Nahar CAPITAL AND FINANCIAL SERVICES LTD.

MARK OF INTEGRITY owm NAHAR GROUP OF COMPANIES

(A NON-BANKING FINANCIAL COMPANY)
Regd. Office & Corporate Office : "Nahar Tower", 375 Industrial Area-A, Ludhiana - 141 003 (INDIA)
Phones : 91-161-2600701 to 705, 2606977 to 980 **Fax :** 91-161-2222942, 2601956
E-mail : secncfs@owmnahar.com **Web Site :** www.owmnahar.com **CIN No. :** L45202PB2006PLC029968
GST No. : 03AACCN2866Q1Z2

NCFSL/SD/2026-27/ August 27, 2026

Corporate Listing Department The National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G-Block Bandra-Kurla Complex, Bandra (E) **MUMBAI – 400 051**	Corporate Relations Department The BSE Limited 25th Floor, P.J. Tower, Dalal Street, Mumbai **MUMBAI – 400 001**
SYMBOL: NAHARCAP	**SCRIP CODE: 532952**

SUB: NOTICE OF 21ST ANNUAL GENERAL MEETING

Dear Sir/Madam,

Pursuant to the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Notice of 21st Annual General Meeting of the Company scheduled to be held on **Friday, the 25th day of September, 2026 at 12:30 pm through Video Conferencing/Other Audio Visual Means (OAVM)** in compliance with Section 96 of the Companies Act, 2013 read with MCA Circulars.

The same has also been uploaded on the Company's website i.e. www.owmnahar.com.

This is for the information of the general public as well as members of the Exchange.

Thanking you,

Yours faithfully,
For NAHAR CAPITAL AND FINANCIAL SERVICES LTD.

ANJALI MODGIL Digitally signed by ANJALI MODGIL Date: 2026.08.27 16:39:49 +05'30'

NAHAR CAPITAL & FINANCIAL SERVICES LTD. LUDHIANA

(ANJALI MODGIL)
COMPANY SECRETARY
M. NO. F9650

Encl. As above

NOTICE

NOTICE IS HEREBY GIVEN THAT THE **21ST ANNUAL GENERAL MEETING (AGM)** of the members of **NAHAR CAPITAL AND FINANCIAL SERVICES LIMITED ("the Company")** will be held on **Friday, the 25th day of September, 2026 at 12.30 pm** through Video Conferencing (VC)/ Other Audio Visual Means (OAVM) to transact the following businesses:

ORDINARY BUSINESS:

ITEM NO. 1 – ADOPTION OF FINANCIAL STATEMENTS

I. To consider and adopt the 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.

ii. To consider and adopt the Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 and the Reports of the Auditors thereon.

ITEM NO. 2 – DECLARATION OF DIVIDEND

To declare a Dividend of Rs. 1.50/- per Equity Share of Rs. 5/- each for the financial year ended March 31, 2026.

ITEM NO. 3 – APPOINTMENT OF MR. JAWAHAR LAL OSWAL (DIN: 00463866) AS A NON-EXECUTIVE DIRECTOR LIABLE TO RETIRE BY ROTATION

To appoint a director in place of Mr. Jawahar Lal Oswal (DIN: 00463866) in terms of Section 152(6) of the Companies Act, 2013, who retires by rotation and being eligible, offers himself for re-appointment.

ITEM NO. 4 – APPOINTMENT OF MR. KAMAL OSWAL (DIN: 00493213) AS A NON-EXECUTIVE DIRECTOR LIABLE TO RETIRE BY ROTATION

To appoint a director in place of Mr. Kamal Oswal (DIN: 00493213) in terms of Section 152(6) of the Companies Act, 2013, who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

ITEM NO. 5 – TO RE-APPOINT MR. DINESH OSWAL (DIN: 00607290) AS A MANAGING DIRECTOR OF THE COMPANY

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

"RESOLVED THAT pursuant to the provisions of Section 196, 197 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and Articles of Association of the Company and based on the recommendation and approval of Nomination and Remuneration Committee and Board of Directors of the Company, the consent and approval of the Members be and is hereby accorded for the re-appointment of Mr. Dinesh Oswal (DIN : 00607290), as a Managing Director of the Company, for a period of five (5) years w.e.f. January 1, 2027 to December 31, 2031 on the remuneration and perquisites as set out below:

1. **Salary (Scale) :** Rs. 45,00,000 - 3,00,000 - 57,00,000 per month;
2. **Commission :** 2% of the Net Profit;
3. **Perquisites :** Following perquisites shall be allowed in addition to salary and commission:-
   a. **Medical Reimbursement:** Reimbursement of expenses incurred including premium paid for medical policy for self and family, subject to a ceiling of one month's salary in a year or five months' salary over a period of five years.
   b. **Leave Travel Concession:** Leave Travel Concession for self and family once in a year incurred by him.
   c. **Club Fees:** Fees of club subject to a maximum of two clubs including Admission Fees and Life Membership Fees.
   d. **Personal Accident Insurance:** Personal Accident Insurance of an amount, the annual premium of which shall not exceed Rs. 20,000/-.
   e. **Provident Fund and Super-annuation Fund:** Contribution to Provident Fund, Super-annuation Fund or Annuity Fund in accordance with the rules specified by the Company.
   f. **Gratuity:** Gratuity paid shall not exceed half month's salary for each completed year of service subject to maximum limit as per Payment of Gratuity Act, 1972.
   g. **Leave Encashment:** Encashment of leave at the end of the tenure, as per rules of the Company.
   h. **Car and Telephone:** Free use of Company's car with Driver for official work and telephone at residence."

Note: For the purpose of perquisites stated herein above, family means the spouse, the dependent children and dependent parents of the appointee.

"RESOLVED FURTHER THAT abovementioned remuneration be paid to Mr. Dinesh Oswal, being a member of Promoter/Promoter Group of the Company, notwithstanding the aggregate annual remuneration payable to him may exceeds the limit as provided under Regulation 17(6)(e) and materiality threshold as provided under Regulation 23(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during his tenure from January 1, 2027 to December 31, 2031."

“RESOLVED FURTHER THAT the Board of Directors of the Company subject to the recommendation of Nomination and Remuneration Committee, be and are hereby authorized to alter and vary the terms and conditions of appointment and /or remuneration of Mr. Dinesh Oswal, as the Board of Directors may deem appropriate during his tenure as Managing Director of the Company, provided such revision in remuneration does not exceed the limits as approved by the Members under Section 197 read with Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force).”

"RESOLVED FURTHER THAT wherein any financial year, the Company has no profits or its profits are inadequate, the Company may pay remuneration by way of salary, commission and perquisites as above to Mr. Dinesh Oswal, as Minimum Remuneration for a period not exceeding 3 (three) years or such other period as may be permitted subject to the requisite approvals, if any.”

“RESOLVED FURTHER THAT the Board of Directors and Company Secretary of the Company, be and are 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.”

ITEM NO. 6 – TO APPROVE CONTINUATION OF DIRECTORSHIP OF MR. SATISH KUMAR SHARMA (DIN: 00402712) UPON ATTAINING THE AGE OF 75 YEARS -

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

“RESOLVED THAT pursuant to the provisions of Regulation 17 (1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the provisions of Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and based on the recommendation and approval of Nomination and Remuneration Committee and Board of Directors of the Company, consent and approval of the Members be and is hereby accorded for continuation of the directorship of Mr. Satish Kumar Sharma (DIN: 00402712), as Non-Executive Director of the Company upon attaining the age of 75 years on September 4, 2027."

“RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 7 – TO RE-APPOINT DR. YASH PAUL SACHDEVA (DIN: 02012337) AS AN INDEPENDENT DIRECTOR OF THE COMPANY -

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

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 and 164 read with Schedule IV and any other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Articles of Association of the Company and on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Dr. Yash Paul Sachdeva (DIN: 02012337) who was appointed as an Independent Director for five consecutive years by the shareholders on August 24, 2022 and who holds office upto August 23, 2027 and who qualifies for being appointed as an Independent Director, be and is hereby re-appointed as an Independent Director of the Company not liable to retire by rotation, to hold office for 5 (five) consecutive years for a second term w.e.f. August 24, 2027 up to August 23, 2032.”

“RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 8 - TO RE-APPOINT DR. RAJAN DHIR (DIN: 09632451) AS AN INDEPENDENT DIRECTOR OF THE COMPANY -

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

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 and 164 read with Schedule IV and any other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Articles of Association of the Company and on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, Dr. Rajan Dhir (DIN: 09632451) who was appointed as an Independent Director for five consecutive years by the shareholders on August 24, 2022 and who holds office upto August 23, 2027 and who qualifies for being appointed as an Independent Director, be and is hereby re-appointed as an Independent Director of the Company not liable to retire by rotation, to hold office for 5 (five) consecutive years for a second term w.e.f. August 24, 2027 up to August 23, 2032.”

“RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

By Order of the Board
***For* Nahar Capital and Financial Services Limited**

Anjali Modgil
(Company Secretary)
Membership No. FCS - 9650

Date: August 5, 2026
Regd. Office:
375, Industrial Area-A,
Ludhiana-141003
CIN: L45202PB2006PLC029968
E-mail: secncfs@owmnahar.com

NOTES:

1. The Ministry of Corporate Affairs (MCA) vide its General Circular No. 20/2020 dated May 5, 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated September 22, 2025 (referred to as "MCA Circulars") has permitted to conduct the Annual General Meeting through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM") till further orders. In compliance with aforesaid MCA Circulars, the 21st Annual General Meeting is being held through video conferencing (VC) or other audio visual means (OAVM) without the physical presence of the Members at a common venue. Members can attend and participate in the ensuing AGM through VC/OAVM. The detailed procedure for participation in the meeting through VC/OAVM is as per note no. 24.
2. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 relating to the Special Business to be transacted at the Meeting is annexed hereto and form part of this Notice.
3. The venue of the Meeting shall be deemed to be the registered office of the Company.
4. Pursuant to MCA Circulars and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as SEBI (LODR) Regulations), the facility to appoint proxy to attend and cast vote for the members is not applicable for this AGM as this AGM would be conducted through VC / OAVM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, in pursuance of Section 113 of the Companies Act, 2013, body corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and cast their votes through e-voting.
5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
6. In line with the MCA Circulars and SEBI (LODR) Regulations, the Notice calling the AGM alongwith Annual Report for the year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. A letter providing the web-link for accessing the Annual report, including the exact path, is being sent to those members who have not registered their email address with the Company. However, hard copy of full annual report will be sent to the shareholder who request for the same.

   Members may note that Notice and Annual Report 2025-26 have been uploaded on the website of the Company at www.owmnahar.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evoting india.com.
7. In terms of the provisions of Section 152 of the Companies Act, 2013, Mr. Jawahar Lal Oswal (DIN: 00463866) and Mr. Kamal Oswal (DIN: 00493213), Non-Executive Directors, retire by rotation at this Meeting and offered themselves for re-appointment. The Nomination and Remuneration Committee and the Board of Directors of the Company recommend their respective re-appointments.
8. The relevant information under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India, regarding the Directors who are proposed to be re-appointed, is given hereto and form part of the Notice.
9. The Register of Members and Share Transfer Register of the Company shall remain closed from September 5, 2026 to September 9, 2026 (both days inclusive) for the purpose of equity dividend for the year ended March 31, 2026.
10. The dividend on equity shares as recommended by the Board of Directors, if approved at the Annual General Meeting will be paid to the members subject to deduction of tax at source, whose names shall appear in Register of Members as on September 4, 2026 or Register of Beneficial Owners, maintained by the Depositories at the close of September 4, 2026.

    Members may note that as per Income Tax Act, 2025 ("the IT Act"), dividend income is taxable in the hands of members and the Company is required to deduct tax at source (TDS) from the dividend payable to the members at the prescribed rates as per the IT Act. To enable the Company to determine the appropriate TDS rate as applicable, members are requested to submit relevant documents, in accordance with the provisions of the IT Act.

11. As per Regulation 40 of SEBI (LODR) Regulations, 2015, securities of listed companies can be transferred only in dematerialized form.

    In view of the above and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrar and Transfer Agent: M/s. Alankit Assignments Limited, for assistance in this regard.

12. **SPECIAL WINDOW FOR RE-LODGEMENT OF TRANSFER REQUESTS:** SEBI vide Circular No. SEBI/HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026, has re-opened the Special Window for a period of 1 (one) year from February 5, 2026 to February 4, 2027 to facilitate shareholders for lodging/re-lodging requests for transfer and dematerialisation ("demat") of physical securities which were sold/purchased prior to April 01, 2019. This special window is also available for such transfer requests which were submitted earlier and were rejected/returned/not attended to due to deficiency in the documents/process/or otherwise. Securities transferred through this mechanism shall be credited only in dematerialized form and will remain under a one year lock-in, during which they cannot be transferred, lien-marked, or pledged. In accordance with the Circular, the Company has created awareness through newspaper advertisement, website and stock exchanges filings to encourage Members to avail benefit from this facility.

    Eligible shareholders are requested to submit their transfer requests alongwith the requisite documents to the Company's Registrar and Share Transfer Agent (RTA) at M/s. Alankit Assignments Limited, Unit: Nahar Capital and Financial Services Ltd. 4E/2, Alankit House, Jhandewalan Extension, New Delhi – 110055 (Tel. 011-42541234), within the stipulated period.

13. As per SEBI Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 6, 2026, it is mandatory for all the holders of physical securities in listed company to furnish/ update PAN, KYC details (Address, Mobile No., E-mail ID, Bank Details, Specimen Signatures) and Nomination details in the prescribed forms i.e. ISR-1, ISR-2, SH-13/ ISR-3/ SH-14.

    Communication in this regard has been sent to all physical holders whose folios are not KYC updated at the latest available address. Members are again requested to forward the duly filled in Forms along with the related proofs to the Company at its Registered Office at 375, Industrial Area-A, Ludhiana – 141 003 or Registrar and Transfer Agent at M/s. Alankit Assignments Limited, Unit: Nahar Capital and Financial Services Limited, Alankit House, 4E/2, Jhandewalan Extension, New Delhi-110055. The aforesaid forms can be downloaded from the website of the Company at http://www.owmnahar.com/nahar_cf/kyc_updation.php.

14. **ELECTRONIC CREDIT OF DIVIDEND:** As per SEBI Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 6, 2026, dividend shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, contact details including mobile number, bank account details and specimen signature. Hence, shareholders are requested to update their above mentioned details with the Company at the earliest in order to avoid any delay in receipt of dividend.

15. **TRANSFER OF SHARES AND DIVIDEND TO IEPF:** Members are requested to note that dividends, if not encashed for a period of 7 (seven) years are liable to be transferred to the Investor Education and Protection Fund ("IEPF") Authority. Accordingly, unclaimed dividend upto the financial year 2017-18 has been transferred to Investor Education and Protection Fund pursuant to Section 124(5) of the Companies Act, 2013. Further, unpaid dividend for the year 2018-19 is to be transferred to Investor Education and Protection Fund in November, 2026.

    Further, the shares in respect of such dividend which remains unclaimed for a period of 7 (seven) consecutive years or more are also liable to be transferred to the demat account of the IEPF Authority pursuant to Section 124(6) of the Companies Act, 2013 read with Rule 6 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016. Details of shares transferred to the IEPF Authority and liable to be transferred in November, 2026 are available on the website of the Company and the same can be accessed through the link: https://www.owmnahar.com/nahar_cf/transfer-of-equity-shares-to-IEPF.php. Shareholders are requested to refer to the above link to verify the details of unclaimed dividends and the shares that are due to be transferred to the IEPF and claim their dividend from the Company at the earliest.

    Members may note that shares as well as unclaimed dividends transferred to IEPF Authority can be claimed back by making an application to the IEPF Authority in e-Form IEPF-5 as available on www.mca.gov.in as per procedure provided under

Rule 7 of the IEPF Rules.

16. The Company actively participated in the "100 Days Campaign - Saksham Niveshak", the initiative launched by the IEPF Authority from July 28, 2025 to November 6, 2025 and April 1, 2026 to July 9, 2026 focused on proactive shareholders engagement. Demonstrating a pro-active approach, the Company engaged with its Shareholders to facilitate KYC updates, dematerialisation of shares, and reclaiming of unpaid dividends. The Company created awareness of this campaign through e-mails, letters, newspaper- advertisement, website and intimation to stock exchanges etc.
17. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or Registrar and Share Transfer Agent: M/s. Alankit Assignments Limited, the details of such folios together with the share certificates and latest Client Master List for consolidating their holdings in one folio and directly credit of shares to their demat account.
18. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
19. SEBI vide its Master Circular No. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated July 31, 2023 as amended from time to time, has established a common Online Dispute Resolution Portal (Smart ODR) to raise disputes arising in the Indian Securities Market. After exhausting the option for resolution of the grievance with the RTA/Company directly and through SCORES portal, the investors can initiate dispute resolution through the ODR Portal i.e. https://smartodr.in/login.
20. As an on-going measure to enhance ease of dealing in securities market by investors, SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has decided that listed companies shall issue the securities in dematerialized form only while processing the service requests for: 1. Issue of duplicate securities certificate; 2. Claim from Unclaimed Suspense Account; 3. Renewal / Exchange of securities certificate; 4. Endorsement; 5. Sub-division / Splitting of securities certificate; 6. Consolidation of securities certificates/folios; 7. Transmission; 8. Transposition. Therefore, Members are requested to kindly get their shares dematerialized at the earliest.
21. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested maintained under Section 189 of the Companies Act, 2013 will be available for inspection in electronic mode during the AGM. All other documents referred to in the Notice will be available for inspection in electronic mode without any fee by the members from the date of circulation of this Notice up to the date of AGM i.e. September 25, 2026. Members seeking to inspect such documents can send an email to secncfs@owmnahar.com.
22. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
23. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting 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.
24. **INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:**
    (i) The voting period begins on September 22, 2026 (9:00 a.m.) and ends on September 24, 2026 (5:00 p.m.). During this period, shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of September 18, 2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
    (ii) The members who have already voted prior to the meeting date would not be entitled to vote at

the meeting venue.

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

(iii) In order to increase the efficiency of the voting process, 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 e-voting service providers (ESPs), thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

Pursuant to aforesaid 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 and 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. 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 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.
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 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.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider's 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.com or call at: 022-48867000 and 022-24997000

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

(v) **Login method of e-Voting and joining virtual AGM for Physical Shareholders & shareholders other than individual shareholders holding in demat form.**

a. The shareholders should log on to the e-voting website www.evotingindia.com.

b. Click on "Shareholders" module.

c. Now Enter your User ID

i. For CDSL: 16 digits beneficiary ID;

ii. For NSDL: 8 character DP ID followed by 8 digits Client ID;

iii. Members holding shares in Physical Form should enter Folio Number registered with the Company.

d. Next enter the Image Verification as displayed and Click on Login.

e. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

f. If you are a first time user follow the steps given below:

	For Physical Shareholders and other than individual share holders 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 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.

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

h. Members holding shares in physical form will then directly reach the Company selection screen. However, members 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 also to be 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.

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

j. Click on the EVSN for NAHAR CAPITAL AND FINANCIAL SERVICES LIMITED i.e. 260807001 to vote.

k. 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.

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

m. 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.

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

o. You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.

p. If 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.

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

r. Additional Facility for Non – Individual Shareholders and Custodians – For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian 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 mandatorily 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 at bathla7@gmail.com and to the Company at secncfs@owmnahar.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

(i) The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

(ii) 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.

(iii) Shareholders who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

(iv) Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

(v) Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

(vi) 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.

(vii) 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 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at secncfs@owmnahar.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at secncfs@owmnahar.com. These queries will be replied to by the company suitably by email.

(viii) Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

(ix) Only those shareholders, who are present in the AGM through VC/OAVM facility and have not cast their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

(x) If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

(xi) If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you may 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, AVP, (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 on toll free no. 1800-21-09911.

(xii) Name, designation, address, e-mail ID and phone number of the person responsible to address the grievances connected with the e-voting:

Mrs. Anjali Modgil,
Company Secretary and Compliance Officer
375, Industrial Area-A, Ludhiana – 141003
Phone: 0161-5066223
E-mail: gredressalncfsl@owmnahar.com

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

(i) 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 secncfs@owmnahar.com or rta@alankit.com.

(ii) For Demat shareholders - please update your email id & mobile no. with your respective Depository Participant (DP).

(iii) 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.

Other instructions:

27. Voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date.

28. Any person, who acquires shares of the Company and become Member of the Company after dispatch of the Notice and holding shares as on the cut-off date i.e. September 18, 2026 may follow the same instructions as mentioned above for e-Voting.

29. The Company has appointed Mr. P.S. Bathla, Practicing Company Secretary (Membership No. FCS 4391), to act as the Scrutinizer to the e-voting process i.e. votes cast during the AGM and votes cast through remote e-voting, in a fair and transparent manner.

30. The Scrutinizer will submit his report to the Chairman of the Meeting ('the Chairman') or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), within two working days of the conclusion of the AGM.

31. The results declared along with the Scrutinizer's Report shall be placed on the website of the Company www.owmnahar.com and on the website of CDSL i.e. www.evotingindia.com. The results shall simultaneously be communicated to the Stock Exchanges.

32. Subject to the receipt of requisite number of votes, the resolution shall be deemed to be passed on the date of the 21st Annual General Meeting i.e.

September 25, 2026.

33. A person who is not a Member as on the cut-off date i.e. September 18, 2026 should treat this Notice for information purpose only.

EXPLANATORY STATEMENT IN RESPECT OF ITEMS OF SPECIAL BUSINESS

In terms of the provisions of Section 102 of the Companies Act, 2013, Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India ("SS-2") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following statement sets out the material facts to the Special Business mentioned from Item No. 5 to Item No. 8 of the accompanying Notice:

ITEM NO. 5

The shareholders of the Company vide their Special Resolution dated September 29, 2021 approved the appointment of Mr. Dinesh Oswal (DIN: 00607290) as Managing Director of the Company for a period of 5 (five) years with effect from January 1, 2022 to December 31, 2026 and payment of remuneration to him. His present tenure as Managing Director of the Company shall expire on December 31, 2026.

Mr. Dinesh Oswal is 61 years of age. He is a commerce graduate and has more than 41 years of experience in Textile Industry and financial expertise and he has been involved in the Operations of the Company since 2006. It would be in the interest of the Company if he is re-appointed as Managing Director of the Company under the category of Key Managerial Personnel.

Keeping in view the overall growth of the Company under his able and dynamic leadership, his significant contributions to the Company's growth and stability and his dedicated service of more than two decades, the Board, on the recommendation of Nomination and Remuneration Committee has approved (subject to the approval of shareholders) to re-appoint him as Managing Director for a further period of 5 years commencing from January 1, 2027 to December 31, 2031, on terms and conditions including remuneration as mentioned in the resolution set out at Item no. 5 of this Notice of the Annual General Meeting.

Mr. Dinesh Oswal is eligible for re-appointment as Managing Director pursuant to Section 196(3) of the Companies Act, 2013 (the "Act") read with part I of Schedule V to the Act and his remuneration and perquisites as set out in the resolution are in accordance with the provisions of Section 197 read with Schedule V of the Companies Act, 2013. He meets the fit and proper criteria for director as prescribed under Reserve Bank of India (Non-Banking Financial Companies –Governance) Directions, 2025.

Regulation 17(6)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') provides that the fees or compensation payable to executive directors who are promoters or members of the promoter group, shall be subject to the approval of the shareholders by special resolution in general meeting, if- the annual remuneration payable to such executive director exceeds Rs. 5 Crores or 2.5 per cent of the net profits (calculated as per Section 198 of the Companies Act, 2013) of the listed entity, whichever is higher. Further, Regulation 23 of the Listing Regulations, provides that entering into material related party transactions which, either individually or taken together with previous transaction(s) during a financial year exceed the threshold of 10% of the annual consolidated turnover of the Company, requires approval of the Members of the Company.

Mr. Dinesh Oswal belongs to the Promoter/Promoter Group of the Company. Accordingly, approval of the members is being sought for payment of remuneration to Mr. Dinesh Oswal, Managing Director of the Company, being a promoter of the Company, even if the aggregate annual remuneration payable to him may exceeds the limit as provided under Regulation 17(6)(e) and materiality threshold as stated under Regulation 23 of Listing Regulations, during his proposed term i.e. from January 1, 2027 to December 31, 2031.

Wherein any financial year during his tenure, the Company has no profits or its profits are inadequate, the Company may pay the remuneration as set out in the resolution to Mr. Dinesh Oswal, as the Minimum Remuneration for a period not exceeding 3 (three) years or such other period as may be permitted subject to the requisite approvals, if any.

Brief profile of Mr. Dinesh Oswal (DIN: 00607290) alongwith other information as stipulated under Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided at the end of this Notice.

Mr. Dinesh Oswal may be deemed to be concerned or interested in the aforesaid resolution. Further, Mr. Jawahar Lal Oswal (DIN: 00463866), Non-Executive Director/ Chairman and Mr. Kamal Oswal (DIN: 0493213), Non-Executive Director, being relatives of Mr. Dinesh Oswal may be deemed to be concerned or interested in the proposed resolution. The other relatives of Mr. Dinesh Oswal may deemed to be interested in the resolution, to the extent of their shareholding interest, if any, in the Company. None of the other Directors and Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the above said resolution.

The Resolution as given in the Notice may also be treated as an abstract of terms of Contract of Appointment under the provisions of Section 190 of the Companies Act, 2013. The terms and conditions of appointment as set out in the draft agreement to be entered into between the Company and Mr. Dinesh Oswal, is available for inspection at the Registered Office of the Company.

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

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013

I. GENERAL INFORMATION:

(1) Nature of Industry

The Company is mainly engaged in Investment and Financial activities. The Company is also doing real estate activities.

(2) Date or expected date of commencement of commercial production

The Company was incorporated on March 31, 2006 and is working since then.

(3) In case of new companies expected date of commencement of activities as per project approved by the financial institution appearing in the prospectus.

Not Applicable as the Company is an existing Company.

(4) Financial performance based on the given indicators

(Rs. In Lakhs)

	FY 2025-26	FY 2024-25
Gross Revenue	5182.59	4936.09
Profit before Tax	3701.58	3821.33
Net Profit	2876.72	3040.00

(5) Foreign investments or Collaborators, if any

The Company has not entered into any foreign collaboration and no foreign direct capital investment has been made in the Company.

II. INFORMATION ABOUT THE APPOINTEE:

(1) Background details

Mr. Dinesh Oswal is 61 years of age. He is commerce graduate and have financial and textile industry expertise of more than 41 years. He is involved with the Company since its inception. He has been instrumental in the growth of the Company. He is also a Managing Director of M/s. Nahar Spinning Mills Ltd.

(2) Past Remuneration (last two years) **(Rs. In Lakhs)**

Particulars	Financial year (2025-26)	Financial Year (2024-25)
Salary	477.00	441.00
Perquisite and Allowances	-----	-----
Commission	85.44	87.12
Retirement Benefits	-----	-----
Total	**562.44**	**528.12**

Note: Mr. Dinesh Oswal was paid remuneration during the year 2025-26 and 2024-25 as approved by the Shareholders vide their Special Resolutions dated September 29, 2021 and September 25, 2024.

(3) Recognition or Awards

NIL

(4) Job profile and his suitability

Mr. Dinesh Oswal became the Managing Director of the Company, which came into existence after the demerger of financial business of Nahar Spinning Mills Ltd. into a separate company. The demerger was approved by the Hon'able High Court of Punjab and Haryana vide order dated 21.12.2006. Since then, he is working with the Company as Managing Director and managing the day to day affairs of the Company having investible funds of more than Rs. 800 Crores. He is responsible for strategic decision-making, business development and overall governance of the Company. He is having financial acumen and expertise of Capital Market. The Company's total revenue which was Rs. 2881 Lakhs in the year 2007 has risen to Rs. 5183 Lakhs in the year 2026. He has played a pivotal role in charting the Company's strategy for expanding its operations. Having regard to his financial expertise and knowledge in the Capital Market, leadership qualities and the progress made by the Company under his leadership, he is the best suited person for the responsibilities entrusted to him by the Board of Directors.

(5) Remuneration Proposed

Remuneration proposed is already provided in the Special Resolution at item No. 5 of the accompanying Notice of Annual General Meeting. However, in case of inadequacy of profits, the said remuneration will be paid as Minimum Remuneration.

(6) Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)

Considering the size of the Company, the profile of Mr. Dinesh Oswal, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid to him commensurate with the remuneration packages paid to persons appointed at similar level in other companies.

(7) Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any

Mr. Dinesh Oswal belongs to promoter category. He is a relative to Mr. Jawahar Lal Oswal, Non-Executive Director/Chairman and Mr. Kamal Oswal, Non-

Executive Director of the Company. Besides the remuneration proposed, Mr. Dinesh Oswal, does not have any other pecuniary relationship with the Company or with the Managerial Personnel.

III. OTHER INFORMATION:

(1) Reasons for loss or inadequate profits

The Company has earned a Net Profit of Rs. 2876.72 Lakhs for the year ended March 31, 2026. However, due to geopolitical tensions, disrupted energy supplies, global trade flows and inflationary pressure, the economic and financial activities could get impacted. Consequently, the Company's profitability might get affected in the coming periods.

(2) Steps taken or proposed to be taken for improvement

The Reserve Bank of India and the Government of India are taking several measures for increasing the economic and financial activities of the country. Further, the Company always strives to focus on diversifying its business into new avenues of Investment/financial activities to earn maximum returns.

(3) Expected increase in the productivity and profits in the measurable terms.

Currently, it is not feasible to predict with accuracy the expected increase in the productivity and profits in the measurable term. However, with the diversification of Company's business coupled with favorable Government's initiatives to boost the economic and financial activities of the country, the Company expects better financial performance in the coming periods.

IV. DISCLOSURES:

The Company has provided all the disclosures in Corporate Governance Report as required under Section II of Part II of Schedule V of the Companies Act, 2013.

ITEM NO. 6

In terms of the provisions of Regulation 17(1A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, no listed entity shall appoint a person or continue the directorship of any person as a non-executive director who has attained the age of seventy five (75) years unless a special resolution is passed to that effect.

Mr. Satish Kumar Sharma (DIN: 00402712) is a Non-Executive Director of the Company and will attain the age of 75 years on September 4, 2027. He is a Master in Business Administration (MBA) and having more than 52 years of experience in Corporate Affairs and Marketing. He is in association with the Company since year 2007. He helps the Board in devising corporate strategies and policies which in turn enable the Company to meet its budgeted goals.

The Nomination and Remuneration Committee and the Board reviewed and confirmed that Mr. Satish Kumar Sharma (DIN: 00402712) possesses appropriate skills, experience and knowledge as required for continuing as a Director of the Company. He is a fit and proper person to continue the Directorship of the Company, as per the fit and proper norms prescribed under Reserve Bank of India (Non-Banking Financial Companies –Governance) Directions, 2025 and he is not debarred from holding the office of director by virtue of any order by the Securities and Exchange Board of India or any other authority. He is not disqualified for continuing as a Director in terms of Section 164 of the Companies Act, 2013.

Having regard to his leadership, strategic inputs, management skills, stakeholders' relationships, governance acumen as well as operational guidance towards the growth of the Company, the Nomination and Remuneration Committee has recommended his continuation on the Board as a Non-Executive Director. The Board is of the opinion that his continued association would be of immense beneficial to the Company and it is desirable to continue to avail his services as a Non-Executive Director.

In view of above, the Company seeks consent of the members by way of Special Resolution for continuation of Directorship of Mr. Satish Kumar Sharma as a Non-Executive Director of the Company after attaining the age of 75 years on September 4, 2027.

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

Except Mr. Satish Kumar Sharma, none of the other Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise in the Resolution. Mr. Satish Kumar Sharma holds 421 equity shares of the Company as second holder with his spouse, Mrs. Sunita Sharma.

Brief profile of Mr. Satish Kumar Sharma alongwith other information as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided at the end of this Notice.

ITEM NO. 7

Pursuant to the provisions of Section 149 read with Schedule IV of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Dr. Yash Paul Sachdeva (DIN: 02012337) was appointed as an Independent Director of the Company to hold office for 5 (five) consecutive years for a term upto August 23, 2027. Thus, his period of office will be expiring on August 23, 2027.

Based on the recommendation of the Nomination and Remuneration Committee after verifying the profile and suitability of Dr. Yash Paul Sachdeva and on the basis of report of performance evaluation, the Board in its Meeting held on August 5, 2026 has proposed the re-appointment of Dr. Yash Paul Sachdeva as an Independent Director of the Company for a second term of 5 (five) consecutive years commencing from August 24, 2027 upto August 23, 2032.

Dr. Yash Paul Sachdeva is 64 years of age. He is MBA with specialization in Financial Management and Ph.D. in Capital Markets and Investment Management. He is an eminent educationist and Corporate Advisor. His areas of specialization are Accounting and Financial Management, Security Analysis and Portfolio Management and Management Control Systems. He has more than 30 years of experience in the field of Business Management and Administration. He retired as a Professor from the Business Administration Department of Punjab Agriculture University, Ludhiana. He has served as Independent Director in various Listed Companies. Having regard to his vast knowledge and expertise, it will be in the interest of the Company to re-appoint him as an Independent Director for a second term of 5 (five) years.

As identified by the Nomination and Remuneration Committee of the Company, the role of Independent Director requires various skills and capabilities viz; Leadership skills, Managerial and entrepreneurial skills, industry knowledge and experience, thorough understanding of relevant laws, rules, regulations and policies, financial knowledge, policy shaping, corporate governance, risk management etc. Accordingly, the performance evaluation of Dr. Yash Paul Sachdeva was conducted on parameters such as his education, knowledge, experience, expertise, skills, behavior, leadership qualities, level of engagement and contribution, including attendance at Board and Committee Meetings, independence of judgment, decision making ability for safeguarding the interest of the Company and its stakeholders etc.

The Nomination and Remuneration Committee and the Board reviewed and confirmed that Dr. Yash Paul Sachdeva is independent of the Management and possesses appropriate skills, experience and knowledge as required to be an Independent Director of the Company. He is a fit and proper person to be appointed as a Director of the Company, as per the fit and proper norms prescribed by the Reserve Bank of India (Non-Banking Financial Companies –Governance) Directions, 2025 and he is not debarred from holding the office of director by virtue of any order by the Securities and Exchange Board of India or any other authority. He is not disqualified for continuing as a Director in terms of Section 164 of the Companies Act, 2013.

Having regard to his vast knowledge and expertise, the Board is of the opinion that his continued association would be of immense beneficial to the Company and it is desirable to re-appoint him as an Independent Director for a further term of five years to avail his services as an Independent Director.

The Company has received from Dr. Yash Paul Sachdeva (i) consent in writing to act as director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014, (ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules 2014, to the effect that he is not disqualified under Section 164 of the Companies Act, 2013, and (iii) a declaration to the effect that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013.

In the opinion of the Board, Dr. Yash Paul Sachdeva fulfills the conditions for his re-appointment as an Independent Director as specified in the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the draft letter for his appointment as an Independent Director is available for inspection without any fee by the members at the Registered Office of the Company during the normal business hours on any working day and is also available on Company's website www.owmnahar.com.

Dr. Yash Paul Sachdeva does not hold by himself or for any other person on a beneficial basis, any shares in the Company.

None of the Directors except Dr. Yash Paul Sachdeva, Key Managerial Personnel or their relatives, in any way, may be deemed to be concerned or interested, financially or otherwise, in the Resolution.

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

Brief profile of Dr. Yash Paul Sachdeva alongwith other information as stipulated under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided at the end of this Notice.

ITEM NO. 8

Pursuant to the provisions of Section 149 read with Schedule IV of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Dr. Rajan Dhir (DIN: 09632451) was appointed as an Independent Director of the Company to hold office for 5 (five) consecutive years for a term upto August 23, 2027. Thus, his period of office will be expiring on August 23, 2027.

Based on the recommendation of the Nomination and Remuneration Committee after verifying the profile and suitability of Dr. Rajan Dhir and on the basis of report of performance evaluation, the Board in its Meeting held on August 5, 2026 has proposed the re-appointment of Dr. Rajan Dhir as an Independent Director of the Company for a second term of 5 (five) consecutive years commencing from August 24, 2027 upto August 23, 2032.

Dr. Rajan Dhir is 68 years of age. He is M.Sc., MBA, NPTEL Marketing and Ph.D. in Management. He is having more than 39 years of experience in the field of Business Management and Administration. He has written various Research Papers on different topics predominantly in Corporate Governance. Having regard to his vast knowledge and expertise, it will be in the interest of the Company to re-appoint him as an Independent Director for a second term of 5 (five) years.

As identified by the Nomination and Remuneration Committee of the Company, the role of Independent Director requires various skills and capabilities viz; Leadership skills, Managerial and entrepreneurial skills, industry knowledge and experience, understanding of relevant laws, rules, regulations and policies, financial knowledge, policy shaping, corporate governance, Information Technology etc. Accordingly, the performance evaluation of Dr. Rajan Dhir was conducted on parameters such as his education, knowledge, experience, expertise, skills, behavior, leadership qualities, level of engagement and contribution, including attendance at Board and Committee Meetings, independence of judgment, decision making ability for safeguarding the interest of the Company and its stakeholders etc.

The Nomination and Remuneration Committee and the Board reviewed and confirmed that Dr. Rajan Dhir is independent of the Management and possesses appropriate skills, experience and knowledge as required to be an Independent Director of the Company. He is a fit and proper person to be appointed as a Director of the Company, as per the fit and proper norms prescribed by the Reserve Bank of India (Non-Banking Financial Companies –Governance) Directions, 2025 and he is not debarred from holding the office of director by virtue of any order by the Securities and Exchange Board of India or any other authority. He is not disqualified for continuing as a Director in terms of Section 164 of the Companies Act, 2013.

Having regard to his vast knowledge and expertise, the Board is of the opinion that his continued association would be of immense beneficial to the Company and it is desirable to re-appoint him as an Independent Director for a further term of five years to avail his services as an Independent Director.

The Company has received from Dr. Rajan Dhir (i) consent in writing to act as director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014, (ii) intimation in Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules 2014, to the effect that he is not disqualified under Section 164 of the Companies Act, 2013, and (iii) a declaration to the effect that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013.

In the opinion of the Board, Dr. Rajan Dhir fulfills the conditions for his re-appointment as an Independent Director as specified in the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Copy of the draft letter for his appointment as an Independent Director is available for inspection without any fee by the members at the Registered Office of the Company during the normal business hours on any working day and is also available on Company's website www.owmnahar.com.

Dr. Rajan Dhir does not hold by himself or for any other person on a beneficial basis, any shares in the Company.

None of the Directors except Dr. Rajan Dhir, Key Managerial Personnel or their relatives, in any way, may be deemed to be concerned or interested, financially or otherwise, in the Resolution.

The Board recommends the Special Resolution set out at Item No. 8 of the Notice for approval of the Members.

Brief profile of Dr. Rajan Dhir alongwith other information as stipulated under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided at the end of this Notice.

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

Name of the Director	**1. Mr. Jawahar Lal Oswal**	**2. Mr. Kamal Oswal**	**3. Mr. Dinesh Oswal**
Category	Non-executive Director	Non-executive Director	Managing Director
DIN	00463866	00493213	00607290
Age	82 Years	63 Years	61 Years
Date of first appointment	31.03.2006	31.03.2006	31.03.2006
Qualification	Graduate	B.Com.	B.Com.
Expertise	Having more than 62 years of experience in Textile and Woollen Industry	Having more than 44 years of experience in Textile, Woollen and Sugar Industry	Financial and textile industry expertise of more than 41 years

	Name of the Company	Status	Name of the Company	Status	Name of the Company	Status
Directorships in Other Companies as on March 31, 2026	Monte Carlo Fashions Limited	Managing Director	Nahar Industrial Enterprises Limited	Managing Director	Nahar Industrial Enterprises Limited	Director
	Nahar Spinning Mills Limited	Director	Nahar Spinning Mills Limited	Director	Nahar Spinning Mills Limited	Managing Director
	Nahar Poly Films Limited	Director	Nahar Poly Films Limited	Director	Nahar Poly Films Limited	Director
	Nahar Industrial Enterprises Limited	Director	Oswal Leasing Limited	Director	Closettrunk Private Limited	Director
	Oswal Woollen Mills Limited	Managing Director	Oswal Woollen Mills Limited	Managing Director	Oswal Woollen Mills Limited	Director
	Palam Motels Limited	Director	Nahar Industrial Infrastructure Corporation Limited	Director	Nahar Industrial Infrastructure Corporation Limited	Director
	MCFL Ventures Limited	Director	Oswal Poly Yarn Limited	Director	Sankheshwar Holding Company Limited	Director
	Sankheshwar Holding Company Limited	Director	Nahar Growth Fund Private Limited	Director	Abhilash Growth Fund Private Limited	Director
	Nagdevi Trading and Investment Company Limited	Director	Nagdevi Trading and Investment Company Limited	Director		
	Abhilash Growth Fund Private Limited	Director	Abhilash Growth Fund Private Limited	Director		
			Bhubaneswar Logipark Private Limited	Director		
			Ayaan Logipark Private Limited	Director		
			Logipark Patna Private Limited	Director		
			Oswal Logipark Private Limited	Director		

	Name of the Company	Name of the Committee	Status	Name of the Company	Name of the Committee	Status	Name of the Company	Name of the Committee	Status
Chairmanship/ Membership of Committees of Other Companies as on March 31, 2026	Monte Carlo Fashions Limited	CSR Committee	Chairman	Nahar Industrial Enterprises Limited	CSR Committee	Chairman	Nahar Spinning Mills Limited	Risk Management Committee	Chairman
		Share Transfer Committee	Chairman		Stakeholder's Relationship Committee	Member		CSR Committee	Chairman
	Oswal Woollen Mills Limited	CSR Committee	Chairman	Abhilash Growth Fund Private Limited	CSR Committee	Member		Share Transfer Committee	Chairman
		Shareholders Committee	Chairman	Nagdevi Trading and Investment Company Limited	CSR Committee	Member	Nahar Poly Films Limited	CSR Committee	Chairman
	Abhilash Growth Fund Private Limited	CSR Committee	Chairman					Share Transfer Committee	Chairman
	Nagdevi Trading and Investment Company Limited	CSR Committee	Chairman						

Listed entities from which the Director has resigned in the past three years	None	None	None
No. of Board Meetings attended during the year	3	4	4
Shareholding	1378185 Equity Shares	259 Equity Shares	80991 Equity Shares
Disclosure of relationship with other Directors and KMPs	Mr. Jawahar Lal Oswal is father of Mr. Kamal Oswal (Director) and Mr. Dinesh Oswal (Managing Director)	Mr. Kamal Oswal is son of Mr. Jawahar Lal Oswal (Director/Chairman) and brother of Mr. Dinesh Oswal (Managing Director)	Mr. Dinesh Oswal is son of Mr. Jawahar Lal Oswal (Director/Chairman) and brother of Mr. Kamal Oswal (Director)
Terms and Conditions of appointment / reappointment	Re-appointment as a Non-Executive Director liable to retire by rotation	Re-appointment as a Non-Executive Director liable to retire by rotation	Re-appointment as a Managing Director of the Company for a term of five years w.e.f. January 1, 2027
Remuneration drawn in FY 2025-26	Sitting Fees of Rs. 30,000/-	Sitting Fees of Rs. 40,000/-	Rs. 562.44 Lakhs

Details of Remuneration sought to be paid	He shall be paid a fee for attending meetings of the Board	He shall be paid a fee for attending meetings of the Board	He shall be paid remuneration as proposed in the resolution set out at Item no. 5 of the accompanying Notice of the Annual General Meeting
Name of the Director	**4. Mr. Satish Kumar Sharma**	**5. Dr. Yash Paul Sachdeva**	**6. Dr. Rajan Dhir**
Category	Non-executive Director	Independent Director	Independent Director
DIN	00402712	02012337	09632451
Age	74 Years	64 Years	68 Years
Date of first appointment	12.01.2007	24.08.2022	24.08.2022
Qualification	MBA	MBA (Financial Management), Ph.D. (Capital Markets and Investment Management)	M.Sc., MBA, NPTEL in Marketing and Ph.D. in Management
Expertise	Having more than 52 years of enriched experience in Corporate Affairs	Having more than 30 years of experience in the field of Business Management and Administration	Having more than 39 years of experience in the field of Business Management and Administration
Directorships in Other Companies as on March 31, 2026	**Name of the Company – Status** Nahar Spinning Mills Limited – Director Nahar Poly Films Limited – Executive Director	**Name of the Company – Status** Nahar Spinning Mills Limited – Independent Director Monte Carlo Fashions Limited – Independent Director Nahar Industrial Enterprises Limited – Independent Director	**Name of the Company – Status** Nahar Poly Films Limited – Independent Director
Chairmanship/ Membership of Committees of Other Companies as on March 31, 2026	**Name of the Company – Name of the Committee – Status** Nahar Spinning Mills Limited – Share Transfer Committee – Member Nahar Spinning Mills Limited – Stakeholder's Relationship Committee – Member	**Name of the Company – Name of the Committee – Status** Nahar Spinning Mills Limited – CSR Committee – Member Nahar Spinning Mills Limited – Nomination and Remuneration Committee – Chairman Nahar Industrial Enterprises Limited – Nomination and Remuneration Committee – Chairman Monte Carlo Fashions Limited – Audit Committee – Chairman Monte Carlo Fashions Limited – Nomination and Remuneration Committee – Chairman Monte Carlo Fashions Limited – Risk Management Committee – Member	**Name of the Company – Name of the Committee – Status** Nahar Poly Films Limited – Nomination and Remuneration Committee – Member
Listed entities from which the Director has resigned in the past three years	None	None	None
No. of Board Meetings attended during the year	4	4	4
Shareholding	421 Equity Shares (Jointly held as second holder with his spouse)	Nil	Nil
Disclosure of relationship with other Directors and KMPs	None	None	None
Terms and Conditions of appointment / reappointment	Continuation as a Non-Executive Director liable to retire by rotation	Re-appointment as an Independent Director for a second term w.e.f. August 24, 2027	Re-appointment as an Independent Director for a second term w.e.f. August 24, 2027
Remuneration drawn in FY 2025-26	Sitting Fees of Rs. 40,000/-	Sitting Fees of Rs. 40,000/-	Sitting Fees of Rs. 40,000/-
Details of Remuneration sought to be paid	He shall be paid a fee for attending meetings of the Board	He shall be paid a fee for attending meetings of the Board	He shall be paid a fee for attending meetings of the Board

By Order of the Board
***For* Nahar Capital and Financial Services Limited**

Date: August 5, 2026
Regd. Office:
375, Industrial Area-A,
Ludhiana-141003
CIN: L45202PB2006PLC029968
E-mail: secncfs@owmnahar.com

Anjali Modgil
(Company Secretary)
Membership No. FCS - 9650