COSMIC CRF LIMITED

CIN NO. L27100WB2021PLC250447

Phone No. +91 33 79647499 • E-mail : info@cosmiccrf.com • www.cosmiccrf.com

Ref: CCL/BSE/2026-27/049 **Date: August 9, 2026**

To,
Listing Department,
BSE Limited
P.J. Towers,
Dalal Street
Mumbai-400001

Scrip Code: 543928
Company Name: Cosmic CRF Limited

Sub: Notice of the Extra-Ordinary General Meeting of the Company scheduled to be held on Wednesday September 2, 2026 at 3:00 P.M. (IST)

Dear Sir/ Madam,

With reference to the above subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III, we are enclosing herewith the Notice of Extra – Ordinary General Meeting ("EOGM") of the Company scheduled to be held on **Wednesday, September 2, 2026 at 3:00 P.M** (IST) via Video Conference("VC")/Other Audio Visual Means("OAVM") in accordance with the applicable circulars issued by the Ministry of Corporate Affairs ("MCA") and the Securities and Exchange Board of India ("SEBI").

The Company is providing electronic voting facility to its members to exercise their right to vote by electronic means on any or all the items of business as set out in the Notice, through National Securities Depository Limited (NSDL) e-voting platform, which will commence on Sunday, August 30, 2026 at 09:00 A.M. (IST) and ends on Tuesday, September 01, 2026 at 5:00 P.M. (IST). The E-Voting module will be disabled after 5 P.M. (IST) on Tuesday, September 01, 2026. The members who have not cast their votes by remote e-voting can exercise their voting rights through the e-voting system during the EOGM. A person, whose name is recorded in the Register of Members as on the cut-off date i.e., Wednesday, August 26, 2026, only shall be entitled to avail the facility of remote e-voting or e-voting at the meeting.

The Notice of EOGM is also available on the Company's website at www.cosmiccrf.com.

Kindly take the above information on record and disseminate.

Thanking you,
Yours faithfully,
For Cosmic CRF Limited

PRIYA SAYANI

Digitally signed by PRIYA SAYANI
Date: 2026.08.09 12:56:01 +05'30'

COSMIC CRF LIMITED KOLKATA 700029

Priya Sayani
Company Secretary & Compliance Officer

Encl. A/a

NOTICE OF THE EXTRA ORDNIRAY GENERAL MEETING

Notice is hereby given that an Extra-Ordinary General Meeting of the members of Cosmic CRF Limited will be held on Wednesday, September 2, 2026 at 3.00 P.M. (IST) through Video Conferencing ("VC")/other Audio-Visual Means ('OAVM) Facility to transact the following businesses:

Special Business:

1. **FURTHER ISSUE OF UP TO 7,25,041 EQUITY SHARES OF THE COMPANY ON PREFERENTIAL BASIS FOR CONSIDERATION OTHER THAN CASH TOWARDS ACQUISITION OF 30,71,025 (26%) FULLY PAID-UP EQUITY SHARES OF M/S. N. S. ENGINEERING PROJECTS PVT. LTD., BY WAY OF A SHARE SWAP TO MAKE IT A WHOLLY OWNED SUBSIDIARY.**

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

   "**RESOLVED THAT** pursuant to the provisions of Section 42, 62, 186, 188 and other applicable provisions, if any, of the Companies Act, 2013 and Rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, ("the Act") and in accordance with the relevant provisions of the Memorandum and Articles of Association of the Company, and in accordance with the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), including any statutory modification(s) or re-enactment(s) thereof from time to time, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof from time to time ("Listing Regulations"), and in accordance with all other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by the Government of India, Ministry of Corporate Affairs ("MCA"), Securities and Exchange Board of India ("SEBI"), or any other statutory/ regulatory authorities and all such approvals, permissions, consents and sanctions of any authorities, as may be necessary and subject to such terms and conditions, alteration and modifications as may be imposed or prescribed by any of them while granting such approvals, permissions, consents or sanctions, if any, and which may be accepted by the Board of Directors of the Company ("Board", which term shall be deemed to include Management Committee of the Board of Directors), consent of the shareholders of the Company be and is hereby accorded to the Board (which term shall be deemed to mean and include one or more committee(s) constituted by the Board to exercise its powers including the powers conferred by this Resolution), to offer, issue and allot 7,25,041 (Seven Lakh Twenty-Five Thousand and Forty-One) fully paid-up equity shares of face value of ₹10/- (Rupees Ten Only) each at a price of ₹1,330/- (Rupees One Thousand Three Hundred and Thirty Only) per equity share, including a premium of ₹1,320/- (Rupees One Thousand Three Hundred and Twenty Only) per equity share, aggregating up to ₹96,43,04,530 (Rupees Ninety-Six Crores Forty-Three Lakhs Four Thousand Five Hundred and Thirty Only) ('Total Issue Size'), determined based on the valuation report dated August 3, 2026 issued by CA Manish Gadia, an Independent Registered Valuer (IBBI/RV/06/2019/11646), for determining the share swap ratio of 236.09:1,000 (i.e., 236.09 equity share(s) of Cosmic CRF Limited to be issued for every 1,000 equity share(s) of N. S. Engineering Projects Private Limited) to the following persons/entities belonging to the Promoter & Promoter Group and Public Category on a preferential basis for consideration other than cash, as discharge of the total non-cash consideration of payable for acquisition of 30,71,025 (26%) fully paid-up equity shares of face value of ₹10/- each of M/s. N. S. Engineering Projects Private Limited ('NSEP'), from the selling shareholders of NSEP (the 'Purchase Shares'), on such terms and conditions as agreed and set forth in the Share Acquisition and Share Swap Agreement ('SASSA') dated August 3, 2026 entered into amongst the Company, NSEP and the selling shareholders of NSEP, and on such further terms and conditions as may be determined by the Board in accordance with the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and other applicable laws.

S. No.	Name of the proposed Allottee (NSEP selling shareholders)	NSEP Purchase Shares proposed to be Acquired	% NSEP Purchase shares proposed to be Acquired	Category	Maximum number of Shares proposed to be issued and allotted	Mode of discharge of Purchase Consideration (₹) Approx.
1	M/s AVB Endeavors Private Limited	28,13,015	23.82	Promoter Group	664,125	88,32,86,250 (non-cash)
2	Mr. Aditya Vikram Birla	100	0.00	Promoter	24	31,920 (non-cash)
3	Mrs. Purvi Birla	100	0.00	Promoter Group	24	31,920 (non-cash)
4	M/s Prilika Enterprises Private Limited	100	0.00	Promoter Group	24	31,920 (non-cash)
5	M/s. AVB Entech Private Limited	100	0.00	Promoter Group	24	31,920 (non-cash)
6	Aditya Vikram Birla (HUF)	100	0.00	Promoter Group	24	31,920 (non-cash)
7	Invicta Continuum Fund I	2,57,510	2.18	Public	60,796	8,08,58,680 (non-cash)
Total		**30,71,025**	**26.00**	**-**	**7,25,041**	**96,43,04,530**

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the Relevant Date for determining the issue price for the Preferential Issue of the Equity Shares is August 3, 2026 ("**Relevant Date**"), being the date 30 days prior to the date of this Extra Ordinary General Meeting ('EOGM').

RESOLVED FURTHER THAT without prejudice to the generality of this Resolution, the issue of the Equity Shares to the Investors pursuant to this Resolution shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

a) The Equity Shares to be issued and allotted pursuant this Resolution shall be listed and traded on the Stock Exchanges subject to receipt of necessary permissions and approvals.

b) The Equity Shares to be issued and allotted shall be fully paid up and shall rank pari-passu with the existing equity shares of the Company in all respects including with respect to dividend and voting powers from the date of allotment thereof and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company.

c) The Equity Shares to be allotted shall be locked in for such period as specified in the provisions of Chapter V of the SEBI ICDR Regulations.

d) The Equity Shares to be issued and allotted to abovementioned allottees, are being issued for consideration other than cash, towards discharge of consideration payable by the Company for the acquisition of the Purchase Shares held by NSEP selling shareholders in NSEP, which will constitute the full consideration for the Equity Shares to be allotted by the Company to abovementioned allottees.

e) The Equity Shares shall be allotted in dematerialized form only within a maximum period of fifteen (15) days from the date of passing of the special resolution by the Members provided that where the allotment of Equity Shares is subject to receipt of any approval or permission from Applicable Regulatory Authorities, the allotment shall be completed within a period of fifteen (15) days from the date of receipt of last of such approvals or permission.

f) The Equity Shares shall be issued and allotted to abovementioned allottees subject to prior receipt of the Purchase Shares from NSEP selling shareholders, i.e., for consideration other than cash.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modification(s) in the terms of issue of Equity Shares, subject to the provisions of the Act and the SEBI ICDR Regulations, without being required to seek any further consent or approval of the Members.

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, desirable and expedient for such purpose to give effect to the above resolution, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the above mentioned Preferential offer (including modification to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Issue), making applications to BSE Limited for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, ("ROC"), National Securities Depository Limited ("NSDL"), Central Depository Services (India) Limited ("CDSL") and/ or such other authorities as may be necessary for the purpose, and to take all such steps as may be necessary for the admission of the Equity Shares with the depositories, viz. NSDL and CDSL and for the credit of such Shares to the respective dematerialized securities account of the proposed allottees and to authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the members of the Company and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the Equity Shares and listing thereof with the Stock Exchanges as appropriate and utilization of proceeds of the Equity Shares, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred, as it may deem fit in its absolute direction, to any committee of the Board or any one or more Director(s)/ Company Secretary/any Officer(s) of the Company to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board or committee(s) duly constituted for this purpose in connection with any matter(s) referred to or contemplated in the foregoing resolution be and are hereby approved, ratified and confirmed in all respects."

2. MIGRATION OF EQUITY SHARES OF THE COMPANY FROM SME PLATFORM OF BSE LIMITED (BSE SME) TO MAIN BOARD OF BSE LIMITED AS WELL AS THE NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE)

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

In accordance with Regulation 277 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018, the below mentioned Resolution shall be acted upon only if the votes cast by shareholders other than promoters in favour of the proposal amount to atleast two times the number of votes cast by shareholders other than promoter shareholders against the proposal.

"RESOLVED THAT pursuant to the provisions of Regulation 277 and other applicable provisions of Chapter IX of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable provisions of the Companies Act, 2013 and the rules made thereunder, the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the Listing Agreement entered into by the Company with BSE Limited, and all other applicable laws, regulations, circulars, notifications and guidelines issued by the Securities and Exchange Board of India ('SEBI'), BSE Limited or any other statutory or regulatory authority, as amended from time to time, and subject to such approvals, permissions, sanctions and consents as may be necessary, the consent of the Members of the Company be and is hereby accorded to migrate the listing of the Equity Shares of the Company from the SME Platform of BSE Limited to the Main Board of BSE Limited and, for such purpose, to make an application and submit all requisite documents, declarations, agreements, undertakings and information to BSE Limited and such other authorities as may be required, and to do all such acts, deeds and things as may be necessary or expedient to give effect to the aforesaid migration.

RESOLVED FURTHER THAT upon receipt of the requisite approvals from BSE Limited and such other regulatory authorities as may be required, the Equity Shares of the Company shall stand migrated and admitted for listing and trading on the Main Board /Capital Market Segment of BSE Limited in accordance with the applicable provisions of the SEBI (Issue of Capital and

Disclosure Requirements) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws, rules and regulations.

RESOLVED FURTHER THAT in addition to the migration of the Equity Shares of the Company from the SME Platform of BSE Limited to the Main Board of BSE Limited, and subject to the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the rules, bye-laws and regulations of the National Stock Exchange of India Limited ("NSE"), and such other applicable laws, regulations, circulars and guidelines as may be in force from time to time, and subject to such approvals, permissions and sanctions as may be required, the consent of the Members of the Company be and is hereby also accorded to the Board of Directors of the Company to make an application or applications to the National Stock Exchange of India Limited for migration, listing and admission to dealings of the Equity Shares of the Company on the Main Board of NSE, and to comply with all such terms and conditions as may be prescribed by NSE or any other statutory or regulatory authority in connection therewith.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include any Committee thereof constituted or to be constituted by the Board for exercising the powers conferred by this Resolution) be and is hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, desirable or expedient for the purpose of giving effect to this Resolution, including but not limited to:

(a) making, signing and filing the application(s) for migration;

(b) preparing, executing, signing, submitting and filing all applications, forms, affidavits, declarations, confirmations, undertakings, writings, agreements, certificates and other documents as may be required;

(c) accepting, modifying or complying with such terms, conditions, stipulations, directions or requirements as may be imposed by BSE Limited, NSE, SEBI or any other statutory or regulatory authority as may be applicable/required;

(d) appointing and engaging legal counsel, Company Secretaries, Chartered Accountants, consultants, advisors and other professionals or intermediaries in connection with the proposed migration;

(e) settling any questions, difficulties or doubts that may arise in relation to the proposed migration and listing on the Main Board; and

(f) doing all such further acts, deeds, matters and things as may be necessary or incidental for the successful migration and listing of the Equity Shares on the Main Board.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and are hereby severally authorised to sign and execute all applications, forms, declarations, affidavits, undertakings, letters, documents and writings, to represent the Company before BSE Limited, NSE, SEBI and any other statutory or regulatory authority, and to do all such acts, deeds and things as may be necessary, desirable or expedient for giving effect to this Resolution."

3. **INCREASE IN THE BORROWING LIMITS OF THE COMPANY PURSUANT TO SECTION 180(1)(C) OF THE COMPANIES ACT, 2013, FROM ₹200 (RUPEES TWO HUNDRED CRORES ONLY) TO ₹1,000 CRORES (RUPEES ONE THOUSAND CRORES ONLY)**

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 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s), amendment(s), re-enactment(s) or substitution(s) thereof for the time being in force), and in accordance with the provisions of the Memorandum and Articles of Association of the Company, and subject to such approvals, consents, permissions and sanctions as may be necessary, the consent 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 be deemed to include any Committee thereof or any person(s) authorized by the Board) to borrow, from time to time, any sum or sums of money, whether in Indian Rupees or foreign currency, by way of loans, credit facilities, debentures, bonds, commercial papers or any other financial instruments, notwithstanding that the money or monies to be borrowed together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, provided that the total outstanding amount so borrowed shall not at any time exceed ₹1,000 Crores (Rupees One Thousand Crores Only).

RESOLVED FURTHER THAT the existing borrowing limit of ₹200 Crores (Rupees Two Hundred Crores Only) approved by the Members at their meeting held on August 20, 2022 be and is hereby superseded and enhanced to ₹1,000 Crores (Rupees One Thousand Crores Only).

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the terms and conditions of such borrowings, including the timing, amount, lender(s), rate of interest, tenure, security, repayment schedule and all other matters relating thereto, as it may deem fit and in the best interests of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, execute all such documents, writings and instruments, and take all such steps as may be necessary, proper or expedient to give effect to this resolution, including filing of necessary forms, returns and documents with the Registrar of Companies and/or any other statutory or regulatory authority, and to delegate all or any of its powers herein conferred to any Director(s), Committee of Directors, Chief Financial Officer, Company Secretary or any other officer(s) of the Company as may be considered appropriate.**"**

4. **INCREASE IN LIMIT FOR GIVING LOAN(S), GUARANTEE(S), PROVIDING SECURITY(IES) AND/OR MAKE INVESTMENT(S) UPTO RS.1,000 CRORE (RUPEES ONE THOUSAND CRORES ONLY) WHICH IS IN EXCESS OF THE PRESCRIBED LIMITS UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

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

"RESOLVED THAT pursuant to the provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s), amendment(s), re-enactment(s) or substitution(s) thereof for the time being in force), and subject to such approvals, consents, permissions and sanctions as may be necessary, the consent 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 be deemed to include any Committee thereof or any person(s) authorized by the Board) to:
(a) give any loan to any person or other body corporate;
(b) give any guarantee or provide any security in connection with a loan to any other body corporate or person; and/or
(c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate,
from time to time, notwithstanding that the aggregate of the loans, guarantees, securities and investments so far made together with those proposed to be made may exceed the limits prescribed under Section 186 of the Companies Act, 2013, provided that the aggregate outstanding amount of all such loans, guarantees, securities and investments shall not at any time exceed ₹1,000 Crores (Rupees One Thousand Crores Only).

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the terms and conditions of such loans, guarantees, securities and investments, including the amount, tenure, consideration, purpose, recipient, interest, security and all other terms and conditions, as it may deem fit and in the best interests of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, execute all such documents, agreements, writings and instruments, and take all such steps as may be necessary, proper or expedient for the purpose of giving effect to this resolution, including delegating all or any of its powers herein conferred to any Director(s), Committee of Directors, Chief Financial Officer, Company Secretary or any other officer(s) of the Company, as may be considered appropriate.**"**

5. **RATIFICATION OF CHANGE IN DESIGNATION OF MRS PURVI BIRLA (DIN 02488423) FROM WHOLE-TIME DIRECTOR TO NON EXECUTIVE NON INDEPENDENT DIRECTOR**

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

"RESOLVED THAT pursuant to the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification or re-enactment thereof), the consent of the members of the Company be and is hereby accorded to ratify and approve the change in designation of Mrs Purvi Birla (DIN 02488423) from Whole-Time Director to Non-Executive Non Independent Director, whose office shall be liable to determine by retirement by rotation, with effect from July 01, 2026."

By order of the Board
For Cosmic CRF Limited

Sd/-
Aditya Vikram Birla
Managing Director
DIN: 06613927

Registered Office
Cosmic Tower,
19, Monohar Pukur Road, 2nd Floor,
Kolkata-700029, West Bengal, India

Date: August 3, 2026

Notes

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), setting out material facts concerning the business under Item Nos. 1 to 4 of the accompanying Notice, is annexed hereto and forms part of this Notice.

2. Pursuant to various circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India (collectively referred to as 'SEBI Circulars'), holding of the EXTRA ORDINRAY GENERAL MEETING ('EOGM') through VC/OAVM, without the physical presence of the Members, is permitted. In compliance with the provisions of the Companies Act, 2013 ('the Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'), MCA Circulars and SEBI Circulars, the EOGM of the Company is being held through VC/ OAVM which does not require physical presence of members at a common venue. The proceedings of the EOGM will be deemed to be conducted at the Registered Office of the Company which shall be the deemed Venue of the EOGM.

3. In accordance with the said circulars of MCA, SEBI and applicable provisions of the Companies Act, 2013 (Act) and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), the EOGM of the Company is being conducted through VC. National Securities Depository Limited (NSDL) is being engaged to provide facility for voting through remote e-voting, for participation in the EOGM through VC and e-voting during the EOGM. The procedure for voting through remote e-voting, e-voting during EOGM and participating in EOGM through VC are explained below and is also available on the website of the Company at www.cosmiccrf.com.

4. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the EOGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. In terms of MCA Circulars, since physical attendance of Members has been dispensed with, there is no requirement of appointment of proxies. Accordingly, the facility for appointment of proxies by the Members under Section 105 of the Act, will not be available for the EOGM and, hence, the Proxy Form and Attendance Slip are not annexed to this Notice.

5. Members joining the EOGM through VC shall be permitted to exercise their right to vote using the e-voting facility at the EOGM, provided they have not cast their votes using remote e-voting facility. The members who have already cast their votes prior to EOGM using the remote e-voting facility may also join the EOGM though VC but shall not be entitled to cast their votes again at the EOGM.

6. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the EOGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of EOGM.

7. The Board of Directors has appointed CS Md. Shahnawaz, Practicing Company Secretary (ACS No. 21427, CP No. 15076) as the Scrutinizer to scrutinize the voting and remote e-voting process in a fair and transparent manner.

8. Corporate/Institutional members (i.e. other than individuals, HUF, NRI, etc.) are required to send scanned copy of its Board or governing body resolution/authorization etc., authorizing its representative to attend EOGM through VC/OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization be sent to the Scrutinizer by email through its registered email address to csmdshah@gmail.com with a copy marked to evoting@nsdl.co.in.

9. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of Listing Regulations read with MCA Circulars, as amended, the Company is providing remote e-Voting facility to its members in respect of the business to be transacted at the EOGM and facility for those members participating in the EOGM to cast vote through e-Voting system during the EOGM. For this purpose, NSDL will be providing facility for voting through remote e-Voting, for participation in the EOGM through VC/ OAVM facility and e-Voting during the EOGM. Members may note that NSDL may use third party service provider for providing participation of the members through VC/ OAVM facility.

10. Non-Resident Indian members are requested to inform the Company/ Company's RTA (if shareholding is in physical mode) / respective Depository Participants (if shareholding is in demat mode), immediately of change in their residential status on return to India for permanent settlement.

11. **Dispatch of Notice of EOGM through electronic mode:**

    In compliance with the aforesaid MCA and SEBI Circulars, the Notice of the EOGM is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice calling EOGM along with the explanatory statement is available on the website of the Company at www.cosmiccrf.com and on the website of the Stock Exchange i.e. Bombay Stock Exchange Limited at https://www.bseindia.com/ and on the website of National Securities Depository Limited (NSDL) i.e. www.evoting.nsdl.com (the Authorised agency for providing voting through electronic means and EOGM through VC/OAVM). Company's web-link on the above will also be provided in advertisement being published in Financial Express (English Edition) and Ekdin (Bengali Edition).

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

13. All the documents referred to in this Notice and Statement under Section 102 of the Act, shall be available for inspection by the Members from the date of circulation of this Notice upto the date of the EOGM through electronic mode. Members seeking inspection can send an email in advance to cs@cosmiccrf.com.

14. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from 1st April, 2019, except in case of request received for transmission or transposition of securities. In view of this 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 Secretary or MAS Services Limited, Company's Registrar and Share Transfer Agents for assistance in this regard.

15. The Notice of EOGM, is available on the website of the Company at www.cosmiccrf.com and also on the websites of the BSE at www.bseindia.com. Notice of EOGM is also available on the website of NSDL at www.evotingindia.com.

16. Members attending the EOGM through VC shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

17. Since the EGM will be held through VC / OAVM, the Route Map is not required and hence not annexed to this Notice

18. In line with the measures of "Green Initiatives", the Act provides for sending Notice of the EOGM and all other correspondences through electronic mode. Hence, Members who have not registered their email IDs so far with their depository participants are requested to register their email ID for receiving all the communications including Annual Report, Notices etc., in electronic mode. The Company is concerned about the environment and sustainably utilises natural resources.

General Instructions for Remote e-voting and e-voting during Extra Ordinary General Meeting:

1. **Remote e-voting:** In compliance with 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 as per Regulation 44 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Company is providing e-voting facility through NSDL on all resolutions set forth in this Notice, from a place other than the venue of the Meeting, to Members holding shares as on August 26, 2026, being the cut -off date fixed to determine eligible Members to participate in the remote e-voting process.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EOGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EOGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the EOGM in the VC/OAVM mode 30 minutes before and 15 minutes after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EOGM through VC/OAVM will be made available for 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 EOGM without restriction on account of first come first served basis.

4. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EOGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the EOGM will be provided by NSDL.

5. In line with the relevant circulars issued by the Ministry of Corporate Affairs (MCA) the Notice calling the EOGM has been uploaded on the website of the Company at www.cosmiccrf.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. Bombay Stock Exchange Limited at www.bseindia.com respectively and the EOGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. EOGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with relevant circulars issued by the Ministry of Corporate Affairs.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Sunday, August 30, 2026 at 9.00 A.M. and ends on Tuesday, September 1, 2026 at 5.00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. August 26, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being August 26, 2026.

How do I vote electronically using NSDL e-Voting system?
The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “**Beneficial Owner”** icon under **“Login”** which

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is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
2. If you are 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.
NSDL Mobile App is available on
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<td>Individual Shareholders holding securities in demat mode with CDSL</td>
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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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com
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	and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL 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. NSDL and CDSL.

Login type	**Helpdesk details**
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
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 22 55 33

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csmdshah@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request to Mr. Amit Vishal at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 cs@cosmiccrf.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@cosmiccrf.com If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EOGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the EOGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EOGM 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 in the EOGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EOGM. However, they will not be eligible to vote at the EOGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EOGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EOGM THROUGH

VC/OAVM ARE AS UNDER:

1. Shareholder will be provided with a facility to attend the EOGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Shareholders are encouraged to join the Meeting through Laptops for better experience.

3. Further Shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@cosmiccrf.com. The same will be replied by the company suitably.

7. Shareholders who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at cs@cosmiccrf.com by August 26, 2026. Only those Shareholders who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the EOGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the EOGM.

8. Shareholders attending the EOGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF COMPNAIES ACT, 2013

In conformity with the provisions of Section 102 of the Companies Act, 2013, the following Explanatory Statement set out all material facts concerning the Special Business mentioned under Item No. 1 to 5, in the accompanying Notice and should be taken as forming part of the Notice**.**

Item No. 1

Presently, Cosmic CRF Limited holds 87,40,515 constituting 74.00% of the issued and paid-up capital of N. S. Engineering Projects Pvt. Ltd. (NSEPPL) having its registered office at Dakshin Jhapardaha, ONGC Road, Domjur, Howrah – 711405. NSEPPL is engaged in the business of manufacturing Sheet Piles, High Mast/Octagonal Poles, Steel Tubular Poles, Steel fabrication Unit, Engineering, EPC contracting, Galvanizing of Iron & Steel Products and other allied Infrastructure activities. The Board of Directors at its meeting held on August 3, 2026, has approved making of NSEPPL a wholly-owned subsidiary through proposed acquisition of 30,71,025 equity shares (26.00% of the fully paid-up equity shares on a fully diluted basis) of NSEP from NSEP selling shareholders for non-cash consideration through swap of shares and the details of which are as mentioned in the resolution, and as consideration for the same, issuance and allotment of up to 7,25,041 (Rupees Seven Lakh Twenty-Five Thousand Forty-One only) (The fractional shares, if any, have been rounded off to nearest One Share) fully paid up equity shares of the Company having face value of ₹10/- (Rupees Ten only) per equity share at a price of ₹1,330/- (Rupees One Thousand Three Hundred and Thirty only) per Equity Share including a premium of ₹1,320/- (Rupees One Thousand Three Hundred and Twenty only) per Equity Share to NSEP selling shareholders by way of a preferential issue ("Preferential Issue"), as discharge of the total non-cash consideration of ₹96,43,04,530 (Rupees Ninety-Six Crores Forty-Three Lakhs Four Thousand Five Hundred and Thirty Only) (The decimals, if any, have been rounded off to nearest ₹One) payable for the acquisition of 26.00% of the fully paid-up equity shares of NSEP (on a fully diluted basis) from NSEP selling shareholders ("Purchase Shares") at a price of ₹314/- (Rupees Three Hundred and Fourteen only) per Purchase Share (collectively referred to as the "Proposed Transaction").

The Board of Directors of the Company, on the recommendation of the Audit Committee, at its meeting held on August 3, 2026 subject to the approval of the members of the Company and such other approvals as may be required, approved the proposal issuance and allotment of upto 7,25,041 equity shares on preferential basis to the persons / entities belonging to promoter & promoter's group and public category as mentioned in the Resolution No. 1.

The issuance of Equity Shares by the Company to NSEP selling shareholders and purchase of Purchase Shares from NSEP selling shareholders by the Company (as detailed in the resolution) shall be completed in accordance the Share Acquisition and Share Swap Agreement dated August 3, 2026 ("SASSA") executed amongst the Company, NSEP, and NSEP selling shareholders.

The SASSA details the terms under which the Purchase Shares will be acquired by the Company and Equity Shares will be issued by the Company to NSEP selling shareholders and contains customary representations, warranties and indemnities from NSEP selling shareholders including in relation to breach of warranties and covenants. The Proposed Transaction is conditional upon mutually agreed customary conditions precedent and regulatory authorities (including, but not limited to in-principle approval of BSE Limited for issuance of the Shares).

The information as required under SEBI (ICDR) Regulations and as per the provisions of the Companies Act, 2013 read with Rule 13(2) of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 are given below:

A. Objects of the Preferential issue

The Company proposes to issue shares to NSEPPL selling shareholders (as detailed in the resolution) for consideration other than cash, as discharge of the total non-cash consideration payable for the acquisition of 26% of the fully paid-up equity shares (on a fully diluted basis) of NSEPPL to make it a wholly-owned subsidiary. Post acquisition of 26% as proposed, NSEPPL will become a wholly-owned subsidiary of the Company.

B. Kind of securities offered and the price at which security is being offered, and the total/ maximum number of securities to be issued

The Board of Directors at its meeting held on August 3, 2026, had approved the issue and allotment, for consideration other than cash, of upto 7,25,041 Equity Shares of the face value of Rs.10/- (Rupees Ten Only) each ("the Equity Shares") at price of Rs.1,330/- (Rupees One Thousand Three Hundred and Thirty Only) per equity share including a premium of Rs.1,320/- (Rupees One Thousand Three Hundred and Twenty Only) per share, such price being not less than the minimum price as on the Relevant Date calculated in terms of SEBI (ICDR) Regulations to Promoter, Promoter's Group and Non-Promoter Investor on a preferential basis.

C. Amount which the company intends to raise by way of such securities

Not applicable as the issue is for a consideration other than cash, as discharge of the total non-cash consideration payable for the acquisition of 26% of fully paid-up equity shares (on a fully diluted basis) of NSEP ("Purchase Shares") from NSEP selling shareholders at a price of ₹314/- (Rupees Three Hundred and Fourteen only) per Purchase Share.

D. Relevant Date

In terms of the provisions of Chapter V of the SEBI ICDR Regulations, the relevant date for determining the floor price for the Preferential Issue is August 3, 2026.

E. Intention of promoters / directors / key managerial personnel to subscribe to the offer:

Except as disclosed below, none of the promoters or person belonging to the promoter group or key managerial personnel intend to subscribe to any of the equity shares offered pursuant to the Preferential Issue:

S. No.	Name of the proposed Allottee (NSEP selling shareholders)	NSEP Purchase Shares proposed to be Acquired	% NSEP Purchase shares proposed to be Acquired	Category	Maximum number of Shares proposed to be issued and allotted	Mode of discharge of Purchase Consideration (₹) Approx.
1	M/S AVB Endeavors Private Limited	28,13,015	23.82	Promoter Group	6,64,125	88,32,86,250 (non-cash)
2	Mr. Aditya Vikram Birla	100	0.00	Promoter	24	31,920 (non-cash)
3	Mrs. Purvi Birla	100	0.00	Promot	24	31,920 (non-cash)

S. No.	Name of the proposed Allottee (NSEP selling shareholders)	NSEP Purchase Shares proposed to be Acquired	% NSEP Purchase shares proposed to be Acquired	Category	Maximum number of Shares proposed to be issued and allotted	Mode of discharge of Purchase Consideration (₹) Approx.
				er Group		
4	M/s Prilika Enterprises Private Limited	100	0.00	Promoter Group	24	31,920 (non-cash)
5	M/s. AVB Entech Private Limited	100	0.00	Promoter Group	24	31,920 (non-cash)
6	Aditya Vikram Birla (HUF)	100	0.00	Promoter Group	24	31,920 (non-cash)

F. Shareholding Pattern before and after the proposed preferential issue.

Sl. No.	Category	Pre-issue		Post issue (Note1)	
		No of shares held	% of share holding	No of shares held	% of shareholding
A	PROMOTERS/PROMOTER GROUP HOLDING	50,76,800	55.15	57,41,045	57.81
1	**INDIAN**				
a.	Individual/ HUF	50,76,800	55.15	57,41,045	57.81
b.	Central Government/State Government(s)	-			
c.	Financial Institutions/Banks	-			
d.	**SUB TOTAL A1**	**50,76,800**	**55.15**	**57,41,045**	**57.81**
2	**FOREIGN**				
a.	Individuals(Non-Resident Individuals/Foreign Individuals)	-	-	-	-
b.	Institutions	-	-	-	-
	SUB TOTAL A2	-	-	-	-
	Total Shareholding of Promoters (A)	**50,76,800**	**55.15**	**57,41,045**	**57.81**
B	**NON-PROMOTERS HOLDING**				
1	**Institutional Investors**				
a.	Mutual Funds	-	-	-	-
b.	Venture Capital Funds	-	-	-	-
c.	Alternate Investment Funds	-	60,796	60,796	0.61%
d.	Banks	-	-	-	-
e.	Insurance Companies	-	-	-	-
f.	Provident / Pension Funds	-	-	-	-
g.	Asset Reconstruction Companies	-	-	-	-
h.	Sovereign Wealth Funds	-	-	-	-
i.	NBFCs registered with RBI	-	-	-	-
j.	Other Financial Institutions	1,04,500	1.14	1,04,500	1.66
	SUB TOTAL (B1)	**1,045,00**	**1.14**	**1,65,296**	**1.66**
2	**Institutions (Foreign)**				
a.	Foreign Direct Investment	-	-	-	-
b.	Foreign Venture Capital Investors	-	-	-	-
c.	Foreign Sovereign Wealth Funds	-	-	-	-
d.	Foreign Portfolio Investors	-	-	-	-
	Category I				
e.	Foreign Portfolio Investors Category II	-	-	-	-

Sl. No.	Category	Pre-issue		Post issue (Note1)	
		No of shares held	% of share holding	No of shares held	% of shareholdi ng
f.	OVERSEAS DEPOSITORIES (Holding DRs)	-	-	-	-
g.	Any Other(FOREIGN BANKS)	8,700	0.09	8,700	0.09
	SUB TOTAL (B2)	**8,700**	**0.09**	**8,700**	**0.09**
3	**Non-institutions (Domestic)**				
a.	a. Individuals - i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs.	15,06,743	16.37	15,06,743	15.17
b.	b. INDIVIDUAL - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.	4,84,000	5.26	4,84,000	4.87
	NON RESIDENT INDIANS (NRIs)	52,400	0.57	52,400	0.53
	BODIES CORPORATE	1,11,6000	12.12	1,11,6000	11.24
	Any Other(CLEARING MEMBER)	10,900	0.13	10,900	0.11
	Any Other(HINDU UNDIVIDED FAMILY)	-	-	-	-
	Any Other(Firm)	8,46,200	9.19	8,46,200	8.52
	SUB TOTAL (B3)	**40,16,243**	44.85	**40,16,243**	**42.19**
	TOTAL (A+B1+B2+B3)	**92,06,243**	**100.00**	**99,31,284**	**100.00**

G. Proposed time within which the allotment shall be completed:

As required under the ICDR Regulations, the Company shall complete the allotment of equity shares as aforesaid on or before the expiry of 15 days from the date of passing of the special resolution by the shareholders granting consent for preferential issue or in the event allotment of equity shares would require any approval(s) from any regulatory authority or the Central Government, within 15 days from the date of such approval(s), as the case may be.

H. The name of the proposed allottees, the identities of the persons who are the ultimate beneficial owners of the shares and/or who ultimately control the proposed allottees, the percentage of post preferential issue capital that may be held by them.

Sr. No	Details of Subscriber	Ultimate Beneficial Owner of the proposed Allottee(s)	Pre-issue Holding		No. of shares to be issued	Shareholding post allotment of equity shares	
			Pre-issue Holding	% of holdings		No. of Equity Shares	% of holdings *
1	M/S AVB Endeavors Private Limited	Aditya Vikram Birla	-	-	6,64,125	6,64,125	6.69%
2	Mr. Aditya Vikram Birla	-	32,69,300	35.51%	24	32,69,324	32.92%
3	Mrs. Purvi Birla	-	7,56,300	8.22%	24	7,56,324	7.62%
4	M/s Prilika Enterprises Private Limited	Aditya Vikram Birla	9,32,900	10.13%	24	9,32,924	9.39%
5	M/s. AVB Entech Private Limited	Aditya Vikram Birla	1,00,000	1.09%	24	1,00,024	1.01%
6	Aditya Vikram Birla (HUF)	Aditya Vikram Birla	17,300	0.19%	24	17,324	0.17%
7	Invicta Continuum Fund I	Hemant Gadodia	-	-	60,796	60,796	0.61%

I. Undertakings

Since the Equity Shares have been listed on the recognized stock exchanges for a period of more than 90 trading days prior to the Relevant Date, the Company is not required to re-compute the price and therefore, the Company is not required to submit the undertaking specified under Regulation 163(1)(g) and Regulation 163(1)(h) of the ICDR Regulations and the provisions of Regulation 164(3) of ICDR Regulations governing re-computation of the price of shares, shall not be applicable.

J. The total number of shares or other securities to be issued

Upto 7,25,041 Equity Shares of the face value of Rs.10/- (Rupees Ten Only) each ("the Equity Shares") to the person belonging to Promoter and Promoter's Group and public category on a preferential basis in compliance with applicable provisions of Chapter V of the SEBI (ICDR) Regulations.

K. Terms of Issue of the Equity Shares, if any

The Equity Shares to be allotted for consideration other than cash may be done in one or multiple tranches, as may be decided by the Board. The said equity shares shall rank pari passu with existing equity shares of the Company in all respects.

L. Pricing of Preferential Issue

The equity shares are proposed to be issued at Rs.1,330/- (Rupees One Thousand Three Hundred and Thirty Only) per shares, including a premium of Rs.1,320/- per share, arrived at in compliance with Regulation 164(1) read with Regulation 166A of SEBI ICDR Regulation i.e. Pricing of frequently traded shares and Other conditions for pricing.

Further, the non-cash consideration, the price per share of N. S. Engineering Projects Pvt. Ltd. (NSEP) has been arrived at ₹314/- (Rupees Three Hundred and Fourteen only) per share pursuant to a valuation report issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646. The value for 26% of the issued and paid-up share of NSEP is ₹ 96,43,01,850 (Rupees Ninety-Six Crore Forty-Three Lakh One Thousand Eight Hundred Fifty only) for which equity shares are proposed to be issued by the Company as non-cash consideration.

A copy of the valuation report dated August 3, 2026 shall be available for inspection at the Registered Office of the Company during business hours upto the date of the meeting, and is also available on the Company's website and can be accessible at link: www.cosmiccrf.com.

M. Basis on which the price would be arrived at

The Equity Shares of the Company are listed on BSE SME ("Stock Exchange") and the Equity Shares are frequently traded in terms of the SEBI (ICDR) Regulations.

For the purposes of computation of the minimum price per share, the trading volumes for the preceding ninety trading days prior to the Relevant Date on the BSE SME and pricing formula / methodology prescribed under Regulation 164 read with 166A of Chapter V of SEBI ICDR Regulations have been considered for determining the floor price in accordance with the SEBI (ICDR) Regulations.

In terms of the applicable provisions of Regulation 164 read with Regulation 166A of the SEBI (ICDR) Regulations, the minimum floor price is Rs. 1,321.68/- per Equity share, being higher of the following:

i. the 90 trading days' volume weighted average price of the related Equity Shares quoted on the recognized Stock Exchange preceding the Relevant Date i.e., Rs.928.53/- per Equity Share; or

ii. the 10 trading days' volume weighted average price of the related Equity Shares quoted on a recognized Stock Exchange preceding the Relevant Date i.e., Rs. 1,321.68/- per Equity Share; or

iii. Valuation Report under Regulation 166A of SEBI ICDR Regulations i.e., Rs. 1,321.68/- per Equity Share.

Accordingly, in terms of the Regulations 164 and 166A of the SEBI (ICDR) Regulations, the issue price for the Preferential Issue is fixed at Rs. 1,330/- per Equity share, being not less than the floor price computed in accordance with Chapter V of the SEBI ICDR Regulations.

The Company has considered the valuation report dated August 3, 2026, issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646 ("Valuation Report"), for determining the price of the Equity Share. Valuation Report shall be made available for inspection by the Members during the meeting and that is also available on the Company's website and can be accessible at link: www.cosmiccrf.com.

Further, the non-cash consideration, the price per share of N. S. Engineering Projects Pvt. Ltd.

(NSEP) has been arrived at ₹314/- (Rupees Three Hundred and Fourteen only) per share pursuant to a valuation report issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646. The value for 26% of the issued and paid-up share of NSEP is ₹ 96,43,01,850 (Rupees Ninety-Six Crore Forty-Three Lakh One Thousand Eight Hundred Fifty only) for which equity shares are proposed to be issued by the Company as non-cash consideration.

N. Name and address of valuer who performed valuation

The valuation of the Equity Shares has been carried out by Mr. Manish Gadia, (IBBI Registration No. IBBI/RV/06/2019/11646 ("Valuation Report") having its office at 5, Raja Subodh Mullick Square, 2nd Floor, Kolkata - 700013. The valuation report is dated August 3, 2026.

Further, the non-cash consideration, the price per share of N. S. Engineering Projects Pvt. Ltd. (NSEP) has been arrived at ₹314/- (Rupees Three Hundred and Fourteen only) per share pursuant to a valuation report issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646.

O. The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer.

The Company proposes to acquire 26% of the equity share capital of N. S. Engineering Projects Private Limited ("NSEP") from its existing shareholders ("Selling Shareholders"). In consideration for such acquisition, the Company proposes to issue and allot up to 7,25,041 Equity Shares of the Company to the Selling Shareholders on a preferential basis for consideration other than cash.

NSEP is currently in the business of procurement all materials of Iron & Steel including HR Coils, SS Coils, HE sheets, zinc etc and supply of the below key elements of the operating model :

- Sheet Piles
- High Mast/Octagonal Poles
- Steel Tubular Poles
- Steel Fabrication Unit
- Engineering
- EP Contracting
- Galvanizing of Iron and Steel Products
- Other Allied Infrastructure Activities

The summary of strategic advantages:

- Vertical Integration: Improved operational efficiencies through integration of procurement, manufacturing and project execution capabilities.
- Diversified Revenue: Expansion of the Company's business portfolio across complementary infrastructure and engineering segments.
- Operational and Technical Synergies: Access to NSEP's operational expertise, technological capabilities and established market presence. Further, 100% support from Holding Company and Technological assistance and benefit from operation and marketing to be available to NSEP.
- Enhanced ESG Focus: Strengthening of sustainable manufacturing practices and resource optimisation through integrated business operations.

Since the proposed preferential issue is being made for consideration other than cash, Regulation 163(3) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 mandates that the valuation of the non-cash consideration shall be supported by a valuation report issued by an independent registered valuer. Accordingly, the price per share of N. S. Engineering Projects Pvt. Ltd. (NSEP) has been arrived at ₹314/- (Rupees Three Hundred and Fourteen only) per share pursuant to a valuation report issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646.

Further, the pricing of the Subscription Shares to be allotted on a preferential basis is ₹1,330/- (Rupees Thirteen Hundred Thirty only) per equity share, which is a price not less than the Floor Price determined in the manner set out above, in accordance with Chapter V of the ICDR Regulations, and the price per equity share of NSEP as on the Relevant Date, determined based on the issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646 ("Valuation Report").

Based on the aforesaid valuation of NSEP and the issue price of the Company's Equity Shares, the aggregate value of the consideration payable for the acquisition of the Purchase Shares is proposed to be discharged by issuance of up to 7,25,041 Equity Shares of the

Company to the Selling Shareholders of NSEP, in accordance with the terms of the Share Purchase Agreement.

The said valuation reports dated August 3, 2026 issued by CA Manish Gadia, a registered valuer, IBBI Registration No. IBBI/RV/06/2019/11646 are available on our website of the Company i.e. www.cosmiccrf.com.

1. Class or Classes of Persons to whom the allotment is proposed to be made

The allotment is proposed to be made to the Promoter & Promoter's Group and Non-Promoter Investors as mentioned below:

Sl. No.	Name	Current Status of the Allottee	Proposed Status of the Allottee
1.	M/S AVB Endeavors Private Limited	Promoter Group	Promoter Group
2.	Mr. Aditya Vikram Birla	Promoter	Promoter
3.	Mrs. Purvi Birla	Promoter Group	Promoter Group
4.	M/s Prilika Enterprises Private Limited	Promoter Group	Promoter Group
5.	M/s. AVB Entech Private Limited	Promoter Group	Promoter Group
6.	Aditya Vikram Birla (HUF)	Promoter Group	Promoter Group
7.	Invicta Continuum Fund I	Public	Public

P. Change in control if any consequent to preferential issue

The existing Promoters of the Company will continue to be in control of the Company and there will not be any change in the management or control of the Company as a result of the proposed preferential issue.

However, the percentage of shareholding and voting rights exercised by the shareholders of the Company will change in accordance with the change in the shareholding pattern pursuant to the Preferential Allotment.

Q. No. of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

Not Applicable, since the Company has not made preferential issue of any security during the year.

R. Lock-in period

The Shares to be offered issued and allotted shall be subject to Lock-in as provided under the provisions of SEBI (ICDR) Regulations. The entire pre-preferential shareholding of the above allottees, if any, shall be locked-in from the Relevant Date up to the period of 90 trading days from the date of trading approval as per Regulation 167 of the ICDR Regulations. Further, the allotment of the Subscription Shares is subject to NSEP selling shareholders not having sold any equity shares of the Company during 90 (ninety) trading days preceding the Relevant Date.

S. Certificate from Practicing Company Secretaries

A certificate from CS Md Shahnawaz, Practicing Company Secretary (Membership No. ACS 21427 and CP No- 15076), certifying compliance with requirements of Chapter V of the SEBI (ICDR) Regulations, 2018 in respect of the proposed preferential issue shall be available for inspection at the Registered office of the Company on all working days (excluding Saturdays and Sundays) during 10:00 A.M. to 5:00 P.M. up to the date of the Meeting and all also be available during the Meeting.

The said Certificate is uploaded on the Investor Relations page on the website of the Company and can be accessed at www.cosmiccrf.com.

T. Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution.

Except the following persons / entities belonging to Promoter's Group, none of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution except to the extent of their shareholding:

Sl. No.	Name	Category
1.	M/S AVB Endeavors Private Limited	Promoter Group
2.	Mr. Aditya Vikram Birla	Promoter
3.	Mrs. Purvi Birla	Promoter Group
4.	M/s Prilika Enterprises Private Limited	Promoter Group

Sl. No.	Name	Category
5.	M/s. AVB Entech Private Limited	Promoter Group
6.	Aditya Vikram Birla (HUF)	Promoter Group

U. Listing

The Company will make an application to the Stock Exchange at which the existing shares are listed, for listing of the aforementioned equity shares.

V. Other disclosures

In accordance with SEBI ICDR Regulations,

I. The Company has not made any preferential allotment in the current financial year.
II. Neither the Company nor any of its Promoters and Directors has been declared as a willful defaulter or a fraudulent borrower or a fugitive economic offender.
III. The Company has obtained the Permanent Account Numbers (PAN) of the proposed allottes.
IV. The Company is in compliance with the conditions for continuous listing.
V. The Company has obtained Valuation Report from the registered valuer as required under the provisions of Companies Act, 2013 read with the rules made there under, Articles of Association of the Company.
VI. The entire pre-preferential shareholding of the person belonging to the Promoters and Promoters Group and Directors are in dematerialized form.
VII. The Regulation 166A of the Chapter V of SEBI ICDR Regulations is applicable as the Company as it is proposed to issue 6.69% of the post issue fully diluted share capital of Company to M/s. AVB Entech Private Limited. Further, the Company is in compliance with the requirement of the Regulation 166A of the Chapter V of SEBI ICDR Regulations.
VIII. The Proposed Allottees have not sold any equity shares during 90 trading days preceding the Relevant Date.
IX. The issue of Equity Shares shall be made in accordance with the provisions of the Memorandum and Articles of Association of the Company, the Companies Act, 2013 and relevant regulations of SEBI (ICDR) Regulations and shall be made in a dematerialized form only.
X. Given that the proposed preferential issue of the Subscription Shares is for non-cash consideration (i.e., for the swap of the Purchase Shares), and no proceeds will be generated from the proposed preferential issue, the requirement to appoint a monitoring agency under the provisions of Chapter V of SEBI ICDR Regulations is not applicable.

The Board of Directors of the Company believes that the proposed preferential issue is in the best interest of the Company and its members and, accordingly, recommends the resolution set forth in Item no. 1of the accompanying Notice for the approval of members.

None of the Directors, Key Managerial Personnel (KMP) of the Company and the relative of Directors/KMP are concerned or interested, directly or indirectly, financially or otherwise, in the above referred resolution except in their capacity as members/shareholder of the Company

Item No. 2

The Equity Shares of the Company were listed on SME Platform of BSE i.e., BSE SME Platform w.e.f. June 30, 2023. The listing of Equity Shares of the Company on BSE SME Platform enhanced transparency in the functioning over the period, the Company gained good experience in listing compliances, Corporate Governance practices and thus the company now intends to migrate to the Main Board of BSE Limited as per the guidelines specified under Chapter IX of SEBI ICDR Regulations, 2018 (as amended from time to time).

The eligibility criteria for shifting from SME Exchange to Main Board, inter alia, requires the Equity Shares of the Company must be listed on BSE SME for 3 years, the paid-up equity capital of the Company shall more than Rs. 10 crores and the market capitalisation of the Company's equity shall not be less than Rs. 100 crores for a period as prescribed under the migration policy. The Company is complying with all the eligibility criteria prescribed for shifting from SME Exchange to Main Board except paid-up capital which shall also be compliant upon allotment of equity share pursuant to allotment of share as proposed under item no. 2 of the Notice of AGM.

The Board of Directors are of the view that Migration to Main Board on BSE will provide wider visibility and recognition to the Company, improve liquidity in the Company's Equity Shares, broaden the investor base, facilitate participation by institutional investors, mutual funds and other categories of investors who may have investment restrictions with respect to SME-listed securities, enhance marketability of the Company's Equity Shares and strengthen the Company's corporate image. The proposed migration and listing are also expected to provide greater opportunities for long-term value creation for the shareholders. Hence, the Board of Directors of the Company in their meeting held on August 3, 2026, decided to migrate from BSE SME Platform to the Main Board of BSE.

In addition to the proposed migration of the Company's Equity Shares from the SME Platform of BSE Limited to the Main Board of BSE Limited, the Board of Directors has also approved making an application to the National Stock Exchange of India Limited (‘NSE’) for listing and admission to dealings of the Company's Equity Shares on the Main Board of NSE, subject to the Company fulfilling the applicable eligibility criteria and obtaining the requisite approvals from NSE and other regulatory authorities. Listing of the Equity Shares on the Main Board of NSE is expected to provide the Company with access to a wider investor base, including domestic and foreign institutional investors, improve liquidity and trading volumes in the Equity Shares, enhance market visibility and analyst coverage, strengthen the Company's capital market presence, and provide greater opportunities for long-term value creation for all stakeholders. Accordingly, the approval of the Members is also being sought to authorise the Board of Directors to make the necessary application(s) to NSE and to undertake all such acts, deeds, matters and things as may be necessary or expedient in connection with obtaining the listing and trading approval on the Main Board of NSE.

Pursuant to Regulation 277 of Chapter IX of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, read with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013 and the rules made thereunder, migration from the SME Platform to the Main Board requires the approval of the shareholders by way of a Special Resolution. In terms of Regulation 277(1), the Special Resolution shall be acted upon only if the votes cast by the shareholders other than the promoters in favour of the proposal are at least two times the number of votes cast by the shareholders other than the promoters against the proposal.

The proposed migration and listing shall be subject to the Company satisfying all applicable eligibility requirements and obtaining such approvals, permissions and sanctions from BSE Limited, National Stock Exchange of India Limited, Securities and Exchange Board of India and/or such other statutory or regulatory authorities, as may be required. There can be no assurance that the proposed migration and listing will be approved by the Stock Exchanges or that such approvals will be granted within any specified timeframe.

The Board of Directors is of the opinion that the proposed migration to the Main Board of BSE and listing on the Main Board would be in the best interests of the Company and its shareholders and accordingly recommends the Special Resolution set forth in Item No. 2 of the accompanying Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution except to the extent of their respective shareholding, if any, in the Company.

Item No. 3

Pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of a company cannot borrow monies, where the amount to be borrowed, together with the monies already borrowed (other than temporary loans obtained from the Company's bankers in the ordinary course of business), exceeds the aggregate of the paid-up share capital, free reserves and securities premium of the Company, except with the approval of the Members by way of a Special Resolution.

The Members of the Company at their meeting held on August 20, 2022 had previously approved the borrowing powers of the Board up to an aggregate limit of ₹200 Crores (Rupees Two Hundred Crores Only).

Considering the Company's present and future business expansion plans, capital expenditure requirements, working capital requirements, strategic investments and general corporate purposes, the Board of Directors considers it necessary to enhance the borrowing powers from ₹200 Crores (Rupees Two Hundred Crores Only) to ₹1,000 Crores (Rupees One Thousand Crores Only). The enhanced limit will provide the Company with the necessary financial flexibility to meet its funding requirements as and when they arise.

The proposed enhancement of the borrowing limits does not imply that the Company will immediately borrow the entire approved amount. The Board will exercise the borrowing powers prudently, depending upon the business requirements and financial position of the Company, and in compliance with all applicable laws.

Accordingly, the approval of the Members is sought by way of a Special Resolution under Section 180(1)(c) of the Companies Act, 2013, authorizing the Board to borrow monies up to an aggregate outstanding limit of ₹1,000 Crores (Rupees One Thousand Crores Only).

The Board of Directors recommends the Special Resolution set out at Item No. 3 for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

Item No. 4

Section 186 of the Companies Act, 2013, regulates the powers of a company with respect to making investments through subscription, purchase or otherwise in the securities of any other body corporate, giving loans, providing guarantees and furnishing securities in connection with loans granted to any person or body corporate. Under Section 186 of the Companies Act, 2013, where the aggregate of the loans and investments made, guarantees given and securities provided exceeds the prescribed limits specified therein, prior approval of the Members by way of a Special Resolution is required.

The Members of the Company at their meeting held on August 20, 2022 had previously approved the borrowing powers of the Board up to an aggregate limit of ₹200 Crores (Rupees Two Hundred Crores Only).

In view of the Company's existing and proposed business operations, strategic investments, expansion plans, funding requirements of subsidiaries, joint ventures, associate companies and other eligible entities, and to provide greater operational and financial flexibility, the Board considers it desirable to obtain Members' approval to authorize the Board to make loans, provide guarantees or securities and make investments, from time to time, up to an aggregate outstanding limit of ₹1,000 Crores (Rupees One Thousand Crores Only), notwithstanding that the same may exceed the limits prescribed under Section 186 of the Companies Act, 2013.

The proposed approval is intended to facilitate timely execution of business opportunities and financing arrangements. The Board shall ensure that all transactions undertaken pursuant to this approval are in compliance with the applicable provisions of the Companies Act, 2013, the Rules made thereunder and other applicable laws.

Accordingly, the Board recommends the Special Resolution set out at Item No. 4 for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

Item No. 5

The Board of Directors of the Company, at its meeting held on June 30, 2026, approved the change in designation of Mrs Purvi Birla (DIN: 02488423) from Whole-Time Director to Director to Non-Executive Non-Independent Director with effect from July 1, 2026, subject to the ratification of the Members.

Pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the Members is sought to ratify the aforesaid change in designation. Mrs Purvi Birla shall continue as a Director of the Company, liable to retire by rotation in accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company.

The Board recommends the Ordinary Resolution set forth in Item No. 5 of the Notice for approval of the Members.

Except Mrs Purvi Birla and her relatives, to the extent of their respective interest, if any, none of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.