NOTICE TO SHAREHOLDERS

Notice is hereby given that the 113th Annual General Meeting (AGM) of the Members of The Peria Karamalai Tea & Produce Company Limited ("the Company") will be held on Saturday, the 26th day of September, 2026 at 10:30 A.M Indian Standard Time ("IST"), through Video Conferencing/ Other Audio Visual Means ("VC/OAVM"), to transact the following business(es):

ORDINARY BUSINESS

1. To consider and adopt the Annual Audited Financial Statements of the Company for the financial year ended March 31, 2026 including the Audited Balance Sheet as at March 31, 2026 and Statement of Profit & Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon.

2. To declare final dividend on equity shares for the financial year ended 31st March, 2026.

3. To appoint a director in place of Mrs. Alka Lakshmi Niwas Bangur (DIN 00012894), who retires by rotation and being eligible offers herself for re-appointment.

4. **To re-appoint Messrs Jayaraman & Krishna, Chartered Accountants (ICAI Firm Registration No. 011185S), as Statutory Auditors of the Company to hold office for a second term of 5 (Five) consecutive years.**

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

   "RESOLVED THAT pursuant to Section 139(1), 141, 142, 143 and other applicable provisions of the Companies Act, 2013 read along with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s), clarifications, exemptions or re-enactments thereof for the time being in force); and pursuant to the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company, be and is hereby accorded for the re-appointment of Messrs Jayaraman & Krishna, Chartered Accountants (ICAI Firm Registration No. 011185S), as Statutory Auditors of the Company to hold office for the second term of five consecutive years, commencing from the conclusion of 113th AGM until the conclusion of the 118th AGM at such remuneration plus applicable taxes and out of pocket expenses, as stated in the explanatory statement, with the authority to the Audit Committee and Board of Directors of the Company to vary the said remuneration in consultation with the Auditors and duly approved by the Board of Directors of the Company, from time to time.

   RESOLVED FURTHER THAT Board of Directors (including any committee constituted thereof), be and are hereby authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms with the Ministry of Corporate Affairs or submission of documents with any other authority, for the purpose of giving effect to this resolution."

SPECIAL BUSINESS

5. **To re-appoint Mrs. Alka Lakshmi Niwas Bangur (DIN: 00012894) as Managing Director of the Company and approval of remuneration**

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

   "RESOLVED THAT pursuant to the provisions of sections 152, 196, 197, 198, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the "Act") read with allied rules framed thereunder (including any statutory modifications or re-enactments thereof for the time being in force), Regulation 17(1C) and all other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), the applicable clauses of the Articles of Association of the Company and other applicable provisions, if any, and as recommended by the Nomination & Remuneration Committee, the Audit Committee and Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the reappointment of Mrs. Alka Lakshmi Niwas Bangur (DIN: 00012894), aged about 74 years , as Managing Director of the Company and whose period of office be liable to retire by rotation under the Act, for a further period of 3 (three) years, with effect from 17th September, 2026, upon such terms and conditions as detailed out in the Explanatory Statement annexed thereto, including remuneration payable from time to time, which at all times shall be within the maximum permissible limit prescribed under Section 197 read with Section 198 and Schedule V of the Companies Act, 2013, the details of which are given in the Explanatory Statement annexed hereto, with the liberty to the Board of directors/committee thereof to alter/vary the terms and conditions of the said appointment including remuneration in such manner as may be agreed between the Board and Mrs. Bangur within such overall ceiling.

RESOLVED FURTHER THAT in the event of any loss or inadequacy of profits in any financial year during the tenure of Mrs. Alka Lakshmi Niwas Bangur (DIN:00012894) as Managing Director of the Company, such remuneration shall be deemed to constitute the "minimum remuneration" within the meaning of Section 197 read with Schedule V of the Act, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and shall be payable accordingly, subject to the receipt of requisite approval, if any.

RESOLVED FURTHER THAT any of the Directors and/ or the Company Secretary of the Company, be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be considered necessary, proper, expedient or incidental to give effect to the above resolution."

6. To approve Material Related Party Transactions

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

"RESOLVED THAT pursuant to the provisions of Regulation 23 (4) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with circulars issued thereunder by SEBI and/or stock exchange(s) on which the equity shares of the Company are listed, and applicable provisions of the Companies Act, 2013, if any, read with Rules made thereunder, if any, (including any statutory modification(s) or re-enactments thereof for the time being in force) and the Related Party Transaction Policy of the Company, as amended from time to time, and pursuant to the consent of the Audit Committee and Board of Directors of the Company and subject to such other approval(s), consent(s), and permission(s) as may be necessary from time to time, consent of the Members of the Company be and is hereby accorded to the following related party contract(s)/ arrangement(s)/ transaction(s), to be entered with the following Related Parties of the Company defined as per Section 2 (76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the Listing Regulations, from the 113th Annual General Meeting till the date of the 114th Annual General Meeting to be held for the financial year 2026-27, subject to the same being carried out in ordinary course and on an arm's length basis and, notwithstanding the fact that the contracts / arrangements / transactions with each such Related Party, during the tenure, in aggregate, may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable, from time to time.

Sl. No	Name of the Related Party	Nature of Relationship	Nature and Particulars of Transaction	Aggregate Estimated Maximum Value of Transactions (Rs. In Crores)
1	LNB Renewable Energy Limited	Promoter Group Company	Granting of Loans	100
2	Kiran Vyapar Limited	Promoter Group Company	Granting of Loans	150
3	Shree Krishna Agency Limited	Promoter Group Company	Granting of Loans	50
4	The General Investment Company Limited	Promoter Group Company	Granting of Loans	50
5.	Kiran Vyapar Limited	Promoter Group Company	Availing of Loans	50
6.	Maharaja Shree Umaid Mills Limited	Holding Company	Availing of Loans	50
7.	IOTA Mtech Limited	Promoter Group Company	Availing of Loans	50
8.	Sidhidata Tradecomm Limited	Promoter Group Company	Availing of Loans	50

RESOLVED FURTHER THAT any one of the Directors of the Company or Company Secretary, be and are hereby severally authorised to do or cause to be done all such acts, deeds and things, settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party, as may be considered necessary, expedient or desirable and execute such agreements, documents and writings and to make such filings as may be necessary or desirable, in order to give effect to this resolution in the best interest of the Company."

7. **To approve increase in limit to make investments, give loans, guarantees and securities in excess of limits specified under section 186 of the Companies Act, 2013**

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

"RESOLVED THAT in supersession of the Special Resolution passed by the members of the Company at the Annual General Meeting held on September 20, 2025 and pursuant to the provisions of Section 186 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 (including any modification or re-enactment thereof for the time being in force), Articles of Association of the Company, and subject to such approvals, consents, sanctions and permissions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as "the Board", which term shall be deemed to include, unless the context otherwise requires, any committee of the Board or any officer(s) authorised by the Board to exercise the powers conferred on the Board under this resolution), to (i) give any loan to any person or other body corporate; (ii) give any guarantee or provide any security in connection with a loan to any other body corporate or person and (iii) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, as the Board may in their absolute discretion deem beneficial and in the interest of the Company, for an amount at any time not exceeding a sum of Rs.700 Crores (Rupees Seven Hundred Crores only), notwithstanding that such investments, outstanding loans given or to be given and guarantees and securities provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors be and is hereby authorized to take all such actions and to give all such directions as may be necessary or desirable and also to settle any question or difficulty that may arise in regard to the proposed investments or loans or guarantees or securities and to do all such acts, deeds, matters and things and to execute all such deeds, documents and writings as may be necessary, desirable or expedient in connection therewith."

By Order of the Board
For The Peria Karamalai Tea & Produce Co. Ltd.

Hyderabad **Saurav Singhania**
8th August, 2026 **Company Secretary**
M.No: A27227

NOTES:

1. Ministry of Corporate Affairs ("MCA") has vide its General Circular No. 14/2020 dated 8th April, 2020, read with General Circular No. 17/2020 dated 13th April, 2020, General Circular No. 20/2020 dated 5th May, 2020, General Circular No. 22/2020 dated 15th June, 2020, General Circular No. 33/2020 dated 28th September, 2020, General Circular No. 39/2020 dated 31st December, 2020, General Circular No. 02/2021 dated 13th January, 2021, General Circular No. 10/2021 dated 23rd June, 2021, General Circular No. 19/2021 dated 8th December, 2021, General Circular No. 21/2021 dated 14th December, 2021, General Circular No. 02/2022 dated 5th May, 2022, General Circular No. 10/2022 dated 28th December, 2022, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated 19th September 2024 and General Circular No. 03/2025 dated 22nd September 2025 and also SEBI Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 read with SEBI Circular No.SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 , SEBI Circular No.SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI Circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively referred to as "said Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC/OAVM, without the physical presence of the Shareholders at a common venue.

   Accordingly, in compliance with the applicable provisions of the Companies Act, 2013 ("Act") read with the said Circulars and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Company has decided to convene its ensuing 113th AGM through VC/OAVM and the Shareholders can attend and participate in the ensuing AGM through VC/OAVM. However, for the purpose of technical compliance of the provisions of section 96(2) of the Companies Act, 2013, the venue of the AGM shall be deemed to be the Registered Office of the Company at 7, Munshi Premchand Sarani, Hastings, Kolkata-700022.

2. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her

behalf and the proxy need not be a Member of the Company. However, since this AGM is being held through VC/OAVM, whereby physical attendance of Shareholders has been dispensed with and in line with the said Circulars read with Circular No.: SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January 2021 ("said SEBI Circular") issued by the Securities and Exchange Board of India ("SEBI"), the facility to appoint a proxy to attend and cast vote for the shareholder is not made available for this AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

3. Institutional / Corporate Shareholders (i.e. other than Individuals / HUF, NRI, etc.) are requested to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution / Authorization etc., authorizing its representative to attend the AGM through VC /OAVM on its behalf and to cast vote through remote e-voting as well as vote at the AGM. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to kolkata@vinodkothari.com.

4. The facility for Shareholders to join the AGM in the VC/OAVM mode will be kept open to join 15 minutes before and 15 minutes after the scheduled time of the commencement of the Meeting. The Shareholders can join the AGM by following the procedure mentioned herein below in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 Shareholders on 'first come first serve' basis. This will not include large Shareholders (i.e. Shareholders holding 2% or more), Promoters, Directors, Key Managerial Personnel, the Chairperson(s) 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 serve' basis.

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

6. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013 and Register of Contracts or Arrangements in which the Directors are interested maintained under Section 189 of the Companies Act, 2013 will be available electronically for inspection by the members during the Annual General Meeting.

7. In line with the said Circulars issued by the MCA and SEBI, the Annual Report for the financial year ended 31st March, 2026 consisting of financial statements including Board's Report, Auditors' Report and other documents required to be attached therewith including Notice of the 113th AGM of the Company inter alia indicating the process and manner of e-voting is being sent only by Email to all the Shareholders whose Email IDs are registered with the Company/Depository Participant(s) for communication purposes to the Shareholders and to all other persons so entitled. A letter containing the web link, along with the exact path to access the complete details of the Annual Report, is being sent to shareholders who have not registered their email address with the Company's RTA or Depository Participant (DP).

   Members may also note that the Notice of the 113th AGM and the Annual Report 2025-26 will also be available on the Company's website at www.periatea.com and website of the Stock Exchange i.e NSE Ltd., at www.nseindia.com. The Notice of the AGM shall also be available on the website of CDSL at www.evotingindia.com.

8. The relevant Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, setting out the material facts concerning each item of special business to be transacted at the meeting is annexed hereto and forms part of the Notice.

9. In case of joint holders attending the meeting, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

10. Recorded transcript of the Meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company. The registered office of the Company shall be deemed to be the place of Meeting for the purpose of recording of the minutes of the proceedings of this AGM.

11. Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 (SS2) on General Meetings, details of directors seeking appointment /reappointment at the Annual

General Meeting are furnished in **Annexure A** which forms part of the notice.

12. The Register of Members and Share Transfer Books of the Company will remain closed from 20th September, 2026 to 26th September, 2026 (both days inclusive) for determining the name of members eligible for dividend on equity shares, if declared at the meeting.

13. The Dividend, as recommended by the Board, if declared at the Annual General Meeting will be paid within 30 days from the date of declaration to those members whose names stand registered on the Company's Register of Members-

    a. as Beneficial Owners as at 19th September, 2026 as per the list to be furnished by National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd. (CDSL) in respect of shares held in electronic form; and

    b. as members in the Register of Members of the Company in physical form on or before 19th September, 2026.

14. Pursuant to Finance Act 2020, dividend income will be taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to deduct tax at source ("TDS") from dividend paid to shareholders at the prescribed rates in the Income Tax Act, 1961 ("the IT Act"). For the prescribed rates for various categories, the shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. In general, to enable compliance with TDS requirements, the shareholders are requested to complete and/or update their Residential Status, PAN, Category as per the IT Act with their Depository Participants (in case of shares held in demat mode). Members holding shares in physical form can submit such details by sending an email to the Registrar & Share Transfer Agent of the Company at investor.helpdesk@in.mpms.mufg.com.

    a. A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source at investor.helpdesk@in.mpms.mufg.com. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

    b. Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits by submitting at investor.helpdesk@in.mpms.mufg.com.

15. Members holding Shares of the Company in physical form through multiple folios in identical names or joint accounts in the same order of names are requested to consolidate their shareholding into single folio by sending their original share certificates along with a request letter to consolidate their shareholding into one single folio, to the Registrar & Share Transfer Agent of the Company.

16. In all correspondence with the Company/Registrar & Share Transfer Agent, Members are requested to quote their Folio Number and in case their shares are held in the dematerialized form, they must quote their DPID and Client ID number.

17. National Electronic Clearing Service (NECS):

    a. SEBI vide its Circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 has mandated that for making dividend payments, companies whose securities are listed on the stock exchanges shall use electronic clearing services (local, regional or national), direct credit, real time gross settlement, national electronic funds transfer etc. The Company and its Registrar and Share Transfer Agent are required to seek relevant bank details of shareholders from depositories/investors for making payment of dividends in electronic mode. Further, pursuant to recent General Circular 20/2020 dated 5th May, 2020 companies are directed to credit the dividend of the shareholders directly to the bank accounts of the shareholders using Electronic Clearing Service. Accordingly, Members are requested to provide or update (as the case may be) their bank details with the respective depository participant for the shares held in dematerialized form and with the Registrar & Share Transfer Agent in respect of shares held in physical form. In case of non-availability or non-updation of bank account details of the shareholders, the Company would be unable to pay dividends through physical instruments to shareholders pursuant to the amendement to Regulation 12 of the SEBI Listing Regulations effective from 18th November, 2025.

b. The Company has provided National Electronic Clearing Service (NECS) facility to the Members for remittance of dividend. NECS facility is available at locations identified by Reserve Bank of India from time to time. Members holding shares in physical form and desirous of availing this facility are requested to provide their latest bank account details (Core Banking Solutions Enabled Account Number, 9 digit MICR and 11 digit IFS Code), along with their Folio Number, to the Company's Registrar and Share Transfer Agent ('RTA'), M/s MUFG Intime India Private Limited. Members holding shares in electronic form are requested to provide the details to their respective Depository Participants.

c. Members holding shares in electronic form may note that bank particulars registered against their depository accounts will be used by the Company for payment of dividend. The Company or its Registrar and Share Transfer Agent, M/s MUFG Intime India Private Limited cannot act on request received directly from the members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant by the members. Members holding shares in physical form and desirous of registering bank particulars against their respective folios for payment of dividend are requested to write to the Registrar and Share Transfer Agent of the Company.

18. SEBI, vide its circular dated 3 November, 2021(subsequently amended by circulars dated 14 December, 2021, 16 March, 2023 and 17 November,2023 and Master Circular dated 7th May, 2024) mandated that the security holders (holding securities in physical form), whose folio(s) do not have PAN or Choice of Nomination or Contact Details or Mobile Number or Bank Account Details or Specimen Signature updated, shall be eligible for any dividend payment in respect of such folios, only through electronic mode with effect from 1 April, 2024, only upon furnishing all the aforesaid details in entirety. If a Member updates the abovementioned details after 1 April, 2024, then such Member would receive all the dividends declared during that period (from 1 April, 2024 till date of updation) pertaining to the shares held after the said updation automatically.

19. In order to strengthen the dispute resolution mechanism for all disputes between a listed company and/or Registrars & Transfer Agents and its shareholder(s)/investor(s), SEBI had issued a Standard Operating Procedure ('SOP') vide Circular dated 30 May, 2022. As per this Circular, shareholder(s)/ investor(s) can opt for Stock Exchange Arbitration Mechanism for resolution of their disputes against the Company or its RTA. Further, SEBI vide Circular dated 31 July, 2023 (updated as on 20 December, 2023), introduced the Online Dispute Resolution (ODR) Portal. Through this ODR portal, the aggrieved party can initiate the mechanism, after exercising the primary options to resolve its issue, directly with the Company and through the SEBI Complaint Redress System (SCORES) platform. The SMART ODR Portal can be accessed at: https://smartodr.in/login.

20. For members holding shares in physical form, SEBI vide its Master Circular SEBI/HO/MIRSD/POD-1/P/ CIR/2024/37 dated 7 May, 2024 read with SEBI/HO/ MIRSD/POD-1/P/CIR/2024/81 dated 10 June, 2024, as amended from time to time, has mandated furnishing of PAN linked with Aadhaar and KYC details (i.e., postal address with PIN code, mobile number, bank account details, PAN linked with Aadhaar etc.). In case any of the aforesaid documents/details are not available in the record of the RTA, the member shall not be eligible to lodge grievance or avail any service request from the RTA until they furnish complete KYC details.

21. Members holding shares in physical form, desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 72 of the Companies Act, 2013 and rules made thereunder are requested to submit the prescribed Form No. SH-13(Nomination Form) or SH-14 (Cancellation or Variation of Nomination), as applicable for the purpose, to the RTA of the Company ie., MUFG Intime India Private Limited. Members holding shares in demat form may contact their respective Depository Participant for recording nomination in respect of their shares.

22. Members who have not registered their e-mail address so far, are requested to register their e-mail address for receiving all communications from the Company electronically.If there is any change in

the e-mail ID already registered with the Company, members are requested to immediately notify such change to the Company or its RTA in respect of shares held in physical form and to DPs in respect of shares held in electronic form.

23. Members holding shares in physical form are requested to intimate change in their registered address mentioning full address in block letters with pin code of the post office, mandate, bank particulars and Permanent Account Number (PAN) to the Company's Registrar and Share Transfer Agent ('RTA') and in case of members holding their shares in electronic form, this information should be given to their Depository Participants immediately.

24. As per the green initiative taken by the Ministry of Corporate Affairs, members are advised to register their email address with the Company in respect of shares held in physical form and with the concerned Depository Participant in respect of shares held in demat form to enable the Company to serve documents in electronic form.

25. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat account(s). Members holding shares in physical form can submit their PAN details to the Company/Registrar & Share Transfer Agent.

26. Members who have executed the transfer prior to April 1, 2019 but were not lodged for transfer or were lodged and subsequently rejected, returned or not attended due to deficiency in the documents have been provided a special re-lodgement window till February 4, 2027, to re-lodge the transfer requests. Transfers would be approved if all the requisite documents are in place. Transfer under this window will be credited only in dematerialised form and will carry a one-year lock-in period from the date of transfer registration. Members can contact the Company or the RTA, for assistance in this regard.

27. The Company has entered into necessary arrangement with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to enable the Members to dematerialize their shareholding in the Company for which they may contact the Depository Participant of either of the above Depositories. In terms of Regulation 40 of the Listing Regulations, listed companies are not allowed to process a request of transfer of shares held in physical form. Accordingly, Members, who have not dematerialized their shares as yet, are advised to have their shares dematerialised to avail the benefits of paperless trading as well as easy liquidity as the trading in shares of the Company is under compulsory dematerialised form.

28. Members desirous of receiving any information on the accounts of the Company are requested to forward their queries to the Company at least seven working days prior to the meeting, so that the required information can be made available at the meeting.

29. Members wishing to claim dividend which remain unclaimed are requested to correspond with the Company or RTA of the Company. Members are requested to note that dividends not claimed within seven years from the date of transfer to the Company's unpaid dividend account will be transferred to the Investor Education and Protection Fund.

30. Pursuant to the provisions of Section 124 of the Act, Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") read with the relevant circulars and amendments thereto, the amount of dividend remaining unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account is required to be transferred to the Investor Education and Protection Fund ("IEPF"), constituted by the Central Government. Therefore, the dividend declared for the financial year ended March 31, 2018 and earlier years, remaining unpaid or unclaimed for a period of seven years from the date of transfer of the same to the unpaid dividend account, has been transferred to the Investor Education and Protection Fund (IEPF) established by the Central Government.

31. Pursuant to the provisions of Section 124 of the Companies Act, 2013 dividends that are unpaid / unclaimed for a period of seven years from the date they became due for payment are required to be transferred by the Company to the Investor Education and Protection Fund (IEPF) administered by the Central Government. Pursuant to the provisions of IEPF Rules 2016, the Company has uploaded the

details of unpaid and unclaimed amounts lying with the Company as on 31st March, 2026 on the website of the Company viz., www.periatea.com. Members who have a valid claim to any of the unpaid or unclaimed dividends are requested to lodge their claim with the Company or RTA of the Company.

The details of unpaid dividend and last date of transfer in the IEPF are given hereunder:

Year	Type of Dividend	Dividend per Share (Rs.)	Date of declaration of Dividend	Dividend Amount unpaid as on 31.03.2026	Last date for transfer of unpaid dividend in Investor Education and Protection Fund
2018-19	Final	0.75	09.09.2019	77315	16.10.2026
2019-20	Final	0.50	28.09.2020	54812	04.11.2027
2020-21	Final	1.50	24.09.2021	158468	31.10.2028
2021-22	Final	1.00	24.09.2022	109187	31.10.2029
2022-23	Final	0.50	26.09.2023	44723	02.11.2030
2023-24	Final	1.00	26.09.2024	163191	02.11.2031
2024-25	Final	1.00	20.09.2025	149928	27.10.2032

The final dividend for the financial year ended March 31, 2019 and dividends declared thereafter, which remain unclaimed for a period of seven years, will be transferred by the Company to the Investor Education and Protection Fund, as per the applicable provisions of the Companies Act, 2013 and allied rules thereunder. Please note that the due date for transferring the unclaimed final dividend for the financial year ended March 31, 2019 to Investor Education and Protection Fund is 16th October, 2026. Shareholders, who have not yet encashed their final dividend for the financial year ended March 31, 2019 or any subsequent financial years are requested to make their claim to the Company / Company's Registrar and Share Transfer Agent immediately. The Company has uploaded the details of unpaid and unclaimed dividend amounts lying with the Company as on March 31, 2026 on the website of the Company at www.periatea.com.

32. As per the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, (hereinafter referred to as the IEPF Rules, 2016) read with Section 124 of the Companies Act, 2013, in addition to the transfer of the unpaid or unclaimed dividend to Investor Education and Protection Fund (hereinafter referred to as "IEPF"), the Company shall be required to transfer the underlying shares on which dividends have remained unpaid or unclaimed for a period of seven consecutive years to IEPF Demat Account. Accordingly, the Company has transferred on due dates the shares, in respect of which dividend was unpaid or unclaimed for a consecutive period of seven (7) years or more has been transferred to the Investor Education and Protection Fund ("IEPF") upto the financial year 2017-18. During the year, the Company has transferred 7471 shares to IEPF Authority as per the requirement of the IEPF rules.

33. The Company published notice in newspapers and also send an individual intimation to the concerned shareholders, as and when required, pursuant to IEPF Rules read with section 124 of the Companies Act, 2013, requesting them to claim their unpaid and unclaimed dividends failing which the corresponding shares will be transferred to IEPF.

Members whose unclaimed dividends/shares are/will be transferred to the IEPF Authority can claim the same by making an online application to the IEPF Authority in the prescribed Form No. IEPF-5 by following the refund procedure as detailed on the website of IEPF Authority http://www.iepf.gov.in/IEPF/refund.html.

34. Since the AGM will be held through VC/OAVM facility, the Route Map is not annexed to this Notice.

35. The resolutions will be deemed to be passed on the AGM date subject to the receipt of the requisite number of votes in favour of the resolutions.

36. Voting through electronic means:

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management & Administration) Rules, 2014 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) and MCA Circulars dated 8th April, 2020, 13th April, 2020. 5th May, 2020, 15th June, 2020, 28th September, 2020, 31st December, 2020, 13th January, 2021, 23rd June, 2021, 8th December, 2021, 14th December, 2021, 5th May, 2022, 28th December, 2022, 25th September, 2023, 19th September 2024 and 22nd September 2025 and any other applicable notification/circular, the Company is pleased to provide the Members (whether holding shares in physical or dematerialized form) with the facility to exercise their right to vote on the matters set out in the notice by electronic means i.e. through e-voting services provided by Central Depository Services (India) Limited (CDSL), For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-voting agency.

THE INSTRUCTIONS 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 shareholders holding shares in physical mode and non-individual shareholders in demat mode

(i) The voting period begins on Wednesday, 23rd day of September, 2026 at 9.00 A.M and ends on Friday, 25th day of September, 2026 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Saturday, 19th day of 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 & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by Company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com 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 hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Type of shareholders	Login Method
	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 above mentioned website.

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

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

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

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and 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,

   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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 Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/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) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <THE PERIA KARAMALAI TEA & PRODUCE CO LTD> on which you choose to vote.

(x) 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.

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

(xii) 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.

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

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

(xv) 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.

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

(xvii) **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 mandatory required 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. kolkata@vinodkothari.com and to the Company at the email address viz; periatea@lnbgroup.com , if they have voted from individual tab & 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 from between 19th September, 2026 to 23rd September 2026 mentioning their name, demat account number/folio number, email id, mobile number at periatea@lnbgroup.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at periatea@lnbgroup.com. 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 may 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 Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self -attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to RTA at investor.helpdesk@in.mpms.mufg.com.

2. For Demat shareholders, Please update your email id & mobile no. with your respective Depository Participant (DP).

3. 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.

37. Any person who acquire shares and become the member after dispatch of Notice and hold shares as of the cut-off dates may obtain the sequence number for remote e-voting by sending a request to the Company's RTA.

38. The voting shall be reckoned in proportion to a Member's share of voting rights on the paid up equity share capital of the Company as on the cut-off date of 19th September, 2026. A person who is not a member as on the cut-off date should treat this Notice for information purpose only.

39. The Board of Directors of the Company at their meeting held on 8th August, 2026 has appointed, M/s Vinod Kothari & Company, Practicing Company Secretaries as the Scrutinizer to scrutinize the remote e-voting process and e-voting at the Annual General Meeting in fair and transparent manner.

40. During the AGM, the Chairman shall formally propose to the Members participating through VC/OAVM Facility to vote on the resolutions as set out in the Notice of the AGM, if already not voted through remote e voting. Voting at the AGM shall be kept open for a period of 30 minutes after the AGM ends.

41. Scrutinizer shall, after the 30 minutes of conclusion of the Meeting will unblock the votes cast during the meeting and through remote e-voting in the presence of at least two witnesses not in the employment of the Company and within a period not exceeding 2 working days from the conclusion of the meeting make a consolidated Scrutinizer's Report of the votes case in favour or against, if any, and submit the same to the Chairman of the Company or any other person authorised by him in writing, who shall countersign the same and declare the result of the voting forthwith.

42. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.periatea.com and on the website of CDSL www.evotingindia.com and shall also be displayed on the Notice Board of the Company at its registered office. Further, immediately after the declaration of result by the Chairman or a person authorised by him in writing shall communicate to National Stock Exchange of India Limited.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Pursuant to Section 102 of the Companies Act, 2013 (‘the Act’), the following Explanatory Statement sets out all material facts relating to the businesses mentioned under Item Nos. 4 to 7 of the accompanying Notice

Item No. 4:

Messrs Jayaraman & Krishna, Chartered Accountants (ICAI Firm Registration No. 011185S) were appointed as Statutory Auditors of the Company, for a first term of 5 consecutive years, to hold office from conclusion of the 108th Annual General Meeting until the conclusion of the 113th Annual General Meeting of the Company to be held for the financial year 2025-26. In terms of the provisions of Section 139 of the Companies Act, 2013, the Companies (Audit and Auditors) Rules, 2014, and other applicable provisions, the Company can appoint or reappoint an audit firm as Statutory Auditors for not more than 2 (two) terms of 5 (five) consecutive years. Messrs Jayaraman & Krishna is eligible for reappointment for a further period of five years.

Based on the recommendations of the Audit Committee, the Board of Directors at their meeting held on August 8, 2026, approved the reappointment of Messrs Jayaraman & Krishna as the Statutory Auditors of the Company to hold office for a second term of 5 (five) consecutive years from conclusion of the 113th Annual General Meeting until the conclusion of the 118th Annual General Meeting of the Company to be held for the financial year 2030-31.

Considering the evaluation of the past performance, experience and expertise of Messrs Jayaraman & Krishna and based on the recommendation of the Audit Committee and Board of Directors, it is proposed to re-appoint Messrs Jayaraman & Krishna as Statutory Auditors of the Company for a second term of five consecutive years till the conclusion of the 118th Annual General Meeting of the Company in terms of the aforesaid provisions.

Messrs Jayaraman & Krishna have consented to act as Statutory Auditors and have confirmed that their re-appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act. They have also confirmed, that they are not disqualified to be appointed as Auditors in terms of the provisions of the provison to Section 139(1), Section 141(2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014 and that they hold a valid certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India.

The details required to be disclosed under Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are as under:

Sl.No	Particulars	Details
1.	Proposed fees payable to the Statutory Auditors	Rs. 2.05 Lakhs (Rupees Two Lakhs Five Thousand Only) excluding applicable taxes and out of pocket expenses for the FY 2026-27. The fee for the subsequent year(s) as determined by the Audit Committee and/or Board of Directors of the Company in consultation with the said Statutory Auditors.
2.	Terms of appointment	Re-appointment of Messrs Jayaraman & Krishna Chartered Accountants (ICAI Firm Registration No. 011185S) as the Statutory Auditors of the Company to hold office for a second term of 5 (five) consecutive years from conclusion of the 113th Annual General Meeting until the conclusion of the 118th Annual General Meeting of the Company to be held for the financial year 2030-31.
3.	Material changes in the fee payable to new Statutory Auditor(s) from that paid to the outgoing auditor along with the rationale for such change	N.A.

Sl.No	Particulars	Details
4.	Basis of recommendation for appointment	Messrs Jayaraman & Krishna is one of the renowned Auditor firms in Coimbatore registered with The Institute of Chartered Accountants of India (ICAI). Given the nature, size and spread of the Company's operations, and considering the evaluation of the past performance, experience and expertise of Messrs Jayaraman & Krishna the Audit Committee and the Board of Directors of the Company recommended to re-appoint Messrs Jayaraman & Krishna as Statutory Auditors of the Company for a second term of five consecutive years.
5.	Credentials of the proposed Statutory Auditors	M/s Jayaraman & Krishna is a Chartered Accountant Firm registered with The Institute of Chartered Accountants of India ("ICAI") with Firm Registration No. 011185S., situated at Coimbatore. Presently, the firm has 5 partners and also associated with few firms and free-lance professionals to enhance its visibility and professional presence. The firm is committed to provide services and solutions without compromising on quality and standards. The firm is specialised in providing an array of services covering Audit & Assurance services, Business Consultancy, Tax & Regulatory Services, etc. The clients constitute individuals, banks, corporates, government departments, etc., to whom the above arena of services are rendered. The firm has been peer reviewed and received a peer review Certificate from the ICAI.

The Board of Directors in consultation with the Audit Committee and the Statutory Auditors, may alter and vary the aforesaid terms and conditions of appointment including remuneration, in such manner and to such extent as may be mutually agreed.

The Board of Directors recommends the resolution for approval by the Members, as set out at Item No. 4 of the Notice.

None of the Directors, Key Managerial Personnel (KMP), or their relatives have any financial or other interest in the proposed resolution.

Item No. 5:

Mrs. Alka Lakshmi Niwas Bangur (DIN:00012894) was re-appointed as the Managing Director of the Company in the meeting of the Board of Directors held on 17th May, 2023 for a term of 3 years with effect from 17th September, 2023, which was approved by the shareholders in the 110th Annual General Meeting of the Company held on 26th September, 2023. The said term is expiring on 16th September, 2026.

Members of the Company are aware that Mrs. Alka Lakshmi Niwas Bangur holds Master Degree in English, Hindi and Business Administration. She is associated with the Company since 1993. She has a vast experience in the management and administration of the Company. Under her leadership, the Company has registered steady progress and growing from strength to strength. Therefore, the Board of Directors of the Company considered it desirable that Mrs. Alka Lakshmi Niwas Bangur should continue to lead the Company as Managing Director for a further period of 3 Years w.e.f 17th September, 2026.

Accordingly, the Board, in their meeting held on 26th May, 2026, on the recommendation of the Nomination and Remuneration Committee & Audit Committee at their respective meetings held on 26th May, 2026 had, subject to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 (Act) read with Schedule V of the said Act read with applicable provisions of SEBI LODR Regulations, approved re-appointment and remuneration of Mrs. Bangur as the Managing Director and whole time Key Managerial Personnel of the Company for a period of 3 years w.e.f. 17th September, 2026, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

While approving the re-appointment and remuneration of the Managing Director the Nomination and Remuneration Committee considered various parameters such as increase in scale of operation of the Company, increased involvement of the Managing Director in the overall growth of the Company, increased level of responsibility and remuneration of similar professional in similar industries etc.

The terms and conditions of Mrs. Alka Lakshmi Niwas Bangur (DIN:00012894) for her reappointment as Managing Director, as recommended by the Nomination and Remuneration Committee and Audit Committee are as follows:-

1. Mrs. Alka Lakshmi Niwas Bangur shall be responsible for advising and assisting the Board of Directors of the Company in formulation of long term business plans and strategic thrust of the Company, for co-ordinating key affairs of business of the Company externally and where needed internally too, for formulation of and decision on developmental, diversification and growth plans of the Company including plans for major capital expenditure for reviewing and monitoring the execution of plans and conduct of overall affairs of the Company; and for all matters of strategic importance.

2. Mrs. Alka Lakshmi Niwas Bangur shall have adequate communication facilities and necessary office establishment, appropriate set-up and systems built-up, provided to her by the Company, for the purpose of carrying out her above duties. Mrs. Alka Lakshmi Niwas Bangur shall have power to visit the Registered Office and offices at various places, to have meetings, deliberations and negotiations with Bank/Institutions, Government Authorities and other concerned as and when needed for the purpose of discharging her duties as above.

3. Mrs. Alka Lakshmi Niwas Bangur shall generally have all powers in the normal course of business of the Company to deliberate, deal, negotiate, interact and enter into agreements on behalf of the Company with whomsoever concerned. In respect of the business of the Company from time to time, and shall exercise and perform the above and such other powers and duties as the Board of Directors of the Company may, from time to time, subject to the provisions of law and the Articles of Association of the Company, further determine.

4. Mrs. Alka Lakshmi Niwas Bangur while being away from her normal place of establishment shall be responsible to keep appropriate arrangements to keep communication with the Registered Office, other offices of the Company and other business associates, as may be necessary from time to time, for the purpose of discharging her duties.

5. Any actual expenses on travel, staying in hotel etc and any other expenses incurred by Mrs. Alka Lakshmi Niwas Bangur for the purpose of carrying out her duties as above, will be reimbursable to her or payable to the party concerned by the Company.

6. Mrs. Alka Lakshmi Niwas Bangur, while she continues to hold the office as Managing Director, in her capacity as Director of the Company, shall be subject to retirement by rotation under Section 152 of the Act and she shall reckoned as a Director for the purpose of determining the number of directors liable to retire by rotation, but she shall ipso facto and immediately cease to be the Managing Director, if for any reasons she ceases to hold office as Director of the Company.

7. Since prior to re-appointment of Mrs. Alka Lakshmi Niwas Bangur in capacity of the Managing Director with effect from September 17, 2026, she has remained in the services of the Company, she shall be deemed to be in continuous service of the Company for the purpose of the benefit of Gratuity.

8. In consideration of her services as Managing Director, Mrs. Alka Lakshmi Niwas Bangur shall be entitled to receive the following by way of remuneration as recommended by the Nomination & Remuneration Committee:

    a. Salary: Rs.1,87,500/- (Rupees One Lakh Eighty-Seven Thousand Five Hundred Only) per month with such increments as may be determined by the Board of Directors of the Company from time to time in the salary range of Rs. 1,87,500/- to Rs. 2,60,417/-.

    b. Commission: Commission on net profits of the company as may be determined by the Board of Directors within the overall limits laid down under the Act.

    c. Perquisites:

        I. In addition to salary and commission, Mrs. Alka Lakshmi Niwas Bangur, Managing Director shall also be entitled to interchangeable perquisites like furnished accommodation, where accommodation is not provided 60% of the salary as HRA, gas electricity, water, furnishings, medical reimbursement, LTA for self and family, fees of clubs, medical insurance, personal accident insurance etc. in accordance with the rules of the Company.

II. Leave in accordance with the rules applicable to the managerial staff of the Company. Encashment of unavailed leave as per rules of the Company.

III. Use of Company's car, cell phone and telephone at residence for official purposes, encashment of unavailed leave at the end of tenure, contribution to Provident Fund, Superannuation Fund and Gratuity Fund will not be considered as perquisites.

IV. Mrs. Alka Lakshmi Niwas Bangur shall also be entitled to get reimbursement/direct payment of club membership fees for two clubs in India/abroad including admission, Annual/Life Membership Fees for the purpose of furtherance of the business of the Company, in addition to the remuneration as mentioned above, which shall not form part of the remuneration.

V. Gratuity payable shall not exceed half a month's salary for each completed year of service or at the rate as may be modified from time to time.

d. In the event of loss or inadequacy of profits in any financial year, the aforesaid remuneration shall be paid by way of salary, allowances and perquisites as minimum remuneration as specified under Schedule V read with Sections 196 and 197 of the Companies Act, 2013 and as may be amended from time to time.

e. The Managing Director shall not be paid any sitting fees for attending the meetings of the Board of Directors or Committees thereof.

f. The Managing Director shall be entrusted with substantial powers of management and shall exercise her powers subject to the superintendence, control and direction of the Board of Directors

g. The appointment of three years may be determined by either party by giving three months' notice in writing to the other party.

h. The Managing Director shall be subject to liable to retire by rotation under section 152 of the Companies Act, 2013.

A brief resume of Mrs. Alka Lakshmi Niwas Bangur, nature of her expertise in specific functional areas and names of Companies in which she holds directorships and memberships/chairmanships of Board Committees, shareholding and relationships between Directors inter-se, etc., as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 are given in an annexure, annexed hereto and marked as "Annexure-A" to this Notice. Further, Disclosure as required under Clause (iv) of Part B of Section II of Schedule V of the Companies Act, 2013 is given hereunder and annexed hereto and marked as "Annexure-B" to this Notice.

Accordingly, Members of the Company are requested to approve the re-appointment and the remuneration as set out above to Mrs. Alka Lakshmi Niwas Bangur.

Except Mr. Lakshmi Niwas Bangur and Mrs. Alka Lakshmi Niwas Bangur, none of the Directors, Key Managerial Personnel or their relatives is concerned or interested financial or otherwise in the resolution.

The Board recommends passing of the resolution as set out under Item No.5 of the notice for approval of the members as a Special Resolution.

Item No. 6

The Company has Investment & financing business as a separate business segment and therefore, the Company in its ordinary course of business grant loans in the nature of working capital and/or Term loans to its group companies and other entities out of surplus funds available with the Company time to time. Similarly, the Company also avail/borrow working capital loans and/or term loans from related parties and other entities, depending upon the operational, working capital or other business requirements. All such transactions shall be undertaken on arm's length basis and in accordance with the applicable provisions of the Companies Act, 2013 and other applicable laws.

Further, pursuant to Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') all related party transactions requires prior approval of Audit Committee and also member's approval by means of an ordinary resolution for all material related party transactions, even if such transactions are in the ordinary course of business of the Company and on arm's length terms. A transaction with a related party shall be considered 'material' under the Listing Regulations, if the transaction/ transactions with a related party to be entered into individually or taken together with previous transactions during a financial year exceeds the scale-based thresholds based on the annual consolidated turnover of the Company in accordance with Schedule XII of the Listing Regulations. The annual consolidated turnover of the Company as per the Company's last audited financial statements for the financial year as at 31st March, 2026 is less than Rs. 20,000 crores, and hence, the materiality threshold for the Company is based on 10% of such annual consolidated turnover.

SEBI vide its circular dated 8th April 2022, has clarified that in case of the omnibus shareholders' approval for material RPTs, the resolution approved in an AGM shall be valid upto the date of the next AGM or a period not exceeding fifteen months. The approval of the Members of the Company for Material Related Party Transaction was obtained through an Ordinary Resolution at the 112th Annual General Meeting held on 20th September, 2025, which is valid till the date of ensuing AGM.

Further, the aggregate value of the transactions with a related party are likely to exceed the aforesaid materiality limit during the Financial Year 2026-27, as per the last audited financial statements of the Company and may continue till the conclusion of Annual General Meeting for the said Financial Year 2026-27. Therefore, the said transactions would be considered to be material related party transactions for the purpose of provisions of Regulation 23 of Listing Regulations and thus, requires the approval of the Members of the Company through an Ordinary Resolution. Accordingly, the approval of Members is sought to renew the existing approved limits with enhanced monetary limits, include certain additional related parties, and expand the scope of the approval to cover both granting as well as availing of loans through Ordinary Resolution at the ensuing 113th Annual General Meeting to be held on 26th September, 2026. It is hereby clarified that the approval by the shareholders, of transactions within specified limits, upto the next AGM, shall be without prejudice to the requirement of obtaining the approval of the Audit Committee for such transactions, including the grant / review of omnibus approvals, on a financial year basis, as applicable under the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015.

The Audit Committee and the Board of Directors have reviewed the terms & conditions of this transaction(s) and the Committee has also reviewed the certificate provided by the KMP of the Company to the effect that the proposed RPT is in the interest of the Company, and have accordingly, recommended the same to the Members for their approval by way of an Ordinary Resolution.

Details in respect of the Related Party Transactions in terms of SEBI Master Circular dated 11th November, 2024 read with SEBI Circular dated February 14, 2025 and SEBI Circular dated June 26, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 01, 2025 are specified below:

A(1) Basic Details of the related party

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
1.	Name of the related party	LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
2.	Country of incorporation of the related party	India	India	India	India	India	India	India	India

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
3.	Nature of business of the related party	Engineering, Procure-ment & Construction (EPC) and Operation & Maintenance (O&M) solutions provider for grid-connected rooftop and utility-scale for solar and wind power projects.	Non Banking Financial Company	Non Banking Financial Company	Non Banking Financial Company	Non Banking Financial Company	Textile Man-ufacturing, Renewable Energy and Financing & Investment	Trading in commodities	Trading in commodities

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

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or other-wise) and the following:	Promoter Group Company	Promoter Group Company	Promoter Group Company	Promoter Group Company	Promoter Group Company	Holding Company	Promoter Group Company	Promoter Group Company
a.	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	—	0.37% (Direct)	—	—	0.37% (Direct)	14.90% (Direct)	—	—
b.	Where the related party is a partnership firm or a sole proprietorship con-cern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA	NA	NA	NA	NA	NA	NA	NA

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
c.	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	—	15.19% (Direct)	1.73% (Direct)	0.68% (Direct)	15.19% (Direct)	51.66% (Direct 43.34% and Indirect 8.31%)	—	—

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

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	a) Operation and Maintenance (O&M) services - **Rs. 15.52 lakhs** b) Purchase of Goods - **Rs. 468.27 Lakhs**	a) Loan Given - **Rs. 2650 lakhs** b) Loan repaid- **Rs.35 Lakhs** c) Interest Received- **Rs.23.36 Lakhs**	NIL	NIL	Loan Given- **Rs. 2650 lakhs** b) Loan repaid **- Rs.35 Lakhs** c) Interest Received- **Rs.23.36 Lakhs**	a) Reimbursement of Expenses- **Rs. 1.94 lakhs** b) Loan Given- **Rs. 3650 Lakhs** c) Loan repaid- **Rs.3650 Lakhs** d) Interest received- **Rs.16.93 Lakhs** e) Acquisition of shares of Maharaja Shree Umaid Mills Limited (MSUML) pursuant to merger of Placid Limited with MSUML (Face value Rs.10 per Share)- **Rs.38705.83 Lakhs**	NIL	NIL

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	a) Operation and Maintenance (O&M) services - **Rs. 4.07 lakhs** b) Purchase of Goods - **Rs. 340.31 Lakhs**	a) Loan Given - **Rs. 1800 lakhs** b) Loan Repaid- **Rs.260 lakhs** c) Interest Income- **Rs.53.07 Lakhs**	a) Loan Taken- **Rs. 500 lakhs** b) Interest Expense- **Rs.2.44 Lakhs**	NIL	a) Loan Given - **Rs. 1800 lakhs** b) Loan Repaid- **Rs.260 lakhs** c) Interest Income- **Rs.53.07 Lakhs**	a) Reimbursement of Expenses- **Rs. 0.48 lakhs** b) Loan Taken- **Rs. 500 Lakhs** c) Interest expense- **Rs.2.12 Lakhs**	NIL	a) Loan Taken - **Rs. 325 lakhs** b) Interest Expense- **Rs.1.38 lakhs**
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	NA	NA	NA	NA	NA	NA	NA	NA

A(4) Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	**100 crore**	**150 crore**	**50 crore**	**50 crore**	**50 crore**	**50 crore**	**50 crore**	**50 crore**
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	1.46 times	2.20 times	0.73 times	0.73 times	0.73 times	0.73 times	0.73 times	0.73 times
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	1.44 times	1.41 times	18.66 times	178.57 times	0.47 times	0.07 times	2.34 times	5.52 times
6.	Financial performance of the related party for the immediately preceding financial year	1. Turnover: **Rs. 69.40 Cr.** 2. PAT: **Rs. 6.97 Cr.** 3. Net Worth: **Rs. 336.95 Cr.**	1. Turnover: **Rs. 63.03 Cr.** 2. PAT: **Rs. 11.23 Cr.** 3. Net Worth: **Rs. 943.29 Cr**	1. Turnover: **Rs. 2.68 Cr.** 2. PAT: **Rs. 0.43 Cr.** 3. Net Worth: **Rs. 185.09 Cr.**	1. Turnover: **Rs. 0.28 Cr.** 2. PAT: **Rs. (0.03) Cr.** 3. Net Worth: **Rs. 82.34 Cr.**	1. Turnover: **Rs. 63.03 Cr.** 2. PAT: **Rs. 11.23 Cr.** 3. Net Worth: **Rs. 943.29 Cr**	1. Turnover: **Rs. 561.00 Cr.** 2. PAT: **3.67 Cr.** 3. Net Worth: **Rs. 1100.60 Cr.**	1. Turnover: **Rs. 21.39 Cr.** 2. PAT: **Rs. 9.16 Cr.** 3. Net Worth: **Rs. 200.89 Cr.**	1. Turnover: **Rs. 9.06 Cr.** 2. PAT: **Rs. 1.33 Cr.** 3. Net Worth: **Rs. 124.10 Cr.**

A(5). Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/ services, giving loan, borrowing etc.)	Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
2.	Details of each type of the proposed transaction	Same as above	Same as above	Same as above	Same as above	Same as above	Same as above	Same as above	Same as above
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.
4.	Whether omnibus approval is being sought?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	**100 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	**150 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the finan-cial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the finan-cial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the financial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the finan-cial year 2026-27.	**50 Crore** **Tenure** From the 113th Annual General Meeting till the date of 114th Annual General Meeting to be held for the finan-cial year 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company has Investment & financing business as a separate business segment and therefore, the Company in its ordinary course of business grant loans in the nature of working capital and/or Term loans to its group companies and other entities. Similarly, the Company also avail/borrow working capital loans and/or term loans from group companies and other entities, depending upon the operational, working capital or other business requirements. Further, the loans are generally funded from surplus funds available from time to time, Investments, Networth, Internal accurals of the Company. Owing to short term tenure/repayable on demand nature, such loans carry lower credit and liquidity risk. Therefore, the Board is of the opinion that the aforesaid related party transactions are beneficial in the interest of the Company.							
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.								

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
	a. Name of the director / KMP	1. Mr. Lakshmi Niwas Bangur, Director	1. Mr. Lakshmi Niwas Bangur, Director 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director	1. Mr. Lakshmi Niwas Bangur, Director 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director	1. Mr. Lakshmi Niwas Bangur, Director 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director	1. Mr. Lakshmi Niwas Bangur, Director 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director	1. Mr. Lakshmi Niwas Bangur, Director 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director	—	—
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	1. Mr. Lakshmi Niwas Bangur, Director- **NIL**	1. Mr. Lakshmi Niwas Bangur, Director- **6.45% (Direct)** 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director- **2.76% (Direct)**	1. Mr. Lakshmi Niwas Bangur, Director- **0.26% (Direct)** 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director- **0.22% (Direct)**	1. Mr. Lakshmi Niwas Bangur, Director- **11.90% (Direct)** 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director- **3.10% (Direct)**	1. Mr. Lakshmi Niwas Bangur, Director- **6.45% (Direct)** 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director- **2.76% (Direct)**	1. Mr. Lakshmi Niwas Bangur, Director- **2.19% (Direct)** 2. Mrs. Alka Lakshmi Niwas Bangur, Managing Director- **2.03% (Direct)**	—	—
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
9.	Other information relevant for decision making.	Explained above	Explained above	Explained above	Explained above	Explained above	Explained above	Explained above	Explained above

B(2). Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Source of funds in connection with the proposed transaction.	Surplus funds available from time to time, Investments, Networth, Internal accurals of the Company	Surplus funds available from time to time, Investments, Networth, Internal accurals of the Company	Surplus funds available from time to time, Investments, Networth, Internal accurals of the Company	Surplus funds available from time to time, Investments, Networth, Internal accurals of the Company	N.A.	N.A.	N.A.	N.A.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	No	No	No	No	NA	NA	NA	NA
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The term loans/ working capital funding will be granted at an interest rate guided by but not lower than market rates, based on nature (secured/ unsecured) and tenure of the loan and are adjustable upward/ downward to reflect the risk, potential liquidity, prevailing market conditions and cost of source of funds etc.,	The term loans/ working capital funding will be granted at an interest rate guided by but not lower than market rates, based on nature (secured/ unsecured) and tenure of the loan and are adjustable upward/ downward to reflect the risk, potential liquidity, prevailing market conditions and cost of source of funds etc.,	The term loans/ working capital funding will be granted at an interest rate guided by but not lower than market rates, based on nature (secured/ unsecured) and tenure of the loan and are adjustable upward/ downward to reflect the risk, potential liquidity, prevailing market conditions and cost of source of funds etc.,	The term loans/ working capital funding will be granted at an interest rate guided by but not lower than market rates, based on nature (secured/ unsecured) and tenure of the loan and are adjustable upward/ downward to reflect the risk, potential liquidity, prevailing market conditions and cost of source of funds etc.,	N.A	N.A	N.A	N.A

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
5.	Maturity / due date	As per the sanctioned terms agreed for Working Capital Demand Call Loan/Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/Term Loan	N.A	N.A	N.A	N.A
6.	Repayment schedule & terms	As per the sanctioned terms	As per the sanctioned terms	As per the sanctioned terms	As per the sanc-tioned terms	N.A	N.A	N.A	N.A
7	Whether secured or unsecured?	Unsecured	Unsecured	Unsecured	Unsecured	N.A	N.A	N.A	N.A
8.	If secured, the nature of security & security coverage ratio	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The purpose of the loan for borrower shall be working capital / term loan.	The purpose of the loan for borrower shall be working capital / term loan.	The purpose of the loan for borrower shall be working capital / term loan.	The purpose of the loan for borrower shall be working capital / term loan.	N.A	N.A	N.A	N.A

B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Material covenants of the proposed transaction	NA	NA	NA	NA	The loans may be availed by the Company on the basis of nature of borrowing (secured/ unsecured), tenure, business exigency and prevailing market conditions.	The loans may be availed by the Company on the basis of nature of borrowing (secured/ unsecured), tenure, business exigency and prevailing market conditions.	The loans may be availed by the Company on the basis of nature of borrowing (secured/ unsecured), tenure, business exigency and prevailing market conditions.	The loans may be availed by the Company on the basis of nature of borrowing (secured/ unsecured), tenure, business exigency and prevailing market conditions.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	NA	NA	NA	NA	Unsecured working capital loan repayable on demand at the maximum interest rate to be decided on the basis of nature of borrowing, tenure, business exigency and prevailing market conditions.	Unsecured working capital loan repayable on demand at the maximum interest rate to be decided on the basis of nature of borrowing, tenure, business exigency and prevailing market conditions.	Unsecured working capital loan repayable on demand at the maximum interest rate to be decided on the basis of nature of borrowing, tenure, business exigency and prevailing market conditions.	Unsecured working capital loan repayable on demand at the maximum interest rate to be decided on the basis of nature of borrowing, tenure, business exigency and prevailing market conditions.
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	NA	NA	NA	NA	Interest and other charges, if any, will be paid as mutually agreed between the parties.	Interest and other charges, if any, will be paid as mutually agreed between the parties.	Interest and other charges, if any, will be paid as mutually agreed between the parties.	Interest and other charges, if any, will be paid as mutually agreed between the parties.

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
4.	Maturity / due date	NA	NA	NA	NA	As per the sanctioned terms agreed for Working Capital Demand Call Loan/ Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/ Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/ Term Loan	As per the sanctioned terms agreed for Working Capital Demand Call Loan/ Term Loan
5.	Repayment schedule & terms	NA	NA	NA	NA	As per the sanctioned terms	As per the sanctioned terms	As per the sanctioned terms	As per the sanctioned terms
6.	Whether secured or unsecured	NA	NA	NA	NA	Unsecured	Unsecured	Unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	NA	NA	NA	NA	NA	NA	NA	NA
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	NA	NA	NA	NA	The purpose of the loan for borrowing shall be working capital/term loan	The purpose of the loan for borrowing shall be working capital/term loan	The purpose of the loan for borrowing shall be working capital/term loan	The purpose of the loan for borrowing shall be working capital/term loan

C(1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Latest credit rating of the related party	Not Availed	Not Availed	Not Availed	Not Availed	NA	NA	NA	NA

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No	No	No	No	NA	NA	NA	NA
	In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No	No	No	No				
	b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No	No	No	No				
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No	No	No	No				
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No	No	No	No				
	FY 2025-2026	NA	NA	NA	NA	NA	NA	NA	NA
	FY 2024-2025	NA	NA	NA	NA	NA	NA	NA	NA
	FY 2023-2024	NA	NA	NA	NA	NA	NA	NA	NA

C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements								
	a. Before transaction	NA	NA	NA	NA	0.10	0.10	0.10	0.10

S. No.	Particulars of the information	Information provided by the management							
		Granting of Loans	Granting of Loans	Granting of Loans	Granting of Loans	Availing of Loans	Availing of Loans	Availing of Loans	Availing of Loans
		LNB Renewable Energy Limited	Kiran Vyapar Limited	Shree Krishna Agency Limited	The General Investment Company Limited	Kiran Vyapar Limited	Maharaja Shree Umaid Mills Limited	IOTA Mtech Limited	Sidhidata Tradecomm Limited
	b. After transaction	NA	NA	NA	NA	0.21	0.21	0.21	0.21
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements								
	a. Before transaction	NA	NA	NA	NA	0.46	0.46	0.46	0.46
	b. After transaction	NA	NA	NA	NA	0.06	0.06	0.06	0.06

The Board, therefore, recommends the Resolution set out at Item No. 6 of the Notice for the approval of the Members in terms of Regulation 23 of the SEBI LODR and applicable provisions of Companies Act, 2013.

None of the Directors or Key Managerial Personnel (KMPs), except to the extent of their shareholding, of the Company either directly or through their relatives are, in any way, concerned or interested, whether financially or otherwise, in the proposed resolution.

Item No. 7

The members of the Company by way of passing a Special Resolution at the Annual General Meeting held on September 20, 2025 had authorised the Board of Directors of the Company to (i) give any loan to any person or other body corporate; (ii) give any guarantee or provide any security in connection with a loan to any other body corporate or person and (iii) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, as they may in their absolute discretion deem beneficial and in the interest of the Company, subject however that the aggregate of the loans and investments so far made in and the amount for which guarantees or securities have so far been provided to all persons or bodies corporate along with the additional investments, loans, guarantees or securities proposed to be made or given or provided by the Company, from time to time, in future, shall not exceed a sum of Rs. 400 Crores (Rupees Four Hundred Crores only) which may, however, be over and above the limit of 60% of the paid-up share capital, free reserves and securities premium account of the Company or 100% of free reserves and securities premium account of the Company, whichever is more, as prescribed under Section 186 of the Companies Act, 2013.

Further, the current loans and investments of the Company is although well within the limits as specified above, but as a measure of achieving greater financial flexibility and to enable optimal financial structuring and to keep sufficient safeguard, it is feasible for the company to enhance the aforesaid limit from Rs. 400 Crores (Rupees Four Hundred Crores only) to Rs. 700 Crores (Rupees Seven Hundred Crores only) subject to the approval of shareholders of the Company.

Accordingly, the approval of the members is being sought by way of a Special Resolution pursuant to Section 186 of the Act read with the Rules made thereunder, to enable the Company to give any loan to any person or other body corporate; or give any guarantee or provide any security in connection with a loan to any other body corporate or acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, for an amount not exceeding a sum of Rs. 700 Crores (Rupees Seven Hundred Crores only) in aggregate, outstanding at any time notwithstanding that such investments, outstanding loans given or to be given and guarantees and securities provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

The proposed resolution being in the interest of business of the Company, the Board recommends the resolution set forth in item no. 7 for the approval of members as a Special Resolution.

None of the Directors or Key Managerial Personnel (KMPs) of the Company either directly or through their relatives are, in any way, concerned or interested, whether financially or otherwise, in the proposed resolution.

By Order of the Board
For The Peria Karamalai Tea & Produce Co. Ltd.

Hyderabad
8th August, 2026

Saurav Singhania
Company Secretary
M.No: A27227

Annexure A

Details of Directors seeking appointment/ re-appointment at the ensuing Annual General Meeting as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and Secretarial Standard – 2 are as follows:

Name of Director	Mrs. Alka Lakshmi Niwas Bangur
DIN	00012894
Age / Date of Birth	74 years / 28.11.1951
Date of First Appointment on the Board	17.09.1993
Expertise in Specific functional areas	Industrialist
Qualifications	MBA
Terms and condition of appointment / re-appointment	Director Liable to Retire by rotation and eligible for reappointment and as per Note No.5 of Explanatory Statement given in the Notice.
Remuneration last drawn by such person, if applicable	Rs. 42.08 lakhs per annum
List of outside directorship held excluding alternate directorship	1. Maharaja Shree Umaid Mills Limited 2. The Marwar Textiles (Agency) Private Limited 3. Kiran Vyapar Limited (Listed Company) 4. Mugneeram Ramcoowar Bangur Charitable & Religious Company 5. Apurva Export Pvt Ltd 6. The General Investment Company Limited
Listed entities from which the Director has resigned from Directorship in last 3 (years)	Rupa & Company Limited.
Chairman / Member of the Committees of the Board of Directors of the Company	NIL
Chairman/ Member of the Committees of the Board of Directors of other companies in which he/she is a director	1. Chairman of Stakeholders Relationship Committee and Member of Audit Committee and Nomination & Remuneration Committee in Maharaja Shree Umaid Mills Limited. 2. Member of Audit Committee and Nomination & Remuneration Committee in The General Investment Company Limited.
No. of Equity shares held in the Company including shareholding as a beneficial owner.	37,638
Details of remuneration sought to be paid	Refer Item No.5 of the explanatory statement
Number of Board Meetings attended during FY 2025-26	4 (four)
Relationship with other Directors, Manager and other Key Managerial Persons of the Company	Spouse of Mr. Lakshmi Niwas Bangur, Director.

Annexure-B

Disclosure as required under Clause (iv) of Part B of Section II of Schedule V of the Companies Act, 2013 is given hereunder:

I. General Information

i.	Nature of industry	The Company engaged in the production and distribution of Tea, generation and distribution of power and Investment.
ii.	Date or expected date of commencement of commercial production:	Not Applicable since the Company has already Commenced its business activities
iii.	In case of new Companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus:	N.A.

iv. **Financial performance based on given indicators:** As per Audited Financial Results for the year ended 31st March, 2026 and the comparative figure for the previous year:

(Amount in Lakhs)

Particulars	2025-26	2024-25
Revenue from Operation	6830.32	5057.10
Profit / (Loss) before interest, depreciation and tax	333.74	561.06
Profit/(Loss) before Tax	(282.18)	49.53
Profit/(Loss) after tax	(667.05)	24.11
Other Comprehensive Income	24453.12	2082.15
Total Comprehensive Income	23786.07	2106.26
Earning per equity share:		
Basic	(21.55)	0.78
Diluted	(21.55)	0.78

v. **Foreign Investment or collaborators, If any:** The Company does not have any Foreign collaboration.

II. Information about the appointees:

Particulars		Mrs. Alka Lakshmi Niwas Bangur
a.	Background details Job profile and suitability and Recognition or awards	Mrs. Alka Lakshmi Niwas Bangur holds Masters Degree in English, Hindi and Business Administration. She is associated with the Company since 1993. She has a vast experience in the management and administration of the Company. Under her leadership, the Company has registered steady progress and growing from strength to strength.
b.	Past remuneration	Rs. 42.08 lakhs per annum
c.	Remuneration proposed	As per Note No.5 of Explanatory Statement given in the Notice.
d.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	Taking into consideration the size of the Company, scale of operations of the Company, the profile, knowledge, skills and responsibilities of Mrs. Alka Lakshmi Niwas Bangur, the Board of Directors considers that the remuneration proposed to her is commensurate with the remuneration packages paid to similar professionals in similar industries.

	Particulars	Mrs. Alka Lakshmi Niwas Bangur
e.	Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.	Besides the remuneration proposed to be paid to Mrs. Alka Lakshmi Niwas Bangur and her holding of 37638 equity shares under the promoter category, she does not have any other pecuniary relationship with the Company. She is the Spouse of Mr. Lakshmi Niwas Bangur, Director. Except as above, she does not have any relationships with any other Director, Key Managerial Personnel or managerial personnel of the Company.

III. Other Information

a.	Reasons of loss or inadequate profits	The company is engaged in the business of agriculture focussing on tea, allied plantation and production activities; Solar power generation; and investment activities. The Profit of the Company has reduced primarily on account of increase in cost of production, unfavourable selling price and climate conditions. On account of the aforesaid reason, the profit of the Company became inadequate in terms of Section 197/198 read with Schedule V to the Companies Act, 2013.
b.	Steps taken or proposed to be taken for improvement	Automation of tea processing in the light of Global competition and shortage of estate workers is imperative for future growth of tea industry. Sharing the social cost by the State Governments will reduce the cost of production (Mainly cost of labour) and thereby increase the competitive strength of Indian tea. The company has been focusing on the diversification of business activities and also continuously striving for cost reduction, quality improvement and product development for fetching better prices. With all these efforts, the Company is hopeful to achieve better results in the current as well as in the coming years. Further, the Company is taking efforts on implementing other marketing and operational strategies to help increase in revenue from the agricultural business, Solar and investment activities thereby increasing profits of the Company.
c.	Expected increase in productivity and profits in measurable terms	It is difficult to forecast the productivity and profitability in measurable terms because the agriculture activity is depended on weather and nature. However, the operations and profitability of the Company may improve through constant efforts and would be comparable with the industry average in future.