Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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E: info@ambergroupindia.com
W: www.ambergroupindia.com

Registered Office: C-1, Phase II, Focal Point, Rajpura, Patiala-140401, Punjab, India

Corporate Office: Universal Trade Tower, 1st Floor, Sector 49, Sohna Road, Gurgaon-122018, Haryana, India

Date: 25th August 2026

To
Secretary
Listing Department

BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai – 400 001

Scrip Code: 540902
ISIN: INE371P01015

To
Secretary
Listing Department

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051

Symbol: AMBER
ISIN: INE371P01015

Dear Sir/Ma'am,

Sub.: Notice of 36th Annual General Meeting ("36th AGM") of the Company for the Financial Year ended 31st March 2026

Pursuant to Regulations 30 and 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), please find enclosed herewith the Notice of 36th AGM of the Company, scheduled to be held on Wednesday, 16th September 2026 at 11:00 A.M. IST, through Video Conference ("VC") /Other Audio Visual Means ("OAVM")".

The Notice of 36th AGM and the Annual Report of the Company for the Financial Year 2025-26 is being sent through electronic mode to all the eligible members of the Company whose email addresses are registered with the Company and/or Depository Participant(s)/Registrar and Transfer Agent ("RTA"). For members whose e-mail addresses are not registered, a letter containing a web-link, including the exact path, to access the Notice of the 36th AGM and Annual Report for the Financial Year 2025-26, is being sent, in accordance with Regulation 36 of the SEBI LODR Regulations.

The Notice of 36th AGM is also available on the website of the Company at https://www.ambergroupindia.com/ and on the website of the Company's RTA at https://evoting.kfintech.com/.

Further, pursuant to Section 108 of the Companies Act, 2013 and Regulation 44 of SEBI LODR Regulations, the schedule for the 36th AGM is set out below:

Events	Dates	Time (IST)
Date of 36th AGM	16th September 2026 (Wednesday)	11:00 A.M.
Cut-off date for Remote e-Voting	7th September 2026 (Monday)	N.A.
Commencement of Remote e-Voting	13th September 2026 (Sunday)	09:00 A.M.
End of Remote e-Voting	15th September 2026 (Tuesday)	05:00 P.M.

This is for your information and further dissemination.

Thanking You,
Yours faithfully

For Amber Enterprises India Limited
Konica
Yaadav
Digitally signed by Konica Yaadav
Date: 2026.08.25 21:49:44 +05'30'

(Konica Yaadav)
Company Secretary and Compliance officer
Membership No.: A30322

25th August 2026

Dear Member,

You are cordially invited to attend the 36th Annual General Meeting ("36th AGM") of the Members of Amber Enterprises India Limited ("the Company" or "Amber") to be held on Wednesday, 16th September 2026 at 11:00 A.M. IST through Video Conference ("VC") / Other Audio-Visual Means ("OAVM").

The Notice of the 36th AGM, containing the business to be transacted, is enclosed herewith. As per Section 108 of the Companies Act, 2013, ("the Act"), read with Rule 20 of Companies (Management & Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations"), the Company is pleased to provide its members the facility to cast their vote by electronic means on all resolutions set forth in the Notice.

Please find below key details / information regarding 36th AGM for your ready reference and ease of participation:

<table>
<tr><th>Sl. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1</td><td>Link for participation through VC/OAVM</td><td>https://emeetings.kfintech.com/</td></tr>
<tr><td>2</td><td>Link for remote e-Voting</td><td>https://evoting.kfintech.com/</td></tr>
<tr><td>3</td><td>Helpline number for VC/OAVM participation and e-Voting</td><td>Contact KFin Technologies Limited ("KFintech") at 1-800-309-4001 or write to them at evoting@kfintech.com.</td></tr>
<tr><td>4</td><td>Cut-off date for e-Voting</td><td>7th September 2026</td></tr>
<tr><td>5</td><td>Time period for remote e-Voting</td><td>
<table>
<tr><th>Particulars</th><th>Time</th><th>Day</th><th>Date</th></tr>
<tr><td>Commencement of e-Voting</td><td>09:00 A.M. (IST)</td><td>Sunday</td><td>13th September 2026</td></tr>
<tr><td>Conclusion of e-Voting</td><td>05:00 P.M. (IST)</td><td>Tuesday</td><td>15th September 2026 (Both days inclusive)</td></tr>
</table>
</td></tr>
<tr><td>6</td><td>Registrar and Share Transfer Agent contact details</td><td>Anil Dalvi – Senior Manager
[Unit: Amber Enterprises India Limited]

KFintech,
Address: Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana, India - 500 032
E-mail: einward.ris@kfintech.com
Contact No.: 040 – 6716-1527
Toll Free Number: 1-800-309-4001</td></tr>
</table>

We anticipate your presence at the 36th AGM. Kindly make it convenient to attend the same.

Yours Truly,
For Amber Enterprises India Limited

Sd/-
(Konica Yaadav)
Company Secretary and Compliance Officer

Enclosures:
1. Notice of the 36th AGM
2. Instructions for participation through VC
3. Instructions for e-Voting

Note: Attendees who require technical assistance to access and participate in the meeting through VC are requested to contact the helpline number - 1-800-309-4001.

Notice of the 36th Annual General Meeting

NOTICE is hereby given that the 36th Annual General Meeting ("36th AGM") of the members of Amber Enterprises India Limited ("the Company" or "Amber") will be held on Wednesday, 16th September 2026 at 11:00 A.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following business :

ORDINARY BUSINESS:

Item No. 1 – Adoption of financial statements of the Company for the Financial Year ended 31st March 2026 and the reports of the Board of Directors and Auditors thereon

To consider and adopt:

(a) the audited standalone financial statements of the Company for the Financial Year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon; and

(b) the audited consolidated financial statements of the Company for the Financial Year ended 31st March 2026 and the report of the Auditors thereon.

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

(a) "**RESOLVED THAT** the audited standalone financial statements of the Company for the Financial Year ended 31st March 2026, together with the reports of the Board of Directors and Auditors thereon as circulated to the members, be and are hereby received and adopted."

(b) "**RESOLVED THAT** the audited consolidated financial statements of the Company for the Financial Year ended 31st March 2026, together with the report of the Auditors thereon, as circulated to the members, be and are hereby received and adopted."

Item No. 2 – Appointment of Mr. Jasbir Singh (DIN: 00259632) as an Executive Chairman & Chief Executive Officer and Whole Time Director, who retires by rotation and being eligible, offers himself for re-appointment

To appoint Mr. Jasbir Singh (DIN: 00259632) as an Executive Chairman & Chief Executive Officer and Whole Time Director, who retires by rotation, and being eligible, seeks re-appointment.

Explanation: Mr. Jasbir Singh (DIN: 00259632), Executive Chairman & Chief Executive Officer and Whole Time Director of the Company, whose office as Director is liable to retire by rotation at the ensuing 36th AGM, being eligible, offers himself for re-appointment as Director. The re-appointment of Mr. Jasbir Singh (DIN: 00259632), as an Executive Chairman & Chief Executive Officer and Whole Time Director of the Company, will not be considered as a break in service as an Executive Chairman & Chief Executive Officer and Whole Time Director of the Company.

Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment as an Executive Chairman & Chief Executive Officer and Whole Time Director of the Company.

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

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 ("the Act") and the Rules made thereunder (including any statutory modification(s) and/or re-enactment(s) thereof, for the time being in force), Mr. Jasbir Singh (DIN: 00259632), who retires by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for re-appointment, be and is hereby re-appointed as an Executive Chairman & Chief Executive Officer and Whole Time Director of the Company, liable to retire by rotation.

RESOLVED FURTHER THAT the re-appointment of Mr. Jasbir Singh (DIN: 00259632), as an Executive Chairman & Chief Executive Officer and Whole Time Director shall not be construed as a break in the continuity of his tenure as an Executive Chairman & Chief Executive Officer and Whole Time Director, and all other terms and conditions of his appointment as an Executive Chairman & Chief Executive Officer and Whole Time Director shall remain unaltered and shall continue to be in full force and effect."

SPECIAL BUSINESS:

Item No. 3 – Ratification of remuneration of Cost Auditors for the Financial Year 2026-27

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

"RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to ratify the remuneration of ₹ 60,000/- (Rupees Sixty Thousand Only) per annum, plus applicable taxes and reimbursement of out-of-pocket expenses at actuals, payable to M/s. K.G. Goyal & Associates, Cost Accountants (Firm Registration No. 000024), who were appointed as Cost Auditors by the Board of Directors at its meeting held on 15th May 2026, on the recommendation of the Audit Committee, to conduct the audit of the cost records of the Company for the Financial Year 2026-27.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company (including any committee thereof), be and is hereby authorised to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, proper, desirable or expedient to give effect to this resolution and to settle any question, difficulty, doubt that may arise in this regard."

Item No. 4 – Re-appointment of Mr. Prakash Iyer (DIN: 00956349) as an Independent Director of the Company for a second term of five (5) consecutive years w.e.f. 19th September 2026

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), and the Rules made thereunder, including the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulations 16, 17, 25 and any other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to provisions of Articles of Association of the Company and based on the recommendation of Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Mr. Prakash Iyer (DIN: 00956349), who was appointed as an Independent Director on the Board of the Company for first term of two (2) consecutive years commencing from 19th September 2024 up to 18th September 2026 (both days inclusive) and who is eligible for being re-appointed as an Independent Director, and has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and in respect of whom the Company has received a notice in writing from a member under Section 160(1) of the Act proposing his candidature for the office of a Director, be and is hereby re-appointed as an Independent Director on the Board of the Company, not liable to retire by rotation, to hold office for a second term of five (5) consecutive years commencing from 19th September 2026 up to 18th September 2031 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the applicable provisions of the Act, the SEBI LODR Regulations, and the Nomination and Remuneration Policy of the Company, the Board of Directors of the Company hereby approves that Mr. Prakash Iyer, Independent Director, be paid sitting fees for attending the meetings of the Board and its Committees and commission, if any, in accordance with the terms and conditions of his appointment and the applicable provisions of the Act, as may be determined by the Board from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any committee thereof) and Company Secretary and Compliance Officer of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and execute all such documents, instruments and writings as may be required to give effect to this resolution."

Item No. 5 – Re-appointment of Ms. Sabina Moti Bhavnani (DIN: 06553087) as an Independent Director of the Company for a second term of five (5) consecutive years w.e.f. 19th September 2026

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), and the Rules made thereunder, including the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulations 16, 17, 25 and any other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment thereof for the time being in force), and pursuant to provisions of Articles of Association of the Company and based on the recommendation of Nomination and Remuneration Committee and approval of the Board of Directors of the Company, Ms. Sabina Moti Bhavnani (DIN: 06553087), who was appointed as an Independent Director on the Board of the Company for first term of two (2) consecutive years commencing from 19th September 2024 up to 18th September 2026 (both days inclusive) and who is eligible for being re-appointed as an Independent Director, and has submitted a declaration that she meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and in respect of whom the Company has received a notice in writing from a member under Section 160(1) of the Act proposing her candidature for the office of a Director, be and is hereby re-appointed as an Independent Director on the Board of the Company, not liable to retire by rotation, to hold office for a second term of five (5) consecutive years commencing from 19th September 2026 up to 18th September 2031 (both days inclusive).

RESOLVED FURTHER THAT pursuant to the applicable provisions of the Act, the SEBI LODR Regulations, and the Nomination and Remuneration Policy of the Company, the Board of Directors of the Company hereby approves that Ms. Sabina Moti Bhavnani, Independent Director, be paid sitting fees for attending the meetings of the Board and its Committees and commission, if any, in accordance with the terms and conditions of her appointment and the applicable provisions of the Act, as may be determined by the Board from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof), and Company Secretary and Compliance Officer of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and execute all such documents, instruments and writings as may be required to give effect to this resolution."

Item No. 6 – Approval of Related Party Transaction pertaining to payment of remuneration to Mr. Sudhir Goyal for holding an Office or Place of Profit in IL JIN Electronics (India) Private Limited, a Material Subsidiary of the Company

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

"RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in accordance with the recommendations and approval of the Audit Committee and the Board of Directors, approval of the members of the Company be and is hereby accorded for Mr. Sudhir Goyal, a related party falling within the definition of "Related Party" under Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI LODR Regulations, who serves as the Chief Financial Officer and Key Managerial Personnel of the Company, to hold an office or place of profit in IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, by serving as its Chief Financial Officer and Key Managerial Personnel with effect from 13th August 2026, at a remuneration not exceeding ₹ 2,00,00,000/- (Rupees Two Crore Only) per annum, to be paid by IL JIN, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT the aforesaid remuneration may be revised from time to time by IL JIN in accordance with the standard annual increment and compensation review cycle of the IL JIN; provided, however, that any revision resulting in the aggregate remuneration exceeding ₹ 2,00,00,000/- (Rupees Two Crore Only) per annum, shall be subject to obtaining the requisite approvals of the shareholders of IL JIN and the Company and such other statutory, regulatory or corporate approvals as may be required under the Act, the SEBI LODR Regulations and other applicable laws.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company (including any Committee thereof), be and is hereby authorised to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, proper, desirable or expedient to give effect to this resolution and to settle any question, difficulty or doubt that may arise in this regard."

Item No. 7 - Approval for giving Corporate Guarantees and/or providing Security under Section 186 of the Companies Act, 2013

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

"RESOLVED THAT in supersession and partial modification of the special resolution passed by the members of the Company through Postal Ballot on 5th November 2024 and pursuant to the provisions of Section 186 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the members 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 which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), to give on behalf of any person, body corporate, any guarantee, or provide security in connection with a loan made by any other person to any person or other body corporate in one or more tranches for an amount which is higher of any of the following amounts :

a. *₹ 5,000 Crore; or*

b. *Sixty per cent of the paid-up share capital, free reserves and securities premium account or one hundred per cent of free reserves and securities premium account of the Company, whichever is higher*

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company be and is hereby authorised to finalise, execute, amend and modify all such documents, deeds, agreements and writings and to do all such acts, deeds, matters and things as may be necessary, proper or expedient and to settle any question, difficulty or doubt that may arise in this regard."

Item No. 8 - Approval for Acquisition of Securities / Investments under Section 186 of the Companies Act, 2013

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

"RESOLVED THAT in supersession and partial modification of the special resolution passed by the members of the Company through Postal Ballot on 5th November 2024 and pursuant to the provisions of Section 186 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals, consents, permissions and sanctions as may be necessary, consent of the members 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 which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution) to acquire, by way of subscription, purchase or otherwise, the securities of any body corporate, from time to time, in one or more tranches, for an amount which is higher of any of the following amounts:

a. ₹ 5,000 Crore; or

b. Sixty per cent of the paid-up share capital, free reserves and securities premium account of the Company or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to finalise, execute, amend and modify all such documents, deeds, agreements and writings and to do all such acts, deeds, matters and things as may be necessary, proper or expedient and to settle any question, difficulty or doubt that may arise in this regard."

Item No. 9 – Authorisation under Section 185 of the Companies Act, 2013 in relation to making of loan including any loan represented by way of Book Debt (the "Loan"), and/ or giving of guarantee(s), and/or providing of security(ies) in connection with any Loan taken/ to be taken by IL JIN Electronics (India) Private Limited, a material subsidiary of the Company

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

"RESOLVED THAT in supersession of the special resolution passed by the members of the Company through Postal Ballot on 5th November 2024 and pursuant to the provisions of Section 185 and all other applicable provisions, if any, of the Companies, Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 ("the Rules"), applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the enabling provisions of Memorandum of Association and Articles of Association of the Company, the approval of 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 which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution) for making of loan(s) including any loan represented by way of book debt (the "Loan"), and/ or giving guarantee(s), and/or providing security(ies) in connection with any loan availed/ or to be availed from any person other than banks or financial institutions by IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company and an entity covered under the category of 'a person in whom any of the director of the Company is interested' as specified in the explanation to clause (b) of sub-section 2 of Section 185 of the Act, from time to time, up to an aggregate amount not exceeding ₹ 1,000 Crore (Rupees One Thousand Crore Only) outstanding per annum, in one or more tranches, provided that such loans/guarantee/ security given by the Company shall be utilised by IL JIN for its principal business activities, at a rate of interest as per the provisions of Section 186 of the Act read with applicable rules and on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to negotiate, finalise and agree to the terms and conditions of the aforesaid loan/ guarantee/ security, with such modifications as may be required from time to time, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deeds and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable."

Item No. 10 – Authorisation under Section 185 of the Companies Act, 2013 in relation to making of loan including any loan represented by way of Book Debt (the "Loan"), and/ or giving of guarantee(s), and/or providing of security(ies) in connection with any Loan taken/ to be taken by Ascent Circuits Private Limited, a step-down subsidiary of the Company

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

"RESOLVED THAT in supersession of the special resolution passed by the members of the Company through Postal Ballot on 5th November 2024 and pursuant to the provisions of Section 185 and all other applicable provisions, if any, of the Companies, Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 ("the Rules"), applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the enabling provisions of Memorandum of Association and Articles of Association of the Company, the approval of 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 which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for making of loan(s) including any loan represented by way of book debt (the "Loan"), and/ or giving guarantee(s), and/or providing security(ies) in connection with any loan availed/ or to be availed from any person other than banks or financial institutions by Ascent Circuits Private Limited ("Ascent Circuits"), a step-down subsidiary of the Company, and an entity covered under the category of 'a person in whom any of the director of the Company is interested' as specified in the explanation to clause (b) of sub-section 2 of Section 185 of the Act, from time to time, up to an aggregate amount not exceeding ₹ 1,000 Crore (Rupees One Thousand Crore Only) outstanding per annum, in one or more tranches, provided that such loans/guarantee/security given by the Company shall be utilised by Ascent Circuits for its principal business activities, at a rate of interest as per the provisions of Section 186 of the Act read with applicable rules and on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to negotiate, finalise and agree to the terms and conditions of the aforesaid loan/ guarantee/ security, with such modifications as may be required from time to time, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deeds and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable."

Item No. 11 – Authorisation under Section 185 of the Companies Act, 2013 in relation to making of loan including any loan represented by way of Book Debt (the "Loan"), and/ or giving of guarantee(s), and/or providing of security(ies) in connection with any Loan taken/ to be taken by Ascent-K Circuit Private Limited, a step-down subsidiary of the Company

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

"RESOLVED THAT in supersession of the special resolution passed by the members of the Company through Postal Ballot on 5th November 2024 and pursuant to the provisions of Section 185 and all other applicable provisions, if any, of the Companies, Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 ("the Rules"), applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, if any, and other applicable regulations, rules and circulars / guidelines in force (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), and the enabling provisions of Memorandum of Association and Articles of Association of the Company, the approval of 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 which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution) for making of loan(s) including any loan represented by way of book debt (the "Loan"), and/ or giving guarantee(s), and/or providing security(ies) in connection with any loan availed/ or to be availed from any person other than banks or financial institutions by Ascent-K Circuit Private Limited ("Ascent-K"), a step-down subsidiary of the Company, and an entity covered under the category of 'a person in whom any of the director of the Company is interested' as specified in the explanation to clause (b) of sub-section 2 of Section 185 of the Act, from time to time, up to an aggregate amount not exceeding ₹ 1,000 Crore (Rupees One Thousand Crore Only) outstanding per annum, in one or more tranches, provided that such loans/guarantee/ security given by the Company shall be utilised by Ascent-K for its principal business activities, at a rate of interest as per the provisions of Section 186 of the Act read with applicable rules.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to negotiate, finalise and agree to the terms and conditions of the aforesaid loan/ guarantee/ security, with such modifications as may be required from time to time, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deeds and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable."

Item No. 12 – Approval for Material Related Party Transaction(s) between the Company and IL JIN Electronics (India) Private Limited, a material subsidiary of the Company

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

"RESOLVED THAT pursuant to the Regulation 2(1)(zb),(zc),(zd), 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Companies Act, 2013 ("the Act") read with the applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force), and in accordance with the Memorandum of Association and Articles of Association of the Company and as per the Company's Policy on "Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions", as amended, and all other applicable laws and regulations, as amended, supplemented or re-enacted from time to time and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Company to enter into any related party contract(s)/arrangement(s) / transaction(s) with IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary and related party of the Company, whether by way of an individual transaction or transactions taken together or series of transactions or otherwise, as may be considered appropriate by the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for an aggregate amount not exceeding ₹ 3,592 Crore (Rupees Three Thousand Five Hundred and Ninety Two Crore Only), subject to such contract(s)/arrangement(s)/transaction(s) being carried out at an arm's length basis and in the ordinary/normal course of business, as the case may be, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / a material subsidiary in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed."

Item No. 13 – Approval of Material Related Party Transaction(s) between the Company and Ascent Circuits Private Limited, a step-down subsidiary of the Company

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

"RESOLVED THAT pursuant to the Regulation 2(1)(zb),(zc),(zd), 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Companies Act, 2013 ("the Act") read with the applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force), and in accordance with the Memorandum of Association and Articles of Association of the Company and as per the Company's Policy on "Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions", as amended, and all other applicable laws and regulations, as amended, supplemented or re-enacted from time to time, basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Company, to enter into related party contract(s)/arrangement(s) /transaction(s) with Ascent Circuits Private Limited ("Ascent Circuits"), a step-down subsidiary and related party of the Company, whether by way of an individual transaction or transactions taken together or series of transactions or otherwise, as may be considered appropriate by the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for an aggregate amount not exceeding ₹ 3,485 Crore (Rupees Three Thousand Four Hundred and Eighty Five Crore Only), subject to such contract(s), arrangement(s) and/or transaction(s) being carried out at an arm's length basis and in the ordinary course/normal course of business, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to do all such acts, deeds, matters and things as it may deem necessary, proper or expedient, to delegate all or any of its powers conferred under this resolution to any Director, officer or authorised representative of the Company, and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard, and all actions taken by the Company and/or Ascent Circuits in connection with any matter referred to or contemplated in this resolution be and are hereby approved, ratified and confirmed."

Item No. 14 – Approval of Material Related Party Transaction(s) between the Company and Ascent - K Circuit Private Limited, a step-down subsidiary of the Company

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

"RESOLVED THAT pursuant to the Regulation 2(1)(zb),(zc),(zd), 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Companies Act, 2013 ("the Act") read with the applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force) and, in accordance with the Memorandum of Association and Articles of Association of the Company and as per the Company's Policy on "Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions", as amended, and all other applicable laws and regulations, as amended, supplemented or re-enacted from time to time and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Company to enter into any related party contract(s)/arrangement(s) /transaction(s) with Ascent-K Circuits Private Limited ("Ascent- K"), a step-down Subsidiary and related party of the Company, whether by way of an individual transaction or transactions taken together or series of transactions or otherwise as may be considered appropriate by the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for an aggregate amount not exceeding ₹ 3,635 Crore (Rupees Three Thousand Six Hundred and Thirty Five Crore Only), subject to such contract(s)/ arrangement(s)/transaction(s) being carried out at an arm's length basis and in the ordinary course/normal of business, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company /Step-down subsidiary in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed."

Item No. 15 – Approval of material related party transactions proposed to be entered into between IL JIN Electronics (India) Private Limited ("IL JIN"), a material Subsidiary of the Company, and Ascent Circuits Private Limited ("Ascent Circuits"), a Subsidiary of IL JIN, including transactions entered into between IL JIN and Ascent Circuits, whether by IL JIN with Ascent Circuits or by Ascent Circuits with IL JIN

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

"RESOLVED THAT pursuant to the Regulation 2(1)(zb),(zc),(zd), 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Companies Act, 2013 ("the Act") read with the applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force) and in accordance with the Memorandum of Association and Articles of Association of the Company and as per the Company's Policy on "Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions", as amended, and all other applicable laws and regulations, as amended, supplemented or re-enacted from time to time and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Material Related Party Transaction(s)/ Contract(s)/ Arrangement(s)/ Agreement(s)), whether by way of an individual transaction or transactions taken together or series of transactions or otherwise, and falling within the definition of 'Related Party Transaction' under Regulation 2(1)(zc) of the SEBI LODR Regulations to be entered into by IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, and Ascent Circuits Private Limited ("Ascent Circuits"), a subsidiary of IL JIN, including transactions entered into between IL JIN and Ascent Circuits, whether by IL JIN with Ascent Circuits or by Ascent Circuits with IL JIN, as may be considered appropriate by the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for an aggregate amount not exceeding ₹ 5,535 Crore (Rupees Five Thousand Five Hundred and Thirty Five Crore Only), subject to such contract(s)/arrangement(s)/transaction(s) being carried out at an arm's length basis and in the ordinary/normal course of business, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company/Material Subsidiary /Subsidiary in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed."

Item No. 16– Approval of material related party transactions proposed to be entered into between IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, and Ascent – K Circuit Private Limited ("Ascent - K"), a subsidiary of IL JIN, including transactions entered into between IL JIN and Ascent - K, whether by IL JIN with Ascent - K or by Ascent - K with IL JIN

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

"RESOLVED THAT pursuant to the Regulation 2(1)(zb),(zc),(zd), 23 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations") (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and the applicable provisions of the Companies Act, 2013 ("the Act") read with the applicable rules issued under the Act (including any statutory modification(s) or re-enactment thereof, for the time being in force) and in accordance with the Memorandum of Association and Articles of Association of the Company and as per the Company's Policy on "Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions", as amended, and all other applicable laws and regulations, as amended, supplemented or re-enacted from time to time and basis the approval of the Audit Committee and recommendation of the Board of Directors of the Company, approval of the members of the Company be and is hereby accorded to the Material Related Party Transaction(s)/ Contract(s)/ Arrangement(s)/ Agreement(s), whether by way of an individual transaction or transactions taken together or series of transactions or otherwise, and falling within the definition of 'Related Party Transaction' under Regulation 2(1)(zc) of the SEBI LODR Regulations to be entered into by IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, and Ascent – K Circuit Private Limited ("Ascent - K"), a subsidiary of IL JIN, including transactions entered into between IL JIN and Ascent - K, whether by IL JIN with Ascent - K or by Ascent - K with IL JIN, as may be considered appropriate by the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter may constitute to exercise its powers including the powers conferred by this resolution), for an aggregate amount not exceeding ₹ 6,135 Crore (Rupees Six Thousand One Hundred and Thirty Five Crore Only), subject to such contract(s)/ arrangement(s)/transaction(s) being carried out at an arm's length basis and in the ordinary/normal course of business, on such terms and conditions as set out in the explanatory statement annexed to this Notice.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of the Company, be and is hereby authorised to do all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to delegate all or any of its powers conferred under this resolution to any Director of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company/Material Subsidiary /Subsidiary in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed."

For and on behalf of Board of Directors
Amber Enterprises India Limited

Sd/-
(Konica Yaadav)
Company Secretary and Compliance Officer
Membership No.: A30322

Place: Gurugram
Date: 13th August 2026

NOTES :

1. Pursuant to the Ministry of Corporate Affairs ('MCA') vide General Circular No. 3/2025 dated 22nd September 2025 read with General Circular No. 20/2020 dated 5th May 2020, General Circular No. 17/2020 dated 13th April 2020 and General Circular No. 14/2020 dated 8th April 2020 and other applicable circulars (collectively referred to as 'MCA Circulars') and the Circulars issued from time to time by SEBI (hereinafter collectively referred to as "the Circulars"), companies are allowed to hold Annual General Meeting through VC/OAVM, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the 36th AGM of the Company is being held through VC/OAVM. therefore, the Company in compliance with the MCA Circulars and SEBI Circular is convening the 36th AGM through VC/OAVM.

2. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), setting out all material facts concerning the special business under Item Nos. 3 to 16 as set out above and the details of Directors seeking appointment / re-appointment under Item Nos. 2, 4 and 5, above as required under Regulation 36(3) of the SEBI LODR Regulations and Secretarial Standard ("SS") - 2 on General Meetings, issued by the Institute of Company Secretaries of India ("ICSI"), are annexed hereto and form part of this Notice.

3. As per the provisions of Clause 3(A)(II) of General Circular No.20/2020 dated 5th May 2020, the matters of Special Business as appearing at Item Nos. 3 to 16 of the Notice, are considered to be unavoidable by the Board and hence, form part of this Notice.

4. In accordance with the Secretarial Standard -2 ("SS-2") read with Clarification / Guidance on applicability of the Secretarial Standard -1 ("SS-1") and SS-2 dated 15th April 2020 issued by the ICSI, the proceedings of the 36th AGM will be deemed to be conducted at the Registered Office of the Company at C-1, Phase II, Focal Point, Patiala, Rajpura – 140 401, Punjab.

5. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/ her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for this 36th AGM and hence the Proxy Form, Attendance Slip and route map are not annexed to the Notice.

6. Members attending the 36th AGM through VC/OAVM facility, shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

7. Authorised representatives of the Institutional/Corporate Members (i.e. other than individuals / HUF, NRI, etc.) intending to participate in the 36th AGM pursuant to Section 113 of the Act, are requested to send to the Company, a certified copy (in PDF/JPG format) of the relevant Board Resolution/Authority Letter, etc. authorising them to attend the 36th AGM, by email to vikramjhawar.cs@gmail.com with a copy marked to evoting@kfintech.com and cs_corp@ambergroupindia.com.

8. The register of members and share transfer books will remain closed from Tuesday, 8th September 2026 till Wednesday, 16th September 2026 (both days inclusive) for the purpose of 36th AGM, 7th September 2026 (Monday) would be the cut-off date for the purpose of reckoning members/ beneficial owners entitled to e-Vote on the resolutions set forth in this Notice. A person who is not a member of the Company as on the cut-off date should treat this Notice for information purposes only and shall not be entitled to cast his/her vote through the e-Voting facility.

9. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, SS-2 issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of the SEBI LODR Regulations read with MCA Circulars, as amended, the Company is providing the facility of remote e-Voting to its members in respect of the business to be transacted at the 36th AGM to exercise their right to vote on resolutions proposed to be considered at the 36th AGM. The members who have cast their vote by remote e-Voting prior to the 36th AGM are eligible to attend the 36th AGM but shall not be entitled to cast their vote again through the e-Voting system which will be available during the 36th AGM.

   For this purpose, the Company has engaged KFin Technologies Limited ("KFintech"), Registrar and Transfer Agents ("RTA"), to provide VC/ OAVM facility and remote e-Voting during the 36th AGM and the attendant enablers for conducting the 36th AGM.

10. Members are requested to participate on first-come-first-serve basis. The large shareholders (i.e. shareholders holding 2% or more shareholding), promoters, institutional investors, Chairman of the Board, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Statutory Auditors and Secretarial Auditor etc. can attend the 36th AGM without any restriction on account of first-come-first-served principle. Members can login and join 15 (Fifteen) minutes prior to the schedule time of meeting

and window for joining shall be kept open till the expiry of 15 (Fifteen) minutes after the scheduled time.

11. In case of joint holders attending the 36th AGM, 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.

12. In compliance with the aforesaid MCA Circulars and SEBI Circulars, Notice of the 36th AGM along with the Annual Report for the Financial Year 2025 - 26 is being sent only through Electronic mode to all the members, whose names are recorded in the Register of members or in the Register of Beneficial Owners maintained by the depositories and whose e-mail address is registered with the Company/ Depository Participant(s) for communication purposes as on Friday, 21st August 2026 (Record Date).

    Any person who acquires shares of the Company and becomes member of the Company after Friday, 21st August 2026, being the date reckoned for the dispatch of the 36th AGM Notice and Annual Report and who holds shares as on the cut-off date i.e. Monday, 7th September 2026 may get their e-mail id registered and they may obtain the User Id and password by sending a request through their registered email ID at evoting@Kfintech.com mentioning their demat account number/ folio number, PAN, name and registered address. However, if they are already registered with KFintech for remote e-Voting then they can use their existing User ID and password for casting the vote.

    In case any member is desirous of obtaining hard copy of the Annual Report for the Financial Year 2025 – 26 including the Notice of the 36th AGM, they may send a request from the registered e-mail address to the Company's e-mail address at info@ambergroupindia.com or cs_corp@ambergroupindia.com mentioning their Folio no./ DP ID and Client ID, Postal Address and Contact No. or raise a service request with KFintech at einward.ris@kfintech.com.

    Additionally, in accordance with Regulation 36(1)(b) of the SEBI LODR Regulations, the Company is also sending a letter to members whose e-mail address is not registered with Company/ Depository Participants/RTA providing the exact web-link of Company's website from where the Annual Report for Financial Year 2025 - 26 can be accessed.

13. In terms of the MCA Circulars and SEBI Circular, the Notice of the 36th AGM is also posted on the website of the Company i.e. www.ambergroupindia.com and on the website of Stock Exchanges i.e. Bombay Stock Exchange of India Limited ("BSE") at www.bseindia.com and National Stock Exchange of India Ltd. ("NSE") at www.nseindia.com and also on the website of the Company's RTA at https://evoting.kfintech.com/.

14. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act, Certificate from the Secretarial Auditors of the Company pursuant to Regulation 13 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and all such documents referred to in the Notice and the accompanying Explanatory Statement shall be made available at the commencement of the meeting and shall remain open and accessible to the members during the continuance of the 36th AGM. During the 36th AGM, members may access the scanned copy of these documents, by sending a request to the Company at info@ambergroupindia.com or cs_corp@ambergroupindia.com, by mentioning his/her/its folio number, DPID and ClientID upto the conclusion of 36th AGM.

15. Members who hold shares in dematerialised form and want to provide/change /correct the bank account details, and email address should send the same to their concerned Depository Participant(s).

16. Members who wish to claim Dividends, which remain unclaimed, are requested to correspond with the Secretarial Department by e-mailing at info@ambergroupindia.com/cs_corp@ambergroupindia.com or the Company's RTA by e-mailing at einward.ris@kfintech.com for revalidation and encash them before the due dates. Members are requested to note that the dividend remaining unclaimed for a period of seven years from the date of transfer to the Company's Unpaid Dividend Account shall be transferred to the Investor Education and Protection Fund ("IEPF"). In addition, as per Section 124(6) of the Act read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended from time to time, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more shall be transferred by the Company to IEPF.

17. **Process for registration of email address, obtaining Annual Report and for e-Voting**

    Those members who have not yet registered their email addresses are requested to get their email addresses registered by following the procedure given below:

a. Members holding shares in demat form can get their e-mail ID registered by contacting their respective Depository Participant.

b. Members holding shares in physical form by submitting duly filled and signed request letter in Form ISR-1 along with self-attested copy of the PAN Card linked with Aadhaar; and self-attested copy of any document in support of the address of the member (such as Aadhaar Card, Driving Licence, Election Identity Card, Passport etc.) and such other documents as prescribed in the Form ISR-1.

Form ISR-1 can be obtained from the website of the Company or from the website of the RTA's at the following link: https://ris.kfintech.com/clientservices/isc/isrforms.aspx.

ISR Form(s) and the supporting documents can be provided by any one of the following modes:

a) Through **In Person Verification** ("**IPV**"): the authorised person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or

b) Through hard copies which are self-attested, which can be shared on the address below; or

Name	KFintech
Address	Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana India - 500 032.

c) Through electronic mode with e-sign by following the link: https://ris.kfintech.com/clientservices/isc/default.aspx#.

Detailed FAQ can be found on the link: https://ris.kfintech.com/faq.html.

For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the DEMAT a/c is being held.

18. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, PAN, mandates, nomination, power of attorney, bank details, bank account number, MICR code, IFSC, etc.:

(a) For shares held in electronic form: to their DPs.

(b) Shares held in physical form: The following details/documents should be sent to the Company's RTA.

(i) Form ISR-1 along with supporting documents.

(ii) Form ISR-2 alongwith the cancelled cheque in original, bearing the name of the member or first holder, in case shares are held jointly or bank attested legible copy of the first page of the Bank Passbook/Bank Statement bearing the names of the account holders, address, same bank account number and type as on the cheque leaf and full address of the bank branch.

(iii) Self-attested copy of the PAN Card of all the holders; and

(iv) Self-attested copy of any document (such as Aadhaar Card, Driving License, Election Identity Card, Passport) in support of the address of the first holder as registered with the Company.

The above mentioned forms are available on the website of the Company at https://www.ir.ambergroupindia.com/investor-information/mandatory-kyc/ and on the website of the RTA at https://ris.kfintech.com/clientservices/isc/isrforms.aspx.

To mitigate unintended challenges on account of freezing of folios, SEBI vide its Circular No. SEBI/HO/MIRSD/POD-1/P/ CIR/2023/181 dated 17th November 2023, has done away with the provision regarding freezing of folios not having PAN, KYC, and Nomination details.

19. Non-Resident Indian Members are requested to inform RTA of the Company, any change in their residential status on return to India for permanent settlement, particulars of their Bank account maintained in India with complete name, branch, account type, account number and address of Bank with pin code number, if not furnished earlier. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.

20. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022 has mandated the listed companies to issue securities in dematerialised form only while processing service requests viz. issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at https://

www.ir.ambergroupindia.com/investor-information/mandatory-kyc/ and on the website of the RTA's at https://ris.kfintech.com/clientservices/isc/isrforms.aspx. It may be noted that any service request can be processed only after the folio is KYC Compliant.

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

22. For members who hold shares in physical form, the SEBI, vide its Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated 7th May 2024 read with SEBI/HO / MIRSD/POD- 1/P/CIR/2024/81 dated 10th June 2024, as amended from time to time, has mandated furnishing of PAN linked with Aadhaar and KYC details (i.e. e-mail address, postal address with PIN code, mobile number, bank account details, etc). In case any of the aforesaid documents/ details are not available in the record of the Company/ RTA, the member shall not be eligible to lodge grievance or avail any service request from the RTA until they furnish complete KYC details/ documents. Further, with effect from 1st April 2024, any payment of dividend, if declared, shall only be made in electronic mode to such members. The Company has made relevant intimations to the members from time to time.

    Nomination facility as per the provisions of Section 72 of the Act is available to individuals holding shares in the Company. Members may nominate a person in respect of all the shares held by them severally or jointly. Members holding shares in physical form and who have not yet registered their nomination are requested to register the same by submitting Form SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the website of the Company or website of the RTA. Members holding shares in demat form may approach their respective Depository Participants to complete the nomination formalities.

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

24. Smart ODR Portal: SEBI vide its Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated 31st July 2023 (subsumed as part of the SEBI Master Circular No. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated 28th December 2023) and Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 6th February 2026, has made available an online dispute resolution mechanism through the SMART ODR Portal facilitating online conciliation and arbitration and for investors to raise disputes arising in the Indian Securities Market. After exhausting the options to resolve their grievances directly with the Company/RTA and through the SCORES platform, investors can initiate dispute resolution through the SMART ODR Portal.

    With the said circulars, it is aimed to enhance and streamline the current dispute resolution framework in the Indian securities market by broadening the roles of Stock Exchanges and Depositories and introducing a Common ODR Portal. This portal facilitates online conciliation and arbitration, thereby effectively resolving disputes that arise within the Indian securities market.

    Members may note that in case they have any dispute against the Company and/or its RTA, they can file for Online Resolution of Dispute which harnesses online conciliation and online arbitration for resolution of disputes arising in the Indian Securities Market. Members can use this mechanism only after they have lodged their grievance with the Company and SEBI SCORES 2.0 system and are not satisfied with the outcome.

    Process Flow:

    1. Members may lodge complaints directly with the concerned Market Participant.
    2. If unresolved, they may escalate through the SCORES 2.0 Portal.
    3. If still unresolved, initiate dispute resolution via the Smart ODR Portal.

    Members may refer to the following weblinks of the Stock Exchanges for more details:

    BSE: https://bsecrs.bseindia.com/ecomplaint/frmInvestorHome.aspx

NSE: https://www.nseindia.com/complaints/online-dispute-resolution

25. **INSTRUCTIONS FOR E-VOTING**

i. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI LODR Regulations and in terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020 (subsumed as part of the SEBI Master Circular No. SEBI/HO/MRD/MRD-PoD-2/P/CIR/2023/166 dated 6th October 2023) read with Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11th July 2023, in relation to e-voting facility provided by Listed Entities, the members are provided with the facility to cast their vote electronically, through the e-Voting services provided by KFintech, on all the resolutions set forth in this Notice, through e-Voting system, to members holding shares as on Monday, 7th September 2026, being the cut-off date fixed for determining voting rights of members, entitled to participate in the remote e-Voting process, through the e-Voting platform provided by KFintech or to vote at the 36th AGM. Person who is not a member as on the cut-off date should treat this Notice for information purposes only.

ii. Pursuant to the aforementioned SEBI circulars on "e-voting facility provided by Listed Companies", e-Voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts / websites of Depositories / DPs in order to increase the efficiency of the e-Voting process.

iii. Individual demat account holders would be able to cast their vote without having to register again with the E-voting Service Provider ("ESP") thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process. Members are advised to update their mobile number and e-mail ID with their DPs to access e-Voting facility.

iv. The remote e-Voting facility will be available during the following period:

   a. Commencement of remote e-Voting – 09:00 A.M. IST on 13th September 2026 (Sunday)

   b. End of remote e-Voting – 05:00 P.M. IST on 15th September 2026 (Tuesday)

   At the end of remote e-Voting period, the facility shall forthwith be blocked.

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

v. Once the vote on a resolution stated in this Notice is cast by member through remote e-Voting, the member shall not be allowed to change it subsequently and such e-vote shall be treated as final. The members who have cast their vote by remote e-Voting may also attend the 36th AGM, however such member shall not be allowed to vote again during the 36th AGM.

vi. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes a member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request through their registered email ID at evoting@Kfintech.com mentioning their demat account number/ folio number, PAN, name and registered address. However, if he / she is already registered with KFintech for remote e-Voting then he /she can use his / her existing User ID and password for casting the vote.

vii. In case of individual shareholders holding securities in demat mode and who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method" for remote e-Voting and joining virtual meeting for individual shareholders holding securities in demat mode.

PROCEDURE FOR REMOTE E-VOTING AND E-VOTING DURING THE AGM

The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1 : Access to Depositories e-Voting system in case of individual shareholders holding shares in demat mode.

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

Step 3 : Access to join virtual meetings (e-AGM) of the Company on KFin system to participate e-AGM and vote at the AGM.

Details on Step 1 are mentioned below:

I) Login method for remote e-Voting for Individual shareholders holding securities in demat mode.

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with NSDL	1. **User already registered for Internet based Demat Account Statement (IDeAS) facility:** I. Visit the NSDL e-Services website: https://eservices.nsdl.com using a PC or mobile device. II. On the homepage, click the "Beneficial Owner" icon under the "Login" section in IDeAS. III. Enter your existing User ID and Password to log in. IV. After successful login, go to "e-Voting " under Value Added Services. V. Click on "Access to e-Voting ". VI. On the e-Voting page, click the Company name or NSDL as the e-Voting service provider. VII. You will be redirected to the NSDL e-Voting website. VIII. Cast your vote during the remote e-Voting period or join the virtual meeting and vote during the meeting. 2. **User not registered for IDeAS e-Services** I. If not registered for IDeAS e-Services, visit https://eservices.nsdl.com to register. II. Click on **"Register Online for IDeAS Portal"** or directly go to this link to register. III. Proceed with completing the required fields. IV. Follow steps given in points 1 3. **Alternatively by directly accessing the e-Voting website of NSDL** I. Open URL: https://www.evoting.nsdl.com/ II. Click on the icon "Login" which is available under "Shareholder/Member" section. III. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password / OTP and a Verification Code as shown on the screen. IV. Post successful authentication, you will be requested to select the name of the Company and the e-Voting Service Provider name, i.e. KFintech. V. On successful selection, you will be redirected to KFintech e-Voting page for casting your vote during the remote e-Voting period. 4. **Steps for OTP-Based Login to NSDL e-Voting** I. Visit: https://eservices.nsdl.com/SecureWeb/evoting/evotingloginjsp II. Enter your **8 character DP ID**, **8-digit Client ID**, **PAN number**, and the **Verification Code** shown on the screen. III. Click to **generate OTP**. IV. Enter the **OTP received** on your registered email ID or mobile number. V. Click **Login**. VI. After successful authentication, you'll be redirected to the **NSDL Depository site** wherein you can see e-voting page. VII. On the e-Voting page, click the Company **name** or **NSDL** as the e-Voting service provider. VIII. You'll be redirected to the **NSDL e-Voting website** to cast your vote during the **remote e-Voting period** or join the **virtual meeting and voting during the meeting**. 5. 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** App Store Google Play

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	**1. Existing user who have opted for Easi / Easiest** I. Visit URL: https://web.cdslindia.com/myeasitoken/home/login or URL: www.cdslindia.com II. Click on New System Myeasi III. Log in to your **Easi / Easiest account** with your registered user id and password IV. After successful login, you will see the **e-Voting Menu.** The Menu will have links of e-Voting service provider i.e. **KFintech e-Voting portal**. V. Click on e-Voting service provider name to cast your vote. **2. User not registered for Easi/Easiest** I. Option to register is available at https://web.cdslindia.com/myeasitoken/home/login OR URL: www.cdslindia.com II. Proceed with completing the required fields. III. Follow the steps given in point 1 **3. Alternatively, by directly accessing the e-Voting website of CDSL** I. Visit the CDSL website: www.cdslindia.com II. On the homepage, click the **e-Voting link**. III. Enter your **Demat Account Number** and **PAN**. IV. The system will send an **OTP** to your registered mobile number and email, as recorded in the demat account. V. Enter the OTP to complete authentication. VI. After successful authentication, user will be provided links for the respective e-Voting service provider, i.e. **KFintech** where the e- Voting is in progress.
Individual Shareholder login through their Demat accounts / Website of Depository Participant	I. You can also login using the login credentials of your demat account through your DP registered with NSDL /CDSL for e-Voting facility. II. Once logged-in, 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. III. Click on options available against company name or e-Voting service provider – **KFintech** and you will be redirected to e-Voting website of **KFintech** for casting your vote during the remote e-Voting period without any further authentication.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at respective websites.

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

Details on Step 2 are mentioned below:

II) **Login method for e-Voting for shareholders other than Individual's shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

(A) Members whose email IDs are registered with the Company/ Depository Participants, will receive an email from KFintech which will include details of e E-Voting Event Number (10074), USER ID and password. They will have to follow the following process:

i. Launch internet browser by typing the URL: https://evoting.kfintech.com/.

ii. Enter the login credentials (i.e. User ID and password). In case of physical folio, User ID will be EVEN (e-Voting Event Number – 10074), followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-Voting, you can use your existing User ID and password for casting the vote.

iii. After entering these details appropriately, click on "LOGIN".

iv. You will now reach password change menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A- Z), one lower case (a-z), one numeric value (0-9) and a special character (@,#,$, etc.,). The system will prompt you to change your password and update your contact details like mobile number, Email id etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

v. You need to login again with the new credentials.

vi. On successful login, the system will prompt you to select the "EVEN" i.e., "AMBER ENTERPRISES INDIA LIMITED - AGM" and click on "Submit".

vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed your total shareholding as mentioned herein above. You may also choose the option ABSTAIN. If the member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.

viii. Members holding multiple folios/demat accounts shall choose the voting process separately for each folio/ demat accounts.

ix. Voting has to be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.

x. You may then cast your vote by selecting an appropriate option and click on "Submit".

xi. A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution(s), you will not be allowed to modify your vote. During the voting period, members can login any number of times till they have voted on the Resolution(s).

xii. Corporate/Institutional members (i.e. other than Individuals, HUF, NRI etc.) are also required to send scanned certified true copy (PDF Format) of the Board Resolution/Authority Letter etc., authorising its representative to attend the 36th AGM through VC / OAVM on its behalf and to cast its vote through remote e-Voting together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutiniser at email id vikramjhawar.cs@gmail.com with a copy marked to evoting@kfintech.com and cs_corp@ambergroupindia.com. The scanned image of the abovementioned documents should be in the naming format "AMBER ENTERPRISES INDIA LIMITED - AGM EVEN NO. 10074".

(B) Members whose email IDs are not registered with the Company/Depository Participants, and consequently the Annual Report, Notice of 36th AGM and e-Voting instructions cannot be serviced will have to follow the following process:

Procedure for Registration of email and Mobile: securities in physical mode

Physical shareholders are hereby notified that based on SEBI Circular number: SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37, dated 16th March 2023, all the holders of physical securities in listed companies shall register the postal address with PIN for their corresponding folio numbers. It shall be mandatory for the security holders to provide mobile number. Moreover, to avail online services, the security holders can register e-mail ID. Holder can register/update the contact details through submitting the requisite ISR - 1 form along with the supporting documents.

ISR-1 Form can be obtained by following the link: https://ris.kfintech.com/clientservices/isc/isrforms.aspx.

ISR Form(s) and the supporting documents can be provided by any one of the following modes.

a) Through IPV: the authorised person of the RTA shall verify the original documents furnished by the investor and retain copy(ies) with IPV stamping with date and initials; or

b) Through hard copies which are self-attested, which can be shared on the address below; or

Name	KFintech
Address	Selenium Building, Tower-B, Plot No 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana India - 500 032.

c) Through electronic mode with e-sign by following the link: https://ris.kfintech.com/clientservices/isc/default.aspx#.

Detailed FAQ can be found on the link: https://ris.kfintech.com/faq.html.

For more information on updating the email and Mobile details for securities held in electronic mode, please reach out to the respective DP(s), where the Demat Account is being held.

After receiving the e-Voting instructions, please follow all steps above to cast your vote by electronic means.

Details on Step 3 are mentioned below:

III) Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the 36th AGM of the Company through VC/OAVM and e-Voting during the meeting.

i. Member will be provided with a facility to attend the 36th AGM through VC / OAVM platform provided by KFintech. Members may access the same at https://emeetings.kfintech.com/ by using the e-Voting login credentials provided in the email received from the Company/KFintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. 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 above.

   Further, members can also use the OTP based login for logging into the e-meeting system.

   In order to login using the registered mobile number, members should follow the instructions below.

   a) On the e-Meeting webpage, use the Mobile OTP option.

   b) Select the Meeting / Name of the Company

   c) Input the Registered Mobile Number

   d) Click on Send OTP

   e) Post validation, join by selecting the Folio.

ii. Facility for joining 36th AGM though VC/ OAVM shall open atleast 15 minutes before the commencement of the Meeting.

iii. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.

iv. Members will be required to grant access to the webcam to enable VC / OAVM. Further, members 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.

v. As the 36th AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id. Questions / queries received by the Company till Saturday, 12th September 2026 shall only be considered and responded during the AGM.

vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-Voting system available during the AGM. E-Voting during the AGM is integrated with the VC / OAVM platform. The members may click on the voting icon displayed on the screen to cast their votes.

vii. The members attending the 36th AGM, who have not cast their vote through remote e-Voting and are otherwise not barred from doing so, shall be eligible to cast their vote through e-Voting system available during the 36th AGM. e-Voting during the 36th AGM is integrated with the VC / OAVM platform. The members may click on the voting icon displayed on the screen to cast their votes.

viii. A member can opt for only single mode of voting i.e., through Remote e-Voting or e-Voting at the 36th AGM. If member casts vote by both modes, then e- Voting done through Remote e-Voting shall prevail and vote at the 36th AGM shall be treated as invalid.

ix. Facility of joining the 36th AGM through VC/ OAVM shall be available for atleast 2000 members on first come first served basis.

x. Institutional members are encouraged to attend and vote at the 36th AGM through VC / OAVM.

26. **OTHER INSTRUCTIONS**

I. **Speaker Registration:** The members who wish to express their views or ask questions during the meeting, may register themselves as speakers for the 36th AGM. They can visit https://emeetings.kfintech.com and login through the user id and password provided in the mail received from KFintech. On successful login, select "Speaker Registration". The above mentioned facility shall be activated from Thursday, 10th September 2026 (09:00 A.M. IST) upto Saturday, 12th September 2026 (11:00 A.M. IST). Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the 36th AGM to only those members who have registered themselves, depending on the availability of time for the 36th AGM.

II. **Post your Question:** The members who wish to post their questions prior to the meeting can do the same by visiting https://emeetings.kfintech.com. Please login through the user id and password provided in the mail received from KFintech. On successful login, select "Post Your Question" option which will be opened from Thursday, 10th September 2026 (09:00 A.M. IST) upto Saturday, 12th September 2026 (11:00 A.M. IST).

III. In case of any query and/or grievance, in respect of voting by electronic means, members may refer to the Help & Frequently Asked Questions ("FAQs") and e-Voting user manual available at the download section of KFintech website at https://evoting.kfintech.com or contact Mr. Anandan, at evoting@kfintech.com or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.

IV. The members, whose names appear in the Register of Members / list of Beneficial Owners as on Monday, 7th September 2026, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the member, the member shall not be allowed to change it subsequently.

V. In case a person has become a member of the Company after dispatch of 36th AGM Notice but on or before the cut-off date for e-Voting, he/she may obtain the User ID and Password in the manner as mentioned below:

If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of KFintech at https://evoting.kfintech.com/, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

i. Members who may require any technical assistance or support before or during the 36th AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.

ii. If the mobile number of the Member is registered against Folio No. / DP ID Client ID, the member may send SMS : MYEPWD <space> E-Voting Event number+ Folio No. (in case of physical shareholders) or DP ID Client ID (in case of Demat shareholders) to 9212993399.

Example for NSDL	MYEPWD <SPACE> IN12345612345678
Example for CDSL	MYEPWD <SPACE> 1402345612345678
Example for physical	MYEPWD <SPACE>XXX1234567890

RESULTS

27. The Company has appointed M/s Vikram Jhawar & Co, Practicing Company Secretary (Membership No. 10300, CP No. 11204), to act as Scrutiniser for conducting the remote e-Voting process and voting at the 36th AGM in a fair and transparent manner.

28. The Scrutiniser after scrutinising the votes cast by remote e-Voting and e-Voting during the 36th AGM will make a consolidated Scrutiniser's Report and submit the same within 2 working days of conclusion of the 36th AGM to the Chairman of the Company or a person authorised by him in writing, who shall countersign the same.

29. The results declared along with the consolidated Scrutiniser's Report shall be hosted on the website of the Company i.e. www.ambergroupindia.com and on the website of KFintech i.e. https://evoting.kfintech.com. The results shall simultaneously be communicated to BSE and NSE. The result shall also be displayed on the Notice Board at the Registered Office of the Company.

For and on behalf of Board of Directors
Amber Enterprises India Limited

Sd/-
(Konica Yaadav)
Company Secretary and Compliance Officer
Membership No.: A30322

Place: Gurugram
Date: 13th August 2026

EXPLANATORY STATEMENT

{Pursuant to Section 102 of the Companies Act, 2013 ("the Act") and rules made thereunder}

As required by Section 102 of the Act, the following explanatory statement sets out all material facts relating to the business mentioned under Item No. 3 to 16 of the accompanying 36th AGM Notice

Item No. 3

Pursuant to Section 148(3) of the Companies Act, 2013 ("the Act") read with the Companies (Cost Records and Audit) Rules, 2014, as amended from time to time, the Company is required to have the audit of its cost records conducted by a Cost Accountant in practice.

On the recommendation of the Audit Committee, the Board of Directors at its meeting held on 15th May 2026, approved the appointment of M/s K.G. Goyal & Associates, a firm of Cost Accountants (Firm Registration No. 000024), having its office at 4A, Pocket 2, Mix Housing Scheme, New Kondli, Mayur Vihar – III, New Delhi – 110096 as Cost Auditor of the Company to conduct audit of cost records maintained by the Company for the Financial Year 2026-27, at a remuneration of ₹ 60,000/- (Rupees Sixty Thousand Only) per annum, plus applicable taxes and reimbursement of out-of-pocket expenses at actuals.

In accordance with the provisions of Section 148(3) of the Act, read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors, as recommended by the Audit Committee and approved by the Board of Directors, is required to be ratified by the members of the Company.

M/s K.G. Goyal & Associates, have confirmed that they hold a valid certificate of practice under Section 6(1) of the Cost and Works Accountants Act, 1959 and are free from any disqualifications specified under the provisions of the Act.

They had certified that their appointment is within the limits prescribed under Section 141(3)(g) read with Section 148 of the Act and further they are independent firm of Cost Accountants having arm's length relationship with our Company.

They have also confirmed that there are no orders or proceedings which are pending against their firm or any of their partners relating to professional matters of conduct before the Institute of Cost Accountants of India or any competent authority or any court.

Accordingly, ratification by the members is sought for the remuneration payable to the Cost Auditors for the Financial Year 2026 - 27, by passing an Ordinary Resolution as set out at Item No. 3 of this Notice.

None of the Directors, Manager, or any other Key Managerial Personnel of the Company or their relatives are in any way concerned or interested, financially or otherwise, in the Ordinary Resolution proposed at Item No. 3 of this Notice.

The Company has disclosed all the related information and to the best of understanding of the Board of Directors, no other information and facts are required to be disclosed that may enable members to understand the meaning, scope and implications of the item of business and to take decision thereon.

The Board of Directors recommends the **Ordinary Resolution** set out at Item No. 3 of this Notice for approval by the Members.

Item No. 4

Mr. Prakash Iyer (DIN: 00956349) is currently an Independent Director on the Board of the Company. He serves as Chairman of the Audit Committee and as a Member of the Nomination and Remuneration Committee ("NRC") and the Stakeholders Relationship Committee.

Mr. Prakash Iyer was appointed as an Independent Director of the Company pursuant to the approval of the Members obtained through postal ballot, the voting for which was concluded on 5th November 2024, for a first term of two (2) consecutive years, commencing from 19th September 2024 upto 18th September 2026 (both days inclusive).

The first term of Mr. Prakash Iyer is due to expire on 18th September 2026. Being eligible for re-appointment for a second term, the NRC after, taking into consideration his professional background, the skills, expertise and competencies required for the Board, his continued valuable guidance to the management, his strong performance and the outcome of his performance evaluation conducted in accordance with the criteria laid down by the NRC, has recommended to the Board that Mr. Prakash Iyer's qualifications and experience meet the skills and capabilities required for the role of an Independent Director of the Company.

Mr. Prakash Iyer possesses nearly three decades of experience across investment banking, private equity, and financial services. He has held leadership roles at ICRA, Arthur Andersen, EY, Actis, and Reliance Private Equity, and currently manages the Haldirams Family Office for investments and M&A advisory. He has also successfully led the turnaround of Butterfly Gandhimathi Appliances as its Chief Executive Officer, and specialises in investments, mergers and acquisitions, turnaround strategies, and advising startups and venture funds.

Accordingly, based on the recommendation of the NRC, the Board of Directors at its meeting held on 13th August 2026, has proposed the re-appointment of Mr. Prakash Iyer as an Independent Director on the Board of the Company for a second term of five (5) consecutive years commencing from 19th September 2026 upto 18th September 2031 (both days inclusive), not liable to retire by rotation, for the approval of the members by way of a Special Resolution.

The Company has, in terms of Section 160(1) of the Act received a notice in writing from a member proposing the candidature of Mr. Prakash Iyer for his re-appointment as a Non – Executive Independent Director of the Company.

The Company has received a declaration from Mr. Prakash Iyer confirming that he continues to meet the criteria of independence as prescribed under Section 149(6) of the Act, read with the rules framed thereunder and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations").

In terms of Regulation 25(8) of the SEBI LODR Regulations, Mr. Prakash Iyer has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director. This confirmation has been duly noted by the Board.

Mr. Prakash Iyer has also confirmed that he is not debarred from holding the office of Director by virtue of any order of SEBI or any other authority, pursuant to BSE Circular No. LIST/ COMP/14/2018-19 dated 20th June 2018, and NSE Circular No. NSE/CML/2018/24 dated 20th June 2018, issued by BSE Limited and the National Stock Exchange of India Ltd., respectively, in relation to the enforcement of SEBI orders regarding the appointment of Directors by listed companies.

Further, Mr. Prakash Iyer has confirmed that he is not disqualified from being appointed as Director in terms of Section 164 of the Act and has given his consent to act as Director in terms of Section 152 of the Act, subject to re-appointment by the Members.

Mr. Prakash Iyer has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, with respect to his registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ("IICA"). Mr. Prakash Iyer is exempt from the requirement to undertake the online proficiency self-assessment test conducted by IICA, in view of his having served as a Director for a total period of not less than ten years as on the date of inclusion of his name in the data bank.

In the opinion of the Board, Mr. Prakash Iyer continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his continued association would be of immense benefit to the Company. He further fulfils the conditions specified in the Act, rules thereunder and the SEBI LODR Regulations for re-appointment as an Independent Director and is independent of the Management.

The terms and conditions of his re-appointment are uploaded on the website of the Company at https://www.ambergroupindia.com/. The said terms and conditions shall also be made available for electronic inspection during the 36th AGM.

In compliance with the provisions of Section 149 read with Schedule IV to the Act, Regulation 16, 17 and Regulation 25 of the SEBI LODR Regulations and other applicable provisions of the Act and SEBI LODR Regulations, the re-appointment of Mr. Prakash Iyer as an Independent Director is now placed before the Members for approval by way of a Special Resolution.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives, except Mr. Prakash Iyer and his relatives, are in any way concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of this Notice.

Disclosures as required under Regulation 36(3) of the SEBI LODR Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India are annexed to this Notice.

Members seeking to inspect documents referred to in this Notice may send a request by email to info@ambergroupindia.com or cs_corp@ambergroupindia.com, mentioning their DP ID and Client ID, and the same shall be made available electronically without any fee from the date of circulation of this Notice up to the date of the AGM.

The Board of Directors recommends the **Special Resolution** set out at Item No. 4 of this Notice for approval by the Members.

Item No. 5

Ms. Sabina Moti Bhavnani (DIN: 06553087) is currently an Independent Director on the Board of the Company. She serves as Chairperson of the Corporate Social Responsibility Committee and the Business Responsibility and Sustainability Committee, and the Risk Management Committee and as a Member of the Audit Committee, the Nomination and Remuneration Committee ("NRC").

Ms. Sabina Moti Bhavnani was appointed as an Independent Director of the Company pursuant to the approval of the Members obtained through postal ballot, the voting for which was concluded on 5th November 2024, for a first term of two (2) consecutive years commencing from 19th September 2024 up to 18th September 2026 (both days inclusive).

The first term of Ms. Sabina Moti Bhavnani is due to expire on 18th September 2026. Being eligible for re-appointment for a second term, the NRC, after taking into consideration her professional background, the skills, expertise and competencies required for the Board, her continued valuable guidance to the management, her strong performance and the outcome of her performance evaluation conducted in accordance with the criteria laid down by the NRC, has recommended to the Board that Ms. Sabina Moti Bhavnani's qualifications and experience meet the skills and capabilities required for the role of Independent Director of the Company.

Ms. Sabina Moti Bhavnani has over 30+ years of experience in corporate advisory, mergers and acquisitions, private equity, and corporate finance. She is currently engaged in assisting the IL&FS Board with the monetisation of group assets and leads the Monetisation Deal Team overseeing assets in roads, waste management, and construction. She also serves as a Director on the infrastructure investment trust holding company and various group road SPVs. Her core areas of expertise include corporate advisory, mergers and acquisitions, private equity, and corporate finance.

Accordingly, based on the recommendation of the NRC, the Board of Directors at its meeting held on 13th August 2026 has proposed the re-appointment of Ms. Sabina Moti Bhavnani as an Independent Director of the Company for a second term of five (5) consecutive years commencing from 19th September 2026 up to 18th September 2031 (both days inclusive), not liable to retire by rotation, for the approval of the members by way of a Special Resolution.

The Company has, in terms of Section 160(1) of the Act, received a notice in writing from a member proposing the candidature of Ms. Sabina Moti Bhavnani for her re-appointment as a Non-Executive Independent Director of the Company.

The Company has received a declaration from Ms. Sabina Moti Bhavnani confirming that she continues to meet the criteria of independence as prescribed under Section 149(6) of the Act, read with the rules framed thereunder, and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI LODR Regulations").

In terms of Regulation 25(8) of the SEBI LODR Regulations, Ms. Sabina Moti Bhavnani has confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties as an Independent Director. This confirmation has been duly noted by the Board.

Ms. Sabina Moti Bhavnani has also confirmed that she is not debarred from holding the office of Director by virtue of any order of SEBI or any other authority, pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated 20th June 2018, and NSE Circular No. NSE/CML/2018/24 dated 20th June 2018, issued by BSE Limited and the National Stock Exchange of India Ltd., respectively, pertaining to the enforcement of SEBI orders regarding the appointment of Directors by listed companies.

Further, Ms. Sabina Moti Bhavnani has confirmed that she is not disqualified from being appointed as a Director in terms of Section 164 of the Act, and has given her consent to act as Director in terms of Section 152 of the Act, subject to re-appointment by the Members.

Ms. Sabina Moti Bhavnani has also confirmed that she is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014 with respect to her registration on the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs ("IICA"). Ms. Sabina Moti Bhavnani is exempt from the requirement to undertake the online proficiency self-assessment test conducted by IICA, in view of her having served as a Director for a total period of not less than ten years as on the date of inclusion of her name in the data bank.

In the opinion of the Board, Ms. Sabina Moti Bhavnani continues to possess the identified core skills, expertise and competencies fundamental to the effective functioning of her role as an Independent Director of the Company, her continued association would be of immense benefit to the Company, and she fulfils the conditions specified in the Act, the rules thereunder, and the SEBI LODR Regulations for re-appointment as an Independent Director and is independent of the management.

The terms and conditions of her re-appointment are available on the website of the Company at https://www.ambergroupindia.com/. The said terms and conditions shall also be made available for electronic inspection during the 36th AGM.

In compliance with the provisions of Section 149 read with Schedule IV to the Act, and Regulations 16, 17 and 25 of the SEBI LODR Regulations, and other applicable provisions of the Act and the SEBI LODR Regulations, the re-appointment of Ms. Sabina Moti Bhavnani as an Independent Director is now placed before the members for approval by way of a Special Resolution.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives, except Ms. Sabina Moti Bhavnani and her relatives, are in any way concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of this Notice.

Disclosures as required under Regulation 36(3) of the SEBI LODR Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India are annexed to this Notice.

Members seeking to inspect documents referred to in this Notice may send a request by email to info@ambergroupindia.com or cs_corp@ambergroupindia.com, mentioning their folio number/DP ID and Client ID, and the same shall be made available electronically without any fee from the date of circulation of this Notice up to the date of the AGM.

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

Item No. 6

Pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, no company shall, except with the prior consent of the shareholders by way of an ordinary resolution, enter into any contract or arrangement with a related party for such related party's appointment to any office or place of profit in the company, its subsidiary or associate company, where the monthly remuneration exceeds ₹ 2,50,000 (Rupees Two Lakh Fifty Thousand only).

Considering the requirement to obtain the prior approval of the shareholders of the Company, for an appointment to an office or place of profit exceeding the aforesaid threshold under Section 188(1)(f) of the Act, and in view of the limited time available for obtaining such approval, the Audit Committee and the Board of Directors of the Company, at their respective meetings held on 13th August 2026 approved the appointment of Mr. Sudhir Goyal as the Chief Financial Officer of IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, at a remuneration of ₹ 2,50,000 (Rupees Two Lakh Fifty Thousand Only) per month, being within the prescribed threshold. Such remuneration was approved as an interim arrangement under Section 188(1)(f) of the Act.

Subsequently, the Audit Committee and the Board of Directors of the Company, taking into consideration the approval granted by the Audit Committee and the Board of Directors of IL JIN, based on the recommendation of its Nomination and Remuneration Committee ("NRC") of IL JIN, undertook a comprehensive review of the terms of appointment, the scope and complexity of the responsibilities associated with the office of the Chief Financial Officer, prevailing industry benchmarks and compensation practices for comparable executive positions.

Based on such evaluation, it was considered appropriate to revise the remuneration to an amount not exceeding ₹ 2,00,00,000 (Rupees Two Crore Only) per annum. The revised remuneration was determined after considering the strategic importance of the role, the breadth and complexity of the responsibilities entrusted to the Chief Financial Officer, the qualifications and experience required for the position, and prevailing market compensation practices for comparable executive positions. Accordingly, the proposed remuneration is considered fair, reasonable and commensurate with the nature of the role and responsibilities.

Based on the foregoing assessment and the benchmarking undertaken, the Company is of the view that the proposed transaction is to be entered into on an arm's length basis and is in the best interests of the Company and IL JIN.

Accordingly, the Audit Committee and the Board of Directors of the Company approved the revision in the remuneration payable to Mr. Sudhir Goyal to an amount not exceeding ₹ 2,00,00,000 (Rupees Two Crore Only) per annum, subject to the approval of the shareholders of the Company and such other approvals as may be required under applicable law, including the approval of the shareholders of the Company and IL JIN, wherever applicable. Pending receipt of the requisite approvals, Mr. Sudhir Goyal shall continue to receive remuneration of ₹ 2,50,000 (Rupees Two Lakh Fifty Thousand only) per month from IL JIN.

Mr. Sudhir Goyal is the Chief Financial Officer ("CFO") and a Key Managerial Personnel of the Company. He has been the financial architect of Amber and has spearheaded the adoption of best practices in the finance function to support the rapid growth of the Amber Group. He is a Chartered Accountant with more than two decades of experience. Mr. Goyal possesses extensive expertise in finance, treasury, mergers and acquisitions, fund raising, tax planning, financial controls and risk management. He has been associated with the Company since October 2012 and has successfully led several capital market initiatives, including multiple fund-raising rounds, the Company's Initial Public Offering ("IPO") and Qualified Institutions Placement ("QIP"), which have significantly contributed to the Company's growth. Mr. Goyal has also played a pivotal role in identifying, evaluating and executing strategic inorganic growth opportunities for the Amber Group.

Mr. Sudhir Goyal shall be entitled to revisions in the aforesaid remuneration from time to time in accordance with the IL JIN's normal annual increment and compensation review cycle. However, any revision resulting in the aggregate remuneration exceeding ₹ 2,00,00,000 (Rupees Two Crore Only) per annum shall be subject to obtaining the requisite approvals of the shareholders of the Company, and such other approvals as may be required under the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), and other applicable laws.

In the event that the remuneration payable to Mr. Sudhir Goyal pursuant to such increments and/or revisions exceeds ₹ 2,00,00,000 (Rupees Two Crore Only) per annum, the Company shall seek fresh approval of its members and such other approvals as may be required under applicable law before giving effect to such increase.

Mr. Goyal, is a professional and is not related to any of the promoters, members of the promoter group or directors of the Company, and the proposed transaction qualifies as a related party transaction solely by virtue of his office as the Chief Financial Officer and Key Managerial Personnel of the Company, and not on account of any other relationship or interest.

Since Mr. Sudhir Goyal is a Key Managerial Personnel of the Company and the remuneration proposed to be paid to him for holding an office or place of profit in IL JIN, a material subsidiary of the Company, exceeds the threshold prescribed under Section 188(1)(f) of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, approval of the members of the Company is being sought by way of an Ordinary Resolution.

The proposed transaction does not constitute a material related party transaction under Regulation 23 of the SEBI LODR Regulations.

Further, the information required to be placed before the shareholders pursuant to the SEBI Master Circular dated 30th January 2026, read with the SEBI Circular dated 26th June 2025 prescribing the industry standards for minimum information to be provided to the Audit Committee and shareholders for review and approval of related party transactions, together with the particulars required under Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, is set out below :

Information required to be disclosed to the shareholders pursuant to Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014:

Sl. No.	Description	Details
1.	Name of the related party	Mr. Sudhir Goyal & IL JIN Mr. Sudhir Goyal who is the Chief Financial Officer of the Company is proposed to be paid a remuneration exceeding limits prescribed under Section 188 of the Act, read with Rules made thereunder, in pursuance to his office as Chief Financial Officer in IL JIN, a material subsidiary of the Company.
2.	Name of the director or key managerial personnel who is related, if any	Mr. Sudhir Goyal, Chief Financial Officer of the Company i.e. Amber Enterprises India Limited, is also serving as the Chief Financial Officer of IL JIN. He is not related to any Director or other Key Managerial Personnel of the Company.
3.	Nature of relationship	Chief Financial Officer and Key Managerial Personnel of the Company and IL JIN
4.	Nature, material terms, monetary value and particulars of the contract or arrangement	**Nature:** The proposed arrangement relates to the payment of remuneration and employment related benefits to Mr. Sudhir Goyal, Chief Financial Officer of the Company, as a Chief Financial Officer of IL JIN which constitutes a related party transaction under Section 188(1)(f) of Act i.e. appointment of a related party to an office or place of profit in IL JIN, a material subsidiary of the Company. **Role and Responsibilities :** - Provide financial leadership and strategic financial guidance. - Oversee financial planning, budgeting, forecasting, treasury, and cash flow management. - Ensure accurate financial reporting and compliance with applicable accounting standards. - Establish and monitor internal financial controls and risk management processes. - Ensure compliance with Companies Act, taxation laws, SEBI regulations (where applicable), and other applicable laws. - Coordinate with auditors, banks, regulators, and financial institutions. - Support the Board and Audit Committee on financial and strategic matters. - Sign and certify financial statements, statutory filings, and banking documents as authorised by the Board.

Sl. No.	Description	Details
		- Act as a Whole Time Key Managerial Personnel (KMP) with integrity, confidentiality, and in the best interests of IL JIN. - Report to the Managing Director/CEO and the Board of Directors of IL JIN. **Material Terms, Monetary Value and Particulars of Contract and Arrangement:** Not exceeding ₹ 2,00,00,000/- (Rupees Two Crore Only) per annum. The said amount represents the maximum limit of remuneration payable to Mr. Sudhir Goyal in a Financial Year. For the Financial Year 2026-27, the remuneration shall accrue and be paid on a pro rata basis from the date of Company's members approval in the ensuing 36th AGM.
5.	Any other information relevant or important for the members to take a decision on the proposed resolution	All requisite information pertaining to the said matter has been duly disclosed to the members of the Company, in the explanatory statement pertaining to item no. 6, thereby enabling them to make an informed decision on the proposed transactions.

Information required to be disclosed to the shareholders pursuant to RPT Industry Standards dated 26th June 2025, read with amendments specified in SEBI CIRCULAR No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated 13th October 2025

Sl. No.	Description	Details
a.	Type, material terms and particulars of the proposed transaction;	Appointment of Mr. Sudhir Goyal, Chief Financial Officer of the Company, in the office or place of profit in the subsidiary company of the Company for an aggregate remuneration not exceeding 2,00,00,000/- (Rupees Two Crore Only) per annum.
b.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise);	**Name of the related party:** Mr. Sudhir Goyal and IL JIN **Nature of relationship:** Mr. Sudhir Goyal is serving as the Chief Financial Officer of the Company i.e. Amber Enterprises India Limited and IL JIN, is a material subsidiary of the Company. **Nature of concern or interest (financial or otherwise):** Mr. Sudhir Goyal is holding 21,629 equity shares of the Company, representing 0.06% of its paid-up equity share capital. He further holds 48,580 equity shares of IL JIN, representing 0.36% of paid-up equity share capital of IL JIN.
c.	Tenure of the proposed transaction (particular tenure shall be specified);	The proposed transaction relates to payment of remuneration to Mr. Sudhir Goyal for holding an office or place of profit in IL JIN and shall continue during his tenure in such position.
d.	Value of the proposed transaction;	Not exceeding ₹ 2,00,00,000/- (Rupees Two Crore Only) per annum.
e.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding Financial Year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided);	0.02%

Sl. No.	Description	Details
f.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: i. details of the source of funds in connection with the proposed transaction; ii. where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments, - nature of indebtedness; - cost of funds; and - tenure; iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and iv. the purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the RPT.	Not Applicable
g.	Justification as to why the RPT is in the interest of the listed entity;	The proposed remuneration commensurate with the responsibilities associated with the position, prevailing industry benchmarks, strategic importance of the role and the expertise and experience of Mr. Sudhir Goyal. The arrangement is expected to strengthen the financial management, governance and compliance framework of IL JIN and is in the interest of the Company and its shareholders. The Company believes that the proposed remuneration not only reflects the strategic importance of the role, the breadth of responsibilities, and the expertise required for the position but also commensurate with the prevailing market compensation practices for comparable Chief Financial Officer positions.
h.	A copy of the valuation or other external party report, if any such report has been relied upon;	The proposed transaction relates to the appointment and remuneration of a KMP of the subsidiary company. Accordingly, no valuation report or external party report was obtained or required to be placed before the Audit Committee.
i.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis;	Not Applicable, since related party is an individual.
j.	Any other information that may be relevant	All requisite information pertaining to the said matter has been duly disclosed to the members of the Company, enabling them to make an informed decision on the proposed transactions.

In line with the Industry Standards, a Certificate received from the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO") of the Company confirming that the terms of RPT proposed to be entered into by the Company is in the interest of the Company and the same has been duly reviewed by the Audit Committee in its meeting held on 13th August 2026.

The above information includes the particulars placed before the Audit Committee in the format specified under the RPT Industry Standards, to the extent applicable to the proposed transaction.

Considering Mr. Goyal's qualifications, past work experience in the Amber Group, the Board of Directors is of the opinion that the proposed remuneration payable to Mr. Sudhir Goyal is fair, reasonable and commensurate with the responsibilities entrusted to him and is in the best interests of the Company and its shareholders.

The Board believes that the information provided herein are sufficient to enable the shareholders to take a view whether the terms and conditions of the proposed transaction are not unfavourable to the listed entity, compared to the terms and conditions, had similar transaction been entered into between two unrelated parties.

Except Mr. Sudhir Goyal, Chief Financial Officer and Key Managerial Personnel of the Company, and to the extent of his shareholding, in the Company and IL JIN, 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 Ordinary Resolution set out at Item No. 6 of this Notice, save and except to the extent of their respective shareholding, if any, in the Company.

Based on the recommendation of the Audit Committee comprising Independent Directors, the Board of Directors recommends the **Ordinary Resolution** set out at Item No. 6 of this Notice for approval by the Members of the Company.

Item No. 7 and 8

As per the provisions of Section 186 of the Companies Act, 2013 ("Act"), a company is required to obtain the approval of its members by way of a Special Resolution where the aggregate of loans, investments, guarantees and securities proposed to be made or provided exceeds the limits prescribed under Section 186(2) of the Act, being :

i. Sixty per cent of the aggregate of its paid-up share capital, free reserves and securities premium account; or

ii. One hundred per cent of its free reserves and securities premium account, whichever is higher, subject to the exemptions and other applicable provisions of the Act.

The members of the Company, by way of postal ballot on 5th November 2024, had approved the following limits under Section 186 of the Act, being the higher of ₹ 2,000 Crore (Rupees Two Thousand Crore Only) or the limits prescribed under Section 186(2) of the Act:

- Granting of loans: To make loans, from time to time and in one or more tranches, to any person or other body corporate, on such terms and conditions as may be considered appropriate, in excess of the limits prescribed under Section 186 of the Act, up to an aggregate amount of ₹ 2,000 Crore or sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher;

- Guarantees and securities: To give guarantees or provide securities in connection with any loan made by any other person to, or by any body corporate, in one or more tranches, in excess of the limits prescribed under Section 186 of the Act, up to an aggregate amount of ₹ 2,000 Crore or sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher; and

- Investments: To acquire, by way of subscription, purchase or otherwise, the securities of any other body corporate, in one or more tranches, in excess of the limits prescribed under Section 186 of the Act, up to an aggregate amount of ₹ 2,000 Crore or sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account, whichever is higher.

The aforesaid approvals were obtained notwithstanding that the aggregate of the loans and investments so far made, together with the loans, investments, guarantees or securities proposed to be made or provided by the Board, may exceed the limits prescribed under Section 186(2) of the Act, being sixty per cent of the aggregate of the Company's paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account, whichever is higher.

The Company, as part of its long-term business strategy, continuously evaluates opportunities for expansion, diversification and value creation through organic and inorganic growth initiatives. Such opportunities may include increasing the Company's stake in existing subsidiaries (including step-down subsidiaries), joint ventures and associate companies, making investments in newly incorporated entities, and undertaking strategic acquisitions and investments in businesses operating in sectors aligned with the Company's growth objectives.

Over the years, the Company and its group entities have witnessed significant growth in operations, scale and business opportunities. In view of the Company's future expansion plans, including proposed acquisitions, strategic investments, expansion of existing businesses, establishment of new ventures and other growth-oriented initiatives, it may become necessary for the Company to make investments exceeding the limits specified under Section 186 of the Act.

Further, in order to support the funding requirements of subsidiaries, joint ventures, associate companies and other investee entities, and to facilitate their business operations, expansion plans, working capital requirements, capital expenditure programmes, strategic acquisitions and other corporate purposes, the Company may be required to provide corporate guarantees and/or security in favour of banks, financial institutions and other lenders. Such support enables group entities to obtain financial assistance on commercially favourable terms and contributes to the overall growth of the Company and its group structure.

Presently, the Company intends to revise and increase the limits approved by the shareholders in respect of providing Corporate Guarantees/Security and Investments.

It is clarified that the Company is not seeking any revision or enhancement of the existing shareholder approved limits for granting loans under the applicable provisions of the Act, and the existing loan limits shall remain unchanged.

The proposal is primarily intended to align the Company's capital allocation and support framework with its business expansion plans, historical growth trajectory and future strategic requirements, while ensuring adequate flexibility for making investments and extending corporate guarantees/ security as and when business opportunities arise.

Accordingly, the Board proposed and considered prudent to enhance the overall approved limits in following categories :

Categories	Existing limits	Proposed enhanced limits
Providing guarantees or securities; and	Higher of the following : ₹ 2,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.	Higher of the following : ₹ 5,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.
Making investments in securities of other body corporates	Higher of the following : ₹ 2,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.	Higher of the following : ₹ 5,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.

Accordingly, the revisited limits shall be as follows:

Particulars	Limits
Granting Loans (No Change in previous approvals)	Higher of the following: ₹ 2,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.
Providing guarantees or securities	Higher of the following: ₹ 5,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.
Making investments in securities of other body corporates	Higher of the following: ₹ 5,000 Crore; or Sixty per cent of the aggregate of the paid-up share capital, free reserves and securities premium account or one hundred per cent of the free reserves and securities premium account of the Company, whichever is higher.

The proposed enhancement is intended to provide the Company with adequate financial headroom and flexibility to meet its anticipated business, strategic and investment requirements, including providing guarantees or securities, as and when required, without necessitating repeated shareholder approvals within the approved limits. The enhancement does not constitute a commitment to utilise the entire approved amount, and each investment, guarantee or security will be undertaken based on the specific business requirement, financial position and commercial rationale, in compliance with the Act, applicable rules and other relevant laws.

Accordingly, the Board of Directors at their meeting held on 13th August 2026, subject to the approval of members of the Company, approved, for seeking the members' approval by way of Special Resolution, for increase in limits under Section 186 of the Act particularly for making investment, and or providing guarantee and/or security, as mentioned below and to give powers to the Board of Directors or any duly constituted Committee thereof to that effect :

- give on behalf of any person, body corporate, any guarantee, or provide security in connection with a loan made by any other person to any person or other body corporate in one or more tranches for an amount which is higher of any of the following amounts:
  - a) ₹ 5,000 Crore; or
  - b) Sixty per cent of the Company's paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is higher; and
- acquire by way of subscription, purchase or otherwise the securities in one or more tranches of any other body corporate, for an amount which is higher of any of the following amounts:
  - a) ₹ 5,000 Crore; or
  - b) Sixty per cent of the Company's paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is higher.

The loan shall not be advanced at a rate of interest lower than the prevailing yield on the one-year, three-year, five-year or ten-year Government Security closest to the tenor of the loan. Additionally, the loan, security or investment made by the Company shall be in compliance with the applicable conditions prescribed under Section 186 of the Act.

Accordingly, the approval of the Members is being sought pursuant to Section 186 of the Act to authorise the Board of Directors to make investments and/or provide corporate guarantees and security from time to time within the limits specified in the proposed resolutions.

None of the Directors or the Manager or any other Key Managerial Personnel or their relatives are concerned or interested whether financially or otherwise, if any, in the resolutions set out at Item Nos. 7 and 8, except to the extent of their shareholding or directorship.

The Company has disclosed all the related information and to the best of understanding of the Board of Directors no other information and facts are required to be disclosed that may enable members to understand the meaning, scope and implications of the items of business and to take decision thereon.

The Board recommends the **Special Resolution** as set out in Item Nos. 7 and 8 of this Notice for the approval of members.

Item Nos. 9, 10 And 11

Pursuant to the provisions of Section 185 of the Companies Act, 2013 ("Act"), a company may advance any loan, including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the directors of the company is interested, subject to the conditions prescribed under the said Section, including that:

(a) a Special Resolution is passed by the company in general meeting; and

(b) the loans are utilised by the borrowing entity for its principal business activities.

The following entities, being subsidiaries and step-down subsidiaries of the Company (collectively referred to as the "Group Companies"), are presently undertaking and/or proposing to undertake business expansion and development initiatives and may require financial support to meet their respective business and funding requirements:

1. IL JIN Electronics (India) Private Limited ("IL JIN") – Material Subsidiary;
2. Ascent Circuits Private Limited ("Ascent Circuits") – Step-down Subsidiary; and
3. Ascent-K Circuit Private Limited ("Ascent-K") – Step-down Subsidiary.

The members of the Company, through postal ballot conducted on 5th November 2024, approved making of loans, including loans represented by way of book debt, and the giving of guarantees and/or securities in connection with loans taken or to be taken by Future Group Entities up to an aggregate amount not exceeding ₹ 250 Crore per entity outstanding at any time. Separate approvals of ₹ 500 Crore each were obtained in respect of IL JIN and Ascent Circuits.

The funding requirements of the Group Companies are expected to increase in line with their expansion plans, capacity enhancement initiatives, capital expenditure programmes and growing working capital requirements. The existing approvals under Section 185 of the Act may not provide adequate headroom to support such funding requirements over the medium term. Accordingly, the Company proposes to obtain enhanced approval to ensure adequate financial flexibility and to support the funding requirements of its subsidiaries and other Group Companies on a need-based basis, including bridge loans or other temporary funding support to meet short-term funding requirements, particularly where banks or financial institutions require time to sanction, renew or disburse credit facilities to subsidiaries/step-down subsidiaries.

IL JIN, being a material subsidiary of the Company, continues to expand its manufacturing capabilities to cater to the growing requirements of the electronics industry. Such expansion involves investment in manufacturing infrastructure, machinery, technology and other capital assets, together with increased working capital requirements arising from higher production volumes, procurement of raw materials, inventory management and execution of customer orders. Further, IL JIN may also pursue inorganic growth opportunities through strategic investments, acquisitions, joint ventures or other business combinations that complement its operations and enhance its market position. Accordingly, IL JIN may require financial support from the Company from time to time to facilitate the timely implementation of its business and growth plans.

Ascent Circuits, being a step-down subsidiary of the Company operating in a growing business segment, is undertaking expansion of its manufacturing capabilities. The business requires substantial investment towards manufacturing infrastructure, advanced equipment, technology upgrades and capacity enhancement initiatives. Further, the proposed scale-up of operations is expected to increase working capital requirements relating to procurement, inventory management, vendor payments and execution of customer orders. In addition, Ascent Circuits may pursue inorganic growth opportunities through strategic investments, acquisitions, joint ventures or other business combinations to strengthen its capabilities, expand its market presence and support its long-term growth strategy. The proposed approval will provide the Company with the flexibility to support Ascent Circuits, funding requirements and growth plans, as and when required.

Ascent-K, being a relatively new step-down subsidiary of the Company, is in the process of establishing its manufacturing facility expected to require funding for setting up manufacturing and operational infrastructure, procurement of plant and equipment, technology implementation, initial operating expenses and working capital requirements. Given the growth potential of the business and the capital-intensive nature of its expansion plans, Ascent-K may also evaluate inorganic growth opportunities through strategic investments, acquisitions, collaborations, joint ventures or other business arrangements to accelerate its business development and strengthen its competitive position. Accordingly, Ascent-K may require financial support from the Company from time to time to facilitate the development, expansion and growth of its operations in line with its business objectives.

The proposed approval is intended to provide a funding cushion and does not represent any commitment to utilise the entire approved amount. Any loan, guarantee or security shall be extended only where commercially justified, based on the specific requirements and financial position of the relevant Group Company, and on an arm's length basis and such terms as may be considered appropriate by the Audit Committee and Board, in compliance with the applicable provisions of the Act and other applicable laws.

The proposed approval will also enable the Company to respond efficiently to evolving business requirements and opportunities without seeking separate shareholder approval for each transaction within the approved limits. Any financial assistance extended pursuant to the approval shall be utilised solely for the principal business activities of the respective Group Companies and matters incidental thereto.

The benefit of such financial assistance is expected to accrue to the Company through the growth, operational expansion and enhanced value of its investments in the respective subsidiaries and Group Companies, thereby ultimately benefiting the shareholders of the Company. Accordingly, the approval of the Members by way of a Special Resolution is being sought pursuant to Section 185(2) of the Act.

It is clarified that the proposed limits are not intended to be utilised automatically or in their entirety. Any Loan, guarantee or security shall be provided based on the actual requirements of the respective Group Company, its financial position, business plans and the commercial rationale for such assistance, and on such terms and conditions as may be considered appropriate by the Board.

Since, the Group Companies fall within the category of "any person in whom any of the directors of the company is interested", as specified in the Explanation to Section 185(2) of the Act, approval of the Members by way of Special Resolution is being sought pursuant to Section 185(2) of the Act for making Loans to, and/or giving guarantees, and/or providing securities in connection with any Loan taken or to be taken by the respective Group Companies, up to the aggregate outstanding amounts specified against each entity in the table below.

The relevant disclosures as required under Section 185 of the Act with respect to particulars of the loans given, or guarantee given or security provided are as under:

Sl. No.	Name of the respective "Borrowing Entity"	Existing Approval Limit (in ₹) (Outstanding Per Annum)	Revisited Maximum Proposed Limit (in ₹) (Outstanding Per Annum)	Approval Sought For	Relation of borrowing entity with the Company
1.	IL JIN	500 Crore	1,000 Crore	Grant of loan to IL JIN and to give any guarantee or provide any security in connection with any loan taken by IL JIN from any person other than banks or financial institutions	Material Subsidiary
2.	Ascent Circuits	500 Crore	1,000 Crore	Grant of loan to Ascent Circuits and to give any guarantee or provide any security in connection with any loan taken by Ascent Circuits from any person other than banks or financial institutions	Step-down subsidiary
3.	Ascent - K	250 Crore#	1,000 Crore	Grant of loan to Ascent-K and to give any guarantee or provide any security in connection with any loan taken by Ascent-K from any person other than banks or financial institutions	Step-down subsidiary

#In the shareholders' resolution dated 5th November 2024, the limits applicable to Ascent-K were defined under the Future Group entities.

In accordance with Section 186 of the Act, the rate of interest on which the loan may be provided to the Group entities, shall not be lower than the prevailing yield of a Government Security of comparable tenor (i.e., one year, three years, five years, or ten years, as applicable) at the time of disbursement.

Members who wish to inspect the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Act, may send their request in writing to the Company Secretary and Compliance Officer of the Company at the registered email address of the Company provided in the Notes to this Notice, and the same shall be made available to them electronically. The said Register shall also be made available for electronic inspection by the Members during the Annual General Meeting held through Video Conferencing / Other Audio Visual Means. The said Register is also available for inspection on the website of the Company.

None of the Directors, Key Managerial Personnel of the Company or their relatives are, in any way, concerned or interested either financially or otherwise, in the resolutions as set out in Item Nos. 9,10 and 11 save and except to the extent of their shareholding and directorship in the group companies (if any).

The Board recommends the Special Resolutions as set out in Item Nos. 9, 10 and 11 of this Notice for the approval of members.

Item Nos. 12, 13 and 14

The members are informed that, Section 188 of the Companies Act, 2013 ("the Act") provides that, except with the consent of the Board of Directors ("Board") given by a resolution at a meeting of the Board and subject to such conditions as prescribed in Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules"), no company shall enter into any contract or arrangement with a related party with respect to transactions specified therein. It is further provided that in case of a company having paid up share capital of not less than such amount or transactions not exceeding such sums as are prescribed in the Rules, no contract or arrangement shall be entered into except with the prior approval of the company by way of an ordinary resolution. It is further provided that nothing as mentioned above shall apply to any transactions entered into by the company in the ordinary course of business and are at arm's length.

Further, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended, provides that all material related party transactions shall require prior approval of the shareholders through an ordinary resolution, even if such transactions are in the ordinary course of business and are entered at an arm's length basis.

As per the SEBI LODR Regulations, where the annual consolidated turnover of a listed entity is up to ₹ 20,000 Crore, a related party transaction is considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a Financial Year exceeds 10% of the annual consolidated turnover of the listed entity. Accordingly, the materiality threshold for seeking shareholders' approval for related party transactions of the Company is ₹ 1,218.65 Crore ("materiality threshold") i.e. 10% of the consolidated turnover of ₹ 12,186.48 Crore of the Company as per the Audited Consolidated Financial Statements of the Company for the Financial Year 2025-26. The approval of the members under Regulation 23 of the SEBI LODR Regulations is required even if the transactions are in the ordinary course of business of the concerned company and are on an arm's length basis.

Further, as per Regulation 2(1)(zc) of the SEBI LODR Regulations, the definition of related party transaction includes a transaction involving a transfer of resources, services or obligations between:

- a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not, or
- a listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged and a "transaction" with a related party shall be construed to include a single transaction or a group of transactions in a contract.

The Company proposes to enter into certain material related party transactions with IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company, and with Ascent Circuits Private Limited ("Ascent Circuits") and Ascent-K Circuit Private Limited ("Ascent-K"), subsidiaries of IL JIN and stepdown subsidiaries of the Company.

Since IL JIN, Ascent Circuits, and Ascent-K falls within the definition of related parties under Section 2(76) of the Act and Regulation 23 of the SEBI LODR Regulations, the transactions proposed with them shall qualify as Material Related Party Transactions.

Rationale for the Material Related Party Transactions to be entered by the Company with IL JIN, Ascent Circuits, and Ascent-K or vice versa, as applicable

The proposed Material Related Party Transactions to be entered by the Company with IL JIN, Ascent Circuits, and Ascent-K or vice versa, wherever applicable are driven by the strategic growth objectives of the Group in the electronics and Printed Circuit Board ("PCB") manufacturing sector.

The PCB industry is characterised by a capital intensive business model requiring investments in manufacturing facilities, technology, equipment, and working capital. A significant portion of the operational and expansion requirements of entities operating in this sector is supported through financial assistance, procurement support, technology transfer, management services, shared resources, and other business support arrangements.

Ascent Circuits and Ascent-K operate in the PCB manufacturing business. The Group is committed to strengthening its position in this sector and reducing the country's reliance on imported PCBs by establishing domestic manufacturing capabilities.

The Group provides strategic, operational, technical and financial support to these subsidiaries to facilitate capacity creation, project implementation and business expansion. The economic benefits arising from these developments are expected to accrue to the Group and, consequently, to the shareholders of the Company.

Further, the manufacturing facilities of Ascent Circuits and Ascent-K are presently at various stages of construction, commissioning and project implementation. Ascent-K, being a newly incorporated entity, has not yet commenced operations and continues to require financial, operational and management support from the Group to meet its business and project related requirements and to achieve operational readiness.

The above subsidiary(ies) undertakes significant capital expenditure projects supported by various Central and State Government incentives. Since such benefits are typically realised after commencement of operations and generation of revenue, the subsidiary may also require financial support from the Holding Company during the interim period to meet its capital expenditure and working capital requirements.

Similarly, IL JIN operates in the rapidly growing electronics manufacturing segment and represents a key strategic investment for the Group. Given its current stage of growth and expansion, support from the Holding Company and the Group is necessary for funding requirements, including assistance relating to borrowings, corporate guarantees and security support for availing credit facilities from financial institutions. Such support is essential to enable capacity expansion, strengthen operational capabilities and accelerate business growth. The ultimate economic benefits arising from these initiatives are expected to accrue to the Company and its shareholders.

Accordingly, the proposed Related Party Transactions primarily comprise funding support, procurement of goods and services, provision and receipt of operational, administrative and management support services, corporate guarantees, security support, and other business-related transactions necessary for the efficient functioning and growth of these subsidiaries.

These transactions are/will be undertaken in the ordinary / normal course of business, and on an arm's length basis, and are intended to ensure timely project execution, operational readiness, business continuity and future growth of IL JIN, Ascent Circuits and Ascent-K. The transactions are aligned with the Group's long-term business strategy and are in the overall interest of the Company and its stakeholders.

As the aggregate value of the proposed transactions is expected to exceed the applicable materiality threshold prescribed under the SEBI LODR Regulations, approval is being sought for the Material Related Party Transactions to be entered by the Company with IL JIN, Ascent Circuits and Ascent – K or vice versa, wherever applicable. All such transactions shall be undertaken on mutually agreed terms and conditions, in the ordinary/normal course of business, and on an arm's length basis.

Hence, based on the recommendation and approval of the Audit Committee and Board at their respective meeting, the Company seeks the approval of the Members to enter into and/or execute various transactions/contracts/arrangements, as and when required, whether by way of individual or multiple transaction(s) taken together, between followings :

- Company and IL JIN or vice versa, as applicable;
- Company and Ascent Circuits or vice versa, as applicable; and
- Company and Ascent-K or vice versa, as applicable

up to the aggregate limits specified in Table A, for the period commencing from the date of this 36th Annual General Meeting (2026) until the conclusion of the next 37th Annual General Meeting (2027).

Table A
Proposed Limits

Amount in Crore

Nature of Transactions	IL JIN	Ascent Circuits	Ascent-K
Sale of Goods or material, directly or through appointment of agent	150	200	25
Purchase of Goods or material, directly or through appointment of agent	350	200	25
Selling or otherwise disposing of property of any kind, directly or through appointment of agent	25	25	25
Buying of property of any kind, directly or through appointment of agent	25	25	25
Assets to be given on lease	6	2.5	2.5
Assets to be taken on lease	6	2.5	2.5
Availing of services, directly or through appointment of agent	15	15	15
Rendering of services, directly or through appointment of agent	15	15	15
*Loan to be given	1,000	1,000	1,000
*Corporate Guarantee to be given	2,000	2,000	2,500
Total	**3,592**	**3,485**	**3,635**

**Limits of Loan and Corporate Guarantee are inter-changeable*
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.

Furthermore, the information as required to be disclosed to the shareholders pursuant to Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and in pursuant to the SEBI Master Circular dated 30th January 2026 read with Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June 2025, issued by the Securities and Exchange Board of India ("SEBI") titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and Industry Standards note on Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions dated 26th June 2025 ("RPT Industry Standards"), is provided herein below :

Information required to be disclosed to the shareholders pursuant to Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014:

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="3">Details</th></tr>
<tr><td>1.</td><td>Name of the related party</td><td>IL JIN</td><td>Ascent Circuits</td><td>Ascent-K</td></tr>
<tr><td>2.</td><td>Name of the director or key managerial personnel who is related, if any</td><td>Mr. Jasbir Singh & Mr. Daljit Singh are the common directors on the Board of IL JIN and the Company.

Further, Mr. Sudhir Goyal, is Chief Financial Officer of both the Companies.</td><td>Mr. Daljit Singh is the common Director on the Board of Ascent Circuits and the Company.

Further, Mr. Ojaswin Singh, son of Mr. Jasbir Singh, who serves as the Executive Chairman, Chief Executive Officer and Whole-Time Director of Amber, is also serving as an Additional Director in the category of an Executive Director in the capacity of Whole Time Director on the Board of Ascent Circuits.</td><td>Mr. Daljit Singh is the common director on the Board of Ascent-K and the Company.</td></tr>
<tr><td>3.</td><td>Nature of relationship</td><td>Subsidiary of Amber</td><td>Step-down subsidiary of Amber</td><td>Step-down subsidiary of Amber</td></tr>
<tr><td>4.</td><td>Nature, material terms, monetary value and particulars of the contract or arrangement</td><td colspan="3">All proposed transactions shall be undertaken in the ordinary /normal course of business and based on the business requirements of the respective companies.

The transactions may be carried out between the companies for as long as the business relationship subsists. The aggregate monetary proposed value of such contracts or arrangements is provided in Table A above.

For material terms kindly refer following sections from below table containing the information required to be disclosed to the shareholders pursuant to RPT Industry Standards:

<table>
<tr><th>Nature of Transactions</th><th>Table referencing</th></tr>
<tr><td>Sale of Goods or material, directly or through appointment of agent</td><td>B(1)(c)</td></tr>
<tr><td>Purchase of Goods or material, directly or through appointment of agent</td><td>B(1)(a)</td></tr>
<tr><td>Selling or otherwise disposing of property of any kind, directly or through appointment of agent</td><td>B(6)(1)</td></tr>
<tr><td>Buying of property of any kind, directly or through appointment of agent</td><td>B(6)(1)</td></tr>
<tr><td>Assets to be given on lease</td><td>B(6)(2) and C(5)</td></tr>
<tr><td>Assets to be taken on lease</td><td>B(6)(2) and C(5)</td></tr>
<tr><td>Availing of services, directly or through appointment of agent</td><td>B(1)(b)</td></tr>
<tr><td>Rendering of services, directly or through appointment of agent</td><td>B(1)(d)</td></tr>
<tr><td>Loan to be given</td><td>B(2) and C(1)</td></tr>
<tr><td>Corporate Guarantee to be given</td><td>B(4) and C(3)</td></tr>
</table>
</td></tr>
<tr><td>5.</td><td>Any other information relevant or important for the members to take a decision on the proposed resolution</td><td colspan="3">All requisite information pertaining to the said matter has been duly disclosed to the members of the Company in the explanatory statement pertaining to item nos. 12, 13 and 14, thereby enabling them to make an informed decision on the proposed transactions.</td></tr>
</table>

Information required to be disclosed to the shareholders pursuant to RPT Industry Standards :

Sl. No.	Description	Details		
Part A: Minimum information of the proposed RPT, applicable to all RPTs				
A (1) Basic Details of the Related Party				
1.	Name of the related party	IL JIN	Ascent Circuits	Ascent-K
2	Country of incorporation	India	India	India
3	Nature of business of the related party	Electronic Manufacturing Services (EMS), encompasses printed circuits board assembly and box build solution, PCBA operations are engaged in assembly of printed circuits boards and box built operations undertake complete "Build to Print" or "Build to Specifications" assembly of complex electronic products, sub systems and finished devices including telecommunications equipments, smart meters, wearables and hearables, automotive electronics and Industrial Control System serving a wide range of industries.	Manufacturing of Bare Printed Circuit Boards (PCBs) (Single Side, multi-layer, radio frequency (RF) PCBs, aluminum PCBs metal-clad PCBs and flexible PCBs catering to a diverse range of industries including consumer electronics and appliances, automotive, telecommunication, aerospace and defense energy and power and industrial application.	Manufacturing of advanced PCB technologies including High Density Interconnect (HDI), flexible and semi-conductor substrate PCBs.
A (2) Relationship and ownership of the related party				
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Subsidiary	Step - down subsidiary of the Company (Subsidiary of IL JIN)	Step - down subsidiary of the Company (Subsidiary of IL JIN)
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	89.71% - On Non Diluted basis (Direct)	88.36% (Indirect)	62.80% (Indirect)
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).	Not Applicable, since the related party is a Company having share capital.	Not Applicable, since the related party is a Company having share capital.	Not Applicable, since the related party is a Company having share capital.
	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).	NIL	NIL	NIL
A (3) Details of previous transactions with the related party				
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last Financial Year.	**Amber with IL JIN** **Sl. No. | Nature of Transactions | Financial Year 2025-26 (Amount in ₹ Crore)** 1 | Purchase of goods or materials | 142.23	**Amber with Ascent Circuits** **Sl. No. | Nature of Transactions | Financial Year 2025-26 (Amount in ₹ Crore)** 1 | Rendering of services | 0.01 2 | Corporate Guarantee given (Net) | 80.35 **Total** | **80.36**	**Amber with Ascent-K** None

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="3">Details</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>Financial Year 2025-26 (Amount in ₹ Crore)</th></tr>
<tr><td>2</td><td>Sale of goods or material</td><td>16.22</td></tr>
<tr><td>3</td><td>Selling or otherwise disposing of</td><td>0.14</td></tr>
<tr><td>4</td><td>Buying property of kind</td><td>0.25</td></tr>
<tr><td>5</td><td>Availing of services</td><td>2.33</td></tr>
<tr><td>6</td><td>Rendering of services</td><td>0.20</td></tr>
<tr><td>7</td><td>Loan given^</td><td>784.00</td></tr>
<tr><td>8</td><td>Loan repayment^</td><td>564.00</td></tr>
<tr><td>9</td><td>Interest received</td><td>12.48</td></tr>
<tr><td>10</td><td>Extinguishment of corporate guarantees given (Net)</td><td>50.00</td></tr>
<tr><td colspan="2">Total</td><td>1,571.85</td></tr>
</table>
^Limits of Loan and Corporate Guarantee were inter – changeable
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.
</td><td></td><td></td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current Financial Year up to the quarter immediately preceding the quarter in which the approval is sought.</td>
<td>Amber with IL JIN
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>1st Quarter of Financial Year 2026-27 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Purchase of goods or materials</td><td>37.68</td></tr>
<tr><td>2</td><td>Sale of goods or materials</td><td>2.52</td></tr>
<tr><td>3</td><td>Availing of services</td><td>2.88</td></tr>
<tr><td>4</td><td>Rendering of services</td><td>1.38</td></tr>
<tr><td>5</td><td>Loan given</td><td>249.00</td></tr>
<tr><td>6</td><td>Loan repayment</td><td>203.00</td></tr>
<tr><td>7</td><td>Interest received</td><td>5.76</td></tr>
<tr><td colspan="2">Total</td><td>502.22</td></tr>
</table>
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.
</td>
<td>Amber with Ascent Circuits
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>1st Quarter of Financial Year 2026-27 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Rendering of services</td><td>0.49</td></tr>
<tr><td colspan="2">Total</td><td>0.49</td></tr>
</table>
</td>
<td>Amber with Ascent-K
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>1st Quarter of Financial Year 2026-27 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Rendering of services</td><td>0.02</td></tr>
<tr><td colspan="2">Total</td><td>0.02</td></tr>
</table>
</td></tr>
</table>

Sl. No.	Description	Details		
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last Financial Year.	None		
A (4) Amount of the proposed transaction(s)				
1	Amount of the proposed transactions being placed for approval in the meeting of the shareholders.	Kindly refer Table A disclosed above, comprising the thresholds and proposed transactions details to be entered by the Company with IL JIN, Ascent Circuits and Ascent – K respectively or vice versa, as applicable.		
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current Financial Year would render the proposed transaction a material RPT? (Yes or No)	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding Financial Year (2025-26)	29.48% The aforesaid proposed transactions value has been computed on a cumulative basis and includes all categories of transactions proposed to be entered into with the respective related party(ies).	28.60%	29.83%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding Financial Year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction) (%)	Not Applicable, as the Company (listed entity) is party to the proposed transaction.		
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding Financial Year, if available (%)	Proposed transactions are 159.32% of annual standalone turnover of IL JIN for the Financial Year 2025-26.	Proposed transactions are 867.20% of annual standalone turnover of Ascent Circuits for the Financial Year 2025 - 26.	Not Computable, as the annual standalone turnover of Ascent-K for the period ended 31st March is Nil, since it is a newly incorporated entity.
6	Financial performance of the related party for the immediately preceding Financial Year : Turnover ("TO") Profit After Tax ("PAT") Net Worth ("NW") ***Explanations:*** *The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	**Sl. No. – Financial Year 2025-26 (Amount in ₹ Lakh)** TO – 2,25,463.97 PAT – 5,394.95 NW – 2,55,733.24	**Sl. No. – Financial Year 2025-26 (Amount in ₹ Lakh)** TO – 40,186.59 PAT – 3,133.62 NW – 29,990.50	**Sl. No. – Financial Year 2025-26 (Amount in ₹ Lakh)** TO – 0 PAT – (45.35) NW – 54.65
A (5) Basic details of the proposed transaction				
1	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/services, giving loan, borrowing etc.)	Kindly refer Table A disclosed above, comprising the thresholds and proposed transactions details to be entered by the Company with IL JIN, Ascent Circuits and Ascent – K respectively or vice versa, wherever applicable.		

Sl. No.	Description	Details		
2	Details of each type of the proposed transaction	Kindly refer Table A disclosed above, comprising the thresholds and proposed transactions details to be entered by the Company with IL JIN, Ascent Circuits and Ascent – K respectively or vice versa, wherever applicable.		
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One year, from this 36th Annual General Meeting (2026) upto the conclusion of 37th Annual General Meeting (2027)		
4	Whether omnibus approval is being sought?	Yes, the omnibus approval is being sought, until the next Annual General Meeting of the Company.		
5	Value of the proposed transaction during a Financial Year. If the proposed transaction will be executed over more than one Financial Year, provide estimated break-up Financial Year-wise.	Kindly refer Table A disclosed above, comprising the thresholds and proposed transactions details to be entered by the Company with IL JIN, Ascent Circuits and Ascent – K respectively or vice versa, wherever applicable. Since, the approval is sought from ensuing Annual General Meeting till next Annual General Meeting, accordingly the value of the transactions in next Financial Year shall be same as in the foregoing paragraphs.		
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	IL JIN operates in the growing electronics manufacturing segment and is a key strategic investment for the Group. Support from the Holding Company and the Group, including funding assistance, corporate guarantees, and security support for credit facilities, is required to strengthen operational capabilities and support capacity expansion. IL JIN operates into Printed Circuit Boards (PCBs) assembly and box build solutions, wherein PCBs assembly is a critical input for Amber's electronics and air-conditioning component business. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilization of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilization of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies within the Group. Additionally, loans and corporate guarantees will support	Ascent Circuits operate in the Printed Circuit Boards (PCBs) manufacturing business, a growing market in India. The Group's investment supports the development of domestic PCB manufacturing capabilities and aligns with its objective of reducing dependence on imports. It manufactures PCBs a critical input for Amber's electronics and air-conditioning component business. The proposed transactions will ensure a reliable source of supply, reduce reliance on third-party and imported PCBs, and generate operational and cost efficiencies through backward integration. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilisation of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilisation of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies	Ascent-K operate in the Printed Circuit Boards (PCBs) manufacturing business, a growing market in India. The Group's investment supports the development of domestic PCBs manufacturing capabilities and aligns with its objective of reducing dependence on imports. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilisation of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilisation of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies within the Group. Additionally, loans and corporate guarantees will support working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="3">Details</th></tr>
<tr><td></td><td></td><td>working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders.

Interest of the Company

The proposed transactions with IL JIN will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long-term value for the Company and its shareholders.</td><td>within the Group. Additionally, loans and corporate guarantees will support working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders.

Interest of the Company

The proposed transactions with Ascent Circuits will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long-term value for the Company and its shareholders.</td><td>to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders.

Interest of the Company

The proposed transactions with Ascent-K will support domestic PCB manufacturing capabilities, strengthen supply chain reliability, reduce dependence on imports, facilitate efficient procurement and business collaboration, and enhance operational efficiencies, competitiveness and long-term value creation for the Company and its shareholders.</td></tr>
<tr><td>7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.

Name of the director / KMP</td><td>Mr. Jasbir Singh and Mr. Daljit Singh are common directors on the Board of IL JIN and the Company. Further, Mr. Sudhir Goyal, Chief Financial Officer of the Company, has also been appointed Chief Financial Officer of IL JIN with effect from 13th August 2026. Each of them is interested in the proposed transactions with IL JIN by virtue of holding a directorship/Key Managerial Personnel position in IL JIN, independent of and in addition to any direct and indirect shareholding held by them in IL JIN.</td><td>Mr. Daljit Singh is common director on the Board of Ascent Circuits and the Company.

Further, Mr. Ojaswin Singh, son of Mr. Jasbir Singh, who serves as the Executive Chairman & Chief Executive Officer and Whole Time Director of the Company is also serving as an Additional Director in the category of an Executive Director in the capacity of Whole Time Director on the Board of Ascent Circuits.

Both are interested in the proposed transactions by virtue of such directorship, independent of and in addition to any direct and indirect shareholding held by them in Ascent Circuits.</td><td>Mr. Daljit Singh is a common director on the Board of Ascent-K and the Company, and is interested in the proposed transactions by virtue of such directorship, independent of and in addition to his indirect shareholding in Ascent-K.</td></tr>
<tr><td></td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td colspan="3">See table below</td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td colspan="3">No valuation report or other external party report has been obtained in relation to the proposed transactions. Accordingly, no such report was required to be placed before the Audit Committee, and the provision of a QR code or web link is not applicable.</td></tr>
</table>

Directors/KMPs	IL JIN (%)	Ascent Circuits (%)	Ascent-K (%)
Mr. Daljit Singh	34.66%	34.14%	24.26%
Mr. Jasbir Singh	34.66%	34.14%	24.26%
Mr. Sudhir Goyal	0.41%	0.40%	0.28%
Mr. Sanjay Kumar Arora	0.08%	0.07%	0.05%

Sl. No.	Description	Details
9	Other information relevant for decision making.	All requisite information pertaining to the said matter has been duly disclosed to the members of the Company in the explanatory statement pertaining to Item Nos. 12, 13 and 14, thereby enabling them to make an informed decision on the proposed transactions.
Above comprises direct and indirect shareholding.		
Part B: Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,		
B (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
B (1) (a) For purchase of goods by the Company from IL JIN, Ascent Circuits or Ascent - K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The purchase price of goods is determined with reference to prevailing market prices for similar goods of comparable specification, quality and quantity, benchmarked against prices offered by unrelated suppliers. Where direct market comparables are not available, pricing is determined on a cost plus basis in accordance with normal industry practices and arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if extended, shall be within the overall aggregate limit approved for the concerned related party under this resolution, and the actual amount shall be determined based on business and working capital requirements at the relevant time and such advance shall be given on arm's length basis. b. Tenure: upto 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is extended. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices/ supplies from the related party within the tenure stated above. However, in exceptional circumstances only, due to non-supply of material, this advance might be returned to the related party.
B (1) (b) Availing of services by the Company from IL JIN, Ascent Circuits or Ascent - K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The consideration for services is determined based on prevailing market rates for similar services, taking into account the nature, scope, complexity and duration of services, and benchmarked against rates charged by independent service providers. Where comparable market data is unavailable, pricing is determined on a cost-plus basis with an appropriate margin consistent with arm's length standards.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade Advance: Trade advances, if extended, shall be within the overall aggregate limit approved for the concerned related party under this resolution. The actual amount shall be determined based on the nature of services, project requirements, commercial terms, and business requirements prevailing at the relevant time, and such advance shall be given on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is extended. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future service invoices/bills raised by the related party within the tenure stated above. However, in exceptional circumstances, including non-performance, delay, or discontinuation of the services, the advance may be refunded by the related party.
B (1) (c) For sale of goods by the Company to IL JIN, Ascent Circuits or Ascent - K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.

Sl. No.	Description	Details
2	Basis of determination of price	The sale price of goods is determined with reference to prevailing market prices and prices charged to unrelated customers for similar goods of comparable specification, quality and quantity. Discounts, if any, are provided in line with the Company's standard commercial practices applicable to unrelated customers, ensuring compliance with arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if received in relation to the sale of goods, shall be within the overall aggregate limit approved for the concerned related party under this resolution. The actual amount shall be determined based on business requirements, order value, commercial terms, and working capital considerations prevailing at the relevant time and shall be on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is received. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices/ supplies of goods to the related party within the tenure stated above. However, in exceptional circumstances, including cancellation or modification of orders, the advance may be refunded or otherwise settled in accordance with mutually agreed commercial terms.
B (1) (d) Rendering of services by the Company to IL JIN, Ascent Circuits or Ascent - K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The consideration for services rendered is determined based on prevailing market rates and rates charged to unrelated customers for similar services, considering the nature and scope of services provided. Where direct comparables are not available, pricing is determined on a cost-plus basis with a margin consistent with the Company's normal business practices and arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if received in relation to the sale of services, shall be within the overall aggregate limit approved for the concerned related party under this resolution. The actual amount shall be determined based on the scope of services, project requirements, commercial terms, and business considerations prevailing at the relevant time and shall be on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is received. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices raised for services rendered to the related party within the tenure stated above. However, in exceptional circumstances, including cancellation, modification, or discontinuation of the services, the advance may be refunded or otherwise settled in accordance with mutually agreed commercial terms.
B (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the Company to IL JIN, Ascent Circuits or Ascent-K		
1	Source of funds in connection with the proposed transaction.	The funds for the proposed transaction shall be sourced from the Company's internal accruals, free cash and bank balances, and/or available banking limits and credit facilities from its bankers/lenders which can be used to give loan and advances to the related party(ies) as per the sanction terms of the bankers/lenders, as may be determined at the time of disbursement based on the Company's liquidity position and treasury policy at the relevant time.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. other details	As at the date of this Notice, the Company does not intend to incur any specific borrowing to fund the proposed loan; it is expected to be funded from internal accruals and/or existing credit facilities. If any specific indebtedness is incurred for this purpose, the following particulars will be reported to the Audit Committee of the Company at the relevant time: a. Nature of indebtedness: Not applicable at present; if incurred, it can be in the form of Short Term Loan or Long Term Loan. b. Total cost of borrowing will be at the prevailing market rate of interest and fees, if any, and sanction by the bank(s)/financial institutions/lender(s). c. Tenure: Not ascertainable at present; would be aligned as per the requirements. d. Other details: Not determinable at this stage.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	The rate of interest will be at prevailing market rate of interest.

Sl. No.	Description	Details
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate to be charged by the Company from IL JIN, Ascent Circuits and Ascent – K shall not be lower than the prevailing yield of the one-year, three-year, five-year or ten-year Government Security closest to the tenor of the loan, in accordance with Section 186(7) of the Act, and shall in any event not be lower than the Company's own cost of borrowing from its bankers/ lenders as stated above, so as to ensure the rate is at arm's length and not prejudicial to the interests of the Company or its shareholders.
5	Maturity / due date	Maturity or due date shall be determined at the time of granting the loan to IL JIN, Ascent Circuits and Ascent – K based on the requirements.
6	Repayment schedule & terms	Repayment schedule & terms shall be determined at the time of granting the loan to IL JIN, Ascent Circuits and Ascent – K based on the requirements.
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the transaction.	The funds advanced shall be utilised for the principal business activities of IL JIN, Ascent Circuits and Ascent – K respectively and to meet their existing as well as future financial requirements in furtherance of their respective business operations.

B (3) Disclosure only in case of transactions relating to investment made by the Company in IL JIN, Ascent Circuits or Ascent-K

1	Source of funds in connection with the proposed transaction.	No approval for any investment by the Company in IL JIN, Ascent Circuits or Ascent–K is being sought under this resolution.
2	Where any financial indebtedness is incurred to make investment, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. other details	
3	Purpose for which funds shall be utilised by the investee company.	
4	Material terms of the proposed transaction	

B (4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the Company for and on behalf of IL JIN, Ascent Circuits and Ascent - K

		IL JIN	Ascent Circuits	Ascent-K
1	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	IL JIN, being a material subsidiary of the Company operating in the growing electronics manufacturing sector, requires funding support for capacity expansion, technology upgrades, manufacturing infrastructure and working capital requirements. The proposed guarantee, surety, indemnity or comfort letter is intended to facilitate access to credit facilities and other funding arrangements on commercially acceptable terms. Such support is expected to strengthen IL JIN's operational capabilities, support its growth plans and protect the Company's strategic investment, with the resulting economic benefits expected to accrue to the Company and its shareholders.	Ascent Circuits, being a step-down subsidiary engaged in the PCB manufacturing business, is undertaking expansion of its manufacturing capabilities and requires funding for infrastructure, equipment, technology and working capital requirements. The proposed guarantee, surety, indemnity or comfort letter is intended to facilitate access to financing and credit facilities for project implementation, capacity enhancement and operational requirements. Such support will enable timely execution of expansion plans, strengthen the Group's presence in the domestic PCB manufacturing sector and create long-term value for the Company and its shareholders.	Ascent-K, being a relatively new step-down subsidiary of the Company, is in the process of establishing its manufacturing facility and operational infrastructure. The proposed guarantee, surety, indemnity or comfort letter is intended to facilitate access to financing required for setting up manufacturing facilities, procurement of plant and equipment, technology implementation, initial operating expenses and working capital requirements. Such support is essential for timely project execution and operational readiness and is aligned with the Group's strategy of strengthening its presence in the PCB manufacturing sector, with the resulting benefits expected to accrue to the Company and its shareholders.

Sl. No.	Description	Details		
		The proposed guarantee, surety, indemnity or comfort letter is being/will be provided in furtherance of the Company's strategic investment in IL JIN, Ascent Circuits and Ascent – K. The arrangement is proposed on an arm's length basis, wherever applicable, and is subject to the review and approval of the Audit Committee and the Board of Directors, and the approval of the shareholders, as may be required. The Company believes that extending such support is in its overall business interest and is aligned with its long-term growth strategy and value creation objectives. Further, the strengthening of the financial position and business operations of IL JIN, Ascent Circuits and Ascent – K are expected to contribute to the growth and performance of the Company, thereby creating long-term value and ultimate benefits for the shareholders of the Company.		
	(b) Whether it will create a legally binding obligation on listed entity?	Yes, in case of default on part of the related party	Yes, in case of default on part of the related party	Yes, in case of default on part of the related party
2	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary;	**IL JIN** (i) The Company shall be entitled to receive an appropriate commission for providing the guarantee, surety, indemnity, or comfort letter. Such commission shall be determined	**Ascent Circuits** (i) The Company shall be entitled to receive an appropriate commission for providing the guarantee, surety, indemnity, or comfort letter. Such commission shall be determined	**Ascent-K** (i) The Company shall be entitled to receive an appropriate commission for providing the guarantee, surety, indemnity, or comfort letter. Such commission shall be determined
	(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	on an arm's length basis, taking into account the nature of the support provided, associated risks, prevailing market practices and the Company's internal policies. (ii) In the event of invocation of the corporate guarantee, the Company shall, pursuant to the contractual arrangements entered into with the concerned entity, will step into the shoes of the lender as a secured creditor and recover from the concerned entity all amounts paid under the guarantee, together with applicable interest and all charges incurred by the Company. While the timing of recovery may depend on the financial position of the concerned entity at the relevant time, the Company shall retain all contractual and legal rights to recover the amounts paid.	on an arm's length basis, taking into account the nature of the support provided, associated risks, prevailing market practices and the Company's internal policies. (ii) In the event of invocation of the corporate guarantee, the Company shall, pursuant to the contractual arrangements entered into with the concerned entity, will step into the shoes of the lender as a secured creditor and recover from the concerned entity all amounts paid under the guarantee, together with applicable interest and all charges incurred by the Company. While the timing of recovery may depend on the financial position of the concerned entity at the relevant time, the Company shall retain all contractual and legal rights to recover the amounts paid.	on an arm's length basis, taking into account the nature of the support provided, associated risks, prevailing market practices and the Company's internal policies. (ii) In the event of invocation of the corporate guarantee, the Company shall, pursuant to the contractual arrangements entered into with the concerned entity, will step into the shoes of the lender as a secured creditor and recover from the concerned entity all amounts paid under the guarantee, together with applicable interest and all charges incurred by the Company. While the timing of recovery may depend on the financial position of the concerned entity at the relevant time, the Company shall retain all contractual and legal rights to recover the amounts paid.
3	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The value of obligations shall be measured as the aggregate of the outstanding loan/facility amount, accrued interest, and other charges payable to the lender or beneficiary, net of any recoveries realised from mortgaged or secured assets. No provisions are required to be made in the books of account of the listed entity. The value of the obligations undertaken/to be undertaken by the Company pursuant to any guarantee, surety, indemnity or comfort letter under this approval shall not exceed the aggregate limit specified for related party transactions in Table A above.		

Sl. No.	Description	Details
B(5) Disclosure only in case of transactions relating to borrowings by the Company		
1	Material covenants of the proposed transaction	As on the date of approval, the material covenants of the proposed transaction are not ascertainable and shall be determined at the time of finalisation of the transaction and execution of the definitive documents, if any.
2	Interest rate (in terms of numerical value or base rate and applicable spread)	As on the date of approval, the interest rate, including the applicable base rate and spread, is not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	As on the date of approval, the cost of borrowing, including all associated fees, expenses and charges, is not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.
4	Maturity / due date	As on the date of approval, the maturity date / due date is not ascertainable and shall be determined upon finalisation of the transaction, if applicable.
5	Repayment schedule & terms	As on the date of approval, the repayment schedule and related terms are not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.
6	Whether secured or unsecured	As on the date of approval, it is not ascertainable whether the transaction would be secured or unsecured and the same shall be determined upon finalisation of the transaction, if applicable.
7	If secured, the nature of security & security coverage ratio	As on the date of approval, the nature of security and security coverage ratio, if applicable, are not ascertainable and shall be determined upon finalisation of the transaction.
8	The purpose for which the funds will be utilised by the listed entity / subsidiary	As on the date of approval, the specific end-use of funds is not ascertainable and shall be determined by the subsidiary based on its business requirements and in accordance with applicable laws and approvals.
B (6) Disclosure only in case of transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiaries i.e. IL JIN, Ascent Circuits or Ascent - K		
B (6) (1) Sales /buying of Assets of IL JIN, Ascent Circuits and Ascent - K or of unit, division or undertaking of the Company		
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The price for the proposed transaction will be arrived at through mutual commercial negotiations between the parties, taking into account prevailing market conditions, book value of the assets, and other relevant business parameters. The Company confirms that the transaction terms will be in line with industry practices and applicable regulatory requirements and at an arm's length basis.
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Not applicable. No sale, lease or disposal of assets of IL JIN, Ascent Circuits and Ascent- K or of any unit, division or undertaking of the Company, nor any disposal of shares of IL JIN, Ascent Circuits and Ascent- K or associate, is presently proposed. The limit disclosed in Table A under "Selling or otherwise disposing of property /Buying of property of any kind directly or through appointment of agent" relates to routine, incidental property transactions (such as plant, machinery, equipment or vehicles etc.) undertaken/is proposed to be undertaken in the normal course of business, and does not extend to the disposal of IL JIN, Ascent Circuits and Ascent- K, business unit, division, undertaking, or shares of IL JIN, Ascent Circuits and Ascent- K /associate as contemplated by this clause.
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.	The Company has not undertaken any transaction of the nature specified under this clause. Accordingly, the requirement for disclosure and approval under this clause is not applicable to the Company.
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	Since no sale of subsidiary/undertaking is proposed for now, there is no impact on consolidated financials, and the clause does not apply.

Sl. No.	Description	Details		
B (6) (2) Lease of Assets of subsidiary or of unit, division or undertaking of the Company				
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity	The proposed lease transaction, if undertaken, shall be entered into based on business requirements and operational considerations. Given the nature of the related party transaction, no formal bidding process is proposed to be undertaken. The terms of the lease, including the lease rentals, shall be determined on an arm's length basis having regard to prevailing market conditions and comparable market benchmarks, wherever available.	The proposed lease transaction, if undertaken, shall be entered into based on business requirements and operational considerations. Given the nature of the related party transaction, no formal bidding process is proposed to be undertaken. The terms of the lease, including the lease rentals, shall be determined on an arm's length basis having regard to prevailing market conditions and comparable market benchmarks, wherever available.	The proposed lease transaction, if undertaken, shall be entered into based on business requirements and operational considerations. Given the nature of the related party transaction, no formal bidding process is proposed to be undertaken. The terms of the lease, including the lease rentals, shall be determined on an arm's length basis having regard to prevailing market conditions and comparable market benchmarks, wherever available.
2	Basis of determination of price	The lease consideration shall be determined through mutual commercial negotiations between the related parties, taking into account prevailing market rental rates for comparable properties/assets, location, nature and condition of the asset, tenure of the lease, usage requirements and other relevant commercial factors. The lease rentals shall be on an arm's length basis and consistent with applicable laws, regulations and industry practices.	The lease consideration shall be determined through mutual commercial negotiations between the related parties, taking into account prevailing market rental rates for comparable properties/assets, location, nature and condition of the asset, tenure of the lease, usage requirements and other relevant commercial factors. The lease rentals shall be on an arm's length basis and consistent with applicable laws, regulations and industry practices.	The lease consideration shall be determined through mutual commercial negotiations between the related parties, taking into account prevailing market rental rates for comparable properties/assets, location, nature and condition of the asset, tenure of the lease, usage requirements and other relevant commercial factors. The lease rentals shall be on an arm's length basis and consistent with applicable laws, regulations and industry practices.
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	The lease transaction, if undertaken, will facilitate the manufacturing expansion and operational requirements of the related parties, promote efficient utilization of business resources, and support their growth plans and capacity enhancement initiatives.	The lease transaction, if undertaken, will facilitate the manufacturing expansion and operational requirements of the related parties, promote efficient utilization of business resources, and support their growth plans and capacity enhancement initiatives.	The lease transaction, if undertaken, will facilitate the manufacturing expansion and operational requirements of the related parties, promote efficient utilization of business resources, and support their growth plans and capacity enhancement initiatives.
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.	Not applicable. The proposed transaction relates only to leasing of assets and does not involve any sale, disposal or transfer of IL JIN, any unit, division or undertaking of the Company or its subsidiaries.	Not applicable. The proposed transaction relates only to leasing of assets and does not involve any sale, disposal or transfer of Ascent Circuits, any unit, division or undertaking of the Company or its subsidiaries.	Not applicable. The proposed transaction relates only to leasing of assets and does not involve any sale, disposal or transfer of Ascent-K, any unit, division or undertaking of the Company or its subsidiaries.
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking: a. Expected impact on turnover b. Expected impact on net worth c. Expected impact on net profits	The proposed lease transactions are not expected to have any material adverse impact on the consolidated turnover of the Company. Any impact shall depend on the nature, value and timing of the lease arrangements actually entered into.	The proposed lease transactions are not expected to have any material adverse impact on the consolidated turnover of the Company. Any impact shall depend on the nature, value and timing of the lease arrangements actually entered into.	The proposed lease transactions are not expected to have any material adverse impact on the consolidated turnover of the Company. Any impact shall depend on the nature, value and timing of the lease arrangements actually entered into.

Sl. No.	Description	Details
B (6) (3) Disposal of Assets of subsidiary or of unit, division or undertaking by the Company		
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	Not applicable, as no such transaction is presently proposed.
2	Basis of determination of price	Not applicable, as no such transaction is presently proposed.
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Not applicable. No sale, lease or disposal of IL JIN, Ascent Circuits and Ascent- K, or of any unit, division or undertaking of the Company, nor any disposal of shares of IL JIN, Ascent Circuits and Ascent- K or associate, is presently proposed. The limit disclosed in Table A under "Selling or otherwise disposing of property /Buying of property of any kind directly or through appointment of agent" relates to routine, incidental property transactions (such as plant, machinery, equipment or vehicles etc.) undertaken/is proposed to be undertaken in the normal course of business, and does not extend to the disposal of IL JIN, Ascent Circuits and Ascent- K, business unit, division, undertaking, or shares of IL JIN, Ascent Circuits and Ascent- K / associate as contemplated by this clause.
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.	The Company has not undertaken, nor does it propose to undertake, any transaction of the nature specified under this clause. Accordingly, the requirement for disclosure under this clause is not applicable.
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	Since no such transaction is proposed, there is no impact on consolidated financials, and this clause does not apply.

Part C: Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B

C (1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the Company

<table>
<tr><td>1</td><td>Latest credit rating of the related party</td>
<td><table>
<tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr>
<tr><td>Long-Term/ Short-term- Fund based - Proposed Working capital</td><td>150.00</td><td>[ICRA]AA- (Stable)/ [ICRA]A1+</td></tr>
<tr><td>Long-Term-fund-based - Proposed Term Loan</td><td>150.00</td><td>[ICRA]AA- (Stable)</td></tr>
<tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr>
</table></td>
<td><table>
<tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr>
<tr><td>Long-Term/ Short-term- Fund based - Proposed Working capital facility</td><td>103.00</td><td>[ICRA]AA- (Stable)/ [ICRA]A1+</td></tr>
<tr><td>Long-Term-fund-based - Term loan</td><td>197.00</td><td>[ICRA]AA- (Stable)</td></tr>
<tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr>
</table></td>
<td>Since Ascent – K is a newly incorporated company, hence said information is Not Available.</td></tr>
</table>

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="3">Details</th></tr>
<tr><td>2</td><td>Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.
In addition, state the following:
a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;
b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;
c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;
d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td><td><u>IL JIN</u>
No defaults on borrowings during the last three financial years. Further, IL JIN is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td><td><u>Ascent Circuits</u>
No defaults on borrowings during the last three financial years. Further, Ascent Circuits is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td><td><u>Ascent-K</u>
Since Ascent-K was incorporated on 7th April 2025, therefore, it does not qualify for reporting over the preceding three financial years.
Further, there were no defaults on borrowings during the period ended 31st March 2026. Additionally, Ascent - K is not classified as an Non-Performing Assets has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td></tr>
<tr><td colspan="5">C (2) Disclosure only in case of transactions relating to any investment made by the Company</td></tr>
<tr><td>1</td><td>Latest credit rating of the related party</td><td rowspan="2">The Company has no intention of making investments in Ascent Circuits. Since such transaction is not proposed, the relevant fields are not applicable to the Company.</td><td rowspan="2">The Company has no intention of making investments in Ascent Circuits. Since such transaction is not proposed, the relevant fields are not applicable to the Company.</td><td rowspan="2">The Company has no intention of making investments in Ascent-K. Since such transaction is not proposed, the relevant fields are not applicable to the Company.</td></tr>
<tr><td>2</td><td>Whether any regulatory approval is required. If yes, whether the same has been obtained.</td></tr>
<tr><td colspan="5">C (3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary</td></tr>
<tr><td>1</td><td>If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party.</td><td><table><tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr><tr><td>Long-Term/ Short-term- Fund based - Proposed Working capital</td><td>150.00</td><td>[ICRA]AA-(Stable)/ [ICRA]A1+</td></tr><tr><td>Long-Term-fund-based - Proposed Term Loan</td><td>150.00</td><td>[ICRA]AA-(Stable)</td></tr><tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr></table></td><td><table><tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr><tr><td>Long-Term/ Short-term- Fund based - Proposed Working capital facility</td><td>103.00</td><td>[ICRA]AA-(Stable)/ [ICRA]A1+</td></tr><tr><td>Long-Term-fund-based - Term loan</td><td>197.00</td><td>[ICRA]AA-(Stable)</td></tr><tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr></table></td><td>Not Available, since Ascent-K is a newly incorporated entity.</td></tr>
</table>

Sl. No.	Description	Details		
2	Details of solvency status and going concern status of the related party during the last three financial years.	Based on audited financial statements of IL JIN for the last three financial years, there have been no indications of any solvency concerns. Further, the auditor's report for the said period does not contain any qualification or material uncertainty relating to going concern, and IL JIN has continued to operate as a going concern during such period.	Based on the audited financial statements of Ascent Circuits for the last three financial years, there have been no indications of any solvency concerns. Further, the auditor's report for the said period does not contain any qualification or material uncertainty relating to going concern, and Ascent Circuits has continued to operate as a going concern during such period.	Since AscentK was incorporated on 7th April 2025, therefore, the Company does not qualify for reporting over the preceding three financial years. Based on the audited financial statements of Ascent-K for the period ended 31st March 2026, there have been no indications of any solvency concerns, and the statutory auditor's report on Ascent-K's financial statements for the said period does not contain any qualification or material uncertainty relating to going concern. Ascent - K has continued to operate as a going concern during such period.
3	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	As on the date of approval, the specific terms and quantum of the corporate guarantee(s) are presently not ascertainable, however, the maximum obligation/exposure on the Company shall be to the limits specified in Table A. Additionally necessary disclosures with regard to provisions if required to be made in the books of accounts of the Company and IL JIN, shall be made in accordance with the relevant Accounting Standards and shall be disclosed in the financial statements wherever such guarantee is being granted.	As on the date of approval, the specific terms and quantum of the corporate guarantee(s) are presently not ascertainable, however, the maximum obligation/exposure on the Company shall be to the limits specified in Table A. Additionally necessary disclosures with regard to provisions if required to be made in the books of accounts of the Company and Ascent Circuits, shall be made in accordance with the relevant Accounting Standards and shall be disclosed in the financial statements wherever such guarantee is being granted.	As on the date of approval, the specific terms and quantum of the corporate guarantee(s) are presently not ascertainable, however, the maximum obligation/exposure on the Company shall be to the limits specified in Table A. Additionally necessary disclosures with regard to provisions if required to be made in the books of accounts of the Company and Ascent - K, shall be made in accordance with the relevant Accounting Standards and shall be disclosed in the financial statements wherever such guarantee is being granted.
4	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No defaults on borrowings during the last three financial years. Further, IL JIN is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No defaults on borrowings during the last three financial years. Further, Ascent Circuits is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Since Ascent-K was incorporated on 7th April 2025, therefore, it does not qualify for reporting over the preceding three financial years. There were no defaults on borrowings during the period ended 31st March 2026. Further, Ascent - K is not classified as a Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.

Sl. No.	Description	Details		
C(4) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary				
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	The proposed transaction relates to borrowings by the subsidiary. The Debt-to-Equity Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt-to-Equity Ratio after the transaction is not ascertainable at this stage.	The proposed transaction relates to borrowings by the subsidiary. The Debt-to-Equity Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt-to-Equity Ratio after the transaction is not ascertainable at this stage.	The proposed transaction relates to borrowings by the subsidiary. The Debt-to-Equity Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt-to-Equity Ratio after the transaction is not ascertainable at this stage.
	a. Before transaction	0.18	0.30	152.98
	b. After transaction	Not ascertainable at this stage.	Not ascertainable at this stage.	Not ascertainable at this stage.
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies	The Debt Service Coverage Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt Service Coverage Ratio after the transaction is not ascertainable at this stage.	The Debt Service Coverage Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt Service Coverage Ratio after the transaction is not ascertainable at this stage.	The Debt Service Coverage Ratio before the transaction is based on the last audited financial statements of the borrowing subsidiary. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt Service Coverage Ratio after the transaction is not ascertainable at this stage.
	a. Before transaction	2.28	12.41	-0.48
	b. After transaction	Not ascertainable at this stage.	Not ascertainable at this stage.	Not ascertainable at this stage.
C (5) Disclosure only in case of transactions relating to sale, lease or disposal of assets of IL JIN, Ascent Circuits and Ascent - K or of unit, division or undertaking of the Company or disposal of shares of IL JIN, Ascent Circuits and Ascent - K or associate				
1	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	No sale, disposal or transfer of assets of IL JIN, any unit, division or undertaking of the Company, or shares of IL JIN or associate to IL JIN has been undertaken during the preceding twelve months. Any lease transactions, if undertaken, have been in the normal course of business and on arm's length terms.	No sale, disposal or transfer of assets of Ascent Circuits, any unit, division or undertaking of the Company, or shares of Ascent Circuits or associate to Ascent Circuits has been undertaken during the preceding twelve months. Any lease transactions, if undertaken, have been in the normal course of business and on arm's length terms.	Not Applicable, since Ascent-K is a newly incorporated entity.
2	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	No. The proposed lease transaction with IL JIN does not involve issuance of any securities or consideration in kind. The consideration shall be in the form of lease rentals or other monetary consideration agreed between the parties on an arm's length basis.	No. The proposed lease transaction with Ascent Circuits does not involve issuance of any securities or consideration in kind. The consideration shall be in the form of lease rentals or other monetary consideration agreed between the parties on an arm's length basis.	No. The proposed lease transaction with Ascent-K does not involve issuance of any securities or consideration in kind. The consideration shall be in the form of lease rentals or other monetary consideration agreed between the parties on an arm's length basis.
3	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No. The proposed lease transaction with IL JIN is not expected to result in the elimination of any reportable segment of the Company.	No. The proposed lease transaction with Ascent Circuits is not expected to result in the elimination of any reportable segment of the Company.	No. The proposed lease transaction with Ascent-K is not expected to result in the elimination of any reportable segment of the Company.

Sl. No.	Description	Details		
4	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No. The proposed lease transaction with IL JIN does not involve transfer of any key intangible assets, intellectual property, technology, know-how or key customers that are critical to the continued business operations of the Company or any of its subsidiaries.	No. The proposed lease transaction with Ascent Circuits does not involve transfer of any key intangible assets, intellectual property, technology, know-how or key customers that are critical to the continued business operations of the Company or any of its subsidiaries.	Not Applicable, since Ascent-K is a newly incorporated entity.
5	Are there any other major non-financial reasons for going ahead with the proposed transaction?	No, there are no major non-financial reasons for going ahead with the proposed transaction or any other details which could materially affect the decision of the shareholders.	No, there are no major non-financial reasons for going ahead with the proposed transaction or any other details which could materially affect the decision of the shareholders.	No, there are no major non-financial reasons for going ahead with the proposed transaction or any other details which could materially affect the decision of the shareholders.
Part D: Minimum Information to be provided to the shareholders for approval of Material RPTs				
1	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	IL JIN operates in the growing electronics manufacturing segment and is a key strategic investment for the Group. Support from the Holding Company and the Group, including funding assistance, corporate guarantees, and security support for credit facilities, is required to strengthen operational capabilities and support capacity expansion. IL JIN operates into Printed Circuit Boards (PCBs) assembly and box build solutions, wherein PCBs assembly is a critical input for Amber's electronics and air-conditioning component business. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilisation of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilisation of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies within the Group. Additionally, loans and corporate guarantees will support	Ascent Circuits operate in the Printed Circuit Boards (PCBs) manufacturing business, a growing market in India. The Group's investment supports the development of domestic PCB manufacturing capabilities and aligns with its objective of reducing dependence on imports. It manufactures PCBs, a critical input for Amber's electronics and air-conditioning component business. The proposed transactions will ensure a reliable source of supply, reduce reliance on third-party and imported PCBs, and generate operational and cost efficiencies through backward integration. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilisation of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilisation of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies	Ascent-K operate in the Printed Circuit Boards (PCBs) manufacturing business, a growing market in India. The Group's investment supports the development of domestic PCBs manufacturing capabilities and aligns with its objective of reducing dependence on imports. The proposed transactions are intended to support the operational, strategic and financial requirements of the concerned entity in the ordinary course of business. These transactions will facilitate efficient procurement and supply of goods, components and raw materials, ensure continuity of supply, strengthen supply chain integration, reduce dependence on external vendors, and generate operational and cost efficiencies. Further, the transactions will support the acquisition, transfer, disposal and optimal utilisation of assets, including land, buildings, plant, machinery and equipment, required for business operations, capacity expansion and technological advancement. The proposed leasing arrangements will provide operational flexibility and enable effective utilisation of resources, while availing and rendering of services will facilitate access to technical, operational, managerial and administrative expertise and strengthen business synergies within the Group. Additionally, loans and corporate guarantees will support working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected

Sl. No.	Description	Details		
		working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders. **Interest of the Company** The proposed transactions with IL JIN will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long-term value for the Company and its shareholders. **Basis for Determination of Price** The transactions undertaken/shall be undertaken on an arm's length basis at prevailing market prices, benchmarked against comparable third-party quotations, market rates and/or transfer pricing principles, as applicable. **Other Material Terms and Conditions** The transactions entered/ shall be entered into in the ordinary course of business and on arm's length terms. The specific terms, including quantity, pricing, delivery schedules, payment terms and credit period, shall be mutually agreed upon between the parties from time to time.	within the Group. Additionally, loans and corporate guarantees will support working capital requirements, capital expenditure, business expansion, strategic investments, acquisition opportunities and other funding needs, while facilitating access to credit facilities on competitive terms. Overall, the proposed transactions are expected to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders. **Interest of the Company** The proposed transactions with Ascent Circuits will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long-term value for the Company and its shareholders. **Basis for Determination of Price** The transactions undertaken/shall be undertaken on an arm's length basis at prevailing market prices, benchmarked against comparable third-party quotations, market rates and/or transfer pricing principles, as applicable. **Other Material Terms and Conditions** The transactions entered/ shall be entered into in the ordinary course of business and on arm's length terms. The specific terms, including quantity, pricing, delivery schedules, payment terms and credit period, shall be mutually agreed upon between the parties from time to time.	to enhance operational efficiency, support business growth and expansion, and create long-term value for the Company and its shareholders. **Interest of the Company** The proposed transactions with Ascent-K will support domestic PCB manufacturing capabilities, strengthen supply chain reliability, reduce dependence on imports, facilitate efficient procurement and business collaboration, and enhance operational efficiencies, competitiveness and long-term value creation for the Company and its shareholders. **Basis for Determination of Price** The transactions undertaken/shall be undertaken on an arm's length basis at prevailing market prices, benchmarked against comparable third-party quotations, market rates and/or transfer pricing principles, as applicable. **Other Material Terms and Conditions** The transactions entered/ shall be entered into in the ordinary course of business and on arm's length terms. The specific terms, including quantity, pricing, delivery schedules, payment terms and credit period, shall be mutually agreed upon between the parties from time to time.
2	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Company confirms that the Audit Committee has reviewed the certificates provided by the Managing Director and Chief Financial Officer of the Company, as required under the applicable RPT Industry Standards.		
3	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The Audit Committee and the Board of Directors of IL JIN, Ascent Circuits, Ascent – K and the Company, at their respective meetings, have approved the proposed transaction(s) and recommended the same to the shareholders for their approval.		

Sl. No.	Description	Details
4	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Since the proposed transactions are routine in nature and are being undertaken on an arm's length basis and in the ordinary/ normal course of business, the requirement of a valuation report or any external party certification is not applicable. Accordingly, provision of a QR Code or Weblink is also not required.
5	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	No commercial secrets or other commercially sensitive information have been redacted from the disclosures provided to the shareholders in relation to the proposed related party transaction(s).
6	Any other information that may be relevant	All requisite information pertaining to the said matter has been duly disclosed to the members of the Company, enabling them to make an informed decision on the proposed transactions.
7	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	The Company confirms that the relevant information been placed before the Audit Committee in the format specified in the RPT Industry Standards, to the extent applicable.

The Audit Committee and Board of the Company is of the view that the proposed transactions are in the ordinary/normal course of business and will be entered into on an arm's length basis. The proposed transactions are in the best interests of the Company and its shareholders and are not detrimental to the interests of the shareholders of the Company.

Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company recommend the resolutions as set out in Item Nos. 12, 13 and 14 to the shareholders for approval via respective **Ordinary Resolutions.**

Except as cited in above mentioned table, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolutions set out at Item Nos. 12, 13 and 14 of this Notice.

Item Nos. 15 and 16

The members are informed that, Section 188 of the Companies Act, 2013 ("the Act") provides that, except with the consent of the Board of Directors ("Board") given by a resolution at a meeting of the Board and subject to such conditions as prescribed in Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 ("Rules"), no company shall enter into any contract or arrangement with a related party with respect to transactions specified therein. It is further provided that in case of a company having paid up share capital of not less than such amount or transactions not exceeding such sums as are prescribed in the Rules, no contract or arrangement shall be entered into except with the prior approval of the Company by way of an ordinary resolution. It is further provided that nothing as mentioned above shall apply to any transactions entered into by the Company which are entered in the ordinary course of business and are at arm's length.

Further, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended, provides that all material related party transactions shall require prior approval of the shareholders through an ordinary resolution, even if such transactions are in the ordinary course of business and are entered at an arm's length basis.

As per the SEBI LODR Regulations, where the annual consolidated turnover of a listed entity is up to ₹ 20,000 Crore, a related party transaction is considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a Financial Year exceeds 10% of the annual consolidated turnover of the listed entity. Accordingly, the materiality threshold for seeking shareholders' approval for related party transactions of the Company is ₹ 1,218.65 Crore ("materiality threshold") i.e. 10% of the consolidated turnover of ₹ 12,186.48 Crore of the Company as per the Audited Consolidated Financial Statements of the Company for the Financial Year 2025-26. The approval of the members under Regulation 23 of the SEBI LODR Regulations is required even if the transactions are in the ordinary course of business of the concerned company and are on an arm's length basis.

Further, as per Regulation 2(1)(zc) of the SEBI LODR Regulations, the definition of related party transaction includes a transaction involving a transfer of resources, services or obligations between:

- a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not, or
- a listed entity or any of its subsidiaries on one hand, and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged and a "transaction" with a related party shall be construed to include a single transaction or a group of transactions in a contract.

For this purpose, a "transaction" with a related party includes a single transaction or a group of transactions forming part of a contract.

Further, the following subsidiaries (subsidiary includes step-down subsidiary) of the Company, proposes to enter into certain material related party transactions :-

(i) IL JIN Electronics (India) Private Limited ("IL JIN"), a material subsidiary of the Company;

(ii) Ascent Circuits Private Limited ("Ascent Circuits"), a subsidiary of IL JIN and a step-down subsidiary of the Company;

(iii) Ascent-K Circuit Private Limited ("Ascent-K"), a subsidiary of IL JIN and a step-down subsidiary of the Company;

Since IL JIN, Ascent Circuits, and Ascent-K fall within the definition of related parties under Section 2(76) of the Act and Regulation 23 of the SEBI LODR Regulations, the transactions proposed among them shall qualify as a material Related Party Transactions.

Rationale for the Material Related Party Transactions amongst IL JIN, Ascent Circuits, and Ascent-K

Material Related Party Transactions proposed to be entered into between IL JIN and Ascent Circuits, including transactions to be entered into between IL JIN and Ascent Circuits, whether by IL JIN with Ascent Circuits or by Ascent Circuits with IL JIN

IL JIN and Ascent Circuits, propose to enter into certain related party transaction(s). The proposed transactions are between two subsidiaries of the Company and are intended to facilitate efficient business operations, manufacturing integration and long term growth within the Group's electronics and Printed Circuit Board ("PCB") ecosystem.

The PCB and electronics manufacturing industries are highly capital intensive and require continuous coordination in procurement, manufacturing, technology deployment, supply chain management, quality assurance and operational support. Ascent Circuits is engaged in the PCB manufacturing business while IL JIN operates PCB assembly in the electronics manufacturing business. The proposed transactions are intended to leverage the complementary capabilities of both entities and facilitate operational synergies across the value chain.

The proposed transactions may include purchase and sale of raw materials, components, semi-finished and finished goods, contract manufacturing arrangements, procurement support, technology and technical support services, operational and administrative support services, leasing, financial support arrangements, reimbursement of expenses and other business related transactions necessary for efficient operations and business growth.

These arrangements are expected to enable optimal utilisation of manufacturing infrastructure and resources, integrated sourcing and supply-chain efficiencies, improved capacity utilisation, timely execution of customer requirements, enhanced product quality and overall operational effectiveness. The transactions are also expected to support project implementation, capacity expansion and business growth initiatives of the respective entities and thereby contribute to the growth of the Group's electronics and PCB business.

The parties propose to undertake related party transaction(s) aggregating up to ₹ 5,535 Crore (Rupees Five Thousand Five Hundred Thirty Five Crore Only), which exceeds the Materiality Threshold prescribed under Regulation 23 of the SEBI LODR Regulations.

The management had placed before the Audit Committee the relevant details of the proposed transactions, including their material terms and the basis of pricing. After reviewing all necessary information, the Audit Committee and Board, at their respective meetings held on 13th August 2026, granted its approval, subject to shareholders' approval, to enter into related party transactions between IL JIN and Ascent Circuits for an aggregate value of up to ₹ 5,535 Crore (Rupees Five Thousand Five Hundred Thirty Five Crore Only).

The Audit Committee also noted that the proposed transactions undertaken/will be undertaken in the ordinary/normal course of business and on an arm's length basis.

The Board believes that the information provided herein is sufficient to enable the shareholders to assess whether the terms and conditions of the proposed transactions are not unfavourable to the Company and its shareholders as compared to similar transactions that may be entered into between unrelated parties.

The Audit Committee has also reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company, as required under the Industry Standards on "Minimum Information to be Provided to the Audit Committee and Shareholders for Approval of Related Party Transactions" ("RPT Industry Standards"), confirming that the proposed transactions are in the interest of the Company.

The details of the proposed related party transactions between IL JIN and Ascent Circuits or vice versa, as applicable, including the information required under Section 188 of the Act, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and the RPT Industry Standards, are set out in Table B.

Material Related Party Transactions proposed to be entered into between IL JIN and Ascent-K including transactions to be entered into between IL JIN and Ascent-K, whether by IL JIN with Ascent-K or by Ascent-K with IL JIN

IL JIN and Ascent-K, propose to enter into certain related party transaction(s). The proposed transactions are between two subsidiaries of the Company and are intended to support the growth, project implementation and operational requirements of Ascent-K while strengthening the Group's presence in the electronics and PCB manufacturing sector.

Ascent-K has been established to undertake PCB manufacturing activities and is currently at stage of capacity creation and operational readiness. Considering the nature of the PCB manufacturing business, the entity requires support in relation to procurement, technology deployment, operational management, project execution and financial arrangements during its growth phase.

IL JIN, being an established participant in the electronics manufacturing segment, possesses significant manufacturing, technical and operational capabilities. The proposed transactions are intended to facilitate sharing of resources, procurement support, technology and technical assistance, operational and management services, supply-chain coordination, financial support arrangements, reimbursement of expenses and other business-related transactions required for efficient implementation and growth of Ascent-K's operations.

The proposed transactions are expected to create operational synergies between the entities, enable efficient utilisation of resources, support timely project execution and commissioning activities, improve supply-chain efficiencies and strengthen manufacturing capabilities across the Group. These arrangements are expected to contribute towards the development of domestic PCB manufacturing capacity and create long-term value for the Group and its stakeholders.

The parties propose to undertake related party transaction(s) aggregating up to ₹ 6,135 Crore (Rupees Six Thousand One Hundred and Thirty Five Only), which exceeds the Materiality Threshold prescribed under Regulation 23 of the SEBI LODR Regulations.

The management had placed before the Audit Committee the relevant details of the proposed transactions, including their material terms and the basis of pricing. After reviewing all necessary information, the Audit Committee and Board of IL JIN, Ascent Circuits, Ascent – K and the Company, at their respective meetings, granted its approval, subject to shareholders' approval, to enter into related party transactions between IL JIN and Ascent-K for an aggregate value of up to ₹ 6,135 Crore (Rupees Six Thousand One Hundred and Thirty Five Only).

Further, Ascent Circuits and Ascent-K are undertaking significant capital expenditure projects supported by various Central and State Government incentives. Since such incentives are typically realised after the commencement of operations and generation of revenue, Ascent Circuits and Ascent – K may require financial support from its holding company, i.e., IL JIN, during the interim period to meet its capital expenditure and working capital requirements, until Ascent Circuits and Ascent - K obtains approval for credit facilities from banks and financial institutions.

The Audit Committee has noted that the proposed transactions undertaken/will be undertaken in the ordinary/normal course of business and on an arm's length basis.

The Board believes that the information provided herein is sufficient to enable the shareholders to assess whether the terms and conditions of the proposed transactions are not unfavourable to the listed entity as compared to similar transactions that may be entered into between unrelated parties.

The Audit Committee has also reviewed the certificate provided by the Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards, confirming that the proposed transactions are in the interest of the Company.

Hence, based on the recommendation and approval of the Audit Committee and Board at their respective meetings, the Company seeks the approval of the Members to enter into and/ or execute various transactions/contracts/arrangements, as and when required, whether by way of individual or multiple transaction(s) taken together, between followings :

- ILJIN and Ascent Circuits or vice versa, wherever applicable; and
- IL JIN and Ascent-K or vice versa, wherever applicable

up to the aggregate limits specified in Table B, for the period commencing from the date of this 36th Annual General Meeting (2026) until the conclusion of the next 37th Annual General Meeting (2027).

Table B

Proposed Limits

Amount in ₹ Crore

Nature of Transactions	Ascent	Ascent-K
Sale of Goods or material, directly or through appointment of agent	225	25
Purchase of Goods or material, directly or through appointment of agent	225	25
Selling of or otherwise disposing of property of any kind, directly or through appointment of agent	25	25
Buying of property of any kind, directly or through appointment of agent	25	25
Assets to be given on lease	2.5	2.5
Assets to be taken on lease	2.5	2.5
Availing of services, directly or through appointment of agent	15	15
Rendering of services, directly or through appointment of agent	15	15
*Loan to be given	2,000	2,500
*Corporate guarantee to be given	2,500	3,000
Investment to be made	500	500
Total	**5,535**	**6,135**

**Limits of Loan and Corporate Guarantee are inter-changeable*

Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.

Furthermore, the information as required to be disclosed to the shareholders pursuant to Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and in pursuant to the SEBI Master Circular dated 30th January 2026 read with Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June 2025, issued by the Securities and Exchange Board of India ("SEBI") titled Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" and Industry Standards note on Minimum information to be provided to the Audit Committee and Shareholders for approval of a Related Party Transactions dated 26th June 2025 ("RPT Industry Standards"), is provided here below :

Information required to be disclosed to the shareholders pursuant to Section 188 of the Act read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014:

Sl. No.	Description	Details	
1.	Name of the related party	Ascent Circuits	Ascent-K
2.	Name of the director or key managerial personnel who is related, if any	Mr. Sanjay Kumar Arora and Mr. Daljit Singh are the common Directors on the Boards of IL JIN and Ascent Circuits. Further, Mr. Ojaswin Singh, son of Mr. Jasbir Singh, who serves as the Non-Executive Director of IL JIN, is also serving as an Additional Director in the category of an Executive Director in the capacity of Whole Time Director on the Board of Ascent Circuits.	Mr. Daljit Singh and Mr. Sanjay Kumar Arora are the common Director on the Board of IL JIN and Ascent-K.
3.	Nature of relationship	Subsidiary of IL JIN	Subsidiary of IL JIN

<table>
<tr><th>Sl. No.</th><th>Description</th><th>Details</th></tr>
<tr><td>4.</td><td>Nature, material terms, monetary value and particulars of the contract or arrangement</td><td>All proposed transaction would be carried out as a part of Business requirement of the Companies.

The transaction will be carried out between the Companies as long as the business subsists, the monetary value of the contracts or arrangement shall not exceed the amounts as cited in Table B.

For material terms kindly refer following sections from below table containing the Information required to be disclosed to the shareholders pursuant to RPT Industry Standards:
<table>
<tr><th>Nature of Transactions</th><th>Table referencing</th></tr>
<tr><td>Sale of Goods or material, directly or through appointment of agent</td><td>B(1)(c)</td></tr>
<tr><td>Purchase of Goods or material, directly or through appointment of agent</td><td>B(1)(a)</td></tr>
<tr><td>Selling or otherwise disposing of property of any kind, directly or through appointment of agent</td><td>B(6)(1)</td></tr>
<tr><td>Buying of property of any kind, directly or through appointment of agent</td><td>B(6)(3)</td></tr>
<tr><td>Assets to be given on lease</td><td>B(6)(2) and C(5)</td></tr>
<tr><td>Assets to be taken on lease</td><td>B(6)(2) and C(5)</td></tr>
<tr><td>Availing of services, directly or through appointment of agent</td><td>B(1)(b)</td></tr>
<tr><td>Rendering of services, directly or through appointment of agent</td><td>B(1)(d)</td></tr>
<tr><td>Loan to be given</td><td>B(2) and C(1)</td></tr>
<tr><td>Corporate guarantee to be given</td><td>B(4) and C(3)</td></tr>
<tr><td>Investment to be made</td><td>B(3) & C (2)</td></tr>
</table></td></tr>
<tr><td>5.</td><td>Any other information relevant or important for the members to take a decision on the proposed resolution</td><td>All requisite information pertaining to the said matter has been duly disclosed to the members of the Company in the explanatory statement pertaining to items no. 15 and 16, enabling them to make an informed decision on the proposed transactions.</td></tr>
</table>

Information required to be disclosed to the shareholders pursuant to RPT Industry Standards:

Sl. No.	Description	Details	
Part A: Minimum information of the proposed RPT, applicable to all RPTs			
A (1)	**Basic Details of the Related Party**		
1	Name of the related party	**Ascent Circuits**	**Ascent-K**
2	Country of incorporation	India	India
3	Nature of business of the related party	Manufacturing of Bare Printed Circuit Boards (PCBs) (Single Side, multi-layer, radio frequency (RF) PCBs, aluminum PCBs metal-clad PCBs and flexible PCBs catering to a diverse range of industries including consumer electronics and appliances, automotive, telecommunication, aerospace and defense energy and power and industrial application.	Manufacturing of advanced PCB technologies including High Density Interconnect (HDI), flexible and semi-conductor substrate PCBs.
A (2) Relationship and ownership of the related party			
1	Relationship between the listed entity/subsidiary and the related party – including nature of its concern (financial or otherwise) and the following:	Subsidiary of IL JIN	Subsidiary of IL JIN
	Shareholding of the listed entity/ subsidiary whether direct or indirect, in the related party.	IL JIN is holding 98.50% stake in Ascent Circuits	IL JIN is holding 70% stake in Ascent - K

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td></td><td>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).</td><td>Not Applicable, since the related party is a Company having share capital.</td><td>Not Applicable, since the related party is a Company having share capital.</td></tr>
<tr><td></td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).</td><td>Ascent Circuits is not having any direct or indirect shareholding in IL JIN or in the Company</td><td>Ascent – K is not having any direct or indirect shareholding in IL JIN or in the Company</td></tr>
<tr><td colspan="4">A (3) Details of previous transactions with the related party</td></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last Financial Year.</td><td>IL JIN with Ascent Circuits
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>Financial Year 2025-26 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Sale of goods or material</td><td>0.42</td></tr>
<tr><td>2</td><td>Purchase of goods or material</td><td>7.48</td></tr>
<tr><td colspan="2">Total</td><td>7.90</td></tr>
</table></td><td>IL JIN with Ascent-K
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>Financial Year 2025-26 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Loan given</td><td>83.60</td></tr>
<tr><td>2</td><td>Interest on Loan</td><td>0.31</td></tr>
<tr><td>3</td><td>Investment made</td><td>0.70</td></tr>
<tr><td colspan="2">Total</td><td>84.61</td></tr>
</table>
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current Financial Year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>IL JIN with Ascent Circuits
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>1st Quarter of Financial Year 2026-27 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Sale, or supply of goods</td><td>3.69</td></tr>
<tr><td>2</td><td>Purchase of goods or material</td><td>3.31</td></tr>
<tr><td>3</td><td>Loan Given</td><td>115.30</td></tr>
<tr><td>4</td><td>Interest Accrued</td><td>0.92</td></tr>
<tr><td>5</td><td>Advance received from customer</td><td>1.90</td></tr>
<tr><td colspan="2">Total</td><td>125.12</td></tr>
</table>
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.</td><td>IL JIN with Ascent-K
<table>
<tr><th>Sl. No.</th><th>Nature of Transactions</th><th>1st Quarter of Financial Year 2026-27 (Amount in ₹ Crore)</th></tr>
<tr><td>1</td><td>Loan Given</td><td>36.78</td></tr>
<tr><td>2</td><td>Interest Accrued</td><td>1.82</td></tr>
<tr><td colspan="2">Total</td><td>38.60</td></tr>
</table>
Loan transactions shall be measured based on the maximum outstanding amount during the Financial Year, with the outstanding balance not exceeding the approved limit at any time.</td></tr>
</table>

Sl. No.	Description	Details	
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last Financial Year.	None	
A (4) Amount of the proposed transaction(s)			
1	Amount of the proposed transactions being placed for approval in the meeting of shareholders.	Kindly refer Table B disclosed above, comprising the thresholds and proposed transactions details to be entered between following related parties : • ILJIN and Ascent Circuits or vice versa, wherever applicable; and • IL JIN and Ascent-K or vice versa, wherever applicable	
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current Financial Year would render the proposed transaction a material RPT? (Yes or No)	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding Financial Year (%)	IL JIN with Ascent Circuits or vice versa, wherever applicable : 45.42%	IL JIN with Ascent – K or vice versa, wherever applicable : 50.34%
		The aforesaid proposed transaction value has been computed on a cumulative basis and includes all categories of transactions proposed to be entered into with the relevant party(ies).	
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding Financial Year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction) (%)	IL JIN with Ascent Circuits : 245.49% of annual standalone turnover of IL JIN	IL JIN with Ascent-K : 272.10% of annual standalone turnover of IL JIN
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding Financial Year, if available (%)	Ascent Circuits with IL JIN : 1,377.33% of annual standalone turnover of Ascent Circuits	Ascent-K with IL JIN : Not computable, as Turnover for the period ended 31st March 2026 is NIL.

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding Financial Year:
Turnover ("TO")
Profit After Tax ("PAT")
Net Worth ("NW")
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td>Ascent Circuits
<table><tr><th>Sl. No.</th><th>Financial Year 2025-26 (Amount in ₹ Lakh)</th></tr><tr><td>TO</td><td>40,186.59</td></tr><tr><td>PAT</td><td>3,133.62</td></tr><tr><td>NW</td><td>29,990.50</td></tr></table></td><td>Ascent-K
<table><tr><th>Sl. No.</th><th>Financial Year 2025-26 (Amount in ₹ Lakh)</th></tr><tr><td>TO</td><td>0</td></tr><tr><td>PAT</td><td>(45.35)</td></tr><tr><td>NW</td><td>54.65</td></tr></table></td></tr>
<tr><td colspan="4">A (5) Basic details of the proposed transaction</td></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/ services, giving loan, borrowing etc.)</td><td colspan="2">Kindly refer Table B disclosed above, comprising the thresholds and proposed transactions details to be entered between following related parties :
• ILJIN and Ascent Circuits or vice versa, wherever applicable; and
• IL JIN and Ascent-K or vice versa, wherever applicable</td></tr>
<tr><td>2</td><td>Details of each type of the proposed transaction</td><td colspan="2">Kindly refer Table B disclosed above, comprising the thresholds and proposed transactions details to be entered between following related parties :
• ILJIN and Ascent Circuits or vice versa, wherever applicable; and
• IL JIN and Ascent-K or vice versa, wherever applicable</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td colspan="2">One year, from this 36th Annual General Meeting (2026) up to the conclusion of 37th Annual General Meeting (2027)</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td colspan="2">Yes, omnibus approval is sought, until the next Annual General Meeting of the Company</td></tr>
<tr><td>5</td><td>Value of the proposed transaction during a Financial Year.
If the proposed transaction will be executed over more than one Financial Year, provide estimated break-up Financial Year-wise.</td><td colspan="2">Kindly refer Table B disclosed above, comprising the thresholds and proposed transactions details to be entered between following related parties :
• ILJIN and Ascent Circuits or vice versa, as applicable; and
• IL JIN and Ascent-K or vice versa, as applicable
Since, the approval is sought from ensuing Annual General Meeting till next Annual General Meeting, accordingly the value of the transactions in next Financial Year shall be same as in the foregoing paragraphs.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.</td><td>Ascent Circuits is engaged in the manufacturing of Printed Circuit Boards (PCBs), which are key components used in the electronics industry.
IL JIN is engaged in the manufacturing and assembly of electronic products and components and requires PCBs and related services in the ordinary course of business.
The proposed transactions between IL JIN and Ascent Circuits will facilitate seamless procurement and supply of PCBs, related materials, and services, ensuring continuity of operations, supply chain stability, improved coordination, and operational efficiencies. The arrangement is expected to</td><td>Ascent-K is engaged in the PCB manufacturing business, which is a critical segment of the electronics manufacturing value chain and offers significant growth potential in India.
IL JIN, being engaged in the electronics and component manufacturing business, can derive operational and strategic benefits through its business association with Ascent-K.
The proposed transactions between IL JIN and Ascent-K will support the development of domestic PCB manufacturing capabilities, strengthen supply chain reliability, and reduce dependence on imported components. These transactions will facilitate</td></tr>
</table>

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td></td><td></td><td>optimise sourcing, reduce dependency on external vendors, enhance quality control, and support the business growth objectives of both entities.

Further, the proposed transactions, including purchase and sale of goods, availing/rendering of services, loans, investments, guarantees, and other business transactions, are intended to support the operational and strategic requirements of the parties and are expected to create long-term value for the businesses involved and their stakeholders.

Interest of the Listed Entity

The proposed transactions with Ascent Circuits will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long-term value for the Company and its shareholders.</td><td>efficient procurement and supply arrangements, business collaboration, and financial support, thereby contributing to operational efficiencies and business growth.

The proposed arrangements are expected to create long-term value for both entities by enhancing competitiveness, supporting localisation initiatives, and strengthening their position in the electronics manufacturing ecosystem.

Interest of the Listed Entity

The proposed transactions with Ascent-K will support domestic PCB manufacturing capabilities, strengthen supply chain reliability, reduce dependence on imports, facilitate efficient procurement and business collaboration, and enhance operational efficiencies, competitiveness and long-term value creation for the Company and its shareholders.</td></tr>
<tr><td rowspan="3">7</td><td>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity or subsidiary who have interest in the transaction, whether directly or indirectly.</td><td rowspan="2">Mr. Sanjay Kumar Arora and Mr. Daljit Singh are the common Directors on the Boards of IL JIN and Ascent Circuits.

Further, Mr. Ojaswin Singh, son of Mr. Jasbir Singh, who serves as the Non-Executive Director of IL JIN, is also serving as an Additional Director in the category of an Executive Director in the capacity of Whole Time Director on the Board of Ascent Circuits.

All are interested in the proposed transactions by virtue of such directorship, independent of and in addition to any direct and indirect shareholding held by them in Ascent Circuits</td><td rowspan="2">Mr. Daljit Singh and Mr. Sanjay Kumar Arora are common directors on the Board of IL JIN and Ascent-K, and are interested in the proposed transactions by virtue of such directorship, independent of and in addition to thier indirect shareholding in Ascent-K.</td></tr>
<tr><td>Name of the director / KMP</td></tr>
<tr><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td colspan="2"><table><tr><th>Directors/KMPs</th><th>IL JIN (%)</th><th>Ascent Circuits (%)</th><th>Ascent-K (%)</th></tr><tr><td>Mr. Daljit Singh</td><td>34.66 (Indirect)</td><td>34.14 (Indirect)</td><td>24.26 (Indirect)</td></tr><tr><td>Mr. Sanjay Kumar Arora</td><td>0.08 (Direct)</td><td>0.07 (Indirect)</td><td>0.05 (Indirect)</td></tr></table></td></tr>
<tr><td>8</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td colspan="2">No valuation report or other external party report has been obtained in relation to the proposed transactions. Accordingly, no such report was required to be placed before the Audit Committee, and the provision of a QR code or web link is not applicable.</td></tr>
<tr><td>9</td><td>Other information relevant for decision making.</td><td colspan="2">All requisite information pertaining to the said matter has been duly disclosed to the members of the Company in the explanatory statement pertaining to Item Nos. 15 and 16, thereby enabling them to make an informed decision on the proposed transactions.</td></tr>
</table>

Sl. No.	Description	Details
Part B Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A		
B (1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
B (1) (a) For purchase of goods by IL JIN from Ascent Circuits IL JIN from Ascent K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The purchase price of goods is determined with reference to prevailing market prices for similar goods of comparable specification, quality and quantity, benchmarked against prices offered by unrelated suppliers. Where direct market comparables are not available, pricing is determined on a cost-plus basis in accordance with normal industry practices and arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if extended, shall be within the overall aggregate limit approved for the concerned related party transactions under this resolution, and the actual amount shall be determined based on business and working capital requirements at the relevant time and such advance shall be given on arm's length basis. b. Tenure: upto 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is extended. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices/supplies from the related party within the tenure stated above. However, in exceptional circumstances only, due to non-supply of material, this advance might be returned to the related party.
B (1) (b) For availing Services by IL JIN from Ascent Circuits IL JIN from Ascent K		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The consideration for services is determined based on prevailing market rates for similar services, taking into account the nature, scope, complexity and duration of services, and benchmarked against rates charged by independent service providers. Where comparable market data is unavailable, pricing is determined on a cost-plus basis with an appropriate margin consistent with arm's length standards.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade Advance: Trade advances, if extended, shall be within the overall aggregate limit approved for the concerned related party transactions under this resolution. The actual amount shall be determined based on the nature of services, project requirements, commercial terms, and business requirements prevailing at the relevant time, and such advance shall be given on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is extended. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future service invoices/bills raised by the related party within the tenure stated above. However, in exceptional circumstances, including non-performance, delay, or discontinuation of the services, the advance may be refunded by the related party.

Sl. No.	Description	Details
B (1) (c) For sale of goods by **IL JIN to Ascent Circuits** **IL JIN to Ascent K**		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The sale price of goods is determined with reference to prevailing market prices and prices charged to unrelated customers for similar goods of comparable specification, quality and quantity. Discounts, if any, are provided in line with the related party's standard commercial practices applicable to unrelated customers, ensuring compliance with arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if received in relation to the sale of goods, shall be within the overall aggregate limit approved for the concerned related party transactions under this resolution. The actual amount shall be determined based on business requirements, order value, commercial terms, and working capital considerations prevailing at the relevant time and shall be on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is received. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices/supplies of goods to the related party within the tenure stated above. However, in exceptional circumstances, including cancellation or modification of orders, the advance may be refunded or otherwise settled in accordance with mutually agreed commercial terms..
B (1) (d) For rendering of services by **IL JIN to Ascent Circuits** **IL JIN to Ascent K**		
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	The consideration for services rendered is determined based on prevailing market rates and rates charged to unrelated customers for similar services, considering the nature and scope of services provided. Where direct comparables are not available, pricing is determined on a cost-plus basis with a margin consistent with the related party's normal business practices and arm's length principles.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following: a. Amount of Trade advance b. Tenure c. Whether same is self-liquidating?	a. Amount of Trade advance: Trade advances, if received in relation to the sale of services, shall be within the overall aggregate limit approved for the concerned related party transactions under this resolution. The actual amount shall be determined based on the scope of services, project requirements, commercial terms, and business considerations prevailing at the relevant time and shall be on an arm's length basis. b. Tenure: Up to 365 days, or such other period as may be permissible under normal trade practice, from the date the advance is received. c. Whether self-liquidating: Yes, primarily such trade advances shall be self-liquidating, i.e., adjusted against future invoices raised for services rendered to the related party within the tenure stated above. However, in exceptional circumstances, including cancellation, modification, or discontinuation of the services, the advance may be refunded or otherwise settled in accordance with mutually agreed commercial terms.

Sl. No.	Description	Details
B (2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1	Source of funds in connection with the proposed transaction.	The funds for the proposed transaction shall be sourced from the IL JIN's internal accruals, free cash and bank balances, and/or available banking limits and credit facilities from its bankers/lenders which can be used to give loan and advances to the related party(ies) as per the sanction terms of the bankers/lenders, as may be determined at the time of disbursement based on the IL JIN's liquidity position and treasury policy at the relevant time.
2	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. other details	As at the date of this Notice, IL JIN does not intend to incur any specific borrowing to fund the proposed loan; it is expected to be funded from internal accruals and/or existing credit facilities. If any specific indebtedness is incurred for this purpose, the following particulars will be reported to the Audit Committee of the Company and IL JIN at the relevant time: a. Nature of indebtedness: Not applicable at present; if incurred, it can be in the form of Short-Term Loan or Long-Term Loan. b. Total cost of borrowing will be at the prevailing market rate of interest and fees, if any, and sanction by the bank(s)/financial institutions/lender(s). c. Tenure: Not ascertainable at present; would be aligned as per the requirements. d. Other details: Not determinable at this stage.
3	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	The rate of interest will be at prevailing market rate of interest.
4	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate to be charged by IL JIN from Ascent Circuits or Ascent – K, respectively shall not be lower than the prevailing yield of the one-year, three-year, five-year or ten-year Government Security closest to the tenor of the loan, in accordance with Section 186(7) of the Act, and shall in any event not be lower than the IL JIN's own cost of borrowing from its bankers/lenders as stated above, so as to ensure the rate is at arm's length and not prejudicial to the interests of IL JIN or its shareholders.
5	Maturity / due date	Maturity or due date shall be determined at the time of granting the loan to the related party(ies) based on the requirements.
6	Repayment schedule & terms	Repayment schedule & terms shall be determined at the time of granting the loan to the related party(ies) based on the requirements.
7	Whether secured or unsecured?	Unsecured
8	If secured, the nature of security & security coverage ratio	Not Applicable
9	The purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the transaction.	The funds advanced shall be utilised for the principal business activities of Ascent Circuits and Ascent – K respectively and to meet their existing as well as future financial requirements in furtherance of their respective business operations.
B (3) Disclosure in case of transactions relating to investment made by the IL JIN in Ascent Circuits or Ascent K		
1	Source of funds in connection with the proposed transaction.	The funds for the proposed transaction shall be sourced from IL JIN's internal accruals, existing cash and bank balances, and/or available working capital and credit facilities from its bankers/lenders, as may be determined at the time of disbursement based on IL JIN's liquidity position and treasury policy at the relevant time.

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td>2</td><td>Where any financial indebtedness is incurred to make investement, specify the following:
a. Nature of indebtedness
b. Total cost of borrowing
c. Tenure
d. other details</td><td colspan="2">As of the date of approval, the source of funds for the proposed investment has not been specifically identified and may comprise internal accruals, borrowings or other permissible sources. Accordingly, details of any specific financial indebtedness are not presently ascertainable.</td></tr>
<tr><td>3</td><td>Purpose for which funds shall be utilised by the investee company.</td><td colspan="2">The funds advanced shall be utilised for the principal business activities of the Ascent Circuits and Ascent – K respectively and to meet their existing as well as future financial requirements in furtherance of their respective business operations.</td></tr>
<tr><td>4</td><td>Material terms of the proposed transaction</td><td>The proposed transaction involves an investment by IL JIN in Ascent Circuits of up to ₹ 500 Crore to support its business operations and growth plans. The investment may be made through equity shares, preference shares, or other eligible instruments, in compliance with applicable laws and governance requirements.</td><td>The proposed transaction involves an investment by IL JIN in Ascent-K of up to ₹ 500 Crore to support its business operations and growth plans. The investment may be made through equity shares, preference shares, or other eligible instruments, in compliance with applicable laws and governance requirements.</td></tr>
</table>

B (4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by IL JIN for and on behalf of Ascent Circuits or Ascent - K

<table>
<tr><td rowspan="2">1</td><td rowspan="2">(a) Rationale for giving guarantee, surety, indemnity or comfort letter</td><td>Ascent Circuits
Ascent Circuits, being a subsidiary of IL JIN is engaged in the PCB manufacturing business and is undertaking expansion of its manufacturing capabilities and requires funding for infrastructure, equipment, technology and working capital requirements. The proposed guarantee, surety, indemnity or comfort letter is intended to facilitate access to financing and credit facilities for project implementation, capacity enhancement and operational requirements.
Such support will enable timely execution of expansion plans, strengthen the Group's presence in the domestic PCB manufacturing sector and create long term value for the Company and its shareholders.</td><td>Ascent-K
Ascent-K, being a relatively new subsidiary of IL JIN, is in the process of establishing its manufacturing facility and operational infrastructure. The proposed guarantee, surety, indemnity or comfort letter is intended to facilitate access to financing required for setting up manufacturing facilities, procurement of plant and equipment, technology implementation, initial operating expenses and working capital requirements.
Such support is essential for timely project execution and operational readiness and is aligned with the Group's strategy of strengthening its presence in the PCB manufacturing sector, with the resulting benefits expected to accrue to the Company and its shareholders.</td></tr>
<tr><td colspan="2">The proposed guarantee, surety, indemnity or comfort letter is being/will be provided in furtherance of the IL JIN's strategic investment in Ascent Circuits or Ascent - K. The arrangement is proposed on an arm's length basis, wherever applicable, and is subject to the review and approval of the Audit Committee and the Board of Directors, and the approval of the shareholders, as may be required. The Company believes that extending of such support by IL JIN to its subsidiaries is in its overall business interest and is aligned with its long-term growth strategy and value creation objectives. Further, the strengthening of the financial position and business operations of Ascent Circuits and Ascent - K is expected to contribute to the growth and performance of the Company, thereby creating long-term value and ultimate benefits for the shareholders of the Company.</td></tr>
</table>

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td></td><td>(b) Whether it will create a legally binding obligation on listed entity?</td><td>No</td><td>No</td></tr>
<tr><td>2</td><td>Material covenants of the proposed transaction including:
(i) commission, if any to be received by the listed entity or its subsidiary;
(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</td><td><u>Ascent Circuits</u>
(i) IL JIN shall be entitled to receive an appropriate commission for providing the guarantee, surety, indemnity, or comfort letter. Such commission shall be determined on an arm's length basis, taking into account the nature of the support provided, associated risks, prevailing market practices and the Group internal policies.
(ii) In the event of invocation of the corporate guarantee, IL JIN shall, pursuant to the contractual arrangements entered into with Ascent Circuits, will step into the shoes of the lender as a secured creditor and recover from the Ascent Circuits all amounts paid under the guarantee, together with applicable interest and all charges incurred by IL JIN.
While the timing of recovery may depend on the financial position of the Ascent Circuits at the relevant time, IL JIN shall retain all contractual and legal rights to recover the amounts paid.</td><td><u>Ascent-K</u>
(i) IL JIN shall be entitled to receive an appropriate commission for providing the guarantee, surety, indemnity, or comfort letter. Such commission shall be determined on an arm's length basis, taking into account the nature of the support provided, associated risks, prevailing market practices and the Group internal policies.
(ii) In the event of invocation of the corporate guarantee, IL JIN shall, pursuant to the contractual arrangements entered into with Ascent - K, will step into the shoes of the lender as a secured creditor and recover from Ascent - K all amounts paid under the guarantee, together with applicable interest and all charges incurred by IL JIN.
While the timing of recovery may depend on the financial position of Ascent - K at the relevant time, IL JIN shall retain all contractual and legal rights to recover the amounts paid.</td></tr>
<tr><td>3</td><td>The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.
Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.</td><td colspan="2">The value of obligations shall be measured as the aggregate of the outstanding loan/facility amount, accrued interest, and other charges payable to the lender or beneficiary, net of any recoveries realised from mortgaged or secured assets.
No provisions are required to be made in the books of account of IL JIN.
The value of obligations undertaken/to be undertaken by IL JIN pursuant to any guarantee, surety, indemnity or comfort letter under this approval shall not exceed the aggregate limit specified for the related party transactions in Table B as disclosed above.</td></tr>
<tr><td colspan="4">B(5) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</td></tr>
<tr><td>1</td><td>Material covenants of the proposed transaction</td><td colspan="2">As on the date of approval, the material covenants of the proposed transaction are not ascertainable and shall be determined at the time of finalisation of the transaction and execution of the definitive documents, if any.</td></tr>
<tr><td>2</td><td>Interest rate (in terms of numerical value or base rate and applicable spread)</td><td colspan="2">As on the date of approval, the interest rate, including the applicable base rate and spread, is not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.</td></tr>
<tr><td>3</td><td>Cost of borrowing
Note: This shall include all costs associated with the borrowing</td><td colspan="2">As on the date of approval, the cost of borrowing, including all associated fees, expenses and charges, is not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.</td></tr>
<tr><td>4</td><td>Maturity / due date</td><td colspan="2">As on the date of approval, the maturity date / due date is not ascertainable and shall be determined upon finalisation of the transaction, if applicable.</td></tr>
<tr><td>5</td><td>Repayment schedule & terms</td><td colspan="2">As on the date of approval, the repayment schedule and related terms are not ascertainable and shall be determined at the time of finalisation of the transaction, if applicable.</td></tr>
</table>

Sl. No.	Description	Details
6	Whether secured or unsecured	As on the date of approval, it is not ascertainable whether the transaction would be secured or unsecured and the same shall be determined upon finalisation of the transaction, if applicable.
7	If secured, the nature of security & security coverage ratio	As on the date of approval, the nature of security and security coverage ratio, if applicable, are not ascertainable and shall be determined upon finalisation of the transaction.
8	The purpose for which the funds will be utilised by the listed entity / subsidiary	As on the date of approval, the specific end-use of funds is not ascertainable and shall be determined by the subsidiary based on its business requirements and in accordance with applicable laws and approvals.
B (6) Disclosure only in case of transactions relating to transactions relating to sale, lease or disposal of assets of Ascent Circuits or Ascent – K or of unit, division or undertaking of IL JIN or disposal of shares of Ascent Circuits or Ascent – K or associate		
B (6) (1) Sale/Buying of Assets of Ascent Circuits or Ascent – K or of unit, division or undertaking of the IL JIN		
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.
2	Basis of determination of price	Not applicable for the reason set out against point no. 3 below; to the extent any such routine property transaction proceeds, the price will be arrived at through mutual commercial negotiation having regard to prevailing market conditions and book value.
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	Not applicable. No sale, lease or disposal of a subsidiary, or of any unit, division or undertaking of the IL JIN, nor any disposal of shares of a subsidiary or associate, is presently proposed. The limit disclosed in Table B under "Selling or otherwise disposing of property /buying property of any kind directly or through appointment of agent" relates to routine, incidental property transactions (such as plant, machinery, equipment or vehicles etc.) undertaken in the normal course of business, and does not extend to the disposal of a subsidiary, business unit, division, undertaking, or shares of a subsidiary/ associate as contemplated by this clause.
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.	IL JIN has not undertaken any transaction of the nature specified under this clause. Accordingly, the requirement for disclosure and approval under this clause is not applicable to the Company.
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	Since no sale of subsidiary/undertaking is proposed for now, there is no impact on consolidated financials, and the clause does not apply.

Sl. No.	Description	Details	
B (6) (2) Lease of Assets of Ascent Circuits or Ascent - K or of unit, division or undertaking of the IL JIN			
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	The proposed lease transaction, if undertaken, shall be entered into based on business requirements and operational considerations. Given the nature of the related party transaction, no formal bidding process was undertaken/is proposed to be undertaken. The terms of the lease, including the lease rentals, shall be determined on an arm's length basis having regard to prevailing market conditions and comparable market benchmarks, wherever available.	The proposed lease transaction, if undertaken, shall be entered into based on business requirements and operational considerations. Given the nature of the related party transaction, no formal bidding process was undertaken/is proposed to be undertaken. The terms of the lease, including the lease rentals, shall be determined on an arm's length basis having regard to prevailing market conditions and comparable market benchmarks, wherever available.
2	Basis of determination of price	The lease consideration shall be determined through mutual commercial negotiations between the related parties, taking into account prevailing market rental rates for comparable properties/ assets, location, nature and condition of the asset, tenure of the lease, usage requirements and other relevant commercial factors. The lease rentals shall be on an arm's length basis and consistent with applicable laws, regulations and industry practices.	The lease consideration shall be determined through mutual commercial negotiations between the related parties, taking into account prevailing market rental rates for comparable properties/assets, location, nature and condition of the asset, tenure of the lease, usage requirements and other relevant commercial factors. The lease rentals shall be on an arm's length basis and consistent with applicable laws, regulations and industry practices.
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	The lease transaction, if undertaken, will facilitate the manufacturing expansion and operational requirements of the related parties, promote efficient utilization of business resources, and support their growth plans and capacity enhancement initiatives.	The lease transaction, if undertaken, will facilitate the manufacturing expansion and operational requirements of the related parties, promote efficient utilization of business resources, and support their growth plans and capacity enhancement initiatives.
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.	Not applicable. The proposed transaction relates only to leasing of assets and does not involve any sale, disposal or transfer of Ascent Circuits, any unit, division or undertaking of IL JIN or Ascent Circuits.	Not applicable. The proposed transaction relates only to leasing of assets and does not involve any sale, disposal or transfer of Ascent-K, any unit, division or undertaking of IL JIN or Ascent-K.
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	The proposed lease transactions are not expected to have any material adverse impact on the turnover of IL JIN. Any impact shall depend on the nature, value and timing of the lease arrangements actually entered into.	The proposed lease transactions are not expected to have any material adverse impact on the turnover of IL JIN. Any impact shall depend on the nature, value and timing of the lease arrangements actually entered into.
B (6) (3) Disposal of Assets of Ascent Circuits or Ascent – K or of unit, division or undertaking of the IL JIN			
1	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.	No bidding or other competitive process was conducted, as the transaction was/is proposed to be entered into based on business exigencies and mutually agreed commercial terms with the respective related parties.	
2	Basis of determination of price	Not applicable, as no such transaction is presently proposed.	

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td>3</td><td>Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.</td><td colspan="2">Not applicable. No sale, lease or disposal of a subsidiary, or of any unit, division or undertaking of Ascent Circuits or Ascent - K, nor any disposal of shares of Ascent Circuits or Ascent - K or associate, is presently proposed.

The limit disclosed in Table B under "Selling or otherwise disposing of property or buying property of any kind / leasing of property of any kind direct or through appointment of agent", relates to routine transactions undertaken in the normal course of business, and does not extend to the disposal of a subsidiary, business unit, division, undertaking, or shares of a subsidiary/associate as contemplated by this clause.</td></tr>
<tr><td>4</td><td>Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years.</td><td colspan="2">IL JIN has not undertaken, nor does it propose to undertake, any transaction of the nature specified under this clause. Accordingly, the requirement for disclosure under this clause is not applicable.</td></tr>
<tr><td>5</td><td>Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary/ undertaking.</td><td colspan="2">Since no such transaction is proposed, hence this clause is not applicable.</td></tr>
<tr><td colspan="4">C Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B</td></tr>
<tr><td colspan="4">C (1) Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by IL JIN</td></tr>
<tr><td>1</td><td>Latest credit rating of the related party</td><td><table><tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr><tr><td>Long-Term/Short-term- Fund based - Proposed Working capital facility</td><td>103.00</td><td>[ICRA]AA-(Stable)/ [ICRA]A1+</td></tr><tr><td>Long-Term-fund-based - Term loan</td><td>197.00</td><td>[ICRA]AA-(Stable)</td></tr><tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr></table></td><td>Since Ascent - K is recently incorporated, hence the said information is Not Available.</td></tr>
<tr><td>2</td><td>Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.

In addition, state the following:

a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;</td><td><u>Ascent Circuits</u>

No defaults on borrowings during the last three financial years. Further, the Ascent Circuits is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td><td><u>Ascent-K</u>

Since Ascent-K was incorporated on 7th April 2025, therefore, Ascent-K does not qualify for reporting over the preceding three financial years.

Further, there were no defaults on borrowings during the period ended 31st March 2026, additionally, Ascent-K is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code.</td></tr>
</table>

<table>
<tr><th>Sl. No.</th><th>Description</th><th colspan="2">Details</th></tr>
<tr><td></td><td>b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;
c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;
d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.</td><td></td><td></td></tr>
<tr><td colspan="4">C (2) Disclosure only in case of transactions relating to any investment made by IL JIN</td></tr>
<tr><td>1</td><td>Latest credit rating of the related party</td><td><table>
<tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr>
<tr><td>Long-Term/Short-term- Fund based - Proposed Working capital facility</td><td>103.00</td><td>[ICRA]AA-(Stable)/ [ICRA]A1+</td></tr>
<tr><td>Long-Term-fund-based - Term loan</td><td>197.00</td><td>[ICRA]AA-(Stable)</td></tr>
<tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr>
</table></td><td>Since Ascent-K is recently incorporated, the said information is not available.</td></tr>
<tr><td>2</td><td>Whether any regulatory approval is required. If yes, whether the same has been obtained.</td><td>No, regulatory approvals are not required.</td><td>No, regulatory approvals are not required.</td></tr>
<tr><td colspan="4">C (3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by IL JIN</td></tr>
<tr><td>1</td><td>If guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party</td><td><table>
<tr><th>Facilities</th><th>Amount (₹ in Crore)</th><th>Rating</th></tr>
<tr><td>Long-Term/Short-term- Fund based - Proposed Working capital facility</td><td>103.00</td><td>[ICRA]AA-(Stable)/ [ICRA]A1+</td></tr>
<tr><td>Long-Term-fund-based - Term loan</td><td>197.00</td><td>[ICRA]AA-(Stable)</td></tr>
<tr><td>Total Bank Facilities Rated</td><td>300.00</td><td></td></tr>
</table></td><td>Since the Ascent - K is recently incorporated, hence the said information is not available.</td></tr>
</table>

Sl. No.	Description	Details	
2	Details of solvency status and going concern status of the related party during the last three financial years.	Based on the audited financial statements of Ascent Circuits for the last three financial years, there have been no indications of any solvency concerns. Further, the auditor's report for the said period does not contain any qualification or material uncertainty relating to going concern, and the Ascent Circuits has continued to operate as a going concern during such period.	Since Ascent-K was incorporated on 7th April 2025, therefore, it does not qualify for reporting over the preceding three financial years. Based on the audited financial statements of Ascent-K for the period ending 31st March 2026, there have been no indications of any solvency concerns, and the statutory auditor's report on Ascent-K's financial statements for the said period does not contain any qualification or material uncertainty relating to going concern. Ascent - K has continued to operate as a going concern during such period.
3	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	As on the date of approval, the specific terms and quantum of the corporate guarantee(s) are presently not ascertainable, however, the maximum obligation/ exposure on IL JIN shall be to the limits specified in Table B. Additionally necessary disclosures with regard to provisions if required to be made in the books of accounts of IL JIN, shall be made in accordance with the relevant Accounting Standards and shall be disclosed in the financial statements wherever such guarantee is being granted.	As on the date of approval, the specific terms and quantum of the corporate guarantee(s) are presently not ascertainable, however, the maximum obligation/ exposure on IL JIN shall be to the limits specified in Table B. Additionally necessary disclosures with regard to provisions if required to be made in the books of accounts of IL JIN, shall be made in accordance with the relevant Accounting Standards and shall be disclosed in the financial statements wherever such guarantee is being granted.
4	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. In addition, state the following: a) Whether the account of the related party has been classified as a Non Performing Assets by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No defaults on borrowings during the last three financial years. Further, the Ascent Circuits is not classified as an Non-Performing Assets, has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Since Ascent-K was incorporated on 7th April 2025, therefore, it does not qualify for reporting over the preceding three financial years. There were no defaults on borrowings during the period ended 31st March 2026. Further, the Ascent-K is not classified as an Non-Performing Assets has not been declared a wilful defaulter, is not subject to any insolvency or liquidation proceedings, and does not attract any disqualification under Section 29A of the Insolvency and Bankruptcy Code, 2016.

Sl. No.	Description	Details	
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.		
C (4)	**Disclosure only in case of transactions relating to borrowings by IL JIN**		
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements. Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	The proposed transaction relates to borrowings by Ascent Circuits. The Debt-to-Equity Ratio before the transaction is based on the last audited financial statements of Ascent Circuits. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt-to-Equity Ratio after the transaction is not ascertainable at this stage.	The proposed transaction relates to borrowings by Ascent-K. The Debt-to-Equity Ratio before the transaction is based on the last audited financial statements of Ascent-K. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt-to-Equity Ratio after the transaction is not ascertainable at this stage.
	a. Before transaction	0.30	152.98
	b. After transaction	Not ascertainable at this stage.	Not ascertainable at this stage.
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements. Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.	The Debt Service Coverage Ratio before the transaction is based on the last audited financial statements of Ascent Circuits. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt Service Coverage Ratio after the transaction is not ascertainable at this stage.	The Debt Service Coverage Ratio before the transaction is based on the last audited financial statements of Ascent-K. Since the approval sought is in the nature of a blanket approval and the actual borrowing amount and terms have not yet been finalised, the Debt Service Coverage Ratio after the transaction is not ascertainable at this stage.
	a. Before transaction	12.41	-0.48
	b. After transaction	Not ascertainable at this stage.	Not ascertainable at this stage.
C (5)	**Disclosure only in case of transactions relating to sale, lease or disposal of assets of IL JIN or of unit, division or undertaking of the IL JIN or disposal of shares of Ascent Circuits or Ascent – K or associate**		
1	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	No sale, disposal or transfer of assets of Ascent Circuits, any unit, division or undertaking of IL JIN, or shares of any subsidiary or associate to IL JIN has been undertaken during the preceding twelve months. Any lease transactions, if undertaken, have been in the normal course of business and on arm's length terms.	Not Applicable, since Ascent-K is a newly incorporated entity.
2	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	No. The proposed lease transaction with Ascent Circuits does not involve issuance of any securities or consideration in kind. The consideration shall be in the form of lease rentals or other monetary consideration agreed between the parties on an arm's length basis.	No. The proposed lease transaction with Ascent-K does not involve issuance of any securities or consideration in kind. The consideration shall be in the form of lease rentals or other monetary consideration agreed between the parties on an arm's length basis.

Sl. No.	Description	Details	
3	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No. The proposed lease transaction with Ascent Circuits is not expected to result in the elimination of any reportable segment of IL JIN.	No. The proposed lease transaction with Ascent-K is not expected to result in the elimination of any reportable segment of IL JIN.
4	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No. The proposed lease transaction with Ascent Circuits does not involve transfer of any key intangible assets, intellectual property, technology, know-how or key customers that are critical to the continued business operations of IL JIN.	Not Applicable, since Ascent-K is a newly incorporated entity.
5	Are there any other major non-financial reasons for going ahead with the proposed transaction?	No, there are no major non-financial reasons for going ahead with the proposed transaction or any other details which could materially affect the decision of the shareholders.	No, there are no major non-financial reasons for going ahead with the proposed transaction or any other details which could materially affect the decision of the shareholders.
Part D Minimum Information to be provided to the shareholders for approval of Material RPTs			
1	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Ascent Circuits is engaged in the manufacturing of Printed Circuit Boards (PCBs), which are key components used in the electronics industry. IL JIN is engaged in the manufacturing and assembly of electronic products and components and requires PCBs and related services in the ordinary course of business. The proposed transactions between IL JIN and Ascent Circuits will facilitate seamless procurement and supply of PCBs, related materials, and services, ensuring continuity of operations, supply chain stability, improved coordination, and operational efficiencies. The arrangement is expected to optimise sourcing, reduce dependency on external vendors, enhance quality control, and support the business growth objectives of both entities. Further, the proposed transactions, including purchase and sale of goods, availing/rendering of services, loans, investments, guarantees, and other business transactions, are intended to support the operational and strategic requirements of the parties and are expected to create long-term value for the businesses involved and their stakeholders. **Interest of the Listed Entity** The proposed transactions with Ascent Circuits will ensure a reliable supply of PCBs and related services, strengthen supply chain stability, improve operational efficiencies, enhance quality control and support the business growth objectives of the entities, thereby creating long term value for the Company and its shareholders.	Ascent-K is engaged in the PCB manufacturing business, which is a critical segment of the electronics manufacturing value chain and offers significant growth potential in India. IL JIN, being engaged in the electronics and component manufacturing business, can derive operational and strategic benefits through its business association with Ascent-K. The proposed transactions between IL JIN and Ascent-K will support the development of domestic PCB manufacturing capabilities, strengthen supply chain reliability, and reduce dependence on imported components. These transactions will facilitate efficient procurement and supply arrangements, business collaboration, and financial support, thereby contributing to operational efficiencies and business growth. The proposed arrangements are expected to create long-term value for both entities by enhancing competitiveness, supporting localisation initiatives, and strengthening their position in the electronics manufacturing ecosystem. **Interest of the Listed Entity** The proposed transactions with Ascent-K will support domestic PCB manufacturing capabilities, strengthen supply chain reliability, reduce dependence on imports, facilitate efficient procurement and business collaboration, and enhance operational efficiencies, competitiveness and long term value creation for the Company and its shareholders.

Sl. No.	Description	Details	
		Basis for Determination of Price The transactions undertaken/shall be undertaken on an arm's length basis at prevailing market prices, benchmarked against comparable third-party quotations, market rates and/or transfer pricing principles, as applicable. **Other Material Terms and Conditions** The transactions undertaken/shall be entered into in the ordinary course of business and on arm's length terms. The specific terms, including quantity, pricing, delivery schedules, payment terms and credit period, agreed/shall be mutually agreed upon between the parties from time to time.	**Basis for Determination of Price** The transactions undertaken/ shall be undertaken on an arm's length basis at prevailing market prices, benchmarked against comparable third-party quotations, market rates and/or transfer pricing principles, as applicable. **Other Material Terms and Conditions** The transactions shall be entered into in the ordinary course of business and on arm's length terms. The specific terms, including quantity, pricing, delivery schedules, payment terms and credit period, agreed/ shall be mutually agreed upon between the parties from time to time.
2	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	The Company confirms that the Audit Committee has reviewed the certificates provided by the Managing Director and Chief Financial Officer of the Company, as required under the applicable RPT Industry Standards.	
3	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The Audit Committee and the Board of Directors of ILJIN, Ascent Circuits, Ascent – K and the Company, at their respective meetings, have approved the proposed transaction(s) and recommended the same to the shareholders of the Company for their approval.	
4	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Since the proposed transactions are routine in nature, the requirement of a valuation report or any external party certification is not applicable. Accordingly, provision of a QR Code or Weblink is also not required.	
5	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	No commercial secrets or other commercially sensitive information have been redacted from the disclosures provided to the shareholders in relation to the proposed related party transactions.	
6	Any other information that may be relevant	All requisite information pertaining to the said matter has been duly disclosed to the members of the Company, enabling them to make an informed decision on the proposed transactions.	

Sl. No.	Description	Details
7	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	The Company confirms that the relevant information been placed before the Audit Committee in the format specified in the RPT Industry Standards, to the extent applicable.

The Audit Committee and Board of the Company is of the view that the proposed transactions are in the ordinary/normal course of business and will be entered into on an arm's length basis. The proposed transactions are in the best interests of the Company and its shareholders and are not detrimental to the interests of the shareholders of the Company.

Accordingly, basis the approval of the Audit Committee, the Board of Directors of the Company recommend the resolutions as set out in Item Nos. 15 and 16 to the shareholders for approval via respective **Ordinary Resolutions**.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolutions set out at Item Nos. 15 and 16 of this Notice.

For and on behalf of Board of Directors
Amber Enterprises India Limited

Sd/-
(Konica Yaadav)
Company Secretary and Compliance Officer
Membership No.: A30322

Place: Gurugram
Date: 13th August 2026

ANNEXURE A

ADDITIONAL INFORMATION ON DIRECTOR RECOMMENDED FOR RE-APPOINTMENT AT THE AGM, PURSUANT TO REGULATION 36(3) OF SEBI LODR REGULATIONS AND SECRETARIAL STANDARD - 2 AS PRESCRIBED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

Mr. Jasbir Singh

Brief Resume of the Director: With over 23 years of experience in the manufacturing of consumer durables and electronics, Mr. Jasbir Singh has been an instrumental figure in the Company's strategic growth, driving both organic expansion and inorganic acquisitions. Under his visionary leadership, Amber Group has witnessed remarkable growth, evolving from a single manufacturing plant to multiple state-of-the art facilities across India. His strategic foresight and unwavering commitment to innovation have transformed the Company into a diversified and unique B2B solutions provider. Amber Group now excels in various domains, including Room and Commercial Air Conditioners, HVAC solutions for Indian Railways, Metros, Buses, and Defense applications, Precision Air Conditioning systems, Motors for Air Conditioners, PCB assemblies for consumer durables, electronics, and the automobile sector, and a wide range of components including sheet metal parts, injection moulded components, and heat exchangers for various industries. This transformation is a testament to his dedication to excellence, operational expansion, and technological advancement. His leadership has positioned Amber Group as a leader in the Indian manufacturing ecosystem, and we are proud to be part of this incredible journey. Further, under his astute guidance, reins and strategic thinking, the Company growth has significantly augmented.

He also serves on several industry bodies enabling advocacy for the industry's growth, including: -

- Co-Chair of FICCI Committee on Electronics & White Goods Manufacturing
- Co-Chair of The Indian Cellular & Electronics Association (ICEA)
- President of All India Organisation of Employers (AIOE), an allied body of FICCI
- Vice Chairman of MEDEPC Mobile and Electronics Devices Export Promotion Council

DIN: 00259632

Age: 51 Years

Qualifications: Bachelor's in production engineering (Industrial Production) from Karnataka University.

Master's in business administration from the University of Hull, United Kingdom.

Terms and conditions of re-appointment: Inducted as a Board member w.e.f. 1st October 2004. Mr. Jasbir Singh has been serving on the Board of the Company as a Director, since 1st October 2004 and served as the Chairman and Chief Executive Officer of the Company from 25th August 2017 till 15th May 2023.

He was appointed as the Executive Chairman & Chief Executive Officer and Whole Time Director of the Company w.e.f 16th May 2023, for a term of Five (5) consecutive years, liable to retire by rotation.

Date of first appointment on the Board: 1st October 2004

Number of Shares held in the Company (both own or held by / for other persons on a beneficial basis): 70,59,165 Equity Shares

Relationship with other Directors, Manager and other Key Managerial Personnel of the Company: Mr. Daljit Singh is his brother.

Number of Meetings of the Board attended during the year: 6/6

Details of remuneration sought to be paid and the remuneration last drawn by such person, if applicable: Remuneration proposed to be paid is not applicable. However, details of the remuneration last drawn by Mr. Jasbir Singh are provided in the Corporate Governance Report forming part of the Annual Report.

Board and Committee Membership of other Listed Companies: None

Directorships in other Companies:

1. IL JIN Electronics (India) Private Limited
2. Sidwal Refrigeration Industries Private Limited
3. Pravartaka Tooling Services Private Limited
4. ILJIN Holding Ltd
5. Unitronics (1989) (R"G) Ltd
6. Shogini Technoarts Pvt Ltd

Mr. Jasbir Singh

Award and Accolade:

He has been awarded with a title of "Man of Appliances" by Consumer Electronics & Appliances Manufacturers Association ("CEAMA") and more recently, the EY Entrepreneur of the Year 2025 award in the Manufacturing category.

Nature of expertise in specific functional areas:

Financial Management, Diversity and Inclusion, Global Business Operations, Business and Corporate Strategy, Leadership, Board Service and Corporate Governance, Mergers and Acquisitions, Fund Raising, Investor Relations and Stakeholder Management, and development and execution of long-term business and growth strategies.

Membership/ Chairpersonship of Committees in other companies

Sl. No.	Names of Companies	Name of the Committee (s)	Member/ Chairman
1.	Sidwal Refrigeration Industries Private Limited	Audit Committee	Member
		Corporate Social Responsibility Committee	Chairman

Listed Entities from which Mr. Jasbir Singh has resigned as Director in past 3 years: None

Mr. Prakash Iyer

Brief Resume of the Director: Mr. Prakash Iyer is currently the Managing Partner & General Partner for Calculus Defence Fund (a Category II SEBI Registered AIF focused on Aerospace & Defence Investments).

In the past he served as the Chief Investment Officer (CIO) for Haldirams Nagpur group and as the Chief Executive Officer (CEO) of Butterfly Appliances as well as a Director on the Board of many portfolio companies.

Mr. Prakash Iyer carries in-depth knowledge and experience of 30 years across the financial services domain. His body of work includes equity and debt research (with ICRA credit ratings), investment banking (Arthur Andersen, Ernst & Young), private equity and venture investing (with Actis, Reliance Private Equity and Haldirams Family Office for investing and M&A advisory), operational expertise (as CEO of Butterfly Appliances). Mr. Prakash Iyer scripted and delivered a historic turnaround in operational performance as CEO at Butterfly Gandhimathi Appliances and charted a long-term strategy for growth.

In his immediately preceding role, he managed the Haldirams Group Family Office investments and spearheaded their M&A function. In this role, he has worked closely with startup companies, guiding them on growth strategies, capital raising, strategic partnerships, and business scaling.

He continues to play a key role in venture investing, strategic advisory especially M&A.

He works closely with the Venture Catalysts group in various advisory capacities and also with 100 Unicorns Fund and Elev8, Venture Partners.

Nature of expertise in specific functional areas: Investing & capital raising, M&A, Expert in turnarounds, Team Management, Strategic Planning, Marketing Strategy.

Skills and capabilities required for the role and the manner in which the proposed person meets such requirements: Refer to Item No. 4 of the Notice and Explanatory Statement.

DIN: 00956349

Age : 58 Years

Qualification: Bachelor's degree in Commerce from Pune University and Master's Degree in Commerce from Pune University.

Professional Degree:

Chartered Accountant, from the Institute of Chartered Accountants of India and Cost Accountant, from the Institute of Cost and Work Accountants of India.

Terms and conditions of re-appointment: Re-appointment as an Independent Director on the Board of the Company for a second term of Five (5) years from 19th September 2026 upto 18th September 2031 (both days inclusive), not liable to retire by rotation.

Details of remuneration sought to be paid: He is eligible for receiving sitting fees for attending Board and Committee meetings of the Company and commission, subject to approval of Nomination and Remuneration Committee and Board.

Details of remuneration last drawn (Financial Year 2025-26)

Sitting Fees: ₹ 11,00,000

Commission: ₹ 21,00,000

Date of first appointment on the Board: 19th September 2024

Number of Shares held in the Company (both own or held by / for other persons on a beneficial basis): Nil

Relationship with other Directors, Manager and other Key Managerial Personnel of the Company: He does not have any relationship with the Directors, Managers, or Key Managerial Personnel of the Company.

Number of Meetings of the Board attended during the year: 6/6

Board and Committee Membership of other Listed Companies: None

Directorships in other Companies:

1. Ascent Circuits Private Limited
2. Sidwal Refrigeration Industries Private Limited
3. DCG Tech Limited
4. Power-One Micro Systems Private Limited
5. Unitronics (1989) (R"G) Ltd.
6. Ajna Aerospace & Defence Private Limited
7. Shogini Technoarts Pvt Ltd
8. Aksh Quantum Defence Private Limited
9. Netraa Analytics & Technologies Private Limited
10. Indolem Technologies Systems Private Limited
11. Tychon Global Systems Private Limited
12. IL JIN Electronics (India) Private Limited

Mr. Prakash Iyer

Justification for choosing the appointee for appointment as an Independent Director: Refer to Item No. 4 of the Notice and Explanatory Statement.

Membership/ Chairpersonship of Committees in other companies

Sl. No.	Names of Companies	Name of the Committee(s)	Member/ Chairman
1.	Ascent Circuits Private Limited	Audit Committee	Chairman
		Nomination and Remuneration Committee	Chairman
		Corporate Social Responsibility Committee	Member
2.	Sidwal Refrigeration Industries Private Limited	Audit Committee	Member
		Nomination and Remuneration Committee	Member
3.	DCG Tech Limited	Nomination and Remuneration Committee	Member
4.	Power-One Micro Systems Private Limited	Nomination and Remuneration Committee	Member
		Audit Committee	Chairman
		Corporate Social Responsibility Committee	Member
5.	Shogini Technoarts Pvt Ltd	Audit Committee	Chairman
		Nomination and Remuneration Committee	Member
		Corporate Social Responsibility Committee	Member
6.	IL JIN Electronics (India) Private Limited	Audit Committee	Member
		Nomination and Remuneration Committee	Member
		Corporate Social Responsibility Committee	Member

Listed entities from which the Director has resigned from directorship in last three (3) years: None

Ms. Sabina Moti Bhavnani

Brief Resume of the Director: Ms. Sabina Bhavnani brings 30+ years of experience across Corporate Advisory, Mergers & Acquisitions, Private Equity, and Corporate Finance.

She is currently assisting the IL&FS Board in the monetization of Group assets under a shadow IBC process under Section 241/242 of the Companies Act 2013, heading the Monetization Deal Team responsible for Roads, Waste Management, and Construction assets. She serves as a Director on the InvIT Hold Co and several Group Road SPVs, and is a member of the Group Executive Committee of IL&FS — a Board delegated body empowered to take decisions on monetization transactions and other executive and administrative matters relating to the IL&FS Group resolution.

She also serves on the Board of Standard Chartered Capital as an Independent Director.

Nature of expertise in specific functional areas: Corporate Advisory, Mergers & Acquisitions, Private Equity, and Corporate Finance.

Skills and capabilities required for the role and the manner in which the proposed person meets such requirements: Refer Item No. 5 of the Notice and Explanatory Statement.

Justification for choosing the appointee for appointment as an Independent Director: Refer Item No. 5 of the Notice and Explanatory Statement.

DIN: 06553087

Age: 58 Years

Qualifications: MBA in Finance from Narsee Monjee Institute of Management Studies and Bachelor of Commerce (HR College) from the University of Mumbai.

Terms and conditions of re-appointment: Re-appointment as an Independent Director on the Board of the Company for a second term of Five (5) years from 19th September 2026 upto 18th September 2031 (both days inclusive), not liable to retire by rotation.

Details of remuneration sought to be paid: She is eligible for receiving sitting fees for attending Board and Committee meetings of the Company and commission, subject to approval of Nomination and Remuneration Committee and Board.

Details of remuneration last drawn (Financial Year 2025-26)

Sitting Fees: ₹ 9,75,000

Commission: ₹ 21,00,000

Date of first appointment on the Board: 19th September 2024

Number of Shares held in the Company (both own or held by / for other persons on a beneficial basis): Nil

Relationship with other Directors, Manager and other Key Managerial Personnel of the Company: She does not have any relationship with Directors, Managers and Key Managerial Personnel of the Company.

Number of Meetings of the Board attended during the year: 5/6

Board and Committee Membership of other Listed Companies: None

Directorships in other Companies:

1. Hill County Properties Limited
2. Unique Waste Processing Company Limited
3. Tierra Enviro Limited
4. Hill County Sez Private Limited
5. Maytas Logiparks (Malkapur) Private Limited
6. IL&FS Maritime Infrastructure Company Limited
7. Roadstar Infra Private Limited
8. Standard Chartered Capital Limited
9. IL JIN Electronics (India) Private Limited

Ms. Sabina Moti Bhavnani

Membership/ Chairpersonship of Committees in other companies

Sl. No.	Names of Companies	Name of the Committee(s)	Member/ Chairman
1.	Hill County Properties Limited	Audit Committee	Member
		Nomination and Remuneration Committee	Member
2.	IL&FS Maritime Infrastructure Company Limited	Audit Committee	Member
		Nomination and Remuneration Committee	Member
		Corporate Social Responsibility Committee	Member
3.	Standard Chartered Capital Limited	Audit Committee	Member
		Nomination and Remuneration Committee	Member
		Corporate Social Responsibility Committee	Member
4.	IL JIN Electronics (India) Private Limited	Audit Committee	Chairperson
		Nomination and Remuneration Committee	Member
		Corporate Social Responsibility Committee	Chairperson

Listed entities from which the Director has resigned from directorship in last three (3) years: None

SHAREHOLDERS SUPPORT

Application(s) by our RTA, KFintech

Members are requested to note that as an ongoing endeavor to enhance shareholders experience and leverage new technology, KFintech, has developed the following applications for shareholders:

Investor Support Centre:

Members are hereby notified that our RTA, KFintech, based on the SEBI Circular (SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/72) dated 8th June 2023, have created an online application which can be accessed at https://ris.kfintech.com/default.aspx# > Investor Services > Investor Support.

Members are required to register / signup, using the Name, PAN, Mobile and email ID. Post registration, user can login via OTP and execute activities like, raising Service Request, Query, Complaints, check for status, KYC details, Dividend, Interest, Redemptions, e-Meeting and e-Voting Details.

Quick link to access the signup page: https://kprism.kfintech.com/signup

Summary of the features and benefits are as follows:

1. The provision for the shareholders to register online.
2. OTP based login (PAN and Registered mobile number combination)
3. Raise service requests, general query, and complaints.
4. Track the status of the request.
5. View KYC status for the folios mapped with the specific PAN.
6. Quick links for SCORES, ODR, e-Meetings and e-Voting.
7. Branch Locator
8. FAQ's

Senior Citizens investor cell:

As part of our RTA's initiative to enhance the investor experience for Senior Citizens, a dedicated cell has been newly formed to assist exclusively the Senior Citizens in redressing their grievances, complaints, and queries. The Senior Citizens wishing to avail this service can send the communication with the below details to the email id, senior.citizen@kfintech.com.

Senior Citizens (above 60 years of age) have to provide the following details :

1. ID proof showing Date of Birth
2. Folio Number/DP ID and Client ID
3. Company Name
4. Nature of Grievance

The cell closely monitors the complaints coming from Senior Citizens through this channel and assists them at every stage of processing till closure of the grievance.

Online Personal Verification ("OPV") :

In today's ever changing dynamic digital landscape, security, foolproof systems and efficiency in identity verification are paramount. We understand the need to protect the interests of you (shareholders) and also comply with KYC standards. Ensuring security and KYC compliance is paramount of importance in today's remote world. Digital identity verification, using biometrics and digital ID document checks, helps combat fraud, even when individuals aren't physically present. To counteract common spoofing attempts, we engage in capturing liveness detection and facial comparison technology.

We are excited to announce that our RTA has introduced an OPV process, based on liveness detection and document verification.

Key Benefits:

- A fully digital process, only requiring internet access and a device.
- Effectively reduces fraud for remote and unknown applicants.
- Supports KYC requirements.

Here's how it works:

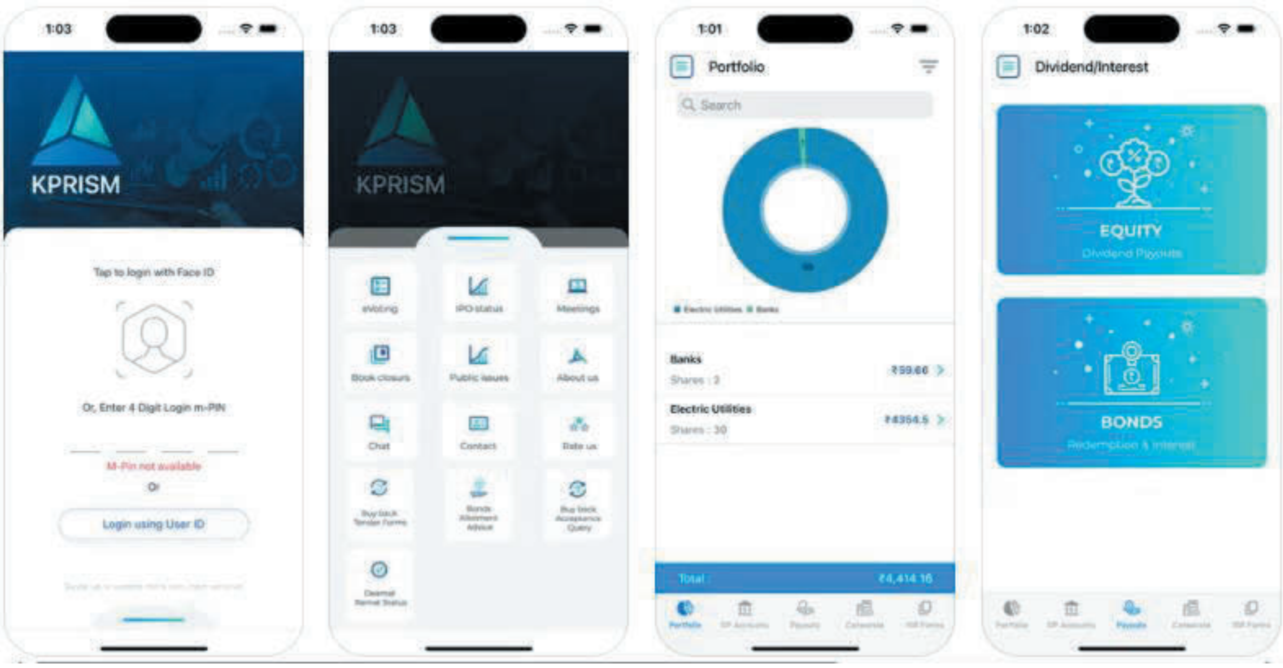
I. Users receive a link via email and SMS.

II. Users record a video, take a selfie, and capture an image with their PAN card.

III. Facial comparison ensures the user's identity matches their verified ID (PAN).

KPRISM Mobile App:

Mobile applications for all users to review their portfolio being managed by KFintech, is available in Play store and App Store. User are requested to download the application and register with the PAN number. Post verification, user can use functionalities like – Check portfolio / holding, check IPO status / Demat / Remat, Track general meeting schedules, download ISR forms, view the live streaming of AGM and contact the RTA with service request, grievance, and query.



QR Code to access KPRISM:

WhatsApp :

Shareholders can use WhatsApp Number:

(91) 910 009 4099

to avail bouquet of services.