City Office:
Level-6, OCAC Tower
Acharya Vihar
Bhubaneswar-751013
Odisha, India

CSM.tech
breaking thought barriers

5th September, 2026

BSE Limited
Listing & Compliance Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

BSE Scrip Code: 544806

National Stock Exchange of India Limited
Listing & Compliance Department,
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051.

NSE Scrip Symbol: CSM

Dear Sir/Ma'am,

Sub: Notice of 27th Annual General Meeting ("AGM") of CSM Technologies Limited

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendment thereof

This to inform, that the 27th AGM of Members of the Company is scheduled to be held on Tuesday, 29th September, 2026 at 11:00 a.m. (IST) through Video Conferencing ('VC')/Other Audio-Visual Means ('OAVM') in accordance with the provisions of the Companies Act 2013 read with the relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India, to transact the businesses set out in the Notice.

The Notice of the AGM and the Annual Report are also being uploaded on the website of the Company https://www.csm.tech/investor/admin/storage/app/uploads/6a9a65a0c43091788503456.pdf and are being dispatched to all eligible shareholders of the Company whose email addresses are registered with the Company/Depositories.

The Company has provided the facility to vote by electronic means (remote e-voting) on all resolutions set out in the AGM Notice to the Members, who holds shares as on the Cut-off date i.e. Tuesday, 22nd September, 2026. The remote e-voting will commence at 9:00 a.m. (IST) on Saturday, 26th September, 2026 and end at 5:00 p.m. (IST) on Monday, 28th September, 2026. Detailed instructions for registering email addresses(s) and voting/attendance at the AGM are given in the AGM Notice.

In view of our above stated submission, kindly do the needful.

Yours faithfully,
For CSM Technologies Limited

Priyadarshi Pany

Digitally signed by Priyadarshi Pany
DN: c=IN, o=Personal, postalCode=751015, l=Khordha, st=Orissa, street=N 3/312 Nayapalli, I R C Village S.O, Orissa India 751015, title=5510, 2.5.4.20=7496e469c84982cad5e4e3984a2430927fc7247b84f485d03f63ff09949cf8ed, serialNumber=fe2d09c90584fa3f33b63f8477a7f585f169e3a3bb16b77192642ce422855ed1, email=nanupany@csm.tech, cn=Priyadarshi Pany
Date: 2026.09.05 10:24:45 +05'30'

CSM TECHNOLOGIES LIMITED

Priyadarshi Pany
Chairman, MD & CEO
DIN:00824049

Encl: As above

NOTICE OF THE
ANNUAL GENERAL MEETING

Notice is hereby given that the 27th Annual General Meeting of CSM Technologies Limited to be held on Tuesday, 29th September, 2026 at 11.00 a.m. through Video Conferencing ('VC')/Other Audio-Visual Means ('OAVM') to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statements (Standalone & Consolidated) of the Company for the financial year ended 31st March 2026 together with the reports of Board of Directors and Auditors thereon.

2. **Declaration of Final Dividend (including confirmation of Interim Dividend) for the financial year ended 31st March, 2026**

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

   "**RESOLVED THAT** the interim dividend of Rs 0.60 per equity share, already paid on 3,87,02,472 fully paid equity shares of Rs.10/- each of the Company for the financial year ended 31st March, 2026 as per resolution passed by the Board of Directors of the Company at their meeting held on 14th April, 2026 be and is hereby approved and confirmed.

   RESOLVED FURTHER THAT in pursuance with the recommendation of the Board of Directors and applicable provisions of the Companies Act, 2013, final dividend of Rs. 0.50 per Equity Share, on fully paid-up 5,16,03,472 Equity shares of Rs.10/- each of the Company, for the financial year ended 31st March, 2026, amounting to Rs. 2,58,01,736/- be and is hereby declared and approved for payment to the members of the Company whose names appear as beneficial owners in the records of the Depositories as on the Record Date i.e. 22nd September, 2026 fixed for this purpose, through electronic credit to their bank accounts or through any other appropriate mode including by way of demand drafts, as per the details made available by the Depositories."

3. **To appoint a Director in place of Ms. Lagna Panda (DIN: 02604669), who retires by rotation and being eligible, offers herself for reappointment as a Director**

To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Ms. Lagna Panda (DIN: 02604669), who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company."

SPECIAL BUSINESS:

4. **Change in status of Mr. Priyadarshi Pany (DIN: 00824049), from a director not liable to retire by rotation to a director liable to retire by rotation**

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

"**RESOLVED THAT** pursuant to provisions of section 152 and any other applicable provisions of the Companies Act, 2013, (including any statutory modification or re-enactment thereof for the time being in force), the status of Mr. Priyadarshi Pany (DIN: 00824049), who was appointed as a Managing Director & CEO, not liable to retire by rotation, at the extra-ordinary general meeting held on 8th August, 2025, be and is hereby changed to that of a Managing director & CEO, liable to retire by rotation."

5. **Approval of Related Party Transactions under section 188 of the Companies Act, 2013 and Material Related Party Transactions under Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 entered between the Company and its subsidiary company, Kwantify Solutions Private Limited**

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

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, Section 2(76), section 188 read with applicable rules and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rules framed thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee and the Board of Directors, approval of the Members of the Company be and is hereby accorded to the Company to enter / proposed to be entered into the Related Party Transaction/ Material Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), falling within the definition of 'Related Party Transaction' under Regulation 2(1)(zc) of the Listing Regulations, as detailed in the explanatory statement to this Resolution, with Kwantify Solutions Private Limited, subsidiary company of CSM Technologies Limited, on such terms and conditions as mentioned under Table A1 to A9 in explanatory statement and as may be mutually agreed between the Related Party and the Company, for an aggregate value not exceeding Rs. 25 Crores (Rupees Twenty-Five Crores Only), from this Annual General Meeting till the next Annual General Meeting of the Company to be held in the year 2027 provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length prices and in the ordinary course of business.

RESOLVED FURTHER that the Board of Directors of the Company (including any Committee thereof) be authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this Resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions with regard to the powers herein conferred to, without being required to seek further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

RESOLVED FURTHER that all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

6. Approval of Related Party Transactions under section 188 of the Companies Act, 2013 and Material Related Party Transaction under Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 between the Company and its Wholly Owned Subsidiaries.

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

"**RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended from time to time, Section 2(76), section 188 read with applicable rules and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rules framed thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and other applicable laws / statutory provisions, if any, the Company's Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/or permission(s), as may be required and based on the recommendation of the Audit Committee and the Board of Directors, approval of the Members of the Company be and is hereby accorded to the Company to enter / proposed to be entered into the Related Party Transactions/ Material Related Party Transaction(s) / Contract(s) / Arrangement(s) / Agreement(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), falling within the definition of 'Related Party Transaction' under Regulation 2(1)(zc) of the Listing Regulations, as detailed under table B1 to B9 in the explanatory statement to this Resolution, with Wholly Owned Subsidiaries of CSM Technologies Limited, on such terms and conditions as mentioned therein and as may be mutually agreed between the Related Parties and the Company, for an aggregate value not exceeding Rs. 53 Crores (Rupees Fifty-Three Crores Only), from this Annual General Meeting till the next Annual General Meeting of the Company to be held in the year 2027 provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length prices and in the ordinary course of business.

RESOLVED FURTHER that the Board of Directors of the Company (including any Committee thereof) be authorised to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), scheme(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this Resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions with regard to the powers herein conferred to, without being required to seek further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

RESOLVED FURTHER that all actions taken by the Board of Directors of the Company (including any Committee thereof) in connection with any matter referred to or contemplated in this Resolution, be approved, ratified and confirmed in all respects."

7. To appoint secretarial auditor of the company

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

"**RESOLVED THAT** pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), other applicable laws/statutory provisions, if any, as amended from time to time, M/s. Bimal Pattanaik & Associates, Company Secretaries and a Peer Reviewed Firm (Membership No.: ACS-11341, COP No. 10005 and Peer review certificate No.- 1616/2021) be and is hereby appointed as Secretarial Auditor of the Company for a term of five consecutive years commencing from financial year 2026-2027 till financial year 2030-2031, to undertake secretarial audit as required under the Act and SEBI Listing Regulations and issue the necessary secretarial audit report for the aforesaid period, on such remuneration, plus applicable taxes and other out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditor."

Place: Bhubaneswar
Date: August 14, 2026

By Order of the Board
For CSM Technologies Limited

Shweta Sharma
Company Secretary & Compliance Officer

NOTES:

1. In accordance with General Circular No.3/2025 dated September 22, 2025 read with Circular No.20/2020 dated May 5, 2020 and other applicable circulars issued by the Ministry of Corporate Affairs from time to time ("MCA Circulars"), and pursuant to the relevant provisions of the Companies Act, 2013 ('the Act') and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations'), the Annual General Meeting ('AGM') of the Company for the year 2026 is being held through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"). Hence physical attendance of the members at the AGM is not required and the members can attend/participate and vote in the ensuing AGM through VC/OAVM. The deemed venue for the AGM shall be the Registered Office of the Company.

2. The AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives under Section 113 of the Companies Act, 2013 to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. In line with the MCA Circulars and SEBI Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated May 12, 2020, October 07, 2023 and October 03, 2024 respectively, issued by Securities Exchange Board of India (collectively referred to as "SEBI Circulars"), the Notice calling the AGM and Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company or CDSL / NSDL ("Depositories"). Members may note that Notice and Annual Report 2025-26 will also be made available on the Company's website at www.csm.tech , websites of the Stock Exchanges i.e. BSE Limited and The National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com.

4. Members holding shares in demat mode, who have not registered their email addresses are requested to register their email addresses with their respective depository participants.

5. Members attending the AGM through VC / OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

6. In compliance with applicable provisions of the Act read with the MCA and SEBI Circulars and the Listing Regulations, the AGM of the Company is being conducted through VC / OAVM. In accordance with the Secretarial Standard (Revised version effective from April 01, 2024) on General Meetings ("SS-2") issued by the Institute of

Company Secretaries of India ("ICSI") read with Clarification/Guidance on applicability of Secretarial Standards - 1 and 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM. Since the AGM will be held through VC/OAVM, the Route Map is not annexed to this Notice.

7. Pursuant to the provisions of section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has made an arrangement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means. Therefore, the facility of casting votes by a member using remote e-voting system as well as e-voting on the day of the AGM will be provided by CDSL.

8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC / OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

9. Members are requested to intimate to the DP, changes if any, in their names, registered addresses, email address, telephone/mobile numbers, and/or changes in their bank account details, if the shares are held in dematerialized form.

10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are therefore requested to submit the PAN to their Depository Participants.

11. The Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, 22nd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).

12. In all the correspondences with the Company / Registrar and Share Transfer Agents, the members holding shares in dematerialised form, must quote their Client ID Number and DP ID Number.

Dividend:

13. The Company has fixed Tuesday, 22nd September, 2026 as the record date for determining entitlement of Members to receive dividend for the financial year ended 31st March, 2026, if approved by the Members at the AGM.

14. If the dividend as recommended by the Board is approved at the AGM, payment of such dividend will be made on or before 28th October, 2026 subject to deduction of tax at source, as applicable:

    (a) to all beneficial owners in respect of shares held in dematerialized form whose names appear in the list of beneficial owners furnished by Depositories as at the close of business hours on the record date.

15. With effect from 18th November, 2025, dividends shall be processed only in electronic mode, and payment through dividend warrants or cheques has been discontinued.

    Payment shall be made subject to:

    - Folio being KYC compliant, i.e., PAN, contact details including Mobile No., bank account details and specimen signature are registered with the Company/ RTA (for shareholders holding shares in physical form)
    - Updating of bank details with DPs (for shareholders holding shares in dematerialized form)

    [SEBI Master Circular no. SEBI/HO/38/13/ (4)2026-MIRSDPOD/I/4298/2026 dated February 6, 2026 read with SEBI Listing Regulations]

16. Dividend income on equity shares is taxable in the hands of shareholders, and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates in accordance with the provisions of the Income Tax Act, 2025 ("IT Act") read with amendments thereof. The shareholders are requested to update their PAN with the Company / Registrar & Transfer Agents viz. Kfintechnologies Limited ("RTA") (in case of shares held in physical form) and with the Depositories / Depository Participants ("DPs") (in case of shares held in dematerialized form).

Resident shareholders:

For resident shareholders, who have provided PAN, tax shall be deducted at source under section 393(1) of the IT Act at 10% on the amount of dividend.

Tax shall be deducted at source at 20% wherein:

a. shareholders do not have PAN / have not registered their valid PAN details in their demat account / with the Company / RTA.

b. shareholders who have not linked PAN with Aadhaar as per the guidelines issued by Central Board of Direct Taxes ("CBDT").

No tax shall be deducted on the dividend payable to a resident shareholder:

- If the total dividend paid or likely to be paid to the resident individual shareholders during Financial Year 2026-2027 does not exceed Rs.10,000 through any mode other than cash.
- Individual shareholder submits Form 121 (erstwhile Form 15G or Form 15H) under section 393(6) of the IT Act read with rule 211 of Income Tax Rules

2026 / Nil withholding certificate / lower withholding certificate u/s 395(1) of the IT Act and meets all the required eligibility conditions.

- Shareholders (other than individual) submits Nil withholding certificate / other exemption documents and meets all the required eligibility conditions.

Apart from the cases stated above, following categories of shareholders are exempt from tax deduction at source as per section 393(4) of the IT Act:

a. Life Insurance Corporation of India

b. General Insurance Corporation of India / The New India Assurance Company Limited / United India Insurance Company Limited / The Oriental Insurance Company Limited / National Insurance Company Limited

c. Any other insurer in respect of any shares owned by it or in which it has full beneficial interest

d. Dividend income credited / paid to a "business trust", as defined in section 2(21), by a special purpose vehicle referred to in Schedule V (Note 2).

The following payees are also not subject to tax deducted at source in view of the provisions of sections 393(5) and 393(9) of the IT Act and CBDT notification:

a. Government [section 393(5)(a)]

b. Reserve Bank of India [section 393(5)(b)]

c. A corporation established by or under a Central Act which is, under any law in force, exempt from income tax on its income [section 393(5)(c)]

d. Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) [section 393(5)(d)]

e. any person for, or on behalf of, the New Pension System Trust referred to in Schedule VII (Table: Sl. No. 41) [section 393(9)]

f. Category I or a Category II Alternative Investment Fund (registered with Securities and Exchange Board of India ("SEBI") as per section 224) as per notification 51/2015 dated June 25, 2015.

g. Provident Fund, Approved Superannuation Fund, and Approved Gratuity Fund.

In case, dividend income is assessed/taxable in the hands of a person other than the shareholder and TDS is applicable on such dividend, then such shareholder should file declaration with Company in the manner prescribed in Rule 203 of IT Rules 2026.

NON-RESIDENT SHAREHOLDERS:

For a Foreign Institutional Investor ("FII") / Foreign Portfolio Investor ("FPI"), taxes shall be deducted at source under section 393(2) of the IT Act at 20% (plus applicable surcharge and cess).

For other non-resident shareholders, taxes are required to be deducted in accordance with the provisions of section 393(2) of the IT Act, at the rates in force. As per the relevant provisions of the IT Act, the tax shall be deducted at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them.

No tax shall be deducted on the dividend payable to a non-resident shareholder if the shareholder submits Nil withholding certificate and meets all the required eligibility conditions.

FII / FPI and the non-resident shareholders have the option to be governed by the provisions of the Double Tax Avoidance Agreement ("DTAA") between India and the country of tax residence of the shareholder, if they are more beneficial to them.

To avail benefit of rate of deduction of tax at source under DTAA, such FPI/non-resident shareholders will have to provide the following:

a. Self-attested copy of PAN allotted by the Indian Income Tax authorities. In case of non-availability of PAN, following details and documents to be furnished:

    i. name, e-mail address, contact number;

    ii. address in the country of which the deductee is a resident;

    iii. tax residency certificate;

    iv. Tax Identification Number of the deductee in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the deductee is identified by the Government of that country or the specified territory of which he claims to be a resident.

b. Tax residency certificate from the jurisdictional tax authorities confirming residential status which covers financial year 2026-2027 period.

c. Form 41 (erstwhile Form 10F) by the non-resident shareholder filed electronically on Income Tax Portal.

d. Self-declaration by the non-resident shareholder for the following:

    - Eligibility to claim tax treaty benefits based on the tax residential status of the shareholder, including having regard to the Principal Purpose Test (if any), introduced in the applicable tax treaty with India;

    - No Permanent Establishment / fixed base in India in accordance with the applicable tax treaty;

    - Shareholder being the beneficial owner of the dividend income to be received on the equity shares;

e. In case of FII and FPI, copy of SEBI registration Certificate.

Members are requested to submit the latest Forms to avail exemption of TDS. The erstwhile Forms shall not be accepted for this purpose.

GENERAL:

To avail exemption of TDS for financial year 2025-2026, Members are requested to submit the tax exemption documents electronically on or before Tuesday, 22nd September, 2026, by 11:59 p.m. (IST) through their Depositories (CDSL or NSDL) for all demat holdings linked to their PAN, without requiring a separate submission to the Company/RTA. The steps for electronic submission of tax exemption documents through Depository are available https://www.cdslindia.com/eservices/Form121/Form121Login/Submission.

Deduction of tax at a rate lower than statutory rate or no deduction of tax shall depend upon the completeness of the documents and the satisfactory review of the forms and the documents, submitted by resident shareholders, to the Company / RTA.

Please note that the Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review of the documents submitted, by FPI / non-resident shareholders to the Company / RTA.

Tax deducted by the Company is final and the Company shall not refund/adjust the tax so deducted subsequently.

17. Pursuant to Rules 5(4) and 5(8) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the company did not have any unpaid or unclaimed dividends that would necessitate a transfer to the Investor Education and Protection Fund (IEPF). Since no such amounts were identified as outstanding or unclaimed, there was no requirement for the company to make any transfers to the IEPF during the financial year 2025-2026.

18. SEBI, vide its Circular No. HO/38/13(3)2026-MIRSDPOD/I/3763/2026 dated January 30, 2026, has mandated listed companies to credit securities directly to the demat account of the investor while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; subdivision/ splitting of securities certificates; consolidation of folios; transmission and transposition. Under the revised framework effective from April 2, 2026, RTA shall directly credit securities to the demat account of the investor, after carrying out necessary due diligence. The issuance of a 'Letter of Confirmation' has been discontinued. 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 and on the website of the Registrar and Share Transfer Agents (RTA) of the Company. It may be noted that any service request can be processed only after the folio is KYC Compliant. It may be noted that Investor service requests shall be accompanied with a copy of latest Client Master List (CML) of the demat account, not older than two months and duly attested by the Depository Participant.

19. A Statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.

20. Members can avail the facility of nomination in respect of securities held by them in physical form pursuant to the provision of Section 72 of the Act. Members desiring to avail this facility may send their nomination in the prescribed form duly filled-in to RTA. Members holding shares in electronic mode may contact their respective Depository Participant (DP) for availing this facility.

21. The Register of Directors and Key Managerial Personnel and their shareholding, and the Register of Contracts or Arrangements in which the directors are interested, maintained under the Companies Act, 2013 will be available for inspection by the Members electronically during the AGM. Members seeking to inspect such documents can send an email to secretarial@csm.tech

22. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as e-voting during the General Meeting.

23. Ms. Chandanbala O. Mehta, Practising Company Secretary (Membership No. F6122) has been appointed as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting at the AGM and remote e-voting process in a fair and transparent manner.

24. The Scrutinizer shall after the conclusion of voting during the general meeting, will first count the votes cast during the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 48 hours of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

25. The Results declared alongwith the report of the Scrutinizer shall be placed on the website of the Company www.csm.tech and on the website of CDSL immediately after the declaration of result by the Chairman or a person authorized by him in writing. Simultaneously, the results shall also be forwarded to the BSE Limited and The National Stock Exchange of India Limited, Mumbai.

The Resolutions shall be deemed to be passed on the date of the Meeting, i.e. Tuesday, 29th September, 2026, subject to receipt of the requisite number of votes in favour of the Resolutions.

26. THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

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

Step 2: **Access through CDSL e-Voting system in case of non-individual shareholders in demat mode**.

(i) The voting period begins on Saturday, 26th September 2026 at 9:00 a.m. (IST) and ends on Monday, 28th September 2026 at 5:00 p.m. (IST). During this period, shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, 22nd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

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

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on Login icon and select New System My Easi New (Token) Tab 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to

	e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the 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 held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000 and 022 - 2499 7000.

StepStep 2: Access through CDSL e-Voting system in case of non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **shareholders other than individual holding in Demat form.**

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your User ID

(a) For CDSL: 16 digits beneficiary ID,
(b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

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

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

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

	For other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for demat shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) Click on the EVSN for CSM Technologies Limited on which you choose to vote.

(ix) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

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

(xi) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

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

(xiii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

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

(xvi) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution / Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at the email address viz; jainchandanbala@gmail.com, if they have voted from individual tab and not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/ folio number, email id, mobile number at secretarial@csm.tech . The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at secretarial@csm.tech These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Demat shareholders - Please update your email id & mobile no. with your respective **Depository Participant (DP)**
2. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP , (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE

FORTHCOMING ANNUAL GENERAL MEETING

Name of the Director	**Ms. Lagna Panda**
Director Identification Number	02604669
Age	48 years
Nationality	Indian
Date of Appointment	20.01.2025
Qualifications	B.COM & Post Graduate Diploma in Management
Nature of Expertise in specific functional areas	Lagna Panda holds a master's degree in Business Administration from Institute of Business Administration and Training (IBAT), KIIT Management School of Bhubaneswar supplementing her practical expertise with a strong academic foundation. Her strategic insights, unwavering commitment to excellence, and empathetic leadership style have positioned her as a trailblazer in the field of human resources. She is a distinguished and accomplished industry professional designated as Chief Human Resources Officer (CHRO) at CSM Technologies Limited. With a dynamic career spanning over two decades in the realm of human resources, she has emerged as a prominent figure inside the organization as well as in industry, known for her exceptional leadership skills, strategic vision, and transformative impact within the organization. She has played a pivotal role in redefining the company's human resources strategy, fostering a culture of inclusivity, and driving initiatives that prioritize employee well-being and professional development. Her commitment to creating a conducive and empowering work environment has resulted in heightened employee satisfaction, increased retention rates, and a more robust talent acquisition process.

	Known for her adeptness in navigating complex organizational challenges, Board believes that Lagna Panda with her keen understanding of the dynamic intersection between technology and human capital will enable CSM to maintain a competitive edge in the rapidly evolving tech industry.
Terms & Conditions of Appointment/ Re-appointment	As per the resolution passed at Extra Ordinary General Meeting held on 8th August 2025.
Remuneration last drawn (including sitting fees, if any)	Rs. 76.07 lakhs p.a.
Remuneration proposed to be paid	As per the resolution passed at Extra Ordinary General Meeting held on 8th August 2025.
Disclosure of Relationship with other Directors / Key Managerial Personnel	Spouse of Mr. Priyadarshi Pany, Chairman, MD & CEO of the Company
Number of meetings of Board attended during the year	14
Directorships held in other companies (Excluding alternate directorship, foreign companies and companies under Section 8 of the Companies Act, 2013)	Nil
Committee position held in other companies (Membership and Chairmanship of Audit Committee and Stakeholders Relationship Committee have been included)	Nil
No. of shares held in the company	NIL

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND REGULATION 36 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Item No. 4:

Mr. Priyadarshi Pany, Chairman, Managing Director and Chief Executive Officer is presently not liable to retire by rotation.

Pursuant to the approval of the Shareholders of the Company accorded at the Extra-ordinary General Meeting held on 8th August, 2025, Mr. Priyadarshi Pany was appointed as the Managing Director and Chief Executive Officer (CEO) of the Company, not liable to retire by rotation, for a period of five (5) years with effect from 1st August, 2025 to 31st July, 2030, on such terms and conditions as approved by the Shareholders.

In terms of Section 152(6) of the Companies Act, 2013, the Company is required to ensure that the prescribed minimum number of Directors are liable to retire by rotation. Accordingly, to ensure compliance with the aforesaid statutory requirement, it is proposed to make Mr. Priyadarshi Pany, who is presently a Director not liable to retire by rotation, liable to retire by rotation, while continuing his appointment as the Managing Director and CEO of the Company for the aforesaid tenure.

The proposed change relates only to the manner in which Mr. Priyadarshi Pany shall be subject to retirement by rotation and does not affect or alter his existing tenure, designation, powers, duties, remuneration or other terms and conditions of his appointment as Managing Director and CEO of the Company, as approved by the Shareholders.

Except Mr. Priyadarshi Pany, being the concerned Director and Ms. Lagna Panda, Spouse of Mr. Priyadarshi Pany, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends the resolution for approval of the Members by way of an Ordinary Resolution.

Item No. 5:

CSM Technologies Limited is a Holding company of Kwantify Solutions Private Limited (KSPL),

The annual consolidated turnover of the Company as on March 31, 2026 is Rs. 225.96 Crores (excluding duties and taxes).

In furtherance of its business activities, the Company has entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with KSPL, a related party in terms of Regulation 2(1)(zc)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

All related party transactions of the Company with KSPL are at arm's length and in the ordinary course of business.

In view of the aforementioned regulatory requirements, the Resolution No. 5 is placed for approval by the Members. The Management has provided the Audit Committee with relevant details of the proposed RPTs, including material terms and proposed transaction amounts. The Audit Committee, after reviewing all necessary information, has granted its approval for entering into the below mentioned RPTs. The Audit Committee has noted that the said transaction(s) will be at an arm's length pricing basis and will be in the ordinary course of business. The Audit Committee of the Company currently comprises majority of Independent Directors. All related party transactions as set out in this Notice have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews on a quarterly basis, the details of all related party transactions entered into during the previous quarter, pursuant to its approvals.

The related party transactions between the Company and their related parties as set out in this Notice are also approved by the Audit Committee.

The maximum annual value of the proposed transactions with KSPL is estimated based on Company's current transactions with them and future business projections. Considering the quantum of transactions, thresholds of materiality and the extended framework for related party transactions under the amended Listing Regulations, approval of the Members is sought as per the requirements of Regulation 23 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, for the following specific Related Party Transactions, details of which are mentioned herein in accordance with the said SEBI Master Circular.

The approval of the Members pursuant to Resolution Nos. 5 is being sought for the related party transactions / contracts / agreements / arrangements set out as specifically mentioned under Table A1 to A9. In addition to the transactions set out in the table below, approval of the Members is also sought for any other transactions between the parties for transfer of resources, services and obligations in the ordinary course of business, on arm's length basis and in compliance with applicable laws, as approved by the Audit Committee. The values of such additional transactions are included in the values set out as specifically mentioned under Table A1 to A9.

Currently, it cannot be ascertained whether the transactions to be entered during the period from this Annual General Meeting of the Company till the next Annual General Meeting of the Company to be held in the year 2027, would exceed the threshold of 10% of annual standalone/consolidated turnover as per the latest audited financial results. Hence, the approval of the Shareholders for the transactions to be entered into and carried out with the Related Parties, from time to time, in the ordinary course of business and at arm's length price, for the aforesaid period, is being sought by way of abundant caution and as a proactive measure.

The details of transactions as required under Regulation 23(4) of the Listing Regulations read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular") read with section 188 of the Companies Act, 2013 read with rules and along with details 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") are set forth below:

A. Details of the Related Party Transactions entered / to be entered between the Company and Kwantify Solutions Private Limited

Sr. No.	Particulars	Details
A1. Basic details of the related Party		
i	Name of the related party	Kwantify Solutions Private Limited (KSPL)
ii	Country of Incorporation	India
iii	Nature of Business	KSPL is engaged in the business of consulting and staffing in the IT industry.
A2. Relationship and Ownership of the related Party		
i	Name of Director(s) or Key Managerial Personnel who is related, if any	Mr. Priyadarshi Pany holding majority shares of CSM Technologies Limited (CSM) and CSM Technologies Limited holds 90% of shares of KSPL.
ii	Name of the related party, its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise), shareholding of the listed entity / subsidiary whether direct or indirect, in the related party and shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary	Kwantify Solutions Private Limited (KSPL) KSPL is a subsidiary of CSM Technologies Limited and CSM holds 90% of paid equity capital of KSPL. CSM holds 90% of paid-up equity capital of KSPL. KSPL does not hold any shareholding in CSM Technologies Limited.

A3. Details of Previous transactions with related party		
i	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year	During the financial year 2025-26, CSM had acquired majority shares by investing Rs. 1,80,48,960/- and became holding company of Kwantify Solutions Private Limited. CSM entered arrangement(s) with Kwantify Solutions Private Limited for the supply of man-power amounting to Rs. 6,73,68,619/- CSM has provided Performance Bank Guarantee of Rs. 25 lakhs to KSPL. CSM has also rendered software development and technology support services, including application development, maintenance and related implementation support services to Kwantify in the ordinary course of business thereby getting revenue of Rs. 2,97,08,985/-
ii	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	Rs.2,29,49,082/-
iii	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.	Nil
A4. Amount of the proposed transaction(s)		
i	Amount of the proposed Transactions being placed for approval before the Shareholders	Rs.25 Crores

ii	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, proposed transaction(s) of entering into contracts or arrangements involving any transfer of resources, services or obligations including the transactions mentioned under Section 188 1 (a) to (g) of the Companies Act, 2013
iii	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	11.06**%** of annual consolidated turnover of the Company for FY 2025-26; and
iv	Value of the proposed transaction as a percentage of Subsidiary's annual standalone turnover for the immediately preceding financial year (in case of transaction involving the subsidiary and where the listed entity is not a party to the transaction.	130.35% of annual standalone turnover of KSPL for FY 2025-26
v	Value of the proposed transaction 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.	130.35% of annual standalone turnover of KSPL for FY 2025-26 since consolidated turnover is not applicable for KSPL
vi	Financial Performance of Related Party during Financial Year 2025-2026 (Rs. in Lakhs)	**Turnover** – Rs. 1917.91 lakhs **Profit After Tax – Rs.** 399.72 lakhs **Net worth – Rs.** 466.33 lakhs

A5. Basic details of the proposed transaction		
i	Specify the proposed transaction	Sale of goods/services, purchase of goods/services, giving loan and / or advances (Inter-corporate loans / deposits), entering into contracts or arrangement for any transfer of resources, services or obligations including the transactions mentioned under Section 188 1 (a) to (g) of the Companies Act, 2013.
ii	Details of each type of the proposed transactions	(a) sale, purchase or supply of any goods or materials; (b) selling or otherwise disposing of, or buying, property of any kind; (c) leasing of property of any kind; (d) availing or rendering of any services; (e) Contracts, arrangements or agreements for any transfer of resources, services or obligations.
iii	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From this Annual General Meeting till the Annual General Meeting to be held in the year 2027.
iv	Whether Omnibus approval is being sought	Yes, in the Audit Committee held on 20th July, 2026
V	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.	Not applicable

vi	Justification as to why the RPT is in the interest of the listed Entity	The transactions proposed to be undertaken with KSPL, a subsidiary of the Company, are significant to the Company as they form part of the ongoing business and financial arrangements. The transactions relating to review/services and manpower supply are undertaken to leverage the Company's existing resources, expertise and operational capabilities for the benefit of KSPL and to facilitate efficient utilization of resources within the Group. Such arrangements enable KSPL to access the required managerial, professional and manpower support. Further, loans/financial assistance to KSPL, where required, are intended to support its working capital and other legitimate business requirements and ensure adequate liquidity for the conduct and expansion of its operations. Such financial arrangements also facilitate efficient deployment of funds within the Group.
vii	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	**a. Name of the director / KMP -** Mr. Priyadarshi Pany, Chairman, MD & CEO of CSM Technologies Limited. **b. Shareholding of the director / KMP, whether direct or indirect, in the related party** Mr. Priyadarshi Pany is the majority shareholder of CSM Technologies Limited, which in turn holds 90% of the equity share capital of Kwantify Solutions Private Limited.
viii	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Nil

ix	Any other relevant information for decision making	The proposed transactions are in the ordinary course of business and will be undertaken on an arm's-length basis with an intent to support the operational and financial requirements of KSPL.
A6. Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transactions and trade advances.		
i	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 undertaken for selection, as the proposed transaction is being entered into with the Company's subsidiary in the ordinary course of business.
ii	Basis of determination of price	At arm's length basis.
iii	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?	Not applicable
A7. 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.		
i	Sources of funds in connection with the proposed transaction	From its owned funds
ii	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following Nature of indebtedness - Nil Total cost of borrowing- Nil Tenure - Nil Other Details - Nil	Not Applicable

iii	Rate on interest at which the listed entity or its subsidiary is borrowing from bankers/lenders	Prevailing market prices not less than prescribed by RBI
iv	Proposed interest rate to be charged by the listed entity or its subsidiary from the related party	The rate of interest shall be as may be mutually agreed between the parties, subject to prevailing market conditions and in compliance with applicable laws and regulatory guidelines
v	Maturity/Due Date	As per the loan agreement on or before 60 months.
vi	Repayment schedule & terms	As per the loan agreement repayable on demand
vii	Whether secured or unsecured	Unsecured
viii	If secured, the nature of security & security coverage ratio	N.A.
ix	The purpose of which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the transaction.	For its business purposes.
A8. Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary.		
I	Sources of funds in connection with the proposed transaction	From its owned funds
Ii	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following Nature of indebtedness - Nil Total cost of borrowing - Nil Tenure - Nil Other Details - Nil	Not Applicable
Iii	Purpose for which funds shall be utilised by the investee company.	Related Entity shall use the funds only for its business purpose.

iv	Material terms of the proposed transaction	As per the investment agreement or on mutually agreed terms.
A9. **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 listed entity or its subsidiary.**		
i	Rationale for giving guarantee, surety, indemnity or comfort letter	The proposed facility is to provide support on the financial and operational requirements of the KSPL and to facilitate its business activities and funding requirements and to strengthen the subsidiary's creditworthiness and enable it to avail financial facilities on favorable terms.
ii	Whether it will create a legally binding obligation on listed entity?	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the subsidiary, subject to the terms and conditions more specifically mentioned in the facility document.
iii	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity (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	(i) No commission or fee is proposed to be received by the Company for providing the aforesaid facilities. (ii) In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the subsidiary, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements

iv	The Value of the 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.	The facility proposed to be provided by the Company shall cover the obligations of the subsidiary up to a maximum amount of Rs. 25 crore, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.
	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 Company makes provisions, if any, in its books of account as may be required in accordance with the applicable accounting standards and the terms of the facility.

As required under the RPT Industry Standards, the Audit Committee has reviewed the certificate provided by the Whole-time Director(s) and CFO of the Company confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

Director(s) of the Company who are also Director(s) on the Board of subsidiary(ies) / group entities as disclosed in the Explanatory Statement to this Notice and relatives of the said Director(s), to the extent of their shareholding, if any, may be deemed to be concerned or interested, in the transactions.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the transactions.

Pursuant to Regulation 23 of the Listing Regulations, Members may also note that no related party of the Company shall vote to approve the Ordinary Resolution set out at Item No. 5 whether the entity is a related party to the particular transaction or not.

The Board commends the Ordinary Resolution set out at Item No. 5 of the Notice for approval by the Members.

Item No. 6

CSM Technologies Limited is the holding company of the following wholly owned subsidiary companies:

(i) CSM Technologies DWC-LLC
(ii) CSM Technologies INC
(iii) CSM Tech Limited
(iv) CSM Tech Corp
(v) CSM Technologies Africa Limited

The annual consolidated turnover of the Company as on 31st March, 2026 is Rs. 225.96 Crores (excluding duties and taxes).

In furtherance of its business activities, the Company and its wholly owned subsidiaries have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

All related party transactions of the Company with its wholly owned subsidiaries are at arm's length and in the ordinary course of business.

In view of the aforementioned regulatory requirements, the Resolution No. 6 is placed for approval by the Members. The Management has provided the Audit Committee with relevant details of the proposed Related Party Transactions ("RPTs"), including material terms and proposed transaction amounts. The Audit Committee, after reviewing all necessary information, has granted its approval for entering into the below mentioned RPTs. The Audit Committee has noted that the said transaction(s) will be at an arm's length pricing basis and will be in the ordinary course of business. The Audit Committee of the Company currently comprises majority of Independent Directors. All related party transactions as set out in this Notice have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm's length and in the ordinary course of business. The Audit Committee of the Company reviews on a quarterly basis, the details of all related party transactions entered into during the previous quarter, pursuant to its approvals.

The related party transactions between the Company and its wholly owned subsidiaries as set out in this Notice are also approved by the Audit Committee.

The maximum annual value of the proposed transactions with the related parties is estimated based on the Company's current transactions with them and future business projections. Considering the quantum of transactions, thresholds of materiality and the extended framework for related party transactions under the amended Listing Regulations and as per Companies Act, 2013 read with rules, approval of the Members is sought as per the requirements of Regulation 23 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, for the following specific Related Party Transactions, details of which are mentioned herein in accordance with the said SEBI Master Circular.

The approval of the Members pursuant to Resolution No. 6 is being sought for the related party transactions / contracts / agreements / arrangements set out in the tables more specifically mentioned under B1 to B9 with the following wholly owned subsidiaries of the Company:

(i) CSM Technologies DWC-LLC;
(ii) CSM Technologies INC;
(iii) CSM Tech Limited;
(iv) CSM Tech Corp; and
(v) CSM Technologies Africa Limited.

In addition to the transactions set out in the tables below, approval of the Members is also sought for any other transactions between the Company and the aforesaid wholly owned subsidiaries for transfer of resources, services and obligations in the ordinary course of business, on arm's length basis and in compliance with applicable laws, as approved by the Audit Committee. The values of such additional transactions are included in the values set out in the respective tables more specifically mentioned under Table B1 to B9.

Currently, it cannot be ascertained whether the transactions to be entered during the period from this Annual General Meeting of the Company till the next Annual General Meeting of the Company to be held in the year 2027, would exceed the threshold of 10% of annual standalone/ consolidated turnover as per the latest audited financial results. Hence, the approval of the Shareholders for the transactions to be entered into and carried out with the aforesaid Related Parties, from time to time, in the ordinary course of business and at arm's length price, for the aforesaid period, is being sought by way of abundant caution and as a proactive measure.

The details of transactions as required under Regulation 23(4) of the Listing Regulations read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular"), read with Section 188 of the Companies Act, 2013 and the rules made thereunder, along with details 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") are set forth below:

B. Details of the Related Party Transactions entered into / to be entered into between the Company and its Wholly Owned Subsidiaries

B1. Basic details of the Related Parties

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Name of the related party	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
II. Country of incorporation	UAE	USA	Kenya	Canada	Rwanda

III. Nature of Business	CSM Technologies DWC–LLC is carrying on the business of IT and software with its core operations involving the design, development, deployment, and maintenance of software solutions and digital platforms. Its activities include custom software development, enterprise application integration, cloud-based services, data analytics, and support for IT infrastructure	CSM Technologies Inc is carrying on the business of IT and software development and provides custom and turn-key solutions for e-commerce, business process automation, and enterprise resource	CSM Tech Limited is currently engaged in the IT and software business with its core operations involving the design, development, deployment, and maintenance of software solutions and digital platforms. Its activities include custom software development, enterprise application integration, cloud-based services, data analytics, and support for IT infrastructure	CSM Tech Corp. is carrying on the business of IT and software	CSM Technologies Africa Limited is carrying on the business of IT and software.

B2. Relationship and Ownership of the Related Parties

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Name of Director(s) or Key Managerial Personnel who is related, if any	Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited	Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited	Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited	Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited	Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited
II. 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)	CSM Technologies DWC-LLC is a wholly owned subsidiary of CSM Technologies Limited	CSM Technologies INC is a wholly owned subsidiary of CSM Technologies Limited	CSM Tech Limited is a wholly owned subsidiary of CSM Technologies Limited	CSM Tech Corp is a wholly owned subsidiary of CSM Technologies Limited	CSM Technologies Africa Limited is a wholly owned subsidiary of CSM Technologies Limited

Shareholding of the listed entity / subsidiary, whether direct or indirect, in the related party	CSM Technologies Limited holds 100% of the paid-up equity share capital of CSM Technologies DWC-LLC.	CSM Technologies Limited holds 100% of the paid-up equity share capital of CSM Technologies INC.	CSM Technologies Limited holds 100% of the paid-up equity share capital of CSM Tech Limited.	CSM Technologies Limited holds 100% of the paid-up equity share capital of CSM Tech Corp.	CSM Technologies Limited holds 100% of the paid-up equity share capital of CSM Technologies Africa Limited.
Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary	CSM Technologies DWC-LLC does not hold any shareholding in CSM Technologies Limited.	CSM Technologies INC does not hold any shareholding in CSM Technologies Limited.	CSM Tech Limited does not hold any shareholding in CSM Technologies Limited.	CSM Tech Corp does not hold any shareholding in CSM Technologies Limited.	CSM Technologies Africa Limited does not hold any shareholding in CSM Technologies Limited.

B3. Details of Previous Transactions with Related Parties

(In Rs.)

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	47,63,562	63,22,155	2,83,92,116	1,33,42,394	5,34,476
II. 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.	49,01,908	36,53,064	1,08,54,175	49,49,000	971

III. 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	Nil	Nil	Nil	Nil	Nil

The transactions undertaken during the financial year 2025-26 and the current financial year, as applicable, may include sale, purchase or supply of goods/materials, availing or rendering of services, manpower/staffing arrangements, software development and technology support services, financial assistance, guarantees and other arrangements involving any transfer of resources, services or obligations in the ordinary course of business.

B4. Amount of the Proposed Transaction(s)

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Amount of the proposed Transactions being placed for approval before the Shareholders	Rs. 15 Crores	Rs. 10 Crores	Rs. 10 Crores	Rs. 8 Crores	Rs. 10 Crores
II. 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	Yes	Yes	Yes	Yes
III. Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for FY 2025-26	6.64%	4.43%	4.43%	3.54%	4.43%

IV. Value of the proposed transaction as a percentage of Subsidiary's annual standalone turnover for FY 2025-26	882.38%	1,132.96%	167.84%	N.A.	N.A.
V. Value of the proposed transaction as a percentage of the related party's annual consolidated turnover, if available, for FY 2025-26	Nil	Nil	Nil	Nil	Nil

Financial Performance of Related Parties during Financial Year 2025-2026 (Amt in Rs.)

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
Turnover	1,69,99,491	88,26,419	5,95,80,595	Nil	Nil
Profit After Tax	23,28,954	3,14,361	88,27,744	(1,52,30,754)	(2,30,460)
Net Worth	(6,82,22,071)	(2,95,38,852)	(29,28,894)	(2,92,44,289)	(3,88,567)

B5. Basic Details of the Proposed Transactions

I. Specify the proposed transaction

The proposed transactions with the aforesaid wholly owned subsidiaries may include sale of goods/services, purchase of goods/services, giving of loans or other financial assistance, entering into contracts or arrangements for transfer of resources, services or obligations, including the transactions mentioned under Section 188(1)(a) to (g) of the Companies Act, 2013, as applicable.

II. Details of each type of the proposed transactions

The proposed transactions may include:

(a) sale, purchase or supply of any goods or materials;

(b) selling or otherwise disposing of, or buying, property of any kind;

(c) leasing of property of any kind;

(d) availing or rendering of any services;

(e) contracts, arrangements or agreements for transfer of resources, services or obligations;

(f) provision or receipt of manpower/staffing and professional services;

(g) software development, technology support, application development, maintenance and related implementation support services;

(h) loans, advances or other financial assistance, as may be required for legitimate business purposes;

(i) provision of guarantees, indemnities, sureties, comfort letters or other similar facilities, as applicable; and

(j) any other transactions in the ordinary course of business and on an arm's length basis, as may be approved by the Audit Committee and permissible under applicable laws.

III. Tenure of the proposed transaction

The proposed transactions shall be undertaken during the period from the date of the Annual General Meeting of the Company in 2026 till the date of the next Annual General Meeting of the Company to be held in the year 2027.

IV. Whether Omnibus approval is being sought

Yes. Omnibus approval has been obtained from the Audit Committee at its meeting held on 20th July, 2026, subject to the applicable provisions of law and the terms and conditions of such approval.

V. Value of the proposed transaction during a financial year

Related Party	Proposed Transaction Value
CSM Technologies DWC-LLC	Rs. 15 Crores
CSM Technologies INC	Rs. 10 Crores
CSM Tech Limited	Rs. 10 Crores
CSM Tech Corp	Rs. 8 Crores
CSM Technologies Africa Limited	Rs. 10 Crores

If the proposed transactions are executed over more than one financial year, the estimated breakup of the transaction value, financial year-wise, shall be as follows: Approval is sought only till AGM to be held in the year 2027.

VI. Justification as to why the RPT is in the interest of the listed Entity

The transactions proposed to be undertaken with the aforesaid wholly owned subsidiaries of the Company are significant to the Company as they form part of the ongoing business and financial arrangements of the Group.

The transactions relating to provision and/or availing of services, review/services, software development and technology support services, manpower supply and other operational services are undertaken to leverage the Company's existing resources, expertise and operational capabilities for the benefit of the wholly owned subsidiaries and to facilitate efficient utilization of resources within the Group.

Such arrangements enable the wholly owned subsidiaries to access the required managerial, professional, technical, operational and manpower support. Further, loans, financial assistance and other financial arrangements, where required, are intended to support their working capital and other legitimate business requirements and ensure adequate liquidity for the conduct and expansion of their respective operations.

Guarantees, indemnities, comfort letters and other similar facilities, where required, are intended to support the financial and operational requirements of the wholly owned subsidiaries, strengthen their creditworthiness and enable them to avail financial facilities and other business arrangements on favorable terms.

Such arrangements also facilitate efficient deployment of funds, resources, expertise and capabilities within the Group and are expected to contribute to the overall business objectives and interests of the Company.

VII. 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: Mr. Priyadarshi Pany, Chairman, Managing Director & CEO of CSM Technologies Limited.

Mr. Priyadarshi Pany is the majority shareholder of CSM Technologies Limited, which in turn holds 100% of the equity share capital of each of the following wholly owned subsidiaries:

(i) CSM Technologies DWC-LLC;
(ii) CSM Technologies INC;
(iii) CSM Tech Limited;
(iv) CSM Tech Corp; and
(v) CSM Technologies Africa Limited.

Accordingly, Mr. Priyadarshi Pany is indirectly interested in the proposed transactions with the aforesaid wholly owned subsidiaries.

VIII. A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee

Nil / Not Applicable, except where required under applicable law.

IX. Any other relevant information for decision making

The proposed transactions are in the ordinary course of business and will be undertaken on an arm's-length basis with an intent to support the operational, commercial and financial requirements of the respective wholly owned subsidiaries.

The transactions shall be undertaken in accordance with applicable laws, the approved limits and terms and conditions as approved by the Audit Committee and the Members, as applicable.

B6. Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transactions and trade advances.

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. 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 undertaken, as the proposed transaction is being entered into with the Company's wholly owned subsidiary in the ordinary course of business.	No bidding or other competitive process was undertaken, as the proposed transaction is being entered into with the Company's wholly owned subsidiary in the ordinary course of business.	No bidding or other competitive process was undertaken, as the proposed transaction is being entered into with the Company's wholly owned subsidiary in the ordinary course of business.	No bidding or other competitive process was undertaken, as the proposed transaction is being entered into with the Company's wholly owned subsidiary in the ordinary course of business.	No bidding or other competitive process was undertaken, as the proposed transaction is being entered into with the Company's wholly owned subsidiary in the ordinary course of business.
II. Basis of determination of price	At Arm's length basis	At Arm's length basis	Arm's length basis	Arm's length basis	Arm's length basis
III. Trade advance – Amount	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Trade advance – Tenure	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether same is self-liquidating	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

B7. 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

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Sources of funds in connection with the proposed transaction	From its own funds	From its own funds	From its own funds	From its own funds	From its own funds

II. Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance Nature of indebtedness - Nil Total cost of borrowing - Nil Tenure - Nil Other details - Nil	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
III. Rate of interest at which the listed entity or its subsidiary is borrowing from bankers/lenders	Prevailing market prices, not less than prescribed by RBI	Prevailing market prices, not less than prescribed by RBI	Prevailing market prices, not less than prescribed by RBI	Prevailing market prices, not less than prescribed by RBI	Prevailing market prices, not less than prescribed by RBI
IV. Proposed interest rate to be charged by the listed entity or its subsidiary from the related party	At prevailing market prices	At prevailing market prices	At prevailing market prices	At prevailing market prices	At prevailing market prices
V. Maturity / Due Date	As per the loan agreement on or before 60 months.	As per the loan agreement on or before 60 months.	As per the loan agreement on or before 60 months.	As per the loan agreement on or before 60 months.	As per the loan agreement on or before 60 months.
VI. Repayment schedule & terms	As per the loan agreement repayable on demand	As per the loan agreement repayable on demand	As per the loan agreement repayable on demand	As per the loan agreement repayable on demand	As per the loan agreement repayable on demand
VII. Whether secured or unsecured	Unsecured	Unsecured	Unsecured	Unsecured	Unsecured
VIII. If secured, the nature of security & security coverage ratio	N.A.	N.A.	N.A.	N.A.	N.A.
IX. Purpose for which the funds will be utilised by the ultimate beneficiary of such funds pursuant to the transaction	For its business purposes	For its business purposes	For its business purposes	For its business purposes	For its business purposes

B8. Disclosure only in case of transactions relating to investments made by the listed entity or its subsidiary

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Sources of funds in connection with the proposed transaction	From its own funds	From its own funds	From its own funds	From its own funds	From its own funds
II. Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Nature of indebtedness					
Total cost of borrowing					
Tenure					
Other details					
III. Purpose for which funds shall be utilised by the investee company	Investee company shall use the funds only for its business purposes.	Investee company shall use the funds only for its business purposes.	Investee company shall use the funds only for its business purposes.	Investee company shall use the funds only for its business purposes.	Investee company shall use the funds only for its business purposes.
IV. Material terms of the proposed transaction	On such terms and conditions as may be mutually agreed between the related parties	On such terms and conditions as may be mutually agreed between the related parties	On such terms and conditions as may be mutually agreed between the related parties	On such terms and conditions as may be mutually agreed between the related parties	On such terms and conditions as may be mutually agreed between the related parties

B9. 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 listed entity or its subsidiary

Particulars	CSM Technologies DWC-LLC	CSM Technologies INC	CSM Tech Limited	CSM Tech Corp	CSM Technologies Africa Limited
I. Rationale for giving guarantee, surety, indemnity or comfort letter	The proposed facility is to provide support on the financial and operational requirements of the WOS and to facilitate its business activities and funding requirements, strengthen its creditworthiness and enable it to avail financial facilities on favorable terms.	The proposed facility is to provide support on the financial and operational requirements of the WOS and to facilitate its business activities and funding requirements, strengthen its creditworthiness and enable it to avail financial facilities on favorable terms.	The proposed facility is to provide support on the financial and operational requirements of the WOS and to facilitate its business activities and funding requirements, strengthen its creditworthiness and enable it to avail financial facilities on favorable terms.	The proposed facility is to provide support on the financial and operational requirements of the WOS and to facilitate its business activities and funding requirements, strengthen its creditworthiness and enable it to avail financial facilities on favorable terms.	The proposed facility is to provide support on the financial and operational requirements of the WOS and to facilitate its business activities and funding requirements, strengthen its creditworthiness and enable it to avail financial facilities on favorable terms.
II. Whether it will create a legally binding obligation on the listed entity	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the WOS, subject to the terms and conditions more specifically mentioned in the facility document.	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the WOS, subject to the terms and conditions more specifically mentioned in the facility document.	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the WOS, subject to the terms and conditions more specifically mentioned in the facility document.	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the WOS, subject to the terms and conditions more specifically mentioned in the facility document.	The proposed facility will create a legally binding obligation on the Company in respect of the obligations agreed on behalf of the WOS, subject to the terms and conditions more specifically mentioned in the facility document.
III(i). Commission, if any, to be received by the listed entity	No commission or fee is proposed to be received by the Company	No commission or fee is proposed to be received by the Company	No commission or fee is proposed to be received by the Company	No commission or fee is proposed to be received by the Company	No commission or fee is proposed to be received by the Company

III(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	In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the WOS, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements.	In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the WOS, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements.	In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the WOS, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements.	In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the WOS, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements.	In the event the facility is invoked, the Company shall have the right to recover the amount paid pursuant to such invocation from the WOS, in accordance with the terms and conditions of the relevant guarantee and the underlying agreements.
IV. Value of the 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	The facility proposed to be provided by the Company shall cover the obligations of the WOS up to a maximum amount of Rs. 15 Crores, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.	The facility proposed to be provided by the Company shall cover the obligations of the WOS up to a maximum amount of Rs. 10 Crores, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.	The facility proposed to be provided by the Company shall cover the obligations of the WOS up to a maximum amount of Rs. 10 Crores, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.	The facility proposed to be provided by the Company shall cover the obligations of the WOS up to a maximum amount of Rs. 8 Crores, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.	The facility proposed to be provided by the Company shall cover the obligations of the WOS up to a maximum amount of Rs. 10 Crores, including principal, interest, fees, charges and other amounts, as may be applicable under the underlying facility agreement.

As required under the RPT Industry Standards, the Audit Committee has reviewed the certificate provided by the Whole-time Director(s) and CFO of the Company confirming that the terms of RPTs proposed to be entered into are in the interest of the Company.

Director(s) of the Company who are also Director(s) on the Board of subsidiary(ies) / group entities as disclosed in the Explanatory Statement to this Notice and relatives of the said Director(s), to the extent of their shareholding, if any, may be deemed to be concerned or interested, in the transactions.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the transactions.

Pursuant to Regulation 23 of the Listing Regulations, Members may also note that no related party of the Company shall vote to approve the Ordinary Resolution set out at Item No. 6 whether the entity is a related party to the particular transaction or not.

The Board commends the Ordinary Resolution set out at Item No. 6 of the Notice for approval by the Members.

Item No.7:

As per Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR), which has come into effect from April 01, 2025, the appointment of Secretarial Auditor(s) shall be approved by the Shareholders at Annual General Meeting of the Company. The tenure of the Secretarial Auditor in case of an individual Company Secretary in Practice should be for a maximum of one (1) term of five (5) consecutive years; or, in case of a Firm of Company Secretaries in Practice, for a maximum of two (2) terms of five (5) consecutive years. However, any prior association of the individual or the firm as the Secretarial Auditor of the Company before 31st March, 2026, shall not be considered for the purpose of calculating the term of five years or ten years, as the case may be.

M/s Bimal Pattanaik & Associates, Company Secretaries, and a Peer Reviewed Company Secretary (Membership No.: ACS- 11341, COP No. 10005 and Peer review certificate No.- 1616/2021) and holds a valid Peer Review certificate issued by the Institute of Company Secretaries of India. The Firm has around 15 years of experience in areas of Corporate Laws, SEBI Regulations, Corporate Actions and Merger & Acquisition activities including capital market activities viz. IPO, rights issue, preferential issue, etc. All eligibility and independence criteria have been duly met, and there is no disqualification for appointment as the Secretarial Auditor of the Company. Consent to act as the Secretarial Auditor has been provided, along with confirmation that the appointment, if made, will be in accordance with Section 204 and other applicable provisions of the Companies Act, 2013, the rules made thereunder, and Regulation 24A of SEBI LODR Regulations.

The Board, at its meeting held on 14th August, 2026, based on the recommendation of the Audit Committee, has recommended the appointment of M/s Bimal Pattanaik & Associates, Company Secretaries as the Secretarial Auditor of the Company for a term of five consecutive years commencing from financial year 2026-2027 till financial year 2030-2031, at a remuneration mutually agreed upon, with variations from time to time, as may be approved by the Board of Directors of the Company based on the recommendation of the Audit Committee.

None of the Directors/Key Managerial Personnel of the Company /their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the said resolution.

Place: Bhubaneswar
Date: August 14, 2026

By Order of the Board
For CSM Technologies Limited

Shweta Sharma
Company Secretary & Compliance Officer

Registered Office:
Plot No - E/56, Infocity-1, Chandrasekharpur,
Bhubaneswar-751024, Odisha, India
Tel: +91 674 6635900;
E-mail: secretarial@csm.tech Website: www.csm.tech
CIN: U65090OR1998PLC005380