

NOTICE OF EXTRA- ORDINARY GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 01st EXTRA-ORDINARY GENERAL MEETING (“EGM”) FOR THE FY-2026-27 OF THE MEMBERS OF JHS SVENDGAARD RETAIL VENTURES LIMITED (“the Company”) will be held on **Saturday, 30th May, 2026 at 12:00 Noon (IST)** through Video Conferencing (“VC”)/ Other Audio Visual Means (“OAVM”) facility, to transact the following Special businesses:

SPECIAL BUSINESSES:

1. TO APPROVE THE ISSUANCE OF 33,05,000 FULLY CONVERTIBLE EQUITY WARRANTS TO THE PERSONS BELONGING TO ‘NON-PROMOTER’ CATEGORY ON PREFERENTIAL BASIS.

To consider and, if thought fit, to pass 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, as amended (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) and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “SEBI ICDR Regulations”) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”), each as amended from time to time, the uniform listing agreements entered into by the Company with BSE Limited (‘BSE’) and National Stock Exchange of India Limited (‘NSE’) (together, the “Stock Exchanges”) on which the equity shares of the Company having face value of Rs. 10/- each (“Equity Shares”) are listed, and subject to any other rules, regulations, guidelines, notifications, circulars and clarifications issued thereunder from time to time by the Ministry of Corporate Affairs, the Reserve Bank of India, the Securities and Exchange Board of India (“SEBI”) and/or any other statutory / regulatory authorities (hereinafter referred to as “Applicable Regulatory Authorities”) from time to time to the extent applicable and the enabling provisions of the Memorandum of Association and Article of Association of the Company, and subject to such approvals, consents and permissions as may be necessary or required from applicable Regulatory Authorities (including the Stock Exchanges) and subject to such conditions and modifications as may be imposed or prescribed while granting such approvals, consents and permissions, which the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to mean and include one or more committee(s) constituted by the Board to exercise its powers including the powers conferred by this Resolution), the consent of the Members be and is hereby accorded to create, issue, offer and allot from time to time in one or more tranches, Fully Convertible Warrants (“Warrants”), to person(s) belonging to Non-Promoter Category (“Warrants holder”), on a preferential basis, aggregating upto 33,05,000 (Thirty Three lakh five thousand only) fully convertible Equity Warrants (hereinafter referred to as “Warrants”) at an exercise price of Rs. 25 (Rupees Twenty-Five Only) per underlying equity share of the face value of ₹ 10/- (Rupees Ten only) (including a premium of Rs. 15 (Rupees Fifteen Only) aggregating to Rs. 8,26,25,000 (Rupees Eight Crores Twenty-Six Lakh Twenty -Five Thousand Rupees only) for cash consideration by way of a preferential issue on a private placement basis (“Preferential Issue”), and on such terms and conditions as may be determined by the Board of Directors, to the below-mentioned allottee(s) belonging to the non-promoter’ category, in the manner as follows:

S. No	Name of Proposed Allottee’s	Category	No. of Fully Convertible Warrants to be Issued
1.	Amit Sadh	Non-Promoter	10,00,000
2.	Purnima Sharma	Non-Promoter	10,00,000
3.	Sunny Bakshi	Non-Promoter	5,00,000
4.	Fresh Impact Labs Private Limited	Non-Promoter	4,00,000
5.	Vinita Gupta	Non-Promoter	2,00,000
6.	Ujjwal Anand	Non-Promoter	1,00,000
7.	Abhijeet Mohan Warang	Non-Promoter	1,00,000
8.	Nalin Kant Beura	Non-Promoter	5,000
TOTAL			33,05,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of the SEBI ICDR Regulations, the “Relevant Date” for determining the floor price for the Preferential Issue of the Warrants is **Thursday, April 30, 2026** being the date 30 days prior to the date of this Extra-Ordinary General Meeting on which this special resolution is proposed to be passed.

RESOLVED FURTHER THAT without prejudice to the generality of the above Resolution, the issue of the Fully Convertible Warrants to the allottee(s) under the Preferential Issue shall be subject to the following terms and conditions apart from others as prescribed under applicable laws:

- i. The Warrants shall be allotted in dematerialized form within a period of 15 (fifteen) days from the date of passing of the special resolution by the shareholders of the Company for their issuance, provided that where the allotment of Warrants is subject to receipt of any approval or permission from any regulatory authority, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last such approval, or permission;
- ii. The Equity Shares to be allotted on exercise of the Warrants shall be in dematerialized form and shall be subject to the provisions of the Memorandum and Article of Association of the Company and shall rank pari-passu in all respects including dividend, with the existing Equity Shares of the Company. The Warrants may be exercised into Equity Shares as aforesaid by the Warrant holder(s) at any time before the expiry of 18 months from the date of allotment of the Warrants.
- iii. A Warrant subscription price equivalent to 25% (i.e., the upfront amount) of the issue price will be payable at the time of subscription to the Warrants, as prescribed by Regulation 169 of the SEBI ICDR Regulations, 2018. The Warrant holder will be required to make further payments of equivalent to 75% (seventy five percent) of the Warrants Issue Price at the time of exercise of the right attached to the Warrant(s), to convert the Warrant(s) and subscribe to equity share(s) of the Company (“Warrant Exercise Amount”).
- iv. The Warrant holder shall, subject to the SEBI ICDR Regulations and other applicable rules and regulations, be entitled to apply for and be allotted 1 (one) equity share against each Warrant.
- v. The Warrants shall not carry any voting rights until they are converted into equity shares and the Warrants by itself, until exercised and converted into equity shares, shall not give the Warrant holders any rights with respect to that of an equity shareholder of the Company;
- vi. The pre-preferential shareholding of the Proposed Allottees shall be under lock- in for such period as may be prescribed under Chapter V of the SEBI ICDR Regulations, 2018.
- vii. 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 or any modifications thereof.
- viii. The respective Warrant Holders shall make payment of Warrant Subscription Price and Warrant Exercise Price from their own bank account into the designated bank account of the Company and in the case of joint holders, shall be received from the bank account of the person whose name appears first in the application.
- ix. In case the Warrant holder does not apply for the conversion of the outstanding Warrants into Equity Shares of the Company within 18 (eighteen) months from the date of allotment of the said Warrants, then the amount paid on each of the said outstanding Warrants shall be forfeited and all the rights attached to the said Warrants shall lapse automatically.
- x. 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 Chapter V of SEBI ICDR Regulations, 2018.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modification(s) or modify the terms of issue of Warrants, subject to the provisions of the Act and SEBI ICDR Regulations, without being required to seek any further consent or approval of the Members of the Company.

RESOLVED FURTHER THAT pursuant to the provisions of the Act and subject to receipt of such approvals as may be required under applicable law, the consent of the Members of the Company be and is hereby accorded to record the name and address of the allottees and issue a private placement offer cum application letter in the Form PAS-4 to the allottees inviting to subscribe to the Warrants in accordance with the provisions of the Act.

RESOLVED FURTHER THAT the Board be and is hereby authorised to issue and allot such number of Equity Shares of the Company as may be required to be issued and allotted upon exercise of the option in the Warrants held by the Warrant holder(s).

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board and/or the Key Managerial Personnel 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 to give effect to the above resolution, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the above mentioned Preferential offer (including modification to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Issue), making applications to Stock Exchange for obtaining of in-principle approval, filing of requisite documents with the Registrar of Companies, Delhi (“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 authorize all such persons as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the members of the Company and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the Warrants and Equity Shares and listing thereof with the Stock Exchanges as appropriate and utilisation of proceeds of the Warrants or Equity Shares, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of its powers conferred upon it by this resolution, as it may deem fit in its absolute discretion, to any director(s), committee(s), executive(s), officer(s), company secretary or authorized signatory(ies) to give effect to this resolution, including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps which may be incidental, consequential, relevant or ancillary in this regard.

RESOLVED FURTHER THAT all actions taken by the Board or Committee(s) duly constituted for this purpose in connection with any matter referred to above or contemplated in the foregoing resolution is hereby approved, ratified and confirmed in all respects.”

2. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION WITH JHS SVENDGAARD LABORATORIES LIMITED

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

“RESOLVED THAT pursuant to Regulation 23(4) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Listing Regulations**”) as amended from time to time, SEBI Circulars/ Industry Standard issued from time to time and as per applicable provisions of the Companies Act, 2013 (“**the Act**”) and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Materiality of and Dealing with Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as (“**the Board**”) which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with JHS Svendgaard Laboratories Limited (“**JHS**”), a related party of the Company, on such terms and conditions as may be agreed between the Company and JHS Svendgaard Laboratories Limited, for an aggregate value of up to Rs. 13 Crores (Rupees Thirteen Crores Only) notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, and the said approval shall remain valid for a period of 1 (One) year from the date of passing of this resolution, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm’s length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

3. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION WITH PJHS ENTERTAINMENT PRIVATE LIMITED

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

“RESOLVED THAT pursuant to Regulation 23(4) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Listing Regulations**”) as amended from time to time, SEBI Circulars/ Industry Standard issued from time to time and as per applicable provisions of the Companies Act, 2013 (“**the Act**”) and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Materiality of and Dealing with Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as (“**the Board**”) which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with PJHS Entertainment Private Limited (“**PJHS**”), subsidiary of JHS Svendgaard Retail Ventures Limited (“**the Company**”) and accordingly, a related party of the Company, on such terms and conditions as may be agreed between the Company and PJHS Entertainment Private Limited, for an aggregate value of up to Rs. 13 Crores (Rupees Thirteen Crores Only) notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, and the said approval shall remain valid for a period of 1 (One) year from the date of passing of this resolution, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm’s length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

4. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION WITH PURPLE ROCK INFRA PRIVATE LIMITED

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

“RESOLVED THAT pursuant to Regulation 23(4) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Listing Regulations**”) as amended from time to time, SEBI Circulars/ Industry Standard issued from time to time and as per applicable provisions of the Companies Act, 2013 (“**the Act**”) and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Materiality of and Dealing with Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as (“**the Board**”) which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with Purple Rock Infra Private Limited (“**PRIPL**”), a related party of the Company, on such terms and conditions as may be agreed between the Company and Purple Rock Infra Private Limited, for an aggregate value of up to Rs. 13 Crores (Rupees Thirteen Crores Only) notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, and the said approval shall

remain valid for a period of 1 (One) year from the date of passing of this resolution, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm's length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

5. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION WITH MAGNA WAVES BUILDTECH PRIVATE LIMITED

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

“RESOLVED THAT pursuant to Regulation 23(4) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Listing Regulations**”) as amended from time to time, SEBI Circulars/ Industry Standard issued from time to time and as per applicable provisions of the Companies Act, 2013 (“**the Act**”) and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Materiality of and Dealing with Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as (“**the Board**”) which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with Magna Waves Buildtech Private Limited (“**MWBPL**”), a related party of the Company, on such terms and conditions as may be agreed between the Company and Magna Waves Buildtech Private Limited for an aggregate value of up to Rs. 10 Crores (Rupees Ten Crores Only) notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, and the said approval shall remain valid for a period of 1 (One) year from the date of passing of this resolution, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm's length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

6. APPROVAL OF MATERIAL RELATED PARTY TRANSACTION WITH NIKHIL NANDA MOTION PICTURES LLP

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

“RESOLVED THAT pursuant to Regulation 23(4) of the Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Listing Regulations**”) as amended from time to time, SEBI Circulars/ Industry Standard issued from time to time and as per applicable provisions of the Companies Act, 2013 (“**the Act**”) and Rules framed thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Materiality of and Dealing with Related Party Transactions, and as per the recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as (“**the Board**”) which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement with Nikhil Nanda Motion Pictures LLP (“**NNMPL**”), a related party of the Company, on such terms and conditions as may be agreed between the Company and Nikhil Nanda Motion Pictures LLP, for an aggregate value of up to Rs. 10 Crores (Rupees Ten Crores Only) notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, and the said approval shall remain valid for a period of 1 (One) year from the date of passing of this resolution, subject to such contract(s)/arrangement(s)/transaction(s) being carried out at arm’s length and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

**For and on behalf of Board of Directors
JHS Svendgaard Retail Ventures Limited**

Sd/-
Kuldeep Jangir
Company Secretary & Compliance Officer

Date: 06 May, 2026
Place: New Delhi

Registered Office:
Fifth Floor, Plot No 107,
Sector-44 Institutional Area,
Gurugram, Haryana, India, 122001
Email- cs@jhsretail.com
Website: www.jhsretail.com
CIN: L52100HR2007PLC093324

NOTES: -

1. The Ministry of Corporate Affairs, Government of India (“MCA”) has vide its circular No. 03/2025 dated September 22, 2025 read with circulars dated 25 September, 2023, dated 8 April, 2020, 13 April, 2020, 5 May, 2020, 13 January, 2021, 8 December, 2021 and 28 December, 2022 and the Securities and Exchange Board of India (the “SEBI”) through its circular no. SEBI/HO/CFD/CFDPoD-2/P/CIR/2024/133 dated October 03, 2024 and other relevant circulars issued by the MCA and SEBI from time to time (collectively referred to as the “Circulars”) has permitted companies to hold extra ordinary general meetings through Video Conferencing (“VC”) or Other Audio Visual Means (“OAVM”) without the physical presence of members at a common venue till further orders are issued in this regard. Accordingly, the Extra-Ordinary General Meeting (“EGM”) of the members of JHS Svendgaard Retail Ventures Limited (the “Company”) will be convened through VC. The registered office of the Company shall be deemed to be the venue for the EGM.
2. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE EGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS EGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS EGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF EGM ARE NOT ANNEXED TO THIS NOTICE.**
3. The Explanatory Statement pursuant to the provisions of Section 102(1) of the Companies Act, 2013 (“Act”) read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and Secretarial Standard – 2 (“SS-2”) on General Meetings issued by the Institute of Company Secretaries of India setting out material facts relating to the resolutions are annexed hereto and forms part of this notice.
4. The Company has availed the services of National Securities Depository Limited (“NSDL”) for conducting the EGM through VC/OAVM and enabling participation of Members at the meeting thereto and for providing facility to the Members to cast their votes using an electronic voting system from any place before the meeting (“Remote e-voting”) and e-voting during the EGM.
5. Corporates/Institutional Investors (i.e. other than individuals/HUF, NRI etc.) are encouraged to attend and vote at the EGM through VC/OAVM facility. Corporate Members/ Institutional Investors (i.e. other than individuals, HUFs, NRIs etc.) who are intending to appoint their authorized representatives pursuant to Sections 112 and 113 of the Act, as the case may be, to attend the EGM through VC or OAVM and to vote through remote e-voting are requested to send a certified copy of the Board Resolution to the Scrutinizer by e-mail at csmdahiya@gmail.com with a copy marked to evoting@nsdl.com and cs@jhsretail.com Corporate Members/ Institutional Investors (i.e. other than individuals, HUFs, NRIs etc.) can also upload their Board Resolution/ Power of Attorney/Authority Letter etc. by clicking on the "Upload Board Resolution/Authority Letter" displayed under the “e-voting” tab in their login
6. In case of joint holders attending the EGM, only such joint holder who is higher in the order of the names as per the Register of Members of the Company, as of the cut-off date, will be entitled to vote at the Meeting.
7. The Notice of EGM is being sent to those members/beneficial owners whose name appear in the register of members/list of beneficiaries received from the depositories as on 01st May, 2026.
8. Members may note that the Notice of EGM will also be available on the Company’s website at www.jhsretail.com, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of National Securities Depository Limited (NSDL) at <https://www.evoting.nsdl.com> and also at the website of our RTA at www.alankit.com.
9. Shareholders, whose email address is not registered with the Company /RTA or with their respective Depository Participant(s) are requested to register their e-mail address in the following manner:
 - Shareholders holding shares in physical form can register their e-mail id with the RTA by sending an e-mail to RTA at rta@alankit.com.
 - Shareholders holding shares in demat mode may update the e-mail address through their respective Depository Participant(s).
 - Please note that registration of e-mail address and mobile number is now mandatory while voting electronically and joining virtual meetings.
10. Members, who are holding shares in physical/electronic form and their e-mail addresses are not registered with the Company/their respective Depository Participants, are requested to register their e-mail addresses at the earliest by sending scanned copy of a duly signed letter by the Member(s) mentioning their name, complete address, folio number, number of shares held with the Company along with self-attested scanned copy of the PAN Card and self-attested scanned copy of any one of the following documents viz., Aadhar Card, Driving License, Election Card, Passport, utility bill or any other Govt. document in support of the address proof of the Member as registered with the Company.

11. Online Dispute Resolution Portal:
SEBI, vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 04, 2023, read with Master Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal (“ODR Portal”) for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the Registrar and Share Transfer Agent/the Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal: <https://smartodr.in/login> and the same can also be accessed through the Company’s website at <https://jhsretail.com/investor-query/>.
12. The Members can join the EGM in the VC/OAVM 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM through VC/OAVM will be made available for 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 EGM without restriction on account of first come first served basis.
13. The attendance of the Members attending the EGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
14. Members who wish to obtain any information on the Company can send their queries at cs@jhsretail.com at least 7 (Seven) days before the date of the EGM. The same will be replied by/on behalf of the Company, suitably.
15. Any person becoming a Member of the Company after the Notice of the EGM is sent out and holds shares as on the cut-off date i.e. Saturday, 23rd May, 2026, may obtain the user ID and password by sending a request to evoting@nsdl.com and can exercise their voting rights through Remote e-voting by following the instructions listed herein below or by voting at the meeting.
16. Please note that the updation/registration of email addresses on the basis of the above scanned documents will be only for the purpose of sending the notice of EGM thereafter shall be disabled from the records of the RTA immediately after the EGM.

GENERAL GUIDELINES FOR THE MEMBERS

1. The voting rights of shareholders shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date i.e. May 23, 2026. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting, as well as voting at the EGM. A person who is not a Member as on the cut-off date, should treat this Notice for information purposes only.
2. The remote e-voting period begins on May 27th, 2026, at 09:00 A.M. and ends on May 29th, 2026, at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Saturday, 23rd May, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being i.e. Saturday, 23rd May, 2026.
3. Members are provided with the facility for voting through e-voting system during the VC/OAVM proceedings at the EGM and Members participating at the EGM, who have not already casted their vote by remote e-voting, are eligible to exercise their right to vote at the EGM.
4. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM. For this purpose, the Company has entered into an agreement with NSDL for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the EGM will be provided by NSDL.
5. Members who have already casted their vote by remote e-voting prior to the EGM will be eligible to participate at the EGM but shall not be entitled to cast their vote again on such resolution(s) for which the Member has already casted their vote through remote e-voting.
6. The Chairman shall, at the EGM, at the end of discussion on the resolutions on which voting is to be held, allow voting, by use of remote e-voting system for all those Members who are present during the EGM through VC/OAVM but have not cast their votes by availing the remote e-voting facility. The remote e-voting module shall be disabled by NSDL for voting 15 minutes after the conclusion of the Meeting.

7. The Board of Directors of the Company has appointed Mr. Mohit Dahiya, (COP No.: 23052) Partner and Proprietor of M/s Dahiya & Associates, New Delhi as Scrutinizer to scrutinize the e-voting during the EGM and remote e-voting process in a fair and transparent manner.
8. The Scrutinizer shall submit his consolidated report to the Chairman within two working days from the conclusion of the EGM. The results declared along with the Scrutinizer's Report shall be communicated to BSE and NSE respectively, where the shares of the Company are listed and shall be placed on the Company's website of the Company at www.jhsretail.com.
9. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company, or their DP as the case may be, of any change in address or demise of any Member in a timely manner. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holding should be obtained from concerned DP and holdings should be verified, from time to time.

1. E-Voting facility:

The instructions for members for remote e-voting and joining general meeting are as under: -

How do I vote electronically using NSDL e-Voting system?





The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode in terms of SEBI circular 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.

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

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

	<p>of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 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. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 Provider.
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

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

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

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

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

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

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, your Password/OTP and a Verification Code as shown on the screen.

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

Your User ID details are given below:

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

• Password details for shareholders other than Individual shareholders are given below:

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

If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:

- Click on “Forgot User Details/Password?”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- Physical User Reset Password?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
- After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
- Now, you will have to click on “Login” button.
- After you click on the “Login” button, Home page of e-Voting will open

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csmdahiya@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 and 022 - 2499 7000 or send a request at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 cs@jhsretail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@jhsretail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE EGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the EGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM 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 in the EGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM. However, they will not be eligible to vote at the EGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of “VC/OAVM” placed under “Join meeting” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. 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.

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

Accordingly, the following Explanatory Statement sets out the relevant information as required by Section 102(1) of the Companies Act, 2013 read with rules framed thereunder and SEBI Regulations as applicable, in respect of items given in the Notice that requires approval of the Members.

Item No. 1

Issuance of Fully Convertible Warrants on a Preferential Basis.

The Board of Directors of the Company (“Board”), at its meeting held on Thursday, April 30, 2026, considered and approved, subject to the approval of the members by way of a Special Resolution and subject to such other approvals as may be required, the proposal to issue and allot up to 33,05,000 (Thirty-three Lacs Five thousand) Fully Convertible Warrants (“Warrants”) at a price of Rs. 25/- (Rupees Twenty-Five only), per Warrant (Including premium of Rs. 15/-) each to be payable in cash (“Warrant Issue Price”), as determined by the Board in accordance with the provisions of Chapter V of SEBI ICDR Regulations, 2018 as amended, aggregating up to Rs. 8,26,25,000 (Rupees Eight Crores Twenty-Six Lakh Twenty -Five Thousand Rupees only) to certain persons/entities belonging to ‘Non-Promoter’ Category, on a preferential basis.

The proposed preferential issue is being made in accordance with the provisions of Sections 23(1)(b), 42, and 62(1)(c) of the Companies Act, 2013 (the “Act”) read with applicable rules made thereunder including Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and in accordance with the provisions of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “SEBI ICDR Regulations”), and other applicable laws.

The Proposed Allottees have also confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “SEBI ICDR Regulations”), to subscribe to the Warrants to be issued pursuant to the Preferential Issue.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Act and the rules made thereunder and in accordance with the SEBI ICDR Regulations and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”), as amended from time to time, approval of the Members of the Company by way of special resolution is required to issue securities by way of private placement on a preferential basis.

The relevant disclosures as required to be made in respect of the proposed preferential issue, in accordance with the provisions of Regulation 163(1) of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014, Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and BSE Circular No. 20221213-47 dated December 13, 2022 and NSE Circular No. NSE/CML/2022/56 dated December 13, 2022, are set out below:

I. Objects of the Preferential Issue

The Company intends to utilize the proceeds raised through the issue of Fully Convertible Warrants (“Issue Proceeds”) towards the following objects. Further, as the funds to be received against the issue of allotment of Warrants and conversion of Warrants into Equity Shares, will be in tranches and the quantum of funds required on different dates may vary therefore, the Broad Range of intended use of the Issue Proceeds of the Issue is as under:

1. Operational and Capital Requirements

To meet operational and working capital requirements and/or to undertake capital expenditure, and/or upgradation of assets and business facilities of the Company.

2. Strategic Investments, Acquisitions and Financial Support

To acquire businesses, assets, brands, Intellectual property or undertakings to make investments in subsidiaries, associate companies, joint ventures or other entities; and to provide loans, advances, inter-corporate deposits, or any other form of financial assistance to such entities, including group companies, in compliance with applicable laws.

3. Business Expansion and New Ventures

To set up new business lines, retail formats, stores, verticals, or ventures, and to expand into allied, complementary or diversified sectors, including but not limited to infrastructure, entertainment, media, and related businesses.

4. General Corporate Purpose

In addition to the specific objects as set forth, our Company intends to deploy balance left out of the Net Proceeds towards general corporate purposes, as approved by our management, from time to time, subject to such utilization for general corporate purposes not exceeding 25% of the amount raised by our Company.

Sr. No.	Particulars	Estimated utilization of Issue Proceeds* (In Rs.)	Tentative timelines for utilization of net proceeds from the date of receipt of funds
1	Operational and Capital Requirements	1,03,28,000	Within 36 months from receipt of funds (as set out herein)
2	Strategic Investments, Acquisitions and Financial Support	4,13,13,000	
3	Business Expansion and New Ventures	1,03,28,000	
4	General corporate purpose	2,06,56,000	

(*) considering 100% conversion of Warrants into Equity Shares within the stipulated time.

Note:

- All decimals have been rounded off to two decimal points.
- In terms of the NSE Circular No. NSE/CML/2022/56 dated December 13, 2022 and the BSE Circular No. 20221213-47 dated December 13, 2022, the amount specified for the aforementioned Objects may deviate +/- 10% depending upon the future circumstances, given that the Objects are based on management estimates and other commercial and technical factors. Accordingly, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board, subject to compliance with applicable laws.

If the Issue Proceeds are not utilised (in full or in part) for the Objects during the period stated above due to any factors, the remaining Issue Proceeds shall be utilised in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws.

Schedule of Implementation and Deployment of Funds

Given that the Preferential Issue is for convertible Warrants, the Issue Proceeds shall be received by the Company within 18 (eighteen) months from the date of allotment of the Warrants in terms of Chapter V of the SEBI ICDR Regulations, 2018 and as estimated by our management, the entire Issue Proceeds would be utilized for the all the aforementioned Objects, in phases, as per the Company's business requirements and availability of Issue Proceeds, within 18 months from the date of receipt of funds (as set out herein).

Interim Use of Proceeds

Our Company, in accordance with the policies formulated by our Board from time to time, will have flexibility to deploy the Issue Proceeds. Pending complete utilization of the Issue Proceeds for the Objects described above, our Company intends to, inter alia, invest the Issue Proceeds in deposits in scheduled commercial banks, securities issued by government of India or any other investments as permitted under applicable laws.

II. Monitoring of Utilization of Funds

Since the issue size does not exceed Rs. 100 Crores therefore, the Company is not required to appoint a Monitoring Agency to monitor the issue in terms of the provisions of Regulation 162A of the SEBI ICDR Regulations, 2018.

III. Particulars of the offer including date of passing of board resolution, kind of securities offered, maximum number of specified securities to be issued:

The Board of Directors of the Company at their meeting held on Thursday, April 30, 2026, had, subject to approval of the members of the Company ("members") and such other approvals as may be required, approved the issue of up to 33,05,000 (Thirty-three Lacs

Five thousand) Fully Convertible Warrants aggregating up to Rs. 8,26,25,000 (Rupees Eight Crores Twenty-Six Lakh Twenty -Five Thousand Rupees Only) of the Company to certain persons/entities belonging to 'Non-Promoter' Category, at an issue price of Rs. 25/- per Warrant (Including premium of Rs. 15/-) each to be payable in cash ("Warrant Issue Price") determined in terms of Chapter V of SEBI (ICDR) Regulations, 2018.

IV. The intent of the promoters, directors, key management personnel, or senior management of the issuer to subscribe to the offer.

The Proposed Allottee Mr. Nalin Kant Beura being the Chief Financial Officer (CFO) belongs to the Key Management Personnel of the Company. The Company has received a confirmation dated April 30th, 2026 that the intention to invest an aggregate amount up to Rs. 1,25,000 (Rupees One Lakh Twenty-Five Thousand Only) in the Company, subject to SEBI(ICDR) Regulations, 2018.

Except as follows, none of the promoters, directors, key management personnel, or senior management of the issuer intent to subscribe to the offer under Item No. 1:

S. No.	Name of the Proposed Allottees	Category	Type of Security	Number of Security
1	Mr. Nalin Kant Beura	Key Management Personnel	Fully Convertible Warrants	5,000

V. The Shareholding Pattern of the issuer before and after the preferential issue:

The shareholding pattern of the Company before and after the proposed preferential issue to the 'Non-Promoter' Category is likely to be as follows:

Category	Pre-issue Shareholding Structure		Post Issue Shareholding Structure			
	No. of Shares	%	Warrants already allotted	Warrants to be allotted	No. of Shares	%
A) Indian						
(a) Individuals & HUF	36,52,798	44.52	17,71,357	-	54,24,155	26.46
(b) Bodies Corporate	-	-	10,00,000	-	10,00,000	4.88
Sub Total (A1)	36,52,798	44.52	27,71,357	-	64,24,155	31.34
A2) Foreign promoters						
Total Promoter shareholding A=A1 +A2	36,52,798	44.52	27,71,357	-	64,24,155	31.34
B1) Institutional Investors			30,00,000	-	30,00,000	14.63
B2) Central Govt./Stat Govt./POI						
B3) Non-Institutional Investors:						
Investor Education and Protection Fund (IEPF)	4,280	0.05	-	-	4,280	0.02
Individuals	30,49,028	37.16	4,95,000	29,05,000	64,49,028	31.46
Non-Resident Indians (NRIs)	96,706	1.18			96,706	0.47
Body Corporate	11,04,734	13.46	17,00,000	4,00,000	32,04,734	15.63
Others (Including HUF, LLP & NRI)	2,97,054	3.62	10,25,000	-	13,22,054	6.45
Total Public Shareholding B=B1+B2+B3	45,51,802	55.48	62,20,000		1,35,81,802	68.66
C) Non-Promoter – Non-Public						
Grand Total (A+B+C)	82,04,600	100	89,91,357	33,05,000	2,05,00,957	100

Notes:

1. The pre-issue shareholding pattern is as on April 30, 2026.
2. The pre-shareholding structure includes the deemed conversion of 89,91,357 fully convertible warrants issued on September 27, 2024 and March 05, 2025, to Promoter and Non-Promoter Group categories.
3. The post-shareholding structure assumes the full conversion of warrants into equity shares within the stipulated timeframe.
4. Post-shareholding structure may change depending upon any other corporate action in between.

VI. Proposed time frame within which the Preferential Issue shall be completed:

As required under the SEBI (ICDR) Regulations, preferential allotment of the said Warrants shall be completed within a period of 15 (fifteen) days from the date of passing of special resolution.

Provided that where the allotment is pending on account of receipt of any approval or permission from any regulatory authority, if applicable, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of last such approvals or permissions. Further, the Warrants may be exercised by the Warrant holder, in one or more tranches, at any time on or before the expiry of 18 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. The Company shall accordingly, without any further approval from the shareholders of the Company, allot the corresponding number of Equity Shares in dematerialized form.

VII. Number of persons to whom allotment on a preferential basis has already been made, in terms of the number of securities as well as price:

The Company has issued fully convertible warrants on 27 September, 2024 on preferential basis to the following allottees:

Sr. No	Name of the Proposed Allotees	Category	No of Fully Convertible Warrants Issued	Price of Securities: Rs. 50/- per warrant (no. of warrants issued * 50)
1.	Nikhil Nanda	Promoter	12,71,357	6,35,67,850
2.	AG Dayanmic Fund Limited	Non-Promoter	10,00,000	5,00,00,000
3.	Eminence Global Fund PCC-Eubilia Capital Partners Fund I	Non-Promoter	10,00,000	5,00,00,000
4.	North Star Opportunities Fund VCC- Bull Value Incorporated VCC Sub-Fund	Non-Promoter	10,00,000	5,00,00,000
5.	Radiant Global Fund-Class B Participating Shares	Non-Promoter	10,00,000	5,00,00,000
6.	Let's Jump Trampoline and Adventure Pvt Ltd	Non-Promoter	25,00,000	12,50,00,000
Total			77,71,357	38,85,67,850

The Company has issued fully convertible warrants on 05 March, 2025 on preferential basis to the following allottees:

Sr. No	Name of the Proposed Allotees	Category	No of Fully Convertible Warrants Issued	Price of Securities: Rs. 45/- per warrant (no. of warrants issued * 45)
1.	Sushma Nanda	Promoter	14,00,000	6,30,00,000
2.	JHS Svendgaard Laboratories Limited	Promoter Group	10,00,000	4,50,00,000
3.	Khyati	Non-Promoter	1,00,000	45,00,000
4.	Vishal Arya	Non-Promoter	1,00,000	45,00,000
5.	Anamika Gautam	Non-Promoter	1,00,000	45,00,000
6.	Purnima Sharma	Non-Promoter	50,000	22,50,000
7.	Ashish Goel	Non-Promoter	50,000	22,50,000
8.	Rohina Sanjay Sangtani	Non-Promoter	50,000	22,50,000
9.	Sudhir Sud	Non-Promoter	25,000	11,25,000

10.	KSS Growth LLP	Non-Promoter	25,000	11,25,000
11.	Divyansh Sawhney	Non-Promoter	20,000	11,25,000
	Total		29,20,000	13,14,00,000

VIII. The identity of the natural persons who are the ultimate beneficial owners of the securities proposed to be allotted and/or who ultimately control the proposed allottee(s):

Identity of the ultimate beneficial owners of the securities proposed to be allotted:

Sr. No	Name of the Proposed Allotees	Category	Name of the Ultimate Beneficial Owner
1.	Amit Sadh	Non-Promoter	Not Applicable
2.	Purnima Sharma	Non-Promoter	Not Applicable
3.	Sunny Bakshi	Non-Promoter	Not Applicable
4.	Fresh Impact Labs Private Limited	Non-Promoter	Pooja Puri
5.	Vinita Gupta	Non-Promoter	Not Applicable
6.	Ujjwal Anand	Non-Promoter	Not Applicable
7.	Abhijeet Mohan Warang	Non-Promoter	Not Applicable
8.	Nalin Kant Beura	Non-Promoter	Not Applicable

IX. The percentage of post-preferential issue capital that may be held by the allottee(s) pursuant to the preferential issue.

S. No.	Name of the Proposed Allottee	Pre-Shareholding Structure		Warrants to be allotted	Post Issue Shareholding Structure #	
		No. of shares	%		No. of shares	%
1.	Amit Sadh	-	-	10,00,000	10,00,000	4.88
2.	Purnima Sharma	-	-	10,00,000	10,00,000	4.88
3.	Sunny Bakshi	-	-	5,00,000	5,00,000	2.44
4.	Fresh Impact Labs Private Limited	-	-	4,00,000	4,00,000	1.95
5.	Vinita Gupta	-	-	2,00,000	2,00,000	0.97
6.	Ujjwal Anand	-	-	1,00,000	1,00,000	0.49
7.	Abhijeet Mohan Warang	-	-	1,00,000	1,00,000	0.49
8.	Nalin Kant Beura	-	-	5,000	5,000	0.02

(#) The post-preferential percentage of shareholding has been calculated assuming that all the Warrants allotted will be converted into equity shares

X. Consequential changes in the Voting Rights, change in control, and change in the Management, if any, in the issuer consequent to the preferential issue:

As a result of the proposed preferential issue, there will be no change in the control or management of the Company. However, voting rights will change in tandem with the shareholding pattern.

XI. Lock-in Period:

- The Warrants to be issued on a preferential basis shall be locked-in for a period of 1 (one) year from the date of allotment of such Warrants, in accordance with Regulation 167(1) of the SEBI ICDR Regulations.
- The entire pre-preferential allotment shareholding, if any, of the Proposed Allotees, shall be locked in as per Chapter V of the SEBI ICDR Regulations.

XII. Dues toward SEBI, Stock Exchange or Depositories:

There are no outstanding dues of the Company payable towards SEBI, Stock Exchange or Depositories as on the date of this Notice.

XIII. Listing

The Company will make an application to the Stock Exchanges on which the equity shares of the Company are listed, for listing of the aforementioned Equity Shares allotted pursuant to the conversion of warrants issued in the Preferential Issue. The above shares, once allotted, shall rank pari passu with the then existing Equity shares of the Company in all respects, including dividend.

XIV. Issue price and Relevant Date:

In terms of Regulation 161 of SEBI ICDR Regulations, the Relevant Date for determining the floor price for the Preferential Allotment of the Warrants has been reckoned as **April 30, 2026**.

The Equity Shares of the Company are listed on BSE Limited (“BSE”) and National Stock Exchange of India Limited (“NSE”) (together referred to as “Stock Exchanges”). The Existing Equity Shares of the Company are frequently traded within the meaning of explanation provided in Regulation 164(5) of Chapter V of the SEBI (ICDR) Regulations, 2018 and NSE being the Stock Exchange with higher trading volumes for the said period, has been considered for pricing in compliance with Regulation 164 of Chapter V of SEBI (ICDR) Regulations, 2018.

In accordance with Regulation 164(1) of the SEBI ICDR Regulations, the minimum floor price for issuance of Equity Shares and Warrants to persons other than qualified institutional buyers shall be the higher of the following:

- a. the 90 trading days volume weighted average price (VWAP) of the related equity shares quoted on the recognized stock exchange preceding the relevant date; or
- b. the 10 trading days volume weighted average price (VWAP) of the related equity shares quoted on a recognized stock exchange preceding the relevant date;

Provided that if the Articles of Association of the issuer 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 specified securities to be allotted pursuant to the preferential issue. – **Not Applicable**

Further as per regulation 164(4)(a), a preferential issue of specified securities to qualified institutional buyers, not exceeding five in number, shall be made at a price not less than the 10 trading days volume weighted average prices of the related equity shares quoted on recognized Stock Exchange preceding the relevant date. – **Not Applicable**

In accordance with Regulation 166A of the SEBI ICDR Regulations, any preferential issue, which may result in the allotment of more than 5% of the post-issue fully diluted share capital of the company, to an allottee or to allottees acting in concert, shall require a valuation report from an independent registered valuer, and consider the same for determining the price. – **Not Applicable**.

Provided that the floor price, in such cases, shall be higher of the floor price determined under sub-regulation (1), (2) or (4) of regulation 164, as the case may be, or the price determined under the valuation report from the independent registered valuer, or the price determined in accordance with the provisions of the Articles of Association of the issuer, if applicable.

Accordingly, the floor price for the proposed preferential issue has been determined as the highest of the following:

- A. In terms of the provisions of Regulation 164 (2) of SEBI ICDR Regulations, 2018 the price at which Warrants shall be allotted, shall not be less than higher of the following:
 - i. the 90 (Ninety) trading days’ volume weighted average price of the related equity shares quoted on the recognized stock exchange, preceding the relevant date is Rs. 23.85
 - ii. the 10 (Ten) trading days’ volume weighted average price of the Equity Shares of the Company quoted on the NSE, preceding the Relevant Date, i.e., Rs. 21.41/- each.
- B. The price determined through Valuation report of RV Gaurav Jain, (Registration No.: IBBI/RV/06/2021/13914). i.e., Rs. 23.85/- per Equity Share. The said report is available on the website of the Company at <https://jhsretail.com/announcements/>.
- C. Method of determination of price as per the Articles of Association of the Company - **Not applicable as the Articles of Association of the Company are silent on the determination of a floor price/ minimum price of the shares issued on preferential basis.**

Accordingly, the minimum issue price of warrants to be allotted on Preferential basis shall be higher of the above computed price i.e. Rs. 23.85/- each.

The price of the Warrants to be allotted on preferential basis is Rs. 25/- (Rupees Twenty- Five Only) per Warrant (Including premium of Rs. 15/-) each to be payable in cash (“Warrant Issue Price”) to the proposed allottee, which is higher than the above-mentioned prices.

The price of the equity shares to be allotted at the time of conversion of Warrants shall be same as the price determined as on the relevant date i.e. Rs. 25/- (Rupees Twenty- Five Only) per Warrant (Including premium of Rs. 15/-) each to be payable in cash (“Warrant Issue Price”).

XV. Undertaking:

- None of the Company, its directors or Promoters are categorized as willful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines on willful defaulters issued by Reserve Bank of India. Consequently, the undertaking required under Regulation 163(1)(i) is not applicable.
- None of its Directors or Promoters are fugitive economic offenders as defined under the SEBI ICDR Regulations, 2018.
- The Company has obtained the Permanent Account Numbers (PAN) of the proposed allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principle approval is made by the Company to the stock exchange(s) where its equity shares are listed;
- The Company shall be making application seeking in-principle approval to the stock exchange(s), where its equity shares are listed, on the same day when this notice will be sent in respect of the general meeting seeking shareholders’ approval by way of special resolution;
- The Company is in compliance with the conditions for continuous listing.
- None of the proposed allottees have sold or transferred any Equity Shares during the 90 trading days preceding the relevant date.
- The Company will re-compute the price of the specified securities in terms of the provision of SEBI ICDR Regulations, 2018 and if the amount payable on account of the re-computation of price is not paid within the time stipulated in the provisions of SEBI ICDR Regulations, 2018 the Warrants shall continue to be locked- in till the time such amount is paid by the allottees.
- The Equity Shares held by the proposed allottees in the Company are in dematerialized form only.
- Mr. Nikhil Nanda, Managing Director and Promoter of the Company has previously subscribed to 12,71,357 fully convertible warrants of the Company issued on 27 September, 2024.
- Mrs. Sushma Nanda & JHS Svendgaard Laboratories Limited, Promoter and Promoter Group of the Company has previously subscribed to 14,00,000 and 10,00,000 respectively fully convertible warrants of the Company issued on 05 March, 2025.
- Except, Mr. Nalin Kant Beura Key Managerial Personnel, none of the Directors, Promoters or their relatives thereof are in any way financially or otherwise concerned or interested in the passing of this Special Resolution for issuance of warrants except and to the extent of their shareholding in the Company.

XVI. Disclosures specified in Schedule VI of ICDR Regulations, if the issuer or any of its promoters or directors is a willful defaulter or fraudulent borrower:

Not Applicable

XVII. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:

Sr. No	Name of the Proposed Allottees	Current Status	Post Status
1.	Abhijeet Mohan Warang	Non-Promoter	Non-Promoter
2.	Amit Sadh	Non-Promoter	Non-Promoter
3.	Fresh Impact Labs Private Limited	Non-Promoter	Non-Promoter
4.	Sunny Bakshi	Non-Promoter	Non-Promoter
5.	Ujjwal Anand	Non-Promoter	Non-Promoter
6.	Vinita Gupta	Non-Promoter	Non-Promoter
7.	Purnima Sharma	Non-Promoter	Non-Promoter
8.	Nalin Kant Beura	Non-Promoter	Non-Promoter

XVIII. Practicing Company Secretary's Certificate:

The certificate from Mr. Mohit Dahiya, Practicing Company Secretary, certifying that the preferential issue of Fully Convertible Warrants is being made in accordance with requirements of Chapter V of SEBI ICDR Regulations, 2018 has been obtained considering the said preferential issue. A copy of said certificate shall be available for inspection by the members and the same may be accessed on the Company's website at the link: <https://jhsretail.com/announcements/>.

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

Except, Nalin Kant Beura Key Managerial Personnel, none of the other Directors or key managerial personnel or their relatives are in any way concerned or interested, financially or otherwise, in the resolutions set out at item no.1 of this Notice.

The Board of Directors recommends the resolutions as set out in Item No. 1 of this notice for the issue of Fully Convertible Warrants, on a preferential basis, to the proposed allottees by way of *Special Resolution*.

Item No. 2 to 6

APPROVAL OF MATERIAL RELATED PARTY TRANSACTIONS

The pursuant provisions of the Companies Act, 2013 read with the applicable Rules framed thereunder and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), mandate that related party transactions which are material in nature require approval of the Members of the Company.

For this purpose, as per Scheduled XII of the Listing Regulations, any transaction with a related party shall be considered "material", if the transaction(s) entered into/to be entered into individually or taken together with the previous transaction(s) during a financial year exceeds 10% of annual consolidated turnover of the listed entity

The Company proposes to enter into transactions / contract(s) / agreement(s) / arrangement(s) with its related parties in terms of Regulation 2(1) (zc)(i) of the Listing Regulations. Amongst these, the estimated value of the contract(s)/ arrangement(s)/ transaction(s) with certain related parties is likely to exceed the materiality threshold, on annual basis. These related parties include JHS Svendgaard Laboratories Limited ("JHS"), PJHS Entertainment Private Limited ("PJHS") (subsidiary of the Company), Purple Rock Infra Private Limited ("PRIPL"), Magna Waves Buildtech Private Limited ("MWBPL") and Nikhil Nanda Motion Pictures LLP ("NNMPL") ("Material RPTs").

Accordingly, in compliance with Regulation 23 of the Listing Regulations, the approval of the Members is being sought for entering into such Material RPTs placed at Item No. 2, 3, 4, 5 & 6 of the Notice. This approval for material RPT will include material modification in line with RPT policy of the company.

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

All transactions between the Company and its Related Parties shall be entered at arm's length and in the ordinary course of business. Further, all related party transactions are undertaken after obtaining prior approval of the Audit Committee and are reviewed on a quarterly basis, pursuant to its approvals.

The mandatory disclosure in accordance with the Industry Standards along with the details under Rule 15(3) of the Companies (Meetings of Board and its Powers) Rules, 2014 for proposed material RPTs, is annexed to this Notice as Annexure A for Item no. 2, Annexure B for Item No. 3, Annexure C for Item No. 4, Annexure D for Item No. 5 and Annexure E for Item No. 6.

Pursuant to Regulation 23 of the SEBI Listing Regulations, Members may also note that no related party of the Company shall vote to approve the Ordinary Resolutions set out at Item Nos. 2,3, 4,5 & 6 whether the entity is a related party to the particular transaction or not.

Except Mr. Nikhil Nanda and Sushma Nanda (Promoter), None of the Directors, Key Managerial Personnel of the Company or their relatives, other than to the extent of their Directorship/ Shareholding in the Company and/or in any of the entities mentioned above, are concerned / interested in the above resolutions. The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties of the Company as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 2, 3, 4, 5 & 6.

The Board recommends the respective resolutions set out at Item Nos. 2,3, 4, 5 & 6 of the Notice for approval by the Members of the Company as Ordinary Resolution(s).

Pursuant to the SEBI Circular dated June 26, 2025 Minimum Information relating to the proposed related party transaction(s) is provided as under:

Sr. No.	Particulars of the information	Information provided by the management
a.	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable	Refer “Annexure A, B, C, D and E” for “Item no. 2, 3, 4, 5 and 6” respectively.
b.	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPTs.	The proposed RPTs are in furtherance of the Company’s business purposes and therefore, in the interest of the Company. All RPTs are in the normal course of business and at arm’s length.
c.	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed and taken note of the certificate placed before it signed by Mr. Nikhil Nanda, Managing Director and CEO and Mr. Nalin Kant Beura, Chief Financial Officer of the Company, confirming that proposed RPT(s) are in the interest of the Company.
d.	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The Board of Directors, on recommendation of the Audit Committee at its meeting held on April 30, 2026, have reviewed all necessary information, and approved the entering into Material RPTs for one year subject to the approval of the Members of the Company. In compliance with the applicable law and guidelines issued by SEBI, the approval of Members is being sought for entering to the said Material RPTs respectively with JHS, PJHS, PRIPL, MWBPL and NNMPL.
e.	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not Applicable
f.	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted the commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making	Not Applicable
g.	Any other information that may be relevant	Nil

Any subsequent 'material modification', if any, in the proposed transactions, as defined by the Audit Committee as a part of Company’s 'Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions' will be placed before the Members for prior approval, in terms of Regulation 23(4) of the SEBI Listing Regulations.

Annexure A – For JHS Svendgaard Laboratories Limited

Sr. No.	Particulars of the information	Information provided by the management		
Part A: Minimum information of the proposed RPT				
A(1) Basic details of the related part				
1.	Name of the related party	JHS Svendgaard Laboratories Limited		
2.	Country of incorporation of the related party	India		
3.	Nature of business of the related party	The company is engaged in the manufacturing, trading, and export of oral care and personal care products, and provides contract manufacturing and private labeling services in the FMCG sector.		
A(2) Relationship and ownership of the related party				
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	JHS Svendgaard Laboratories Limited is a promoter Group Company		
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	Nil		
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable		
	• Shareholding of the related party, whether direct or indirect, in the listed entity	137 shares hold by JHS Svendgaard Laboratories Limited-Unclaimed Suspense Account		
A(3) Details of previous transactions with the related party				
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Details of the transactions by JHS Retail and JHS Lab		
		Sr. No.	Nature of transaction for FY25-26	Amount (in Rs.)
			Sale, purchase of Goods	5,99,660
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil		
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	No		
A(4) Amount of the proposed transactions (All types of transactions taken together)				
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Sr. No.	Nature of transaction	Amount (in Rs.)
		1.	Purchase of Goods, including raw materials, finished goods, and consumables	13,00,00,000
		2.	Sale of Goods, including manufactured and traded products	
		3.	Availing of Services, including technical, professional, administrative, and support services	
		4.	Rendering of Services, including technical, professional, administrative, and support services	
		5.	Infrastructure and Resource Sharing Arrangements, including cost allocation, recovery and reimbursement of shared expenses	
		6.	Investment in any form, including equity, debentures, bonds, or other financial instruments.	

		7	Purchase of Assets, including tangible and intangible assets	
		8	Sale / Transfer of Assets, including tangible and intangible assets	
		9	Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.	
			Total	13,00,00,000
				0
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)		
3.	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.	80.53%		
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA		
5.	Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	14.13%		
6.	Financial performance of the related party for the immediately preceding financial year.	Particulars	For FY 2024-25 Amount	
		Turnover	91,99,73,000	
		Profit After Tax	(19,73,84,000)	
		Net worth	(2,25,488)	
A(5) Basic details of proposed transactions to be approved				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Refer to Sr. no. 1 of Para A(4).		
2.	Details of the proposed transaction	The proposed Related Party Transactions to be entered into between the Company and JHS Svendgaard Laboratories Limited shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis as mentioned in Sr. no. 1 of Para A(4).		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year from the date of passing of this resolution.		
4.	Whether omnibus approval is being sought?	Yes		
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 10,00,00,000 for the Financial Year 2026-27 (approx.) Rs. 3,00,00,000 for the Financial Year 2027-28 (approx.)		
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The RPT’s are in the interest of the Company as they ensuring efficient and seamless execution of its business operations. The transactions are undertaken in the ordinary course of business and on an arm’s length basis, ensuring that they are commercially competitive and at par with		

		<p>prevailing market terms. Further, the integrated business model between the Company and JHS Svendgaard Laboratories Limited results in operational synergies, improved resource utilization and cost efficiencies, while minimizing dependency on external third parties. The financial transactions, including loans, advances and guarantees, facilitate effective fund management and support business continuity and growth.</p> <p>Accordingly, these RPTs contribute to enhanced operational efficiency, cost optimization and overall value creation for the Company and its stakeholders, and are therefore in the best interest of the Company.</p>
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Nikhil Nanda and Mrs. Sushma Nanda
	(a) Name of the director / KMP	Mr. Nikhil Nanda, CEO and Managing Director of the Company is the Managing Director of JHS Svendgaard Laboratories Limited
	(b) Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Nikhil Nanda – 2,64,98,602 Shares Mrs. Sushma Nanda – 30,65,985 Shares
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services.
2.	Basis of determination of price	The price / consideration for the transactions is determined based on prevailing market prices, cost benchmarks, scope and nature of goods or services, volume, quality specifications, delivery timelines, and other relevant commercial terms, ensuring that the transactions are undertaken in the ordinary course of business and on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	(a) Amount of trade advance	Not Applicable
	(b) Tenure	
	(c) Whether same is self-liquidating?	
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	(a) Nature of indebtedness	
	(b) Total cost of borrowing	
	(c) Tenure	
	(d) Other Details	
3.	Rate of interest at which the listed entity or	Interest rate of borrowing is in the range of 7.50 to 12.00% per annum

	its subsidiary is borrowing from its bankers/ other lenders.	as on 31 st March, 2026.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The proposed rate of interest to be charged is in the range of 8.50% to 16.00% per annum
5.	Maturity / due date	The amount shall be repayable on demand, without any predetermined repayment schedule or tenure.
6.	Repayment schedule & terms	Repayable on demand, as and when called upon.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Funds will be utilized for general business and operational requirements.
B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to make investment, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	a. Nature of indebtedness	Not Applicable
	b. Total cost of borrowing	
	c. Tenure	
	d. other details	
3.	Purpose for which funds shall be utilized by the investee company.	The Funds will be utilized for general business and operational requirements.
4.	Material terms of the proposed transaction	As per RPT Policy
B(4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.		
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To Provide support JHS Svendgaard Laboratories Limited for its borrowing/business obligation, which is strategically important to the Company. Risk of invocation is assessed as low/moderate.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes, the proposed guarantee/ security/ indemnity will create a legally binding obligation on the Company to the extent of the terms agreed.
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Not Applicable
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified	Not Applicable
B(6) Disclosure only in case of transactions relating to sale, lease or disposal of assets or of unit, division or undertaking of the listed entity		
1.	Bidding or other process, if any, applied for choosing a party for sale, lease or disposal of	No

	assets of subsidiary or of unit, division or undertaking of the listed entity.	
2.	Basis of determination of price.	No
3.	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	No
4.	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:	NA
	Turnover	
	Networth	
	Net Profit	
5.	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	No
Sr. No.	Particulars of the information	Information provided by the management
Part C : Specific type of the transaction where proposed RPT is material		
C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	Not Applicable
	FY 2023-2024	
	FY 2022-2023	
C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	Not Applicable
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Applicable
C(3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary		
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	Not Applicable
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Not Applicable
	FY 2024-2025	

	FY 2023-2024	
	FY 2022-2023	
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Not Applicable
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	
	FY 2023-2024	
	FY 2022-2023	
C(5): Disclosure only in case of transactions relating to sale, lease or disposal of assets or unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate		
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	Not Applicable
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	No
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5.	Are there any other major non-financial reasons for going ahead with the proposed transaction?	Not Applicable

Annexure B – For PJHS Entertainment Private Limited

Sr. No.	Particulars of the information	Information provided by the management														
Part A: Minimum information of the proposed RPT																
A(1) Basic details of the related part																
1.	Name of the related party	PJHS Entertainment Private Limited														
2.	Country of incorporation of the related party	India														
3.	Nature of business of the related party	The company is engaged in the development, operation, and management of entertainment, leisure, and hospitality facilities														
A(2) Relationship and ownership of the related party																
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	PJHS Entertainment Private Limited is the Subsidiary Company of the JHS Svendgaard Retail Ventures Limited.														
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	50.01%														
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable														
	• Shareholding of the related party, whether direct or indirect, in the listed entity	Not Applicable														
A(3) Details of previous transactions with the related party																
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	The total amount of transaction was 4.48 Crores.														
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil														
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	No														
A(4) Amount of the proposed transactions (All types of transactions taken together)																
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<p>Following are the list of proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders:</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of transaction</th> <th>Amount (In Rs.)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Availing of Services, including technical, professional, administrative, facility management, and support services</td> <td rowspan="5" style="text-align: center; vertical-align: middle;">13,00,00,000</td> </tr> <tr> <td>2.</td> <td>Rendering of Services, including management, operational, consultancy, and support services for entertainment and hospitality units</td> </tr> <tr> <td>3.</td> <td>Availing of Event Management, Catering, and Hospitality Services</td> </tr> <tr> <td>4.</td> <td>Investment / Financial Support for Expansion of Business Operations and/or supporting expenses for maintaining the operations of the Subsidiary.</td> </tr> <tr> <td>5.</td> <td>Purchase of Assets, including tangible and intangible assets</td> </tr> </tbody> </table>	Sr. No.	Nature of transaction	Amount (In Rs.)	1.	Availing of Services, including technical, professional, administrative, facility management, and support services	13,00,00,000	2.	Rendering of Services, including management, operational, consultancy, and support services for entertainment and hospitality units	3.	Availing of Event Management, Catering, and Hospitality Services	4.	Investment / Financial Support for Expansion of Business Operations and/or supporting expenses for maintaining the operations of the Subsidiary.	5.	Purchase of Assets, including tangible and intangible assets
Sr. No.	Nature of transaction	Amount (In Rs.)														
1.	Availing of Services, including technical, professional, administrative, facility management, and support services	13,00,00,000														
2.	Rendering of Services, including management, operational, consultancy, and support services for entertainment and hospitality units															
3.	Availing of Event Management, Catering, and Hospitality Services															
4.	Investment / Financial Support for Expansion of Business Operations and/or supporting expenses for maintaining the operations of the Subsidiary.															
5.	Purchase of Assets, including tangible and intangible assets															

		6	Sale / Transfer of Assets, including tangible and intangible assets	
		7	Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.	
			Total	13,00,00,000
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)		
3.	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.	80.53%		
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA		
5.	Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA		
6.	Financial performance of the related party for the immediately preceding financial year.	Particulars	For FY 2024-25 Amount	
		Turnover	16,00,000	
		Profit After Tax	17,73,969	
		Net worth	(2,25,488)	
A(5) Basic details of proposed transactions to be approved				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Refer to Sr. no. 1 of Para A(4).		
2.	Details of the proposed transaction	The proposed Related Party Transactions to be entered into between the Company and PJHS Entertainment Private Limited shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis as mentioned in Sr. no. 1 of Para A(4).		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year from the date of passing of this resolution.		
4.	Whether omnibus approval is being sought?	Yes		
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 11,00,00,000 for the Financial Year 2026-27 (approx.) Rs. 2,00,00,000 for the Financial Year 2027-28 (approx.)		

6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The RPT's are in the interest of the Company as they enable it to leverage the operational expertise and capabilities of JHS Svendgaard Retail Ventures Limited in the Entertainment and related services domain, thereby ensuring efficient and seamless execution of its business operations. The transactions are undertaken in the ordinary course of business and on an arm's length basis, ensuring that they are commercially competitive and at par with prevailing market terms. Accordingly, these RPTs contribute to enhanced operational efficiency, cost optimization and overall value creation for the Company and its stakeholders, and are therefore in the best interest of the Company.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Sushma Nanda who is a Promoter of listed entity is also holding 47.85% in PJHS Entertainment Private Limited (Related Party)
	(a) Name of the director / KMP	-
	(b) Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services.
2.	Basis of determination of price	The price / consideration for the transactions is determined based on prevailing market prices, cost benchmarks, scope and nature of goods or services, volume, quality specifications, delivery timelines, and other relevant commercial terms, ensuring that the transactions are undertaken in the ordinary course of business and on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	(a) Amount of trade advance	Not Applicable
	(b) Tenure	
	(c) Whether same is self-liquidating?	
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or utilization of Preferential issue fund
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	(a) Nature of indebtedness	
	(b) Total cost of borrowing	
	(c) Tenure	
	(d) Other Details	

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is in the range of 7.50 to 12.00% per annum as on 31 st March, 2026.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The proposed rate of interest to be charged is in the range of 8.50% to 16.00% per annum
5.	Maturity / due date	The amount shall be repayable on demand, without any predetermined repayment schedule or tenure.
6.	Repayment schedule & terms	Repayable on demand, as and when called upon.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Funds will be utilized for general business and operational requirements.

B(3) Disclosure *only* in case of transactions relating to investment made by the listed entity or its subsidiary

1.	Source of funds in connection with the proposed transaction.	Internal Accruals or utilization of Preferential issue fund
2.	Where any financial indebtedness is incurred to make investment, specify the following:	No
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. other details	
3.	Purpose for which funds shall be utilized by the investee company.	The Funds will be utilized for general business and operational requirements
4.	Material terms of the proposed transaction	NA

B(4) Disclosure *only* in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	Provided to support PJHS Entertainment Private Limited for its borrowing/business obligation, which is strategically important to the Company. Risk of invocation is assessed as low/moderate.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes, the proposed guarantee/ security/ indemnity will create a legally binding obligation on the Company to the extent of the terms agreed.
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Not Applicable
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified	Not Applicable

Sr. No.	Particulars of the information	Information provided by the management
Part C : Specific type of the transaction where proposed RPT is material		
C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025 FY 2023-2024 FY 2022-2023	Not Applicable
C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	NA
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA
C(3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary		
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	NA
2.	Details of solvency status and going concern status of the related party during the last three financial years:	NA
	FY 2024-2025	
	FY 2023-2024 FY 2022-2023	
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	NA
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.	No
	In addition, state the following: (a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No

	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	
	FY 2023-2024	
	FY 2022-2023	
C(5): Disclosure only in case of transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate		
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	NA
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	NA
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	NA
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	NA
5.	Are there any other major non-financial reasons for going ahead with the proposed transaction?	NA

Annexure C – For Purple Rock Infra Private Limited

Sr. No.	Particulars of the information	Information provided by the management												
Part A: Minimum information of the proposed RPT														
A(1) Basic details of the related part														
1.	Name of the related party	Purple Rock Infra Private Limited												
2.	Country of incorporation of the related party	India												
3.	Nature of business of the related party	To carry on the business of construction, real estate development and allied infrastructure activities, including acquisition, development, construction, leasing and management of residential, commercial and industrial properties; and to undertake related activities such as civil works, turnkey projects, property development, consultancy and investment in furtherance of the Company's business operations.												
A(2) Relationship and ownership of the related party														
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	Mrs. Sushma Nanda is Director and shareholder of Purple Rock Infra Private Limited who is relative of Mr. Nikhil Nanda, Managing Director of JHS Svendgaard Retail Ventures Limited.												
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	Nil												
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable												
	• Shareholding of the related party, whether direct or indirect, in the listed entity	Not Applicable												
A(3) Details of previous transactions with the related party														
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Rs. 8,00,00,000												
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil												
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	No												
A(4) Amount of the proposed transactions (All types of transactions taken together)														
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Following are the list of proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders:												
		<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of transaction</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Availing of services, including engineering, construction, project management, architectural, consultancy and allied technical services</td> <td rowspan="4" style="text-align: right;">13,00,00,000</td> </tr> <tr> <td>2.</td> <td>Rendering of services, including construction, development, execution, maintenance and project management services</td> </tr> <tr> <td>3.</td> <td>Availing of contract services, including turnkey projects, civil works, infrastructure development and related activities</td> </tr> <tr> <td>4.</td> <td>Purchase of materials, equipment, machinery</td> </tr> </tbody> </table>	Sr. No.	Nature of transaction	Amount	1.	Availing of services, including engineering, construction, project management, architectural, consultancy and allied technical services	13,00,00,000	2.	Rendering of services, including construction, development, execution, maintenance and project management services	3.	Availing of contract services, including turnkey projects, civil works, infrastructure development and related activities	4.	Purchase of materials, equipment, machinery
Sr. No.	Nature of transaction	Amount												
1.	Availing of services, including engineering, construction, project management, architectural, consultancy and allied technical services	13,00,00,000												
2.	Rendering of services, including construction, development, execution, maintenance and project management services													
3.	Availing of contract services, including turnkey projects, civil works, infrastructure development and related activities													
4.	Purchase of materials, equipment, machinery													

		and construction-related inputs								
		5 Sale / transfer of materials, assets or development rights, including tangible and intangible assets								
		6 Leasing / licensing of land, buildings, commercial spaces and other immovable properties								
		7 Investment / financial support for enhancement of business in the entertainment field and allied activities								
		8 Advance payments, security deposits and cost sharing / reimbursement arrangements for projects								
		9 Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.								
		Total	13,00,00,000							
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)								
3.	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.	80.53%								
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA								
5.	Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA								
6.	Financial performance of the related party for the immediately preceding financial year.	<table border="1"> <thead> <tr> <th>Particulars</th> <th>For FY 2024-25 Amount</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>0</td> </tr> <tr> <td>Profit After Tax</td> <td>(11,339)</td> </tr> <tr> <td>Net worth</td> <td>88,661</td> </tr> </tbody> </table>	Particulars	For FY 2024-25 Amount	Turnover	0	Profit After Tax	(11,339)	Net worth	88,661
Particulars	For FY 2024-25 Amount									
Turnover	0									
Profit After Tax	(11,339)									
Net worth	88,661									
A(5) Basic details of proposed transactions to be approved										
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Refer to Sr. no. 1 of Para A(4).								
2.	Details of the proposed transaction	The proposed Related Party Transactions to be entered into between the Company and Purple Rock Infra Private Limited shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis as mentioned in Sr. no. 1 of Para A(4).								
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year from the date of passing of this resolution.								
4.	Whether omnibus approval is being sought?	No								
5.	Value of the proposed transaction during a	Rs. 10,00,00,000 for the Financial Year 2026-27 (approx.)								

	financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 3,00,00,000 for the Financial Year 2027-28 (approx.)
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The RPTs are in the interest of the Company as they facilitate commercially beneficial arrangements with JHS Svendgaard Retail Ventures Limited, including leasing / licensing of commercial spaces, business support arrangements and financial transactions, thereby enabling optimum utilization of assets and resources. Accordingly, these RPTs contribute to enhanced operational efficiency, cost optimization and overall value creation for the Company and its stakeholders, and are therefore in the best interest of the Company.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Sushma Nanda who is a Promoter of listed entity is also holding 75% in Purple Rock Infra Private Limited (Related Party)
	(a) Name of the director / KMP	-
	(b) Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services.
2.	Basis of determination of price	The price / consideration for the transactions is determined based on prevailing market prices, cost benchmarks, scope and nature of goods or services, volume, quality specifications, delivery timelines, and other relevant commercial terms, ensuring that the transactions are undertaken in the ordinary course of business and on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	(a) Amount of trade advance	Not Applicable
	(b) Tenure	
	(c) Whether same is self-liquidating?	
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or utilization of Preferential issue fund.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	(a) Nature of indebtedness	
	(b) Total cost of borrowing	
	(c) Tenure	
	(d) Other Details	

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is in the range of 7.50 to 12.00% per annum as on 31 st March, 2026.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The proposed rate of interest to be charged is in the range of 8.50% to 16.00% per annum
5.	Maturity / due date	The amount shall be repayable on demand, without any predetermined repayment schedule or tenure.
6.	Repayment schedule & terms	Repayable on demand, as and when called upon.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Funds will be utilized for general business and operational requirements.

B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary

1.	Source of funds in connection with the proposed transaction.	Internal Accruals or utilization of Preferential issue fund
2.	Where any financial indebtedness is incurred to make investment, specify the following:	No
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. other details	
3.	Purpose for which funds shall be utilized by the investee company.	The Funds will be utilized for general business and operational requirements
4.	Material terms of the proposed transaction	NA

B(4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	Provided to support Purple Rock Infra Private Limited for its borrowing/business obligation, which is strategically important to the Company. Risk of invocation is assessed as low/moderate.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes, the proposed guarantee/ security/ indemnity will create a legally binding obligation on the Company to the extent of the terms agreed.
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Not Applicable
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified	Not Applicable

Sr. No.	Particulars of the information	Information provided by the management
Part C : Specific type of the transaction where proposed RPT is material		
C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	NA
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No

	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	Not Applicable
	FY 2023-2024	
	FY 2022-2023	
C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	NA
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA
C(3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary		
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	NA
2.	Details of solvency status and going concern status of the related party during the last three financial years:	NA
	FY 2024-2025	
	FY 2023-2024	
	FY 2022-2023	
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	NA
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	
	FY 2024-2025	
FY 2023-2024		
	FY 2022-2023	

Annexure D – For Magna Waves Buildtech Private Limited

Sr. No.	Particulars of the information	Information provided by the management
Part A: Minimum information of the proposed RPT		
A(1) Basic details of the related part		
1.	Name of the related party	Magna Waves Buildtech Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	This company is engaged in the business of contractors, builders, town planners, infrastructure and estate developers. The Company undertakes acquisition, development and construction of residential, commercial and infrastructure projects, including turnkey civil works.
A(2) Relationship and ownership of the related party		
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity, whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity. • Shareholding of the related party, whether direct or indirect, in the listed entity	Mr. Nikhil Nanda and his relative (Mrs. Sushma Nanda) is Director and Shareholder in Magna Waves Buildtech Private Limited. - Not Applicable Not Applicable
A(3) Details of previous transactions with the related party		
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Nil
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	No

A(4) Amount of the proposed transactions (All types of transactions taken together)			
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Following are the list of proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders:	
		Sr. No.	Nature of transaction
		1.	Availing Lease / License of Commercial Retail Spaces
		2.	Ensuring strategic location access for expansion of retail outlets.
		3.	Investment in any form, including equity, debentures, bonds, or other financial instruments.
		4.	Assured availability of customized retail spaces aligned with operational needs.
		5.	Securing priority rights for leasing or acquiring commercial retail space in upcoming projects.
6.	Loans and Advances, including inter-	Amount (Rs.)	10,00,00,000

		corporate deposits.	
		Total	10,00,00,000
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)	
3.	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.	62.5 %	
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA	
5.	Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA	
6.	Financial performance of the related party for the immediately preceding financial year.	Particulars	For FY 2024-25 Amount (in Rs.)
		Turnover	0
		Profit After Tax	(41,50,000)
		Net worth	(1,33,28,130)
A(5) Basic details of proposed transactions to be approved			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Refer to Sr. no. 1 of Para A(4).	
2.	Details of the proposed transaction	The proposed Related Party Transactions to be entered into between the Company and MWBPL shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis as mentioned in Sr. no. 1 of Para A(4).	
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year from the date of passing of this resolution.	
4.	Whether omnibus approval is being sought?	No	
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 8,00,00,000 for the Financial Year 2026-27 (approx.) Rs. 2,00,00,000 for the Financial Year 2027-28 (approx.)	
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed Related Party Transactions are in the interest of the Company as they support its strategic retail expansion by securing access to commercially viable retail spaces in upcoming development projects. The arrangement is expected to provide operational stability, cost efficiencies and preferential commercial terms, thereby strengthening the Company’s long-term growth prospects. The transactions are proposed to be undertaken on an arm’s length basis and in compliance with applicable regulatory requirements, ensuring protection of shareholders’ interests.	
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly	Mr. Nikhil Nanda & Mrs. Sushma Nanda	

	or indirectly.	
	(a) Name of the director / KMP	Mr. Nikhil Nanda
	(b) Shareholding of the director / KMP, whether direct or indirect, in the related party	24.39 % each
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services.
2.	Basis of determination of price	NA
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	(a) Amount of trade advance	Not Applicable
	(b) Tenure	
	(c) Whether same is self-liquidating?	
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	(a) Nature of indebtedness	
	(b) Total cost of borrowing	
	(c) Tenure	
	(d) Other Details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is in the range of 7.50 to 12.00% per annum as on 31 st March, 2026.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The proposed rate of interest to be charged is in the range of 8.50% to 16.00% per annum
5.	Maturity / due date	The amount shall be repayable on demand, without any predetermined repayment schedule or tenure.
6.	Repayment schedule & terms	Repayable on demand, as and when called upon 002E
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Funds will be utilized for general business and operational requirements.
B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to make investment, specify the following:	NA
	a. Nature of indebtedness	
	b. Total cost of borrowing	

	c. Tenure	
	d. other details	
3.	Purpose for which funds shall be utilized by the investee company.	The Funds will be utilized for general business and operational requirements.
4.	Material terms of the proposed transaction	NA

Sr. No.	Particulars of the information	Information provided by the management
Part C : Specific type of the transaction where proposed RPT is material		
C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	Not Applicable
FY 2023-2024		
FY 2022-2023		
C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	Not Applicable
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Applicable

Annexure E – For Nikhil Nanda Motion Pictures LLP

Sr. No.	Particulars of the information	Information provided by the management												
Part A: Minimum information of the proposed RPT														
A(1) Basic details of the related part														
1.	Name of the related party	Nikhil Nanda Motion Pictures LLP												
2.	Country of incorporation of the related party	India												
3.	Nature of business of the related party	NNMPL is engaged in the business of directing, producing and developing films, web-series and other audio-visual content, including pre-production, production, post-production, content creation, intellectual property development and allied creative services.												
A(2) Relationship and ownership of the related party														
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	Mrs. Sushma Nanda, relative of Mr. Nikhil Nanda, Managing Director of the JHS Svendgaard Retail Ventures Limited is a Designated Partner in Nikhil Nanda Motion Pictures LLP.												
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	-												
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable												
	• Shareholding of the related party, whether direct or indirect, in the listed entity	Not Applicable												
A(3) Details of previous transactions with the related party														
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Nil												
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil												
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	No												
A(4) Amount of the proposed transactions (All types of transactions taken together)														
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Following are the list of proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders:												
		<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of transaction</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Availing / Rendering of Film Production Services Content Creation, Media Production & Creative Services Advertising & Marketing Services (including digital campaigns, branding, promotions)</td> <td rowspan="4">10,00,00,000</td> </tr> <tr> <td>2.</td> <td>Sponsorship / Brand Integration Arrangements, Media Buying / Ad Placement Services</td> </tr> <tr> <td>3.</td> <td>Advance / Security Deposit for Production Projects, Cost Reimbursement / Expense Sharing Arrangements</td> </tr> <tr> <td>4.</td> <td>Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.</td> </tr> </tbody> </table>	Sr. No.	Nature of transaction	Amount	1.	Availing / Rendering of Film Production Services Content Creation, Media Production & Creative Services Advertising & Marketing Services (including digital campaigns, branding, promotions)	10,00,00,000	2.	Sponsorship / Brand Integration Arrangements, Media Buying / Ad Placement Services	3.	Advance / Security Deposit for Production Projects, Cost Reimbursement / Expense Sharing Arrangements	4.	Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.
Sr. No.	Nature of transaction	Amount												
1.	Availing / Rendering of Film Production Services Content Creation, Media Production & Creative Services Advertising & Marketing Services (including digital campaigns, branding, promotions)	10,00,00,000												
2.	Sponsorship / Brand Integration Arrangements, Media Buying / Ad Placement Services													
3.	Advance / Security Deposit for Production Projects, Cost Reimbursement / Expense Sharing Arrangements													
4.	Loans and Advances, including inter-corporate deposits and /or guarantee for and on behalf.													

		Total	10,00,00,000
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes, the proposed transaction is a material Related Party Transaction (“RPT”) under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)	
3.	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.	76.92%	
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	NA	
5.	Value of the proposed transactions as a percentage of the related party’s annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	NA	
6.	Financial performance of the related party for the immediately preceding financial year.	Particulars	For FY 2024-25 Amount (Rs.)
		Turnover	47,19,600
		Profit After Tax	(1,03,00,558)
		Net Worth	(1,10,50,970)
A(5) Basic details of proposed transactions to be approved			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Refer to Sr. no. 1 of Para A(4).	
2.	Details of the proposed transaction	The proposed Related Party Transactions to be entered into between the Company and NNMPL shall comprise transactions undertaken in the ordinary course of business and on an arm’s length basis as mentioned in Sr. no. 1 of Para A(4).	
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) Year from the date of passing of this resolution.	
4.	Whether omnibus approval is being sought?	Yes	
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	Rs. 8,00,00,000 for the Financial Year 2026-27 (approx.) Rs. 2,00,00,000 for the Financial Year 2027-28 (approx.)	
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	<p>The RPTs are in the interest of the Company as they enable it to leverage the creative expertise and content development capabilities of NNMPL in the film and audio-visual production domain, thereby strengthening the Company’s brand positioning and market outreach. The transactions are undertaken in the ordinary course of business and on an arm’s length basis, ensuring that they are commercially competitive and aligned with prevailing market practices.</p> <p>Accordingly, these RPTs contribute to incremental revenue opportunities, strengthened brand equity and long-term value creation for the Company and its stakeholders, and are therefore in the best interest of the Company.</p>	
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who	Mrs. Sushma Nanda and Mr. Nikhil Nanda	

	have interest in the transaction, whether directly or indirectly.	
	(a) Name of the director / KMP/Promoter	Mr. Nikhil Nanda
	(b) Shareholding of the director / KMP, whether direct or indirect, in the related party	Contribution 50% made by Mrs. Sushma Nanda
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Nil
Part B : Additional Information		
B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or any other process has been applied for choosing a party for sale, purchase or supply of goods or services.
2.	Basis of determination of price	The price / consideration for the transactions is determined based on prevailing market prices, cost benchmarks, scope and nature of services, volume, quality specifications, delivery timelines, and other relevant commercial terms, ensuring that the transactions are undertaken in the ordinary course of business and on an arm's length basis.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Nil
	(a) Amount of trade advance	Not Applicable
	(b) Tenure	
	(c) Whether same is self-liquidating?	
B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and will adhere to arm's length principles to ensure fairness and compliance and the same shall be disclosed appropriately as and when required.
	(a) Nature of indebtedness	
	(b) Total cost of borrowing	
	(c) Tenure	
	(d) Other Details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is in the range of 7.50 to 12.00% per annum as on 31 st March, 2026.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The proposed rate of interest to be charged is in the range of 8.50% to 16.00% per annum
5.	Maturity / due date	The amount shall be repayable on demand, without any predetermined repayment schedule or tenure.
6.	Repayment schedule & terms	Repayable on demand, as and when called upon.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Funds will be utilized for general business and operational requirements.

B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary		
1.	Source of funds in connection with the proposed transaction.	Internal Accruals or Utilization of Preferential issue Fund
2.	Where any financial indebtedness is incurred to make investment, specify the following:	NA
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. other details	
3.	Purpose for which funds shall be utilized by the investee company.	The Funds will be utilized for general business and operational requirements.
4.	Material terms of the proposed transaction	NA
B(4) Disclosure only in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.		
1	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	Provided to support NNMPL for its borrowing/business obligation, which is strategically important to the Company. Risk of invocation is assessed as low/moderate.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes, the proposed guarantee/ security/ indemnity will create a legally binding obligation on the Company to the extent of the terms agreed.
2	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Not Applicable
3	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified	Not Applicable
C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	Not Applicable
	FY 2023-2024	
	FY 2022-2023	
C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary		
1.	Latest credit rating of the related party	Not Applicable
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA
C(3) Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary		
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	Not Applicable

2.	Details of solvency status and going concern status of the related party during the last three financial years:	Not Applicable
	FY 2024-2025	
	FY 2023-2024	
	FY 2022-2023	
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Not Applicable
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person.	No
	In addition, state the following:	
	(a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	(b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	(c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	(d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 2024-2025	
	FY 2023-2024	
	FY 2022-2023	
C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary		
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	NA
	(a) Before transaction	
	(b) After transaction	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	NA
	(a) Before transaction	
	(b) After transaction	
C(5): Disclosure only in case of transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate		
1.	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	No
2.	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	No
3.	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4.	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5.	Are there any other major non-financial reasons for going ahead with the proposed transaction?	No

**For and on behalf of Board of Directors
JHS Svendgaard Retail Ventures Limited**

**Sd/-
Kuldeep Jangir
Company Secretary & Compliance Officer**

**Date: 06 May, 2026
Place: New Delhi**