32nd Annual General Meeting
F.Y. 2025- 26

NOTICE

Notice is hereby given that the Thirty Second (32nd) Annual General Meeting of **M/s Nihar Info Global Limited** will be held on Wednesday, the 30th day of September, 2026 at 4.30 P.M. (IST) through video conferencing ('VC') / other audio-visual means ('OAVM') to transact the following business:

ORDINARY BUSINESS:

Item No. 1:
To receive, consider and adopt the Audited Standalone Financial Statements of M/s Nihar Info Global Limited for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

"RESOLVED THAT the audited standalone financial statements of M/s Nihar Info Global Limited for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members of the Company, be and are hereby considered and adopted."

Item No. 2:

To receive, consider and adopt the Audited Standalone Financial Statements of the subsidiary company M/s Life 108 Healthcare Private Limited For the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

"**RESOLVED THAT** the audited standalone financial statements of the subsidiary company, M/s Life 108 Healthcare Private Limited for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members of the Company, be and are hereby considered and adopted."

Item No. 3:

To receive, consider and adopt the Audited Standalone Financial Statements of the subsidiary company M/s Beastbells Media Private Limited For the financial year ended 31st March, 2026, together with the Reports of the Board of Directors and Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

"**RESOLVED THAT** the audited standalone financial statements of the subsidiary company, M/s Beastbells Media Private Limited for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members of the Company, be and are hereby considered and adopted."

Item No.4:

To receive, consider and adopt the Audited Consolidated Financial Statements of M/s Nihar Info Global Limited along with its subsidiaries viz., M/s Beastbells Media Private Limited and M/s Life 108 Healthcare Private Limited for the financial year ended 31st March, 2026, together with the Report of the Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

"RESOLVED THAT the audited consolidated financial statements of the M/s Nihar Info Global Limited along with its subsidiaries viz., M/s Beastbells Media Private Limited and M/s Life 108 Healthcare Private Limited for the financial year ended March 31, 2026 and the report of

Auditors thereon, as circulated to the Members of the Company, be and are hereby considered and adopted."

Item No. 5:

To appoint a director in place of Mrs. Vijaya Lakshmi Boda (DIN: 02402230), who retires by rotation and being eligible, offers herself for re-appointment and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mrs. Vijaya Lakshmi Boda (DIN: 02402230), who retires by rotation at this meeting and being eligible, has offered herself for re-appointment, be and is hereby appointed as a director of the Company, liable to retire by rotation."

RESOLVED FURTHER THAT Mr. Divyesh Nihar Boda, Managing Director of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

SPECIAL BUSINESS:

Item No. 6 Regularisation of Additional Independent Director Mr. Annapantula Seetarama Murthy (DIN : 02191621) by appointing him as Independent Director of the Company.

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Companies Act, 2013, Regulation 17, 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force), and the Articles of Association of the Company and on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors, **Annapantula Seetarama Murthy (DIN : 02191621),** who was appointed as an Additional Independent Director of the Company with effect from 31st August, 2026, who has submitted a declaration of independence as provided under Section 149(6) of the Act and applicable rules made thereunder and Regulation 16(1)(b) of the Listing Regulations and is eligible for appointment, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for five (5) consecutive years with effect from 30th September, 2026, on such terms and conditions as may be decided between him and Board of Directors.

RESOLVED FURTHER THAT Mr. Divyesh Nihar Boda, Managing Director of the Company be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

Item No.7:

Re-appointment of Secretarial Auditor

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

"RESOLVED THAT pursuant to the provisions of Section 204, Section 179(3), and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) , Regulation 24A(1)(b) of Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 and subject to the provisions of the Articles of Association of the Company, based on the recommendation of Board of Directors of the company, **M/s Surya Gupta & Associates**, Delhi, Practicing Company Secretaries, holding ICSI Certificate of Practice No. 10828 and Peer Review Certificate No. 7246/2025, be and is hereby re-appointed as the Secretarial Auditor of the Company for a period of 5 (five) consecutive financial years, commencing with effect from the FY 2025-26 up to the FY 2029-30, to conduct the secretarial audit and issue the Secretarial Audit Report in the prescribed Form MR-3 and Annual Secretarial Compliance Report.

RESOLVED FURTHER THAT the Board of Directors of the Company, including any Committee thereof authorized by the Board, be and is hereby authorized to fix, alter, or vary the annual remuneration, out-of-pocket expenses, and traveling expenses payable to the Secretarial Auditor for each financial year.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary be and is hereby authorized to file the necessary e-forms, including Form MGT-14 with the Registrar of Companies, make disclosures to Stock Exchanges and do all such acts, deeds, matters, and things as may be necessary, expedient, or incidental to give effect to this resolution."

Item No. 8:

Approval for Divestment of the Company's Shareholding in subsidiaries of the Company.

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

"RESOLVED THAT pursuant to the section 177 & 188 of Companies Act, 2013 applicable provisions of the Companies Act, 2013 read with the Rules made thereunder, the regulation 23, 24 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the provisions relating to Related Party Transactions and disposal of a Material Subsidiary, the Memorandum and Articles of Association of the Company and subject to such other approvals, permissions and sanctions as may be necessary, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which expression shall include any Committee thereof or any person authorised by the Board) to sell, transfer and divest the Company's entire shareholding in

(a) **Life 108 Healthcare Private Limited**, a Subsidiary of the Company; and

(b) **Beastbells Media Private Limited**, a Subsidiary of the Company,

in favour of Mrs. Vijaya Lakshmi Boda**,** Director of the Company, upon receipt of the full consideration for the same on the following terms:

Subsidiary	Stake	Consideration
Life 108 Healthcare Private Limited	51.43% with 36000 shares	₹50.05 per equity share, based on the Valuation Report dated 12th March 2026 issued by Ms. Maddula Durga Sushma, Registered Valuer, (R.No. : IBBI/RV/06/2019/10945)
Beastbells Media Private Limited	99 % with 1980 shares	₹10 per equity share being Face Value considering turnover and negligible financial activity

RESOLVED FURTHER THAT the divestment shall take effect with retrospective effect from 01st April, 2026 and the Members hereby note that upon completion of the aforesaid transfer, Life 108 Healthcare Private Limited and Beastbells Media Private Limited shall cease to be subsidiary companies of the Company w.e.f 01st April, 2026.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts, deeds, matters and things and take all necessary actions as may be necessary or expedient to give effect to this Resolution, including completion of statutory, contractual or regulatory formalities, filing of returns, applications or disclosures with the Stock Exchange(s), the Registrar of Companies or any other statutory or regulatory authority in compliance of the Companies act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable laws.

Item no. 9:

Issuance of 11,70,000 equity shares in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 through preferential basis to Non-Promoters.

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

"**RESOLVED THAT** pursuant to (i) Sections 23, 42 and 62(1)(c) and all other applicable provisions, if any, of the Companies Act, 2013, Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14 of Companies (Prospectus and Allotment of Securities) Rules, 2014 (including any statutory modification thereto or reenactment thereof for the time being in force), (ii)the Memorandum of Association and Articles of Association of the Company,(iii) the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations") (iv) the Securities and Exchange Board of India (Substantial Acquisitions of Shares and Takeovers) Regulations, 2011, (v)the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations,2015], (vi) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 [SEBI (SAST)Regulations, 2011 as amended and the rules, regulations, guidelines, notifications and circulars, if any, issued by the Securities and Exchange Board of India, as amended, and the rules, regulations, guidelines, notifications and circulars, if any, issued by the Government of India, from time to time, to the extent applicable including the enabling provisions

of the listing agreements entered into with the stock exchanges on which the Company's Equity Shares are listed (the "Stock Exchanges"), and (vii) Any other applicable procedural laws made under any of the above mentioned statutes in the form of any other procedural rule(regulation(s), circular(s), notification(s), order(s) etc, and pursuant to the provisions of any other substantive and/or procedural laws that may be applicable in this regard; subject to the shareholders' approval, subject to the permissions, consents, sanctions and approval by any authority, as may be necessary, and subject to such conditions and modifications as might be prescribed while granting such approvals, consents, permissions and sanctions, and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute to exercise its power including the power conferred by this resolution), the consent of the members of the company be and is hereby accorded to create, issue, offer, and allot up to 11,70,000 (Eleven Lakhs Seventy Thousand) Equity Shares of face value of Rs. 10/- (Rupees Ten only) each of the Company (the "Equity Share"), fully paid up, for cash, at an issue price of Rs. 10/- (Rupees Ten Only) per Equity Share aggregating to Rs. 11700000/- (Rupees One Crore Seventeen Lakhs only), considering 28th August, 2026 as the Relevant Date, it being the date 30 days prior to the date of the Shareholders Meeting and the day preceding the weekend or the holiday, where the relevant date falls on a weekend or a holiday, as per the provisions of SEBI(ICDR)Regulations, 2018 to the following investor (the "Allottee") on a preferential basis, in one or more tranches, through private placement (the "Preferential Issue") and on such further terms and conditions, including payment of monies as may be approved or finalized by the Board to the following entity being an entity which is not a part of the promoter group (the "Proposed Allottee") as detailed herein below**.**

Sl. No.	Name	Category	No. of Equity Shares
1.	Markanti Rabindranath	Public	50000
2.	Orbit Global Softsol Private Limited	Public	50000
3.	Talla Harish	Public	100000
4.	Kothuru Sagar	Public	50000
5.	Kishan Gopal Tivari	Public	50000
6.	Vijaya Lakshmi Y	Public	50000
7.	KHN Malleswararao Valiveti	Public	20000
8.	Alluri Sitarama Raju	Public	50000
9.	Subba Raju Kammili	Public	50000
10.	Hathor Corporate Advisors Llp	Public	300000
11.	Eikovivify Logistics Private Limited	Public	300000
12.	K Ashok Kumar	Public	100000
		Total	**1170000**

"RESOLVED FURTHER THAT, in accordance with the provisions of the ICDR Regulation 161, the "Relevant Date" for the purpose of calculating the floor price for the issue of Equity Shares is 28th August, 2026, which is 30 days prior to the date of the Annual General Meeting, i.e., 30th September, 2026 and the day preceding the weekend or the holiday, where the relevant date falls on a weekend or a holiday and the floor price so calculated is Rs.6.83 (Rupees Six and Eighty Three Paisa Only).

"RESOLVED FURTHER THAT the Equity Shares shall be issued and allotted by the Company in dematerialized form to the Proposed Allottees within a period of 15 days from the

date of passing this resolution, provided where the allotment of Equity shares is pending on account of any regulatory authority or the Central Government, the allotment shall be completed within a period of 15 days from the date of such approval.**"**

"RESOLVED FURTHER THAT the Equity Shares to be offered, issued and allotted through the Preferential Issue shall rank pari passu with the existing Equity Shares of the Company bearing ISIN: INE876E01033 in all respects, including dividend, and shall be subject to the provisions of the Memorandum of Association and the Articles of Association of the Company.**"**

"RESOLVED FURTHER THAT subject to SEBI (ICDR) Regulations, 2018 and other applicable laws, the Board be and is hereby authorized to decide, approve, vary, modify and alter the terms and conditions of the issue of the Shares, as it may, in its sole and absolute discretion deem fit within the scope of this approval of Members and expedient and to make an offer to the allottee through private placement offer cum application letter (in Form PAS-4 as prescribed under the Companies Act, 2013), without being required to seek any further consent or approval of the Members.**"**

"RESOLVED FURTHER THAT pursuant to the provisions of the Companies Act, 2013 complete record of private placement offers be recorded in Form PAS-5 for the issue of invitation to subscribe to the Shares.**"**

"RESOLVED FURTHER THAT the Equity Shares to be issued and allotted shall be subject to lock-in as provided under the SEBI (ICDR) Regulations and shall be listed on the stock exchange subject to the receipt of necessary permissions and approvals.**"**

"RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board be and is hereby authorised to do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, desirable and expedient for such purpose, including without limitation, to finalize, approve and sign the offer documents with authority to amend, vary, modify the same as may be considered desirable or expedient and for the purpose aforesaid to give such declarations, affidavits, undertakings, certificates, consents, authorities as may be necessary and required from time to time, issuing clarifications on the offer, issue and allotment of the Equity Shares, to execute the necessary documents and enter into contracts, arrangements, agreements, documents (including appointment of agencies, intermediaries and advisors for the Preferential Issue), resolving all questions of doubt that may arise in regard to the offer, issue and allotment of the Equity Shares and utilization of proceeds of the issue of the Equity Shares and to authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit and to do all such things, deeds and acts and to comply with all the formalities as may be required in connection with and incidental to the aforesaid offering of Equity Shares, including for the post-issue formalities, without being required to seek any fresh approval of the shareholders of the Company and the decision of the Board shall be final and conclusive.**"**

"RESOLVED FURTHER THAT Mr. Boda Divyesh Nihar, Managing Director (DIN: 02796318), be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolutions including to execute any document on behalf of the Company.**"**

Item no. 10 :

Issuance of 20,00,000 Convertible Warrants into Equity Shares in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 through preferential basis to Promoters & Promoter Group

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 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) ("Act") and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations") and Securities and Exchange Board of India (Substantial Acquisitions and Takeovers) Regulations, 2011, as amended (the "Takeover Regulations") and Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations") and other rules, regulations, guidelines notifications and circulars issued there under from time to time by the Government of India, the Reserve Bank of India, Securities and Exchange Board of India ("SEBI"), Ministry of Corporate Affairs ("MCA") and/or any other competent authorities (hereinafter singly or collectively referred to as the "Appropriate Authorities") and any other guidelines and clarifications issued by any other appropriate authorities whether in India or abroad, from time to time, to the extent applicable including the enabling provisions of the Memorandum and Articles of Association of the Company, and subject to such approvals, concerns, permissions and sanctions as may be necessary or required, from regulatory or other appropriate authorities, including but not limited to SEBI, National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE"), terms, conditions, alterations, corrections, changes, variations and/ or modifications as may be prescribed or imposed by the appropriate authorities while granting any such approvals, permissions, consents and sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall be deemed to include any existing Committee(s) constituted / to be constituted by the Board to exercise its powers, including the powers conferred by this resolution, subject to any other alterations, modifications, conditions, corrections and changes and variations that may be decided by the Board absolute discretion, the consent of the members of the Company be and is hereby accorded to the Board to create, issue, offer and allot on preferential basis ("Preferential Offer"), from time to time in one or more tranches to Promoters & Promoter Group as mentioned below ("Warrant Holders"/"Proposed Allottees"), up to 20,00,000 (Twenty Lakhs) Warrants each convertible into, or exchangeable for, 1 (one) fully paid-up Equity Share of the Company having face value of Rs.10/- each (Rupee Ten Only) ("Equity Share") each at a price (including the warrant subscription price and the warrant exercise price) of Rs.10 (Rupees Ten only) each ("Warrants") payable in cash ("Warrant Issue Price"), aggregating upto Rs. 200,00,000/- (Indian Rupees Two Crores Only) such price being not less than the minimum price (Floor Price) as on the relevant date determined in accordance with the provisions of Chapter V of the SEBI ICDR Regulations and on such terms and conditions as may be determined by the Board in accordance with the SEBI ICDR Regulations and other applicable laws, on preferential allotment basis in such manner and on such other terms and conditions, as the Board may, in its absolute discretion, think fit.

Sl. No.	Proposed Allottees	Category	No. of Warrants
1	Boda Vijaya Laxmi	Promoter	500,000
2	Divyesh Nihar Boda	Promoter	500,000
3	Naga Krishna Praneetha A	Promoter Group	500,000
4	Nithisha Boda	Promoter	500,000
Total			**20,00,000**

"RESOLVED FURTHER THAT the Board of Directors of the Company hereby notes and takes on record that in accordance with the provisions of Regulation 161 of the ICDR Regulations, the "Relevant Date" for the purpose of calculating the floor price for the issue of Equity Shares of the Company pursuant to the exercise of conversion of the Warrants is determined to 28th August, 2026 and the floor price for the preferential issue on the aforesaid Relevant Date pursuant to regulation 164(1) of the ICDR Regulations is Rs. 6.83/- (Rupees Six and Eighty three Paisa Only).

"RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of Warrants and the resultant Equity Shares to be allotted on exercise of such warrants shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

i. An amount equivalent to 25% of the Warrant issue price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% of the Warrant issue price shall be payable by the warrant holder at the time of allotment of Equity Shares pursuant to exercise of options against each such warrant

ii. The said Warrants shall be issued and allotted by the Company to Promoters and Promoter group within a period of 15 days from the date of passing of this resolution in dematerialized form provided that in case the allotment of the said Warrants is pending on account of pendency of any approval or permission by any regulatory authority or the Government of India, the allotment shall be completed within a period of 15 days from the date of receipt of last such approval or permissions.

iii. The Equity Shares allotted on conversion of the Warrants shall rank pari passu in all respects (including voting powers and the right to receive dividend), with the existing Equity Shares of the Company bearing ISIN INE876E01033 from the date of allotment thereof and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

iv. The Warrants may be exercised by the Warrant Holder, in one or more tranches, at any time on or before the expiry of 18 (Eighteen) months from the date of allotment of the Warrants by issuing a written notice to the Company specifying the number of Warrants proposed to be exercised along with the aggregate amount payable thereon, prior to or at the time of conversion. The Company shall accordingly, without any further approval from the Members of the Company, issue and allot the corresponding number of Equity Shares and perform such actions as required to credit the Equity Shares to the depository account and entering the name of allottee in the records of the Company as the registered owner of such Equity Shares.

v. The Warrants shall be exercised in a manner that is in compliance with the minimum public shareholding norms prescribed for the Company under the LODR Regulations and the Securities Contracts (Regulation) Rules, 1957.

vi. The issue of the Warrants as well as Equity Shares arising from the exercise of the Warrants shall be governed by the regulations and guidelines issued by SEBI or any other statutory authority as the case may be including any modifications thereof.

vii. In the event of Warrant Holder does not exercise the Warrants within 18 months from the date of allotment, the Warrants shall lapse and the amount paid shall stand forfeited by the Company.

viii. That the Warrants do not give any rights/entitlements to the Warrant holders that of shareholder of the Company.

ix. The Warrants and the Equity Shares allotted pursuant to exercise of such Warrants shall be subject to a lock-in for such period as specified under applicable provisions of the ICDR Regulations and allotted equity shares shall be listed on the stock exchanges subject to the receipt of necessary permissions and approvals.

x. The Company shall procure the listing and trading approvals for the Equity Shares to be issued and allotted to the Warrant holders upon exercise of the Warrants from the relevant Stock Exchanges in accordance with the SEBI (LODR) Regulations and all other applicable laws, rules and regulations."

"RESOLVED FURTHER THAT the pre-preferential allotment shareholding of the warrant holders, if any, in the Company shall also be subject to lock-in as per the provisions of the (ICDR) Regulations."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to, do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary or desirable to give effect to the above resolutions, including without limitation to issue and allot Equity Shares upon exercise of the Warrants, to issue certificates/ clarifications on the issue and allotment of Warrants and thereafter allotment of Equity Shares further to exercise of the Warrants, effecting any modifications to the foregoing (including to determine, vary, modify or alter any of the terms and conditions of the Warrants including deciding the size and timing of any tranche of the Warrants), entering into contracts, arrangements, agreements, memoranda, documents to give effect to the resolutions above (including for appointment of agencies, consultants, intermediaries and advisors for managing issuance of Warrants and listing and trading of Equity Shares issued on exercise of Warrants), including making applications to BSE for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, Telangana ("ROC"), National Securities Depository Limited ("NSDL"), Central Depository Services (India) Limited ("CDSL") and/ or such other authorities as may be necessary for the purpose, and to take all such steps as may be necessary for the admission of the Warrants and Equity Shares (to be issued on exercise of the Warrants) with the depositories, viz. NSDL and CDSL and for the credit of such Warrants / Shares to the respective dematerialized securities account of the Warrant Holders, and to delegate all or any of the powers conferred on it by this resolution to any director(s) or officer(s) of the Company and to revoke and substitute such delegation from time to time, as deemed fit by the Board, to give effect to the above resolutions and also to initiate all necessary actions for and to settle all questions, difficulties, disputes or doubts whatsoever that may arise, without limitation in connection with the issue and utilization of proceeds thereof, and take all steps and decisions in this regard, without being required to seek any further consent or approval of the members of the Company or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT Mr. Boda Divyesh Nihar, Managing Director (DIN: 02796318), be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolutions including to execute any document on behalf of the Company**."**

By Order of the Board of Directors

-sd-
Divyesh Nihar Boda
Managing Director
DIN: 02796318

Place: Secunderabad
Date: 31/08/2026

Notes:

1. The Ministry of Corporate Affairs (MCA), vide its General Circular No. 20/2020 dated 5th May, 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22nd September, 2025 (MCA Circulars), and relevant circulars issued by Securities and Exchange Board of India ('SEBI') from time to time has allowed the Companies to conduct the Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM). In compliance with the provisions of the Companies Act, 2013 (the Act), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and MCA Circulars, the 32nd AGM of the Company shall be conducted through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), in terms of SEBI circular no. SEBI/HO/ CFD/CMD/ CIR/P/2020/242 dated December 9, 2020, and MCA Circulars dated May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022, December 28, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

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

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 22/2020 dated June 15, 2020, General Circular No. 33/2020 dated September 28, 2020, General Circular No. 97-2020 dated December 31, 2020, General Circular No. 10/2021 dated June 23, 2021, and General Circular No. 20/2021 dated December 08, 2021, General Circular No. 21/2021 dated December 14, 2021, General Circular No. 02/ 2022 dated May 05, 2022, General Circular No. 10/ 2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023 and General Circular No. 09/2024 dated September 19, 2024, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. Since this AGM is being through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for this AGM and hence the Proxy Form, Attendance Slip and Route Map for the AGM are not annexed to this Notice. However, in

pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.nihar.info. The Notice can also be accessed from the website of the Stock Exchange i.e., BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the remote e-voting facility and e-voting system during the AGM) i.e., www.evotingindia.com.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM/EGM AND JOINING MEETING THROUGH VC/OAVM 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 **27h September, 2026** at 9.00 A.M. and ends on **29th 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 of **23rd 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** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	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 evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL**	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 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	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

demat mode) login through their **Depository Participants**	NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.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 meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

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 Shareholders holding shares in Demat Form other than individual and Physical Form
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, Company Name i.e., Nihar Info Global Limited 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 required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; niharinfo1995@gmail.com, (designated email address by company) , 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 remote 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 remote e-voting.

3. Shareholders who have voted through remote e-voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow camera and use internet with a good speed to avoid any disturbance during the meeting.

6. Please note that participants connecting from mobile devices or tablets or through laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at niharinfo1995@gmail.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 niharinfo1995@gmail.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 shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For 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 the **Company/RTA email id**.

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 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.

By Order of the Board of Directors

Place: Secunderabad
Date: 31/08/2026

-sd-
Divyesh Nihar Boda
Managing Director
DIN: 02796318

Explanatory Statement Pursuant to Section 102(1) of the Companies Act, 2013

Item No. 5

Details/brief profile under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of Companies Act, 2013, of directors including directors retiring by rotation, seeking appointment/reappointment, etc., at the annual general meeting are as follows:

Name of Director	**Mrs. Vijaya Lakshmi Boda**	**Mr. Annapantula Seetarama Murthy**
DIN & Age	02402230	02191621
Designation	Non-Executive, Non-Independent, Woman Director	Non- Executive Independent Director
Qualification	B.SC	B.Com — Andhra University; Diploma in Journalism
Experience (including expertise in specific functional area)/Brief Resume	Over 08 Years of experience in relevant IT Industry	Corporate affairs and media professional with over three decades of experience spanning journalism, corporate liaison, board governance, and strategic communications. Proven ability to build relationships with media, government, and corporate stakeholders, shape public narrative, and lead editorial functions across print, broadcast, and digital platforms.
Terms and Conditions of Appointment / Reappointment	Re-appointed on September 30, 2024 as a non-executive, non-independent director, liable to retire by rotation	As detailed in the resolution No 6. of this Notice
Remuneration last drawn (including sitting fees, if any)	Nil	Not applicable For FY 25-26
Remuneration proposed to be paid	As per the existing approved terms of appointment read with the resolution no. 5 of this Notice	As detailed in the resolution No 6. of this Notice
Date of First Appointment on the Board	13/08/2018	31/08/2026
Shareholding in the Company	400047 shares	Nil

Relationship with other Directors / KMP	Mrs. Vijaya Lakshmi Boda is the wife of Mr. Boda Satya Naga Suryanarayana and mother of Mr. Divyesh Nihar Boda.	Nil
Number of Board Meetings attended during the financial year	6	NA
Directorships in other Companies	3	1a
Membership / Chairmanship of Committees of other Boards	None	NA

Justification and Board's Recommendation:

Mrs. Vijaya Lakshmi Boda :

Mrs. Vijaya Lakshmi Boda possesses the requisite experience, knowledge and skills and has contributed to the functioning and governance of the Company. The Board is of the opinion that her continued association with the Company as a Non-Executive Director would be beneficial to the Company.

Mrs. Vijaya Lakshmi Boda has furnished the requisite declarations and disclosures, including the Consent in writing to act as Director in Form DIR-2, requisite disclosure of interest in MBP-1and declaration regarding non-disqualification in DIR-8, as applicable under the Companies Act, 2013 and the SEBI LODR Regulations.

Accordingly, the Board recommends the Ordinary Resolution set out at Agenda Item No. 5 of the accompanying Notice for approval by the Members.

Mr Annapantula Seetarama Murthy :

Mr Annapantula Seetarama Murthy, who is additional independent director of the company, fulfills the criteria of independence as prescribed down under Section 149(6) of the Act and Regulation 16 of the Listing Regulations. The Company has received all statutory disclosures/ declarations from , Mr. Annapantula Seetarama Murthy including:

(i) Consent in writing to act as Director in Form DIR-2, pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014 ("the Appointment Rules"),

(ii) Intimation in Form DIR-8 in terms of the Appointment Rules to the effect that he is not disqualified under sub-section (2) of Section 164 of the Act;

(iii) A declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act read with Rule 6 of Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 16(1)(b) of the Listing Regulations;

(iv) A declaration that he is not debarred from holding the office of Director by virtue of any SEBI order or any such authority.

Based on the above declarations, Mr A.S.R. Murthy fulfills the conditions for his appointment as an Independent Director as specified in the Act and the rules made thereunder and is independent of the management. He possess rich experience, knowledge, and skills in the field of spanning journalism, corporate liaison, board governance, and strategic communications, which will contribute significantly to the growth and governance of the Company.

The Board considers that his appointment as Independent Director would be in the best interests of the Company.

Accordingly, the Board recommends the Special Resolution set out at Agenda Item No. 6 of the accompanying Notice for approval by the Members.

Interest of Directors and Key Managerial Personnel

Mrs. Vijaya Lakshmi Boda is interested in the resolution no. 5 relating to her re-appointment.

Mr. Boda Satya Naga Suryanarayana, being the husband of Mrs. Vijaya Lakshmi Boda, and Mr. Divyesh Nihar Boda, being her son, are related to her and may be deemed to be concerned or interested in the resolution no. 5 to the extent of their relationship with the proposed appointee.

Save and except the above, none of the other Directors, Key Managerial Personnel of the Company and their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution no. 5 & 6

Item No. 7:

Re-appointment of Secretarial Auditor

M/s Surya Gupta & Associates, Delhi, Practicing Company Secretaries, are the secretarial auditors of the company since the Financial Year 2020-21.

Effective April 1, 2025, per SEBI (LODR) Third Amendment, Regulations 2024, Regulation 24A(1)(b) requires listed companies to appoint a Secretarial Auditor for a 5-year block via shareholder approval at an AGM.

To ensure continuity, independence, and a deep understanding of the Company's compliance structures, pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") as per SEBI notification dated December 12, 2024, and in accordance with Section 204 of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors, at its meeting held on 31st August, 2026, based on the recommendation of the Audit Committee, has considered and approved the re-appointment of M/s Surya Gupta & Associates, Delhi, Practicing Company Secretaries, holding ICSI Certificate of Practice No. 10828 and Peer Review Certificate No. 7246/2025 as the Secretarial Auditor of the company for a term of five consecutive years, starting from FY 2025-26 to FY 2029-30 for conducting the secretarial audit and issuing the Secretarial Audit Report in the prescribed Form MR-3 and Annual Secretarial Compliance Report. The remuneration for FY 2025-26 has been fixed at Rs 33,000. The remuneration for the remaining years will be mutually agreed upon by the Board of Directors and the Secretarial Auditors.

Surya Gupta and Associates (SGA) is a Practicing Company Secretary firm based in Delhi. It has gradually expanded its resource team and services to provide services relating to IPR, FDI/FEMA,

Legal Matters, Liaison, Tax, Audits, Due Diligence, M&A, Winding-up and such other Knowledge Process Outsourcing.

Surya Gupta and Associates has successfully provided services to more than 500 corporate clients so far including setting up, day-to-day compliances, Govt. approvals as well as matters related to legal, IPR, FDI, Succession, KPO etc. Our Client includes large corporate groups, listed entities, subsidiaries of foreign companies, Medium and Small Enterprises (SMEs), NGO/Trust, LLPs.

Further, they have confirmed their eligibility for re-appointment as Secretarial Auditors, stating that they are free from any disqualifications, operate independently, and maintain an arm's length relationship with the Company. No orders have been passed against Surya Gupta & Associates by ICSI, SEBI, MCA, or any other competent authority or court, in India or abroad, during the past five years. Additionally, Surya Gupta & Associates has not provided any services prohibited under the SEBI Circular dated December 31, 2024, either directly or indirectly, to the Company, its holding company, subsidiaries, or any associate companies.

The Board recommends the resolution set out at agenda item no. 7 of the Notice for the approval of the members as a special resolution

None of the Directors, Key Managerial Personnel (KMP) of the Company, or their relatives are concerned or interested, financially or otherwise, in the text of this resolution.

Item No. 8: Approval for Divestment of the Company's Shareholding in subsidiaries of the Company.

Disclosures pursuant to Regulation 23 & 24 of SEBI LODR Regulations, 2015 and section 188 of Companies Act 2013 and other applicable Provisions:-

The proposed transaction involves divestment of the Company's shareholding in M/s Life 108 Healthcare Private Limited, a subsidiary of the Company. The Company proposes to transfer whole of the equity shares held in the said subsidiary to Mrs. Vijaya Lakshmi Boda, resulting in reduction of the Company's shareholding/control in the said subsidiary.

Accordingly, pursuant to provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the Members by way of Special Resolution is being sought for the proposed divestment.

Name of the related party	Mrs. Vijaya Lakshmi Boda	
Nature of Relationship	Mrs. Vijaya Lakshmi Boda is a Director and shareholder of Nihar Info Global Limited and is also a Director in Life 108 Healthcare Private Limited and Beastbells Media Private Limited, being the subsidiaries whose shares are proposed to be transferred.	
Nature of Transaction	Sale of equity shares held by Nihar Info Global Limited in its subsidiaries, namely Life 108 Healthcare Private Limited and Beastbells Media Private Limited, to Mrs. Vijaya Lakshmi Boda for consideration.	
Name of Subsidiary Companies	Life 108 Healthcare Private Limited	Beastbells Media Private Limited
Amount and Percentage of Income and Net worth contributed by such	Income : Rs. 34703142 ; 44.90% Net Worth : Rs. 1704720 ; 2.79%	Income 1127000 ; 1.46% Net Worth : Rs. 229583 ; 2.80%

subsidiary during the last financial Year i.e., 2024-25		
Number of Shares proposed to be transferred	36000 shares	1980 Shares
Percentage of holding proposed to be transferred	51.43%	99%
Consideration per Share	₹50.05 per equity share	₹10 per equity share
Total Transaction Value	₹18,01,800	₹19800
Duration of Transaction	One Time Transaction	
Whether transaction is in ordinary course of business	No	
Whether transaction is at arm's length	Yes	

The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction: 2.36%

Justification as to why the RPT is in the interest of the listed entity

- Improving Capital Efficiency
- To align with the new focused business strategy
- Streamline operations
- Unlock value from non-core assets
- Improve Return on Capital Employed (ROCE)
- Concentrate management efforts on E-Commerce verticals

Use of proceeds arising from the transaction : The proceeds received from the proposed divestment shall be utilised towards strengthening the business operations of the Company, and general corporate purposes.

A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders : The Company has relied upon the valuation report dated 12th March, 2026 issued by Mrs. Maddula Durga Sushma, IBBI Registered Valuer (Registration No. IBBI/RV/06/2019/10945), for determining the fair value of equity shares of Life 108 Healthcare Private Limited. A copy of the said valuation report is available for inspection by the Members and is also enclosed with the Notice of Annual General Meeting.

Considering the turnover worth ₹ 11,27,000 of M/s Beastbells Media Private Limited in FY 2024-25, and negligible financial activity, the proposed divestment consideration was determined at face value of ₹10 per equity share.

Nature of its concern or interest (financial or otherwise) :

Mrs. Vijaya Lakshmi Boda is a Director and shareholder of Nihar Info Global Limited and is also a Director in both subsidiary companies, namely Life 108 Healthcare Private Limited and Beastbells Media Private Limited, whose shares are proposed to be transferred.

Accordingly, Mrs. Vijaya Lakshmi Boda is concerned or interested, both financially and otherwise, in the proposed transaction by virtue of her position as a Director and shareholder of Nihar Info Global Limited and her association with the subsidiary companies.

Further, none of the Directors, Key Managerial Personnel (KMP) or their relatives, other than Mr. Boda Satya Naga Suryanarayana & Mr. Divyesh Nihar Boda, Directors of the company and relatives of Mrs. Vijaya Lakshmi Boda are concerned or interested, financially or otherwise, in the proposed resolution.

Recommendation of the Board of Directors:

The Board of Directors of the Company, after considering the rationale, terms and conditions of the proposed transaction, the valuation report and other relevant factors, is of the opinion that the proposed divestment/sale/transfer of equity shares held by the Company in its subsidiary companies is in the best interest of the Company and its shareholders.

Accordingly, the Board of Directors recommends the Special Resolution as set at Agenda Item No. 8 of the accompanying Notice for approval of the Members of the Company.

The Board of Directors, except Mrs. Vijaya Lakshmi Boda, Mr. Boda Satya Naga Suryanarayana and Mr. Divyesh Nihar Boda, who are concerned or interested in the proposed resolution, have considered the matter and recommend the resolution for approval of the Members.

Item no. 9 & 10:

Issuance of 11,70,000 equity shares to Non-Promoters & 20,00,000 Convertible Equity Share warrants to Promoters & Promotor group in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 through preferential basis.

The Board of Directors of the Company, in its meeting held on 31st August, 2026, subject to the approval of the members of the Company and such other approvals as may be required, approved the proposal for raising funds by way of issuance and allotment of up to 11,70,000 (Eleven Lakhs Seventy Thousand) Equity Shares of Rs.10/- (Rupees Ten only) face value ("Shares") at an issue price of Rs. 10 /- (Rupees Ten only) for a consideration not exceeding an aggregate amount of Rs. 1,17,00,000/- (Rupees One Crore Seventeen Lakhs only) and 20,00,000 (Twenty Lakhs only) Convertible Equity Share Warrants carrying an entitlement to subscribe to an equivalent number of Equity Shares having face value of Rs. 10/- (Rupees Ten Only) at Rs. 10/- (Rupees Ten Only) each for a consideration not exceeding an aggregate amount of Rs. 2,00,00,000 /- (Rupees Two Crores only) total issue aggregating to Rs. 3,17,00,000 (Rupees Three Crores Seventeen Lakhs Only) (as determined by the Board in accordance with the pricing guidelines prescribed under Regulation 164 of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations")) as on the relevant date to investor i.e 28th August, 2026 in terms of ICDR Regulations ("Investors") in the manner as recorded by the Board ("Preferential Allotment"). In terms of Sections 23, 42 and 62(1)(c) of the Companies Act, 2013 and Regulation 160 of the ICDR Regulations, approval of the members by way of a Special Resolution on preferential basis to the proposed allottees as mentioned in the resolution no. 9 & 10.

Since the Company is a listed Company, the proposed Preferential Issue is in terms of the provisions of the Chapter V of SEBI ICDR Regulations, the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulations, 2011 (as amended), and other applicable provisions, if any and Sections 23, 42 and 62(1)c of the Companies Act, 2013, Rule 14

of the Companies (Prospectus and Allotment of Securities)Rules, 2014 and Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014.

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

A. Objects of the Preferential Issue:

The Company is engaged in expanding its business operations, particularly its technology-driven precious metals platform www.goldnsilver.shop, e-commerce activities and allied business initiatives.

The Board considers it appropriate to strengthen the Company's capital base by raising additional equity through a preferential issue.

The proposed proceeds are intended to be utilised for:

- Expansion of GoldnSilver.shop.
- Technology development and API integrations.
- Working capital requirements.
- Marketing and customer acquisition.
- General corporate purposes.
- Strategic investments and business expansion opportunities

B. Maximum number of specified securities to be issue:

The Board of Directors in its meeting held on 31st August, 2026 had approved to offer, issue and allot up to

(i) 11,70,000 (Eleven Lakhs Seventy Thousand) Equity Share of Rs.10/- (Rupees Ten only) face value ("Shares") at an issue price of Rs. 10/- (Rupees Ten only) for a consideration not exceeding an aggregate amount of Rs. 11700000/- (Rupees One Crore Seventeen Lakhs only) to non-promoters on a preferential basis in compliance with applicable provisions of SEBI (ICDR) Regulations.

(ii) 20,00,000 Convertible Equity Share Warrants of Rs.10/- (Rupees Ten only) face value ("Shares") at an issue price of Rs. 10/- (Rupees Ten only) for a consideration not exceeding an aggregate amount of Rs. 2,00,00,000 /- (Rupees Two Crores only) to promoters & promoter group on a preferential basis in compliance with applicable provisions of SEBI (ICDR) Regulations.

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

Upto Rs. 3,17,00,000/- (Rupees Three Crores Seventeen Lakhs Only).

D. Intention of the Promoters & Promoter Group, Directors, or Key Managerial Personnel of the issuer to subscribe to the Offer:

The Convertible Equity Share Warrants are being offered to Mr. Divyesh Nihar Boda, Mrs. Boda Vijaya Lakshmi and Mrs. A Naga Krishna Praneetha, Boda Nitisha who belong to the category of Promoters & Promoter Group of the Company, intend to participate/subscribe to the Convertible Warrants. Apart from above, no other Promoters/Promoter Group, Director or Key Managerial Personnel of the Company intends to subscribe to any shares pursuant to this Preferential Issue of Warrants.

E. Equity Shareholding Pattern before and after the proposed preferential issue:

Sr.No	Category of Shareholder	Pre-Preferential Allotment Holding / Voting Rights as on 28.08.2026				Post Preferential Allotment Holding / Voting Rights							
						Post Allotment of Equity Shares				* Post exercise of Warrants into Equity Shares			
		Shareholding		Voting Rights		Shareholding		Voting Rights		Shareholding		Voting Rights	
		No.	%	No	%	No.	%	No	%	No.	%	No	%
A	**Promoters and Promoter Group holding (Indian)**												
	Individuals/Hindu undivided Family	2147916	20.64	2147916	20.64	2147916	18.55	2147916	18.55	4147916	30.55	4147916	30.55
	Corporate Bodies	713003	6.85	713003	6.85	713003	6.16	713003	6.16	713003	5.25	713003	5.25
	Total Shareholding of Promoter and Promoter Group (A)	**2860919**	**27.49**	**2860919**	**27.49**	**2860919**	**24.71**	**2860919**	**24.71**	**4860919**	**35.80**	**4860919**	**35.80**
B	**Public Shareholding**												
(1)	**Institutions**												
(a)	Mutual Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Foreign Portfolio Investors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Financial Institutions/Banks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total (B)(1)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
(2)	**Non-Institutions**												
(a)	**Individuals**												
(i)	Individual shareholders holding nominal share capital up to Rs.2 lakhs	2137634	20.54	2137634	20.54	2157634	18.64	2157634	18.64	2157634	15.89	2157634	15.89
(ii)	Individual shareholders holding nominal share capital in excess of Rs. 2 Lakhs	4408024	42.35	4408024	42.35	4908024	42.39	4908024	42.39	4908024	36.15	4908024	36.15
(b)	NBFCs Registered with RBI	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
(c)	Any Other												
	Trusts	100026	0.96	100026	0.96	100026	0.86	100026	0.86	100026	0.74	100026	0.74
	Alternative Investment Funds	0	0.00	0	0.00								
	Non Resident Individuals	38797	0.37	38797	0.37	38797	0.34	38797	0.34	38797	0.29	38797	0.29
	Clearing Members	12	0	12	0	12	0.00	12	0.00	12	0.00	12	0.00
	Bodies Corporate	824212	7.92	824212	7.92	1474212	12.73	1474212	12.73	1474212	10.86	1474212	10.86
	I E P F	0	0.00	0	0.00	0	0	0	0	0		0	
	Unclaimed Susp A/c	38124	0.37	38124	0.37	38124	0.33	38124	0.33	38124	0.29	38124	0.28
	Sub Total (B)(2)	**7546829**	**72.51**	**7546829**	**72.51**	**8716829**	**75.29**	**8716829**	**75.29**	**8716829**	**64.20**	**8716829**	**64.20**
	Total Public Shareholding (B) = (B)(1)+(B)(2)	**7546829**	**72.51**	**7546829**	**72.51**	**8716829**	**75.29**	**8716829**	**75.29**	**8716829**	**64.20**	**8716829**	**64.20**
	TOTAL A+B	**10407748**	**100**	**10407748**	**100**	**11577748**	**100**	**11577748**	**100**	**13577748**	**100**	**13577748**	**100**
C	**Shares held by custodians against which DRs issued (GDR)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**	**0.00**	**0**
	TOTAL A+B+C	**10407748**	**100**	**10407748**	**100**	**11577748**	**100**	**11577748**	**100**	**13577748**	**100**	**13577748**	**100**

Note: *The post issue shareholding percentage is arrived after considering all the preferential allotments of warrants proposed to be made under this notice and on fully diluted basis. The post issue paid-up capital of the Company is subject to alterations on account of (i) subscription of entire warrants mentioned Resolution No. 10; consequently, the post-issue shareholding percentage mentioned above may stand altered and (ii) conversion of said warrants into equity shares*

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

In accordance with Regulation 170 of the SEBI ICDR Regulations, the Company shall complete the allotment of Equity Shares and Convertible Equity Share warrants as aforesaid on or before the expiry of 15 days from the date of passing of the special resolution by the shareholders granting consent for preferential issue or in the event allotment of equity shares would require any approval(s) from any regulatory authority or the Central Government, within 15 days from the date of such approval(s), as the case may be.

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

The Equity Shares pursuant to the preferential issue shall be allotted to the following Investor in the manner as recorded below:

Sr.No	Name	Pre-Preferential allotment (28.08.2026)				Post-Preferential Allotment			
		Equity Shares		Voting Rights		Equity Shares		Voting Rights	
		No.	%	No.	%	No.	%	No.	%
1.	Markanti Rabindranath	0	0	0	0	50000	0.43	50000	0.43
2.	Orbit Global Softsol Private Limited	0	0	0	0	50000	0.43	50000	0.43
3.	Talla Harish	0	0	0	0	100000	0.86	100000	0.86
4.	Kothuru Sagar	0	0	0	0	50000	0.43	50000	0.43
5.	Kishan Gopal Tivari	0	0	0	0	50000	0.43	50000	0.43
6.	Vijaya Lakshmi Y	0	0	0	0	50000	0.43	50000	0.43
7.	KHN Malleswararao Valiveti	0	0	0	0	20000	0.17	20000	0.17
8.	Alluri Sitarama Raju	0	0	0	0	50000	0.43	50000	0.43
9.	Subba Raju Kammili	0	0	0	0	50000	0.43	50000	0.43
10.	Hathor Corporate Advisors Llp	0	0	0	0	300000	2.59	300000	2.59
11.	Eikovivify Logistics Private Limited	0	0	0	0	300000	2.59	300000	2.59
12.	K Ashok Kumar	0	0	0	0	100000	0.86	100000	0.86
	Total	**0**	**0**	**0**	**0**	**1170000**	**10.11**	**1170000**	**10.11**

The Shares warrants against Equity Shares pursuant to the preferential issue shall be allotted to the following Investor in the manner as recorded below:

Name	Pre-Preferential allotment (as on 28.08.2026)				Post Preferential Allotment							
					Post allotment of Equity Shares				*Post exercise of Warrants into Equity Shares			
	Equity Shares		Voting Rights		Equity Shares		Voting rights		Equity Shares		Voting Rights	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Boda Vijaya Laxmi	400047	3.84	400047	3.84	400047	3.46	400047	3.46	900047	6.63	900047	6.63
Divyesh Nihar Boda	811394	7.8	811394	7.8	811394	7.01	811394	7.01	1311394	9.66	1311394	9.66
A Naga Krishna Praneetha	400000	3.84	400000	3.84	400000	3.45	400000	3.45	900000	6.63	900000	6.63
Boda Nithisha	466050	4.48	466050	4.48	466050	4.03	466050	4.03	966050	7.11	966050	7.11
Total	**2077491**	**19.96**	**2077491**	**19.96**	**2077491**	**17.94**	**2077491**	**17.94**	**4077491**	**30.03**	**4077491**	**30.03**

NOTE**:** *The table shows the expected shareholding pattern of the Company upon assumption of the allotment and assumes that holding of all other shareholders shall remain the same post issue as they were on the date on which the pre issue shareholding pattern was prepared.*

H. Undertakings:

In terms of SEBI (ICDR) Regulations, 2018, the Company hereby undertakes that:
i. The Company is in compliance with the conditions for continuous listing, and is eligible to make the preferential issue under Chapter V of the SEBI ICDR Regulations.
ii. It shall re-compute the price of the Warrants issued in terms of the provisions of SEBI (ICDR) Regulations, where it is required to do so.
iii. If the amount payable on account of the re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, the underlying Warrants shall continue to be locked-in till the time such amount is paid by the proposed allottees.
iv. The Proposed Allottees have confirmed that they have not sold any Equity Shares of the Company during the 90 Trading Days preceding the Relevant Date.

Neither the Company, its directors nor Promoters have been declared as willful defaulter or a fugitive economic offender or a fraudulent borrower.

I. The total number of Shares or other Securities to be issued:

The Board of Directors in its meeting held on 31st August, 2026 had approved to offer, issue and allot up to:

(i) 11,70,000 (Eleven Lakhs Seventy Thousand) Equity Shares of Rs.10/- (Rupees Ten only) face value ("Shares") at an issue price of Rs. 10/- (Rupees Ten only) for a consideration not exceeding an aggregate amount of Rs. 1,17,00,000/- (Rupees One Crore Seventeen Lakhs only) to non-Promoters on a preferential basis in compliance with applicable provisions of SEBI (ICDR) Regulations.

(ii) 20,00,000 Convertible Equity Share Warrants of Rs.10/- (Rupees Ten only) face value ("Shares") at an issue price of Rs. 10/- (Rupees Ten only) for a consideration not exceeding an aggregate amount of Rs. 2,00,00,000 /- (Rupees Two Crores only) to promoters and

promoter group on a preferential basis in compliance with applicable provisions of SEBI (ICDR) Regulations.

J. Listing:

The Company will make an application to the Stock Exchanges at which the Existing shares are listed, for listing of the Equity Shares and Equity Share Warrants upon which shall rank pari-passu with the then existing Equity Shares of the Company in all respects.

K. Terms of Issue of the Warrants:

i) In accordance with Regulation 169(2) of the ICDR Regulations, the warrant holder shall pay an amount equivalent to at least 25% of the price fixed per warrant in terms of the SEBI (ICDR) Regulations on or before the allotment of warrants.

ii) Balance exercise price i.e. 75% of the issue price of the Warrants will be payable by the Warrant holders at the time of exercising the Warrants.

iii) The Warrants can be exercised by the Warrant Holder at any time during the period of 18 (Eighteen) Months from the date of allotment of the Warrants in one or more tranches, as the case may be and on such other terms and conditions as applicable

iv) In the event, the Warrant Holder does not exercise the Warrants within 18 (Eighteen) Months from the date of allotment of the Warrants, the Warrants shall lapse and the amount paid on such Warrants shall stand forfeited by the Company;

v) The Warrant Holder shall be entitled to exercise the option of exercising any or all of the Warrants in one or more tranches by way of a written notice to the Company, specifying the number of Warrants proposed to be exercised along with the aggregate amount thereon, without any further approval from the Shareholders of the Company prior to or at the time of conversion. The Company shall accordingly, issue and allot the corresponding number of Equity Shares to the Warrant holder and perform such actions as required to credit the Equity Shares to the depository account and entering the name of allottee in the records of the Company as the registered owner of such Equity Shares;

vi) The Equity Shares to be issued and allotted to the Proposed Investors as a consequence of exercise of the option under the Warrants in the manner aforesaid shall be in dematerialized form and shall rank pari-passu with the existing Equity Shares of the Company in all respects (including with respect to dividend and voting rights) from the date of allotment thereof, and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and the Articles of Association of the Company.

vii) The Warrants proposed to be allotted shall be subject to a lock-in to be determined in accordance with the provisions of the SEBI ICDR Regulations. The lock-in on the Equity Shares resulting from the exercise of the option under the Warrants shall be reduced to the extent the Warrants have already been locked-in.

viii) The issue of the Warrants as well as the Equity Shares, arising from the exercise of the option under the Warrants in the manner aforesaid shall be governed by the respective provisions of the

Act, the Memorandum & Articles of Association of the Company and also the Regulations issued by SEBI or any other authority as the case may be, or any modifications thereof.

ix) The Company shall re-compute the price of the Warrants / Equity Shares issued on conversion of Warrants in terms of the provisions of ICDR Regulations, where it is required to do so and the differential price, if any, shall be required to be paid by such Warrant Holder to the Company in accordance with the provisions of ICDR Regulations;

x) The Warrants by itself, until exercise of conversion option and allotment of Equity Shares, does not give to the Warrant holders thereof any rights with respect to that of a shareholder of the Company;

The allotment of the Equity Shares pursuant to exercise of Warrants shall be completed within a period of 15 (Fifteen) days from the date of such exercise by the respective allottees.

L. Pricing of Preferential Issue:

The Board has fixed the price of Rs. 10/- per warrant in terms of regulation 164 of ICDR Regulations, 2018.

M. Basis on which the price would be arrived at:

The Equity Shares of the Company are listed on BSE Limited ("**BSE**") "**Stock Exchange**". The Equity Shares are frequently traded in terms of the SEBI ICDR Regulations. In case the equity shares of a company are frequently traded, in terms of Regulation 164(1) of the SEBI ICDR Regulations, the minimum price at which the Equity Shares / Warrants of the Company may be allotted shall not be less than higher of the following:

a) the 90 (Ninety) trading days volume weighted average price of the Equity Shares of the Company quoted on the stock exchange, preceding the 'relevant date'; or

b) the 10 (Ten) trading days volume weighted average price of the Equity Shares of the Company quoted on the stock exchange, preceding the 'relevant date'.

Provided that in each case, if the Articles of Association of the Company provide for a method of determination which results in a floor price higher than that determined under these regulations, then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue.

In the current case, the articles of association of the Company do not prescribe any method of determination for valuation of shares, and therefore, the 'floor price' has been computed in accordance with the pricing formula prescribed under the SEBI ICDR Regulations. BSE, being the only the stock exchange where shares are listed, has been considered for arriving at the floor price. Accordingly, the 'floor price' (the "**Floor Price**") for the Preferential Issue is as follows:
`

a) Rs. 6.83/- (Rupees Six and Eight -Three Paise only) per Equity Share, being the higher of the (i) 90 trading days' preceding the Relevant Date being 28th August, 2026 (i.e., Rs. 6.71 (Rupees Six and Seven -One Paise only) and (ii) 10 trading days' volume weighted average price preceding the Relevant Date being 28th August, 2026 (i.e., Rs. 6.83/- (Rupees Six and Eight-Three Paise only)),

pursuant to Regulation 164(1) of Chapter V of the SEBI ICDR Regulations, in relation to issuance of Equity Shares to Equity Subscribers.

b) Rs. 6.83/- (Rupees Six and Eight -Three Paise only) per Warrant, being the higher of the (i) 90 trading days' preceding the Relevant Date being 28th August, 2026 (i.e., Rs. 6.71 (Rupees Six and Seven -One Paise only)) and (ii) 10 trading days' volume weighted average price preceding the Relevant Date being 28th August, 2026 (i.e., Rs. 6.83/- (Rupees Six and Eight-Three Paise only)), pursuant to Regulation 164(1) of Chapter V of the SEBI ICDR Regulations, in relation to issuance of Warrants to the Warrant Subscriber.
The pricing of the (i) Equity Shares proposed to be allotted to Equity Subscribers pursuant to the Preferential Issue as approved by the Board is 10/- (Rupees Ten only) per Equity Share; and (ii) Warrants proposed to be allotted to the Warrant Subscriber pursuant to the Preferential Issue as approved by the Board is Rs.10/- (Rupees Ten only) per Warrant ("**Warrant Issue Price**"), each convertible into, or exchangeable for, 1 (one) fully paid-up Equity Share of the Company having face value of ` 10/- (Rupees Ten only), in each case, which is not less than the Floor Price (as set out above).

Also, it is pertinent to note that as per the Regulation 166A of the SEBI ICDR Regulations, any preferential issue that may result in a change in control or involves an allotment of more than 5% (five) per cent of the post-issue fully diluted share capital of the issuer, to a single allottee or to allottees acting in concert, mandates the requirement of a valuation report from an independent registered valuer, and such valuation is to be considered for determining the issue price. In the present case, since the proposed Preferential Issue is not expected to result in the allotment of more than 5% (five) per cent of the post-issue fully diluted share capital of the Company to any allottee or allottees acting in concert, the Company is not required to obtain a valuation report from an independent registered valuer and consider the same for determining the price.

Further, given that the Equity Shares of the Company have been listed for a period of more than 90 (Ninety) trading days prior to the relevant date, the Company is not required to re-compute the issue price as per Regulation 164(3) of the SEBI ICDR Regulations, and therefore, the Company is not required to submit the undertakings specified under Regulations 163(1)(g) and 163(1)(h) of the SEBI ICDR Regulations.

N. <u>The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:</u>

Not Applicable, as the Company has not proposed to issue the shares for consideration other than cash.

<u>P. Relevant Date:</u>

In terms of the provisions of Chapter V of the ICDR Regulations, relevant date for determining the floor price for this Preferential Allotment of Equity Shares is 28th August, 2026 being the 30 days prior to the date of Annual General Meeting and the day preceding the weekend or the holiday where the relevant date falls on a weekend or a holiday

Q. Change in control if any consequent to preferential issue:

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

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

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

The Company has not made any preferential allotment during the current Financial Year 2026-27

S. Lock-in period

The Equity shares shall be subject to Lock-in as provided under the provisions of SEBI ICDR Regulations 2018. The entire pre preferential shareholding of the above allottees, if any, shall be locked-in from the relevant date up to the period of 90 trading days from the date of trading approval as per Regulation 167 of the ICDR Regulations.

T. Certificate from Practising Company Secretaries of the Company:

The certificate from Surya Gupta & Associates, **Practising Company Secretaries** (C.P. No. 10828), certifying that the issue of equity shares on preferential basis is being made in accordance with requirements of Chapter V of the SEBI ICDR Regulations, 2018 shall be available for inspection at the Registered office of the Company on all working days (excluding Saturdays and Sundays) during 10:00 A.M. to 6:00 P.M. up to the date of Annual General Meeting and all also be available during the Annual General Meeting.

The said Certificate will be uploaded on the website of the Company i.e. http://www.nihar.info/ before the Annual General Meeting

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

The Convertible Equity Share Warrants are being offered to Mr. Divyesh Nihar Boda, Mrs. Boda Vijaya Lakshmi who belong to the category of Promoters of the Company, and are the directors of the Company as well, intend to participate/subscribe to the Convertible Warrants. Apart from above, none of the Directors, Key Managerial Personnel and their relatives is concerned or interested in the resolution, except as holders of Shares in general or that of the companies, firms, and/or institutions of which they are directors, partners or members and who may hold shares in the Company.

V. Disclosures as per Regulation 163(1)(j) pertaining to the Current and Proposed Status of the Allottee(s) post Preferential Issue namely, Promoter or Non-Promoter:

There will be no change in the status of the allottees post the preferential issue. They shall remain to be the same i.e. Promoters and promoter group and Non-Promoter/ Public Shareholders.

W. <u>Other disclosures</u>:

In accordance with SEBI ICDR Regulations,

i. The Company has not allotted Equity Shares on preferential basis in the financial year 2026-27.
ii. Neither the Company nor any of its Promoters and Directors has been declared as a wilful defaulter or a fraudulent borrower or a fugitive economic offender.
iii. The pre- preferential allotment of the person holding the shares are in dematerialized form.
iv. The issue of Equity Shares shall be made in accordance with the provisions of the Memorandum and Articles of Association of the Company, the Companies Act, 2013 and relevant regulations of SEBI (ICDR) Regulations and shall be made in a dematerialized form only.

The Board of Directors of the Company believes that the proposed preferential issue is in the best interest of the Company and its members. The Board of Directors recommends the passing of the resolutions as set out in Agenda Item No. 9 & 10 as special resolution for your approval.

Except BSN Suryanarayan, Divyesh Nihar Boda & Vijay Lakshmi Boda and their relatives, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 9 & 10 of this Notice except to the extent of their shareholding in the Company

By Order of the Board of Directors

-sd-
Divyesh Nihar Boda
Managing Director
DIN: 02796318

Place: Secunderabad
Date: 31/08/2026

Annexure:

Valuation report of Life 108 Healthcare Private Limited