr><td colspan="3">a. Expected impact on turnover</td><td colspan="2">–</td></tr>
<tr><td colspan="3">b. Expected impact on net worth</td><td colspan="2">–</td></tr>
<tr><td colspan="3">c. Expected impact on net profits</td><td colspan="2">–</td></tr>
</table>

PART - C

Disclosure in case of transactions relating to sale, lease or disposal of assets of unit, division or undertaking of the listed entity

S. No.	Particulars of the information	Information provided by the management
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	Nil
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share. the relevant details	No
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5.	Are there any other major non - financial reasons for going ahead with the proposed transaction?	No

The object of and commercial rationale for carrying out such sale / disposal of assets of the Company and use of proceeds arising there-from is to pay outstanding unsecured loan of the Company to the said Related parties.

Mr. E.V. Muthukumara Ramalingam, Managing Director and Mr..M.R.Gautham, Executive Director and being related to each other are concerned or interested in this resolution as it relates to the sale of properties to them. Members/Directors of Shree Vallee Enterprises Pvt Ltd also Directors of the Company are concerned or interested in this resolution. Mrs.M.Sasikala Non-Executive Director and the respective relatives of the above Directors also may be deemed to be concerned or interested in the resolution.

None of the other Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financial or otherwise in the Resolution.

The Board recommends the special resolutions set out at Item Nos. 7 of the Notice for public shareholders' approval of the Company (i.e. Shareholders other than those forming part of Promoter and Promoter Group and other related parties).

Item No. 8 :

The current tenure of Mr. Muthukumararamalingam Gautham @ M.R.Gautham (DIN: 00046187) as the Executive Director of the Company expired on August 8, 2026. Considering his extensive leadership experience, strategic industry insights, and long-standing association with the Company, the Board of Directors at its meeting held on 07th August 2026 with recommendation of the Nomination & Remuneration Committee has re-appointed for a further period of 3 years with effect from August 7, 2026, subject to the approval of the shareholders of the Company at the ensuing AGM.

Material Disclosure on Regulatory Matter & Portal Technical Glitch:

In line with the highest standards of transparency and corporate governance, the Board wishes to apprise the members regarding an ongoing procedural matter on the Ministry of Corporate Affairs (MCA) Portal. The Registrar of Companies (RoC), Tamilnadu, Coimbatore, issued an Adjudication Order No. PO/ADJ/01-2026/CB/01339 dated 06/01/2026, imposing a penalty of Rs. 40,000/- on Mr.Muthukumararamalingam Gautham in his capacity as an Officer-in-Default for a 30-day delay in filing Form MGT-15 for the Financial Year 2021-22.

Mr. Muthukumararamalingam Gautham maintained a clear, bona fide intent to discharge the penalty within the statutory 90-day window (which ended on 06/04/2026). However, remittance was entirely prevented due to severe infrastructure glitches on the MCA V3 electronic portal. The system consistently trapped his profile status as a "Registered User" and blocked the mandatory upgrade to a "Business User (Director)" login, displaying recurring validation faults ("Personal Details Mismatch" and "Something went wrong") despite entering flawless OTP credentials.

The matter was immediately escalated via a continuous trail of official MCA Service Desk complaints under Ticket IDs: FO_202603053111064, FO_202605043240177, FO_202605133263048, and FO_202607212667048. Physical letters offering alternative offline treasury payments (such as a Demand Draft) were also formally delivered to the RoC office on 04/04/2026, 01/07/2026 and 22/07/2026. While the backend login error was eventually rectified by the MCA technical desk on 21/07/2026, the electronic payment window currently remains locked due to the automatic system-driven lapse of the statutory timeline.

Due to a temporary lack of procedural clarity regarding the specific electronic mechanism required to bypass the portal lock, as well as the exact steps needed to execute the payment in the system post - 90 days, the Executive Director along with corporate law experts, is actively evaluating the correct legal course of action to regularize this position and clear the penalty at the earliest available opportunity.

Board Evaluation and Eligibility Status:

The Board of Directors has thoroughly evaluated these circumstances and notes that the technical non-payment is entirely procedural, non-willful, and caused by state portal architecture constraints rather than any personal or professional misconduct.

The Board clarifies that the non-payment of an adjudication penalty under these specific technical constraints and procedural uncertainties does not attract statutory disqualification under Section 164 or Section 167 of the Companies Act, 2013. Mr. Muthukumararamalingam Gautham continues to fulfill all eligibility criteria specified under Schedule V of the Act and remains fully eligible to continue his directorship. The Board believes his re-appointment is in the best interest of the Company and its stakeholders.

Terms & Remuneration:

In view of the present operational environment, Mr. Muthukumararamalingam Gautham has proposed to serve the Company entirely without any remuneration, salary, perquisites, or pecuniary benefits for his upcoming term, save for standard out-of-pocket business expense reimbursements and sitting fees, if any. The appointment may be terminated by either side at any time by giving three months' notice in writing.

The Company has received consent in writing from Mr. Muthukumararamalingam Gautham to act as an Executive Director. Copies of the relevant draft letter of re-appointment, the RoC adjudication order, and the technical service desk logs are open for inspection by members at the Registered Office of the Company during business hours.

A brief resume of Mr.Muthukumararamalingam Gautham (M.R.Gautham) is given below :

Mr. M.R. Gautham is 49 years of age with an active business involvement of over 26 years. He is basically from a family of philanthropists into agriculture and holding large commercial Land banks, and is the sixth generation at Tirupur region.

He is a Commerce and Finance Graduate from the University of Western Australia. As his rich industry experience is of immense advantage to the Company, he was appointed as Executive Director of the Velan Hotels Limited since 2001. He is primarily instrumental in structuring its finance, and along with his father, is primarily responsible for the day-to-day activities of the Velan Group of Companies. The same was approved by the Nomination & Remuneration Committee.

He holds 64,20,750 equity shares of the Company by himself, representing 20.09% of total shareholding He holds Directorship in Shree Vallee Enterprises Pvt Ltd and Managing Director in Statex Engineering Private Ltd as well.

In terms of the provisions of the Companies Act, 2013, consent of the shareholders is required for re-appointment of Mr.Muthukumararamalingam Gautham (M.R.Gautham) as Executive Director of the Company. The Board recommends the resolution for approval of the members as an ordinary resolution.

The terms as set out in the resolution and the explanatory statement may be treated as an abstract of the terms and conditions governing the appointment and memorandum of interest pursuant to Section 190 of the Companies Act, 2013.

Mr. Muthukumararamalingam Gautham (M.R.Gautham) is concerned or interested in this resolution as it relates to his re-appointment. Mr. E.V. Muthukumara Ramalingam and Smt.M.Sasikala being related to Mr. Muthukumararamalingam Gautham (M.R.Gautham) and his relatives may be deemed to be concerned or interested in the resolution.

None of the other Director, Key Managerial Personnel or their respective relatives is concerned or interested, financial or otherwise in the Resolution.

The Board recommends the ordinary resolutions set out at the item no. 08 of the Notice for member's approval of the Company.

Item No. 9 :

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors at their meeting held on 07th August 2026 had re-appointed Mr.Eswaramoorthy Venkatachalam Muthukumara Ramalingam @ Mr.E.V.Muthukumara Ramalingam as Managing Director for 3 year period, notwithstanding that his current ongoing tenure was originally scheduled to expire on 20th May 2027.

By the provisions of Section 196(3) and 203 read with Schedule V of the Companies Act, 2013 (the 'Act'), a person who has attained the age of 70 years can be appointed/re-appointed as Managing Director only by passing a special resolution, in which case, the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such person. Mr.E.V.Muthukumara Ramalingam has attained the age of 75 years now. The present terms of re-appointment of Mr.E.V.Muthukumara Ramalingam are expiring on 20th May 2027. As per applicable listing regulations, any appointment/re-appointment shall be approved by the members of the Company within three months from the date of appointment/re-appointment. To avoid approval delays in general meeting, the resolution is placed before the members for their approval at this AGM.

Disclosure of Adjudication Penalty Paid to RoC, Tamilnadu, Coimbatore & Compliance Status:

The members are informed that the Company and its Officers-in-Default had previously received an Adjudication Order No. PO/ADJ/01-2026/CB/01339 dated 06/01/2026 from the Registrar of Companies (RoC), Tamil Nadu, Coimbatore, under Section 454 of the Companies Act, 2013. The order was issued regarding a procedural, technical lapse involving a 30-day delay in filing Form MGT-15 (Report on Annual General Meeting) for the Financial Year 2021-22 under Section 121(1) of the Act. In compliance with Section 454(8) of the Act, the Company and all individual Officers-in-Default-including the appointee Managing Director-duly remitted their respective penalties within the stipulated 90-day statutory period except the Executive Director. The total penalty of ₹1,95,000/- for these complying entities was paid via the Ministry of Corporate Affairs Portal. However, the Executive Director of the Company could not remit their individual penalty within the initial 90-day timeline due to documented system-side technical glitches on the MCA portal while attempting to switchover of the user role/category from the Registered User (Authorised Representative) to Business User (Director). The Executive Director has taken immediate remedial steps to resolve the technical error with the MCA helpdesk. Necessary applications/appeals are being pursued to finalize the individual payment without delay. The default concerning the Managing Director seeking re-appointment stands entirely closed, rectified, and unblemished. The underlying procedural delay in filing

Form MGT-15 has already been fully regularized. The Board has evaluated the nature of the default and believes it was a procedural non-compliance rather than an act of fraud or malfeasance.

Considering his knowledge of various aspects relating to the Company's affairs and long business experience and in terms of the provisions of the Act and the Articles of Association of the Company, the Board of Directors of the Company at its meeting held on 07th August 2026 and on the recommendation of the Nomination and Remuneration Committee approved the re-appointment of Mr.E.V.Muthukumara Ramalingam as Managing Director (KMP) of the Company subject to the approval of members / shareholders of the Company in ensuing Annual General Meeting to be held on 30th September, 2026 as a Special Resolution for a period of three years from 07th August 2026 to 06th August 2029.

Mr.E.V.Muthukumara Ramalingam is not disqualified from being re-appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Managing Director.

Mr.E.V.Muthukumara Ramalingam satisfies all the conditions set out in Part-I of Schedule V of the Act and also conditions set out under Section 196 (3) of the Act for being eligible for his reappointment.

Brief particulars of the terms of re-appointment of and remuneration payable to Mr.E.V.Muthukumara Ramalingam are as under:

a. The term of the Managing Director's re-appointment is for three year period with effect from August 07, 2026. He shall not be liable to retire by rotation.

b. The re-appointment of the Managing Director shall be without any remuneration. Further, no sitting fees shall be payable to the Managing Director during his tenure for attending any meeting of the Board or a committee thereof.

c. The Managing Director shall be reimbursed for all the expenses incurred by him for travelling, boarding and lodging during his business trips conducted on behalf of the Company. These reimbursements of expenses will not be included in the calculation of the remuneration of the Managing Director.

d. The Managing Director shall adhere to various policies, codes of conduct and staff rules of the Company as may be applicable by his office to discharge his official duties/powers as delegated by the Board from time to time.

e. The Managing Director shall act the Articles of Association of the Company and shall abide by the provisions contained in Section 166 of the Act concerning duties of Directors.

f. The office of the Managing Director may be terminated by the Company or the concerned Director by giving the other 3 (three) months prior notice in writing.

The brief resume of Mr. Eswaramoorthy Venkatachalam Muthukumara Ramalingam @ Mr. E.V. Muthukumara Ramalingam Managing Director, nature of his expertise in functional areas, disclosure of relationships between Directors, Directorships and Memberships of Committees of the Board of Listed entities and shareholding as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended is set out below :

Mr. E.V. Muthukumara Ramalingam, aged 75 years, is a Commerce Graduate from Madras University. He has been a director ever since the incorporation of the Company. He started his career as a bus fleet operator and diversified into the finance business and later into the hospitality business.

He holds a Directorship in Shree Vallee Enterprises Pvt Ltd and Sarju International Ltd.

He holds 1,10,33,592 equity shares of the Company by himself, representing 34.52% of total shareholding and 1,29,39,497 equity shares held by his immediate relatives, representing 40.48% of the shareholding of the Company.

Since Mr.E.V.Muthukumara Ramalingam as Managing Director has already attained the age of 70 years, a special resolution, per proviso to Section 196 (3)(a) of the Act, is included in the notice seeking approval of the shareholders for the re-appointment of Mr.E.V.Muthukumara Ramalingam as Managing Director of the Company without remuneration.

The Board believes that the re-appointment of Mr.E.V.Muthukumara Ramalingam as Managing Director would be in the interest of the Company and it is desirable to continue to avail services of Mr.E.V.Muthukumara Ramalingam, Managing Director due to his extensive experience regardless of his age. Accordingly, the Board recommends the resolution about the re-appointment of Mr.E.V.Muthukumara Ramalingam Managing Director, for approval by the shareholders of the Company.

The above explanatory statement (together with Annexure thereto) shall be construed to be memorandum setting out the terms of the re-appointment as specified under Section 190 of the Companies Act, 2013 and all the material documents as referred above will be available for inspection at the Registered office of the Company by any Member of the Company without any fee during normal business hours on working days from the date of dispatch of the notice up to the last date of meeting.

Mr.E.V.Muthukumara Ramalingam is concerned or interested in this resolution as it relates to his re-appointment. Mr.M.R.Gautham, Executive Director and Mrs.M.Sasikala, Director being related to Mr.E.V.Muthukumara Ramalingam & their respective relatives may be deemed to be concerned or interested in the resolution.

None of the other Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financial or otherwise in the Resolution.

The Board recommends the Special Resolution set out in Item No.9 of the Special Business of the Notice for approval by the shareholders.

For and on behalf of the Board

E. V. Muthukumara Ramalingam
Managing Director
(DIN : 00046166)

Place : Tirupur
Date : 25-08-2026