

June 03, 2026

To, The Secretary, Listing Department BSE Limited P. J. Towers, Dalal Street Mumbai – 400001 Scrip Code: 543591	To, The Listing Manager, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 Symbol: DREAMFOLKS
--	--

Subject: Notice of Postal Ballot of Dreamfolks Services Limited

Dear Sir/ Madam,

We enclose herewith copy of the Postal Ballot Notice of Dreamfolks Services Limited (**‘the Company’**) dated May 29, 2026, along with the Statement pursuant to Section 102 and other applicable provisions of the Companies Act, 2013 and related Rules read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable Circulars issued by the Securities and Exchange Board of India (**‘SEBI’**) (**“Notice”**) for seeking approval of the Members of the Company on the following Ordinary resolution:

S. No.	Description of Ordinary Resolution
1.	Approval of Material Related Party Transaction(s) between Dreamfolks Services Limited and ETT Solutions DMCC

In compliance with the provisions of the General Circulars Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 22/2020 dated June 15, 2020, and the subsequent Circulars issued in this regard, the latest being Circular no. 03/2025 dated September 22, 2025 (collectively referred to as **“MCA Circulars”**) read with relevant Circulars issued by SEBI in this regard, this Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories/ Depository Participants/Registrar and Share Transfer Agent (**‘RTA’**) and whose names are recorded in the Register of Members maintained by the Company or in the Register of Beneficial Owners maintained by the Depositories as on **May 29, 2026** (**‘Cut-Off Date’**).

In compliance with the requirements of the MCA Circulars, physical copy of Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the Members for this Postal Ballot and Members are required to communicate their assent or dissent through the remote e-voting system only. The Company has engaged National Securities Depository Limited (**‘NSDL’**) as e-voting agency for the purpose of providing remote e-voting services.

The process for registration of e-mail address is provided in the ‘Notes’ section to the Notice. The aforesaid Notice is also hosted on the website of the Company at www.dreamfolks.com.

The remote e-voting facility would be available during the following period:

Commencement of e-voting	Thursday, June 04, 2026 (09:00 A.M. IST)
End of e-voting	Friday, July 03, 2026 (05:00 P.M. IST)

for all the Members, whether holding shares in physical form or in demat form. The e-voting module shall be disabled by NSDL for voting thereafter. Remote e-voting shall not be allowed beyond the said time and date. Vote once cast cannot be changed subsequently.

The Board of Directors of the Company have appointed Mr. Deepak Kukreja (FCS No. 4140) or on failing him, Ms. Monika Kohli (FCS No. 5480) of M/s. DMK Associates, Practicing Company Secretaries, as the Scrutinizer for Postal Ballot e-voting process in accordance with the law and in a fair and transparent manner.

The results of the Postal Ballot/e-voting will be declared on or before Monday, July 06, 2026, by the Chairperson or any other person authorized by her in that behalf. The results declared along with the Scrutinizer's Report shall be communicated in the manner provided in this Postal Ballot Notice.

You are hereby requested to take the above information on record.

Thanking you!

Yours faithfully

For Dreamfolks Services Limited



Harshit Gupta
Company Secretary and Compliance Officer

Encl: As above

DreamFolks

Dreamfolks Services Limited

CIN: L51909DL2008PLC177181

Regd. Office: 26, DDA Flats, Panchsheel Park, Shivalik Road, Panchsheel Enclave,
South Delhi, New Delhi, Delhi, India, 110017

Tel: 0124-4037306; **Email:** compliance@dreamfolks.in

Website: www.dreamfolks.com

POSTAL BALLOT NOTICE

Dear Member(s),

Notice is hereby given that the item of special business as set forth in this Postal Ballot Notice (**‘Notice’**) is proposed to be passed by the Members of Dreamfolks Services Limited (**“the Company”**) by means of **Postal Ballot through remote e-voting only**, pursuant to the provisions of Sections 110 and 108 and all other applicable provisions of the Companies Act, 2013 (**“the Act”**) read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (**“the Rules”**) (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and in accordance with the guidelines prescribed by the Ministry of Corporate Affairs (**“MCA”**), inter-alia, for conducting Postal Ballot through e-voting vide General Circulars Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 22/2020 dated June 15, 2020, and the subsequent Circulars issued by the MCA in this regard, the latest being Circular no. 03/2025 dated September 22, 2025 (collectively referred to as **“MCA Circulars”**), relevant Circulars issued by SEBI in this regard, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**“SEBI LODR Regulations”**), Secretarial Standard - 2 on General Meetings, issued by the Institute of Company Secretaries of India (**“SS - 2”**), (as amended) and other applicable laws and regulations, if any. The explanatory statement pursuant to Section 102(1) of the Act along with information as required under SEBI LODR Regulations & SS - 2, setting out all material facts relating to the proposed resolution is annexed to this Notice for your consideration and forms part of this Notice.

In compliance with the aforesaid provisions and the MCA Circulars read with SEBI Circulars, this Notice is being sent only through electronic mode to all its Members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date i.e. Friday, May 29, 2026 and whose email addresses are registered with the Company/ Registrar & Share Transfer Agent (**“RTA”**) or Depository(ies) or Depositories Participant(s) (**“DPs”**) and the communication

to assent/dissent of the Members on the resolution proposed in this Notice will only take place through the remote e-voting system.

Accordingly, a physical copy of the Postal Ballot Notice along with Postal Ballot Form and pre-paid business reply envelope is not being sent to the Members and no physical ballot forms will be accepted.

The remote e-voting facility would be available during the following period:

Commencement of remote e-voting	Thursday, June 04, 2026 (09:00 A.M. IST)
End of remote e-voting	Friday, July 03, 2026 (05:00 P.M. IST)

The remote e-voting module shall be disabled by NSDL for voting thereafter.

Members are requested to refer the instructions for remote e-voting given in the Notes to this Notice for the process and manner in which remote e-voting is to be carried out. If your email address is not registered with the Company/ RTA /Depositories/ DP, please follow the process provided in the notes to this Notice. The Notice is also available on the website of the Company at www.dreamfolks.com.

In compliance with Regulation 44 of the SEBI LODR Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the applicable Rules, the Company has availed services of the National Securities Depository Limited ('NSDL') for the purpose of providing remote e-voting facility to its Members.

The Board of Directors of the Company appointed Mr. Deepak Kukreja (FCS No. 4140), on failing him, Ms. Monika Kohli (FCS 5480), partners of M/s. DMK Associates, Practicing Company Secretaries, as the Scrutinizer for conducting the postal ballot and remote e-voting process in a fair and transparent manner. The Scrutinizer will submit report to the Chairperson of the Company, or any other person duly authorized by the Chairperson, after completion of the scrutiny of the remote e-voting process. The results shall be declared on or before Monday, July 06, 2026 and would be communicated to the Stock Exchange(s), NSDL and RTA or any statutory authority or concerned in this regard. The results will also be displayed on the Company's website at www.dreamfolks.com.

You are requested to peruse the proposed resolution along with the Explanatory Statement and thereafter accord your assent or dissent by means of remote e-Voting facility provided by the Company.

SPECIAL BUSINESS

Item No. 1: APPROVAL OF MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN DREAMFOLKS SERVICES LIMITED AND ETT SOLUTIONS DMCC

To consider, and, if thought fit, approve the material related party transaction(s), in terms of Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, proposed to be entered into by the Company and pass, the following resolution as an Ordinary Resolution:

*“**RESOLVED THAT** pursuant to the provisions of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”) read with the applicable provisions of the Companies Act, 2013 (“the Act”) read with Rules made thereunder and other applicable provisions, if any (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), as amended from time to time, and pursuant to the Company’s Policy on Related Party Transactions and based on the prior approval and recommendation of the Audit Committee and due recommendation of the Board of Directors (hereinafter referred to as the ‘Board’), the approval of the Members of the Company be and is hereby accorded to enter into Material Related Party transaction(s) (whether by way of an individual transaction or taken together with the previous transactions during the financial year) with ETT Solutions DMCC (‘ETT’), a related party of the Company as per Regulation 2(1)(zb) of the SEBI LODR Regulations, on such terms and conditions as may be agreed between the Company and ETT, as also detailed in the explanatory statement annexed hereto, whether by way of entering into new contract(s) / agreement(s) / arrangement(s) / transaction(s) or renewal(s) or extension(s) or modification(s) of earlier contract(s) / agreement(s) / arrangement(s) / transaction(s) or otherwise, for an aggregate value not exceeding USD 4,29,83,922.96 (US Dollars Forty-Two Million Nine Hundred Eighty-Three Thousand Nine Hundred Twenty-Two and Ninety-Six Cents Only) [equivalent to INR 4,10,00,00,000 - conversion date May 29, 2026 i.e. 1 USD = INR 95.3845], excluding applicable taxes / levies, during the Financial Year 2026-27, provided that the said transaction(s) shall be carried out at arm’s length basis and in the ordinary course of business of the Company.*

***RESOLVED FURTHER THAT** for the purpose of giving effect to the foregoing resolution, the Board (‘which term shall be deemed to include any Committee constituted/ empowered/ to be constituted by the Board from time to time to exercise its powers conferred by this Resolution’), or any other person so authorised by the Board, be and are hereby authorised to do all such acts, matters, deeds and things, as it may in its absolute discretion deem necessary, expedient, proper or desirable to give effect to this resolution, including but not limited to finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/ regulatory authorities, as applicable, in this regard and deal with any matters allied thereto, for and on behalf of the Company, settling any question, difficulty*

or doubt that may arise in respect of aforesaid resolution, without requiring to obtain any further approval of Members of the Company to the end and intent that they shall be deemed to have given their approval thereto and/or matters connected therewith or ancillary or incidental thereto, expressly by the authority of this resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorized by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved and confirmed in all respects.”

**By Order of the Board of Directors
For Dreamfolks Services Limited**

Place: Gurugram
Date: May 29, 2026

Harshit Gupta
Company Secretary and Compliance Officer
M. No.: A41111

CIN: L51909DL2008PLC177181
Regd. Office: 26, DDA Flats, Panchsheel Park,
Shivalik Road, Panchsheel Enclave, South Delhi,
New Delhi, Delhi, India, 110017
Tel: 0124-4037306;
Email: compliance@dreamfolks.in
Website: www.dreamfolks.com

NOTES:

1. The relevant Explanatory Statement pursuant to the provisions of Sections 102 and 110 of the Companies Act, 2013 ('Act') read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 ('Rules'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and Secretarial Standard-2 issued by the Institute of Company Secretaries of India ("SS-2"), each as amended from time to time, setting out the required material facts, reasons, and information, is annexed herewith and forms part of this Postal Ballot Notice ("Notice").
2. In compliance with the aforesaid provisions and the MCA Circulars read with SEBI Circulars, this Notice is being sent only through electronic mode to all its Members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date i.e. Friday, May 29, 2026 and whose email addresses are registered with the Company/ Registrar & Share Transfer Agent ("RTA") or depository(ies) or Depositories Participant(s) ("DPs") and the communication to assent/dissent of the Members on the resolution proposed in this Notice will only take place through the remote e-voting system.
3. Only those Members whose names are appearing in the Register of Members/ List of Beneficial Owners as on the Cut-Off Date i.e. Friday, May 29, 2026 shall be eligible to cast their votes through postal ballot by remote e-voting. A person who is not a Member on the relevant cut-off date should treat this Notice for information purpose only.

It is however clarified that, all Members of the Company as on the Cut-Off Date (including those Members who may not have received this Notice due to non-registration of their e-mail addresses with the Company/ RTA/ Depositories/ DPs) shall be entitled to vote in relation to the aforementioned Resolution in accordance with the process specified in this Notice.

4. Members may note that this Notice will also be available on the Company's website at www.dreamfolks.com, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively and on the website of National Securities Depository Limited (NSDL), e-voting agency at <https://www.evoting.nsdl.com>.
5. Pursuant to Section 108, 110 and other applicable provisions of the Act read with Rules 20 and 22 of the Rules, MCA Circulars, SEBI Circulars and Regulation 44 of the SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular"), the Company has engaged NSDL to provide remote e-voting facility for its Members. The procedure for remote e-voting is given below.

The remote e-voting facility is available at the link at www.evoting.nsdl.com from **Thursday, June 04, 2026 (09:00 A.M. IST)** and ends on **Friday, July 03, 2026 (05:00 P.M. IST)** (both days inclusive). The remote e-voting module will thereafter be blocked by NSDL and voting shall not be allowed beyond the said date and time.

Once the vote on the resolution is cast by the Member, the Member shall not be allowed to change it subsequently or cast the vote again.

6. The voting rights of the Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date.
7. The Board of the Directors of the Company has appointed Mr. Deepak Kukreja (FCS No. 4140) or on failing him, Ms. Monika Kohli (FCS 5480), Partners of M/s. DMK Associates, Practising Company Secretaries, as the Scrutinizer for conducting the voting process through Postal Ballot remote e-voting in accordance with the law and in a fair and transparent manner.
8. Upon completion of scrutiny of the remote e-voting, the Scrutinizer shall submit his report within two (2) working days from the end of the remote e-voting period to the Chairperson or any other person authorised by the Chairperson. Upon receipt of Scrutinizer's Report, the results of the Postal Ballot will be announced by the Chairperson or authorised person, within aforesaid period.
9. The results along with Scrutinizer's Report, shall be available at the Registered Office and Corporate office of the Company and placed on the Company's website at www.dreamfolks.com and at the website of NSDL immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchanges where the securities of the Company are listed i.e. BSE Limited and the National Stock Exchange of India Limited.

The resolution, if passed by the requisite votes, shall be deemed to have been passed as if the same has been passed at a General Meeting of the Members convened in that behalf. The resolution, if approved by the requisite votes of Members by means of Postal Ballot (i.e. remote e-voting), shall be deemed to have been passed on the last date specified by the Company for remote e-voting, i.e. **Friday, July 03, 2026**.

10. As required by Rule 20 and Rule 22 of the Rules read with the MCA Circulars, SEBI Circulars and the SEBI LODR Regulations, the details pertaining to the dispatch of this Notice will be published in one English newspaper and one Hindi newspaper and thereafter and also be hosted on the Company's website at www.dreamfolks.com,

website of the Stock Exchanges, i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively.

11. All documents referred to in the Notice and Explanatory Statement are available for inspection by the Members at the Registered Office, Corporate Office of the Company as well as electronically on all working days except Saturdays, Sundays and National Holidays between 11:00 A.M. (IST) and 02:00 P.M. (IST) from the date of dispatch of the Notice up to the last date of remote e-voting i.e. **Friday, July 03, 2026**. Any Member interested in inspection may write to the Company at compliance@dreamfolks.in.
12. Members, who are holding shares in physical/electronic form and their e-mail addresses are not registered with the Company/RTA/depository(ies)/ their respective DPs, are requested to register their e-mail addresses at the earliest by sending scanned copy of a duly signed letter by the Member(s) mentioning their name, complete address, folio number, number of shares held with the Company along with self-attested scanned copy of the PAN Card and self-attested scanned copy of any one of the following documents viz., Aadhar Card, Driving License, Election Card, Passport, utility bill or any other Government document in support of the address proof of the Member as registered with the Company for receiving this Notice, by email to compliance@dreamfolks.in or to the RTA at investor.helpdesk@in.mpms.mufg.com. Members holding shares in demat form can update their email address with their DPs.

13. Instructions for Remote E-voting:

The manner and process of remote e-voting is as under:

The way to vote electronically on NSDL e-voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-voting system

Step 2: Cast your vote electronically on NSDL e-voting system.





Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI Master Circular, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and DPs. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> <li data-bbox="537 306 1472 726">1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. <li data-bbox="537 768 1472 1230">2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. <li data-bbox="537 1272 1472 1440">3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. <li data-bbox="537 1482 1472 1906">4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e.

	<p>NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: center; gap: 20px;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 10px;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there are also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-Voting is in progress and also to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.
--	---

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

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 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. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

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

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL	8 Character DP ID followed by 8 Digit Client ID <i>For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****</i>
b) For Members who hold shares in demat account with CDSL	16 Digit Beneficiary ID <i>For example, if your Beneficiary ID is 12***** then your user ID is 12*****</i>
c) For Members holding shares in Physical Form	EVEN Number followed by Folio Number registered with the company <i>For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***</i>

5. Password details for shareholders other than Individual shareholders are given below:

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

6. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:
 - a) Click on “Forgot User Details/Password?”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) Physical User Reset Password?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is active.
 2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
 3. Now you are ready for e-Voting as the Voting page opens.
 4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
 7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

14. General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Power of Attorney / Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who

are authorized to vote, to the Scrutinizer by e-mail to deepak.kukreja@dmkassociates.in with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Manager, National Securities Depository Ltd., Trade World, 'A' Wing, 4th Floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400013, at the designated email address: pallavid@nsdl.co.in / at evoting@nsdl.com or call at 022 - 4886 7000.
4. With a view to safeguard the interests of the investors and to streamline the resolution mechanism in the Indian Securities Market, SEBI vide its Circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023 as amended from time to time, mandated establishment of common Online Dispute Resolution Portal ("ODR Portal"), by Market Infrastructure Institutions, which harnesses online conciliation and online arbitration for resolution of disputes arising between investors/ clients and listed companies (including their RTAs) or specified intermediaries/ regulated entities, in Indian Securities Market.

The ODR Portal allows the investors/shareholders to enrol themselves, file unresolved grievance, upload documents and get status updates pertaining to the unresolved grievances filed against listed entities/ its RTA.

The process for initiation of Dispute Resolution process is enumerated below:

- An investor/client shall first take up his/her grievance with the Market Participant by lodging a complaint directly with the concerned Market Participant.
- If the grievance is not redressed satisfactorily, the investor/shareholder may escalate the same through the SCORES Portal (www.scores.gov.in) in accordance with SCORES Guidelines in accordance with the process laid out.
- If the investor/client is still not satisfied with the outcome, he/she can initiate dispute resolution through the ODR Portal. Alternatively, the investor/client may initiate dispute resolution through the ODR Portal if the grievance lodged with the concerned Market Participant was not satisfactorily resolved or at any stage of the subsequent escalations (prior to or at the end of such escalation(s)).

- The concerned Market Participant may also initiate dispute resolution through the ODR Portal after having given due notice of at least 15 calendar days to the investor/ client for resolution of the dispute which has not been satisfactorily resolved between them.
 - The SMART ODR Portal can be accessed at: <https://smartodr.in/login> and for more information shareholders are requested to visit the weblink <https://www.dreamfolks.com/investor-information.html>
5. *For the purpose of information for shareholders:* Pursuant to SEBI Master Circular no. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026 issued to the Registrar and Share Transfer Agents as amended, SEBI has mandated that, with effect from April 1, 2024, dividend to the security holder(s) holding shares in physical mode whose folio(s) do not have PAN, Contact Details, Bank Account Details and Specimen Signature updated, shall be paid only through electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN (linked with Aadhaar), Contact Details (Postal Address with PIN and Mobile Number), Bank Account Details and Specimen Signature, for their corresponding physical folios with the Company or its RTA. Relevant FAQs have been published by SEBI in this regard. The abovementioned SEBI Master Circular and other relevant SEBI Circulars are available on SEBI's website.

The security holder(s) holding shares in physical mode whose folio(s) do not have PAN, contact details, Bank Account details and specimen signature updated, shall be eligible to lodge grievance or avail any service request from the RTA only after furnishing PAN and KYC details.

6. The forms for updation of PAN, contact details, Bank details, signatures and Nomination viz. Forms ISR-1, ISR-2, ISR-3, SH-13 and SH-14 and further for processing various service requests viz. Forms ISR-4 and ISR-5 are available on Company's website at the weblink <https://www.dreamfolks.com/investor-information.html> and on website of RTA at <https://web.in.mpms.mufg.com/client-downloads.html>, in view of the above, we urge Members holding shares in physical form to submit the required forms duly filled up and signed, along with the supporting documents at the earliest to the RTA at Email at investor.helpdesk@in.mpms.mufg.com, in context of applicable SEBI Circular(s). Members who hold shares in dematerialised form and wish to update their PAN, contact details, Bank details, signatures and Nomination, are requested to contact their respective DPs.
7. SEBI vide its Master Circular no. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026 has mandated the listed companies to issue securities in dematerialized 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.

Further, SEBI vide its aforesaid Master Circular has simplified the procedure and standardized

the format of documents required for processing various service requests including transmission of securities. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4 & ISR-5, as the case may be, along with the requisite documents. The said form can be downloaded from the website of the Company at the weblink <https://www.dreamfolks.com/investor-information.html> and website of RTA at <https://in.mpms.mufg.com/>.

8. All existing investors are encouraged, in their own interest, to provide 'choice of nomination' for ensuring smooth transmission of securities held by them as well as to prevent accumulation of unclaimed assets in securities market. However, all new investors shall continue to be required to mandatorily provide the 'Choice of Nomination' for demat accounts except for jointly held demat accounts.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Item No. 1

Legal Provisions & Context for Resolution

In terms of the provisions of Regulation 23(1) read with Schedule XII of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”) as amended, any transaction with a related party shall be considered material, if the transaction to be entered into individually or taken together with previous transactions during a financial year, exceeds the materiality thresholds specified therein, which shall be determined based on the annual consolidated turnover of the listed entity as per its last audited financial statements.

Further, Regulation 2(1)(zc) of the SEBI LODR Regulations defines a Related Party Transaction (‘RPT’) to exclude certain transactions and to include a transaction involving transfer of resources, services or obligations between (i) a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, as well as (ii) a listed entity or any of its subsidiaries on one hand and any other person or entity on the other hand, the purpose and effect of which is to benefit a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged or not and a “transaction” with a related party shall be construed to include a single transaction or a group of transactions in a contract.

The SEBI LODR Regulations further provide that all material related party transactions shall require prior approval of the shareholders through resolution and no related party shall vote to approve such resolution whether the entity is a related party to the particular transaction or not.

Further, SEBI vide its Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 read with the SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (‘SEBI Circular’) has issued the Industry Standards on “Minimum information to be provided for review of the Audit Committee and shareholders for approval of a related party transaction” (‘Standards’) to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI LODR Regulations. The Standards *inter alia* requires listed entity to provide minimum information, in specified format, relating to the proposed RPTs, to the Audit Committee and to the shareholders, while seeking approval.

Pursuant to Regulation 23 of the SEBI LODR Regulations, the approval of the Members 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.

Background, details and benefits of the transaction

ETT Solutions DMCC (‘ETT’), a Free Zone Company was duly incorporated on April 13, 2023 under the provisions of the Dubai Multi Commodities Centre Authority Regulations and having its registered office at Dubai, United Arab Emirates. The approval of the Board of Directors was obtained for acquisition of overall stake of 60.24% (involving a combination of secondary

purchase of shares and primary subscription to freshly issued shares) in ETT on December 01, 2025. The first phase of the aforesaid acquisition involving the secondary purchase of shares, has been duly completed on April 22, 2026 and the said transfer of shares has been duly registered with Dubai Multi Commodities Centre Authority. Following this registration, the Company's shareholding in ETT currently stands at 34%. The subsequent phase relating to primary subscription to freshly issued shares is presently under process and is expected to be completed upon conclusion of the remaining procedural and regulatory formalities. Accordingly, ETT being a related party under Regulation 2(1)(zb) of the SEBI LODR Regulations, and any transaction with ETT is RPT under Regulation 2(1)(zc) of the SEBI LODR Regulations.

ETT operating under the brand name 'Easy to Travel' is engaged in the business of providing access to Global airport lounges and other fast track airport services, enabling travellers to conveniently book premium lounge experiences, expedited airport processes, and other travel support services through its advanced technology-driven platform. ETT is working towards enriching the airport journey for both leisure and business travellers in over 120 countries and 500 airports worldwide.

DreamFolks has developed significant capabilities in sourcing, aggregating and managing relationships with lounge operators, supported by established commercial arrangements. Leveraging these capabilities enables the Company to deliver efficient and scalable services to its clients. Whereas, ETT focuses on customer acquisition, customer pricing and market development, and relies on DreamFolks for access to an established supplier network and operational support globally. This integrated model facilitates faster market penetration, operational efficiency and cost optimisation, instead of developing such capabilities independently. The arrangement aligns with Company's strategy to expand its global footprint and strengthen its technology-led travel and lifestyle services platform and is therefore in the interest of the Company. The ETT possesses significant domain expertise, established infrastructure capabilities, and execution efficiencies that may not be readily available with unrelated counterparties on comparable commercial terms. The Company has further evaluated the transition risks, switching costs, and potential operational disruptions associated with engaging an unrelated third party for this transaction. Accordingly, the proposed arrangement is commercially driven, offers mutual economic benefit to both entities, and is expected to ensure greater operational stability and lower execution risk than an unrelated party engagement. Overall, the arrangement is expected to enhance the Company's financial resilience by contributing to both topline growth and bottom-line efficiencies, while delivering an enhanced customer experience globally.

The aggregate of proposed transaction(s) of the Company with ETT is likely to exceed the applicable materiality thresholds as prescribed under Regulation 23(1) read with Schedule XII of the SEBI LODR Regulations. Further, the aggregate of transactions will not exceed the materiality threshold mentioned hereinabove prior to approval of the shareholders. Accordingly, prior approval of the Members is being sought for the proposed related party transaction.

For the purpose of computing the thresholds for determining the materiality of the subject RPT, the annual consolidated turnover of the Company for the Financial Year 2025-26 (*Audited Financial Statements duly approved by Board of Directors at its meeting held on May 29, 2026*) has been considered.

Impact of Transaction on the Company's Financials

The proposed transaction is expected to have a positive operational and financial impact on the Company by supporting business growth, improving operational efficiencies, and ensuring continuity in service delivery. While the aggregate value of the proposed transaction may be material from a regulatory perspective, such value is aligned with the scale and business requirements of the Company and reflects the anticipated transaction volumes in the ordinary course of business. The Company has also evaluated the commercial rationale, business profile, operational capabilities, expected cash flows, contractual safeguards of the counterparty before proposing the transaction. The Company believes that the proposed arrangement would contribute to operational synergies and commercial efficiencies, thereby supporting both revenue growth and cost optimization.

The proposed transaction is also expected to support long-term shareholder value creation by strengthening the Company's business fundamentals, improving operational efficiencies, and enhancing overall financial resilience.

Arm's length pricing

The proposed RPT have been evaluated by Lakshmikumaran & Sridharan Attorneys (LKS), a reputed independent external consulting firm. The firm recommended Transactional Net Margin Method (TNMM) for determining the Arm's length pricing. TNMM has been considered appropriate for determining arm's length pricing.

LKS has confirmed that the proposed terms of the RPT meet the arm's length testing criteria. Accordingly, the proposed transactions will be in the ordinary course of business and on arm's length basis.

The aforesaid report was placed before the Audit Committee and the Board for its consideration and review while approving and recommending such RPT.

The aforesaid reports are available for access at https://s3.ap-south-1.amazonaws.com/df.imagesv1/website-content/Dreamfolks_Cover-Letter_09-04-26.pdf or by scanning the QR Code provided hereunder:



Key terms of the agreement between Company and ETT are listed below:

- **Core Services:** The Services being provided are related to "Airport Lounges, travel and lifestyle benefits".

- **Mechanism:** The Service Provider (DreamFolks) will provide an API to the Service Receiver (ETT Solutions DMCC) to generate vouchers for the Service Receiver's Customers/clients' customers.
- **Customer Use:** The Service Receiver is procuring the Services to benefit its customers (defined as the end-user of the Services), allowing them lounge access, travel and lifestyle benefits through the API provided by the Service Provider
- **Payment Terms:** Invoice shall be issued in USD currency on monthly basis.

Details as per Industry Standards on Minimum information to be provided approval of Related Party Transaction (RPT)

The detailed information of the proposed transaction as per the Industry Standards on Minimum information to be provided for Review of the Members for approval of Related Party Transaction (RPT) as placed before the Audit Committee and the Board of Directors are given below:

A(1): Basic details of the related party

S. No.	Particulars	Information
1.	Name of the related party	ETT Solutions DMCC (hereinafter referred to as "ETT")
2.	Country of incorporation of the related party	United Arab Emirates (UAE)
3.	Nature of business of the related party	Travel and Lifestyle Services (E-market place)

A(2): Relationship and ownership of the related party

S. No.	Particulars	Information
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:	Proposed Subsidiary of the Company in which the Company will eventually hold cumulative 60.24 % of the stake (Current holding- 34%).
	Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	*Current shareholding of the Company in ETT after Secondary acquisition of existing shares - 34% Aggregate shareholding of the Company in ETT after proposed

		primary acquisition - 60.24 % Subsidiary of the Company does not hold any shareholding in ETT.
	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).	N.A.
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

A(3): Details of previous transactions with the related party

S. No.	Particulars	Information		
		S. No.	Nature of Transactions	FY 2025-26 (INR)
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	1	Sales of Global Lounge services to ETT	66,13,06,297 including forex adjustments
2.	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.	The approval of the Members, is being sought in the first quarter of the current Financial Year. Further, point no 1 of Para A(3) already covers the amount of all the transactions undertaken till immediately preceding the quarter of previous Financial Year.		
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)

S. No.	Particulars	Information										
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<i>USD 4,29,83,922.96 [equivalent to INR 4,10,00,00,000 - conversion date May 29, 2026 i.e. 1 USD = INR 95.3845]</i>										
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?	<i>Yes</i>										
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	<i>62.06%</i>										
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)	<i>NA</i>										
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.	<i>*1202%</i>										
6.	Financial performance of the related party on standalone basis for the immediately preceding financial year: <table border="1" data-bbox="495 1354 1258 1648"> <thead> <tr> <th>Particulars</th> <th>*Year ending December 31, 2025 (INR)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td><i>34,10,04,038</i></td> </tr> <tr> <td>Profit Before Tax</td> <td><i>-5,53,36,374</i></td> </tr> <tr> <td>Net worth</td> <td><i>-6,68,37,079</i></td> </tr> <tr> <td colspan="2"><i>Conversion date December 31, 2025 (1 AED= INR 24.51)</i></td> </tr> </tbody> </table> <p><i>*ETT Solutions DMCC follows the calendar year (i.e., January 01 to December 31) as its financial year.</i></p> <p><i>*As audit of ETT financials for immediately preceding financial year is in progress, hence, the Unaudited financials submitted by the ETT management</i></p>	Particulars	*Year ending December 31, 2025 (INR)	Turnover	<i>34,10,04,038</i>	Profit Before Tax	<i>-5,53,36,374</i>	Net worth	<i>-6,68,37,079</i>	<i>Conversion date December 31, 2025 (1 AED= INR 24.51)</i>		
Particulars	*Year ending December 31, 2025 (INR)											
Turnover	<i>34,10,04,038</i>											
Profit Before Tax	<i>-5,53,36,374</i>											
Net worth	<i>-6,68,37,079</i>											
<i>Conversion date December 31, 2025 (1 AED= INR 24.51)</i>												

	<i>have been considered for providing the requisite information.</i>
--	--

A(5): Basic details of the proposed transaction

S. No.	Particulars	Information
1.	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/services, giving loan, borrowing etc.)	<i>Sale of services</i>
2.	Details of each type of the proposed transaction	<i>Sale of services relating to Airport lounges, travel and lifestyle benefits</i>
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	<i>Financial year 2026-27 (effective from the date of approval of DMCC for transfer of secondary shares in first phase, i.e. April 22, 2026)</i>
4.	Whether omnibus approval is being sought?	<i>Yes</i>
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.	<i>USD 4,29,83,922.96 [equivalent to INR 4,10,00,00,000 - conversion date May 29, 2026 i.e. 1 USD = INR 95.3845] Proposed transaction will be executed only during one Financial Year("FY") i.e. FY 2026-27</i>
6.	Justification as to why the RPT proposed to be entered into are in the interest of the listed entity <i>DreamFolks has developed significant capabilities in sourcing, aggregating and managing relationships with lounge operators and other vendors offering services relating to travel and lifestyle benefits, supported by established commercial arrangements. Leveraging these capabilities enables the Company to deliver efficient and scalable services to its clients.</i> <i>ETT is engaged in the business of providing access to airport lounges, fast-track and other services. It focuses on customer acquisition, customer pricing and market development, and relies on DreamFolks for access to an established supplier network and operational support globally. This integrated model facilitates faster market penetration, operational efficiency and cost optimisation, instead of developing such capabilities</i>	

	<p><i>independently.</i></p> <p><i>Accordingly, the arrangement is commercially driven, provides mutual economic benefit to both entities, will be in the ordinary course of business and at arm's length basis.</i></p> <p><i>In a nutshell, this is expected to strengthen financial resilience by enhancing both the topline and bottom-line, while delivering a superior customer experience globally.</i></p>	
7.	<p>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</p> <p><i>Explanation:</i> Indirect interest shall mean interest held through any person over which an individual has control.</p>	None
	a. Name of the director / KMP	None
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	None
8.	<p>A copy of the valuation or other external party report, if any, as placed before the Audit Committee.</p> <p><i>Transfer Pricing Planning Report prepared by Lakshmikumaran & Sridharan attorneys (LKS) can be accessed via the link or by scanning the QR code provided under the "Arm's Length Pricing" section of the explanatory statement.</i></p>	
9.	Other information relevant for decision making.	<p><i>Transactions to be entered into by the Company will be of a routine nature, in the ordinary course of business and at arm's length basis.</i></p>

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

S. No.	Particulars	Information
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	
	<p><i>ETT is engaged in the business of providing access to airport lounges, fast-track and other services. It focuses on customer acquisition, customer pricing and market development, and relies on DreamFolks for access to an established supplier network and operational support globally. This integrated model facilitates faster market penetration, operational efficiency and cost optimisation, instead of developing such capabilities independently.</i></p> <p><i>Accordingly, no bidding or other competitive selection process has been undertaken for the said transaction, as the engagement is driven by the inherent business model and strategic alignment between the parties.</i></p>	
2.	Basis of determination of price.	
	<i>The proposed related party transactions have been evaluated by a reputed independent external consulting firm LKS, who have recommended Transactional Net Margin Method (TNMM) for determining the Arm's length pricing.</i>	
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:	NA
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating?	

Approval and Recommendation

In terms of the applicable provisions of SEBI LODR Regulations read with relevant SEBI Circular, the Audit Committee at its meeting held on April 13, 2026 had reviewed and approved the RPT with ETT and subsequently on May 29, 2026 accorded its approval for a maximum amount of USD 4,29,83,922.96 [equivalent to INR 4,10,00,00,000 - conversion date May 29, 2026 i.e. 1 USD = INR 95.3845], excluding applicable taxes / levies, on such terms and conditions specified herein. The Audit Committee while approving the aforesaid RPT had reviewed and noted the Certificate provided by the Chief Financial Officer and Chairperson & Managing Director of the Company confirming that the terms of RPT proposed to be entered into are in the interest of the Company, as required under the RPT Industry Standards.

Based on the approval and recommendation of the Audit Committee, the Board of Directors, at its meeting held on May 29, 2026, recommended the aforesaid transaction for approval of the shareholders for the proposed RPT as detailed herein, being sought by way of ordinary resolution.

The aforesaid RPT shall also be reviewed/ monitored by the Audit Committee of the Company as per the relevant requirements and shall remain within the limits as approved by the Members. Any subsequent material modifications in the proposed RPT shall be placed before the Members for approval, in terms of provisions of SEBI LODR Regulations and Company's Policy on Related Party Transactions (Link: https://s3.ap-south-1.amazonaws.com/df.imagesv1/website-content/Policy-on-Related-Party-Transactions_Dreamfolks-Services-Limited.pdf), as may be formulated/ updated / amended by the Audit Committee and approved the Board, from time to time.

The RPT shall not, in any manner, be detrimental to the interest of minority Members and shall be in the best interest of the Company and its Members.

Members may note that in terms of the provisions of the SEBI LODR Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 1.

Except as mentioned above, none of the Directors and/ or Key Managerial Personnel of the Company and/or their respective relatives are concerned or interested either directly or indirectly, financially or otherwise, in the Resolution mentioned at Item No. 1 of the Notice.

The Board recommends the **Ordinary resolution** set forth at Item No. 1 for the approval of the Members.

**By Order of the Board of Directors
For Dreamfolks Services Limited**

Place: Gurugram

Date: May 29, 2026

**Harshit Gupta
Company Secretary and Compliance Officer
M. No.: A41111**

CIN: L51909DL2008PLC177181

Regd. Office: 26, DDA Flats, Panchsheel Park,
Shivalik Road, Panchsheel Enclave, South Delhi,
New Delhi, Delhi, India, 110017

Tel: 0124-4037306;

Email: compliance@dreamfolks.in

Website: www.dreamfolks.com