AUTHUM
AUTHUM INVESTMENT & INFRASTRUCTURE LTD.
CIN : L51109MH1982PLC319008

18th August, 2026

To

BSE Ltd.	**National Stock Exchange of India Ltd.,**
Floor No. 25,	Exchange Plaza,
Phiroze Jeejeebhoy Tower,	Bandra-Kurla Complex,
Dalal Street,	Bandra (E),
Mumbai – 400 001	Mumbai – 400 051
BSE Scrip Code: 539177	**NSE Symbol: AIIL**

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Intimation of investment through Rights Issue in India SME Asset Reconstruction Company Limited (ISARC), Subsidiary of the Company.

Dear Sirs/Madam,

Pursuant to Regulation 30(6) read with para A(1) in Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 we hereby inform that Authum Investment & Infrastructure Limited ("AIIL") have agreed to make further investment in its Subsidiary Company i.e. India SME Asset Reconstruction Company Limited (ISARC) by subscribing to its equity shares offered through Rights Issue. AIIL currently holds 20,32,50,000 equity shares of the ISARC agg. to 88.37% of the total issued and paid-up share capital of ISARC.

Pursuant to the Rights Issue offered by ISARC, AIIL has agreed to subscribe 40,65,00,000 equity shares offered to the Company by the Subsidiary Company i.e. India SME Asset Reconstruction Company Limited (ISARC) and have made payment of 25% of the issue price of Rs 10 per Equity Share, i.e., Rs. 2.50/- per Equity Share agg. to Rs. 1,01,62,50,000 /- (Rupees One Hundred and One Crore Sixty-Two Lakhs and Fifty Thousand) as application money on August 18, 2026 offered to the Company pursuant to the Rights Issue offered by ISARC in the ratio of 2 (Two) Equity Shares for every 1 (One) Equity Share held. The Company shall make further payments, post receipt of call letters from the subsidiary and will update the stock exchanges accordingly.

This disclosure is being made in compliance with the applicable provisions of the SEBI (LODR) Regulations, 2015. The details required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is annexed as "**Annexure – A**"

Kindly take the same on record.
For **Authum Investment & Infrastructure Limited**

Dipyanti Ajaykumar Jaiswar
Digitally signed by Dipyanti Ajaykumar Jaiswar
Date: 2026.08.18 21:28:54 +05'30'

Dipyanti Jaiswar
Company Secretary
Encl: a/a

ANNEXURE – A

Disclosure of information pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.	India SME Asset Reconstruction Company Limited ("ISARC"), an asset reconstruction company registered under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002. Net Worth of ISARC (as of March 31, 2026): Rs. 353.29 Crores. Turnover of ISARC (as of March 31, 2026) Rs. 17.42 Crores.
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	ISARC, being a subsidiary, is a related party of the Company. The transaction falls within the ambit of related party transactions and is at arms' length. Save and except what is mentioned above, the Promoter/ Promoter Group/ Group Companies are not interested in ISARC. Except to the extent of shares held by the Company in ISARC, the Company has no interest in ISARC.
3.	Industry to which the entity being acquired belongs	ISARC is an asset reconstruction company registered under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, engaged in the business of inter alia securitization / asset reconstruction as per the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.

4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Currently, Authum Investment & Infrastructure Limited is holding 88.37% share capital of ISARC and on account of Rights Issues offered by ISARC, the Company has accepted to invest further serving the subsidiary to meet its capital requirement for general business operations.
5.	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
6.	Indicative time period for completion of the acquisition	Not specified
7.	Consideration - whether cash consideration or share swap or any other form and details of the same	Cash
8.	Cost of acquisition and/or the price at which the shares are acquired	Investment of 40,65,00,000 equity shares offered to the Company on right basis at Face Value of Rs. 10 each of which 25% of the issue price i.e., Rs. 2.50/- per Equity Share agg. to Rs. 1,01,62,50,000 /- (Rupees One Hundred and One Crore Sixty-Two Lakhs and Fifty Thousand) has been paid as application money
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	**Brief Background** ISARC was incorporated on April 11, 2008 as a public limited company and is registered with RBI as an Asset Reconstruction Company ("ARC"). SIDBI was the primary promoter earlier, with the other promoters being Bank of Baroda, Punjab National Bank, and SIDBI Venture Capital Limited. Authum Investment & Infrastructure Limited ("Authum" / "Company") a registered NBFC had acquired a majority stake in ISARC with effect from June 17, 2025 through purchase of shares from erstwhile promoters / shareholders, as well as infusing fresh capital. As on the date of this notice Authum holds 88.37 % of its stake in ISARC, and hence, ISARC is classified as a Subsidiary of Authum. **Line of Business** To carry on business of Securitization and/or Asset Reconstruction as permitted by the RBI. **Date of Incorporation:** 11/04/2008

		Turnover of last 3 years FY 2025-26 – 17.42 Crores FY 2024-25 – 21.21 Crores FY 2023-24 – 2.47 Crores **Country in which the acquired entity has presence:** India

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