REPORT OF SCRUTINIZER – POSTAL BALLOT
(ON REMOTE E-VOTING)

19th February 2026

Aptus Value Housing Finance India Limited
CIN: L65922TN2009PLC073881
No. 8B, 8th Floor, Doshi Towers,
No.205 Poonamallee High Road,
Kilpauk, Chennai – 600010

Dear Sir,

Sub: Scrutinizer Report - Passing of Resolutions through Postal Ballot

I, S Sandeep, Managing Partner of M/s. S. Sandeep & Associates, Company Secretaries having office at Flat no. 10, Second floor, Sucons Padmalaya, No. 5 Venkatnarayana Road, T Nagar, Chennai - 600017, was appointed as Scrutinizer on 12th January 2026 pursuant to section 110 of the Companies Act, 2013 ("the act") read with Companies (Management and administration) Rules, 2014 by the Board of Directors of Aptus Value Housing Finance India Limited for scrutinizing the Postal Ballot by way of voting by electronic means in respect of passing of the resolutions contained in the Postal ballot Notice ("Notice") dated 12th January 2026 in a fair and transparent manner.

I submit my report as under:

1. The Management of the Company is responsible to ensure the compliance with the requirements of the relevant provisions of (i) the Companies Act, 2013 and the rules made thereunder including General Circular No. 14/2020 dated April 8, 2020 read with General Circular No. 17/2020 dated April 13, 2020, General Circular No. 22/2020 dated June 15, 2020 and General Circular No. 33/2020 dated September 28, 2020, General Circular No. 39/2020 dated December 31, 2020, General Circular No. 10/2021 dated June 23, 2021, 20/2021 dated December 8, 2021, 3/2022 dated May 5, 2022 and 11/22 dated December 28, 2022, No. 09/2023 dated September 25, 2023 and in accordance with the General Circular No. 9/2024 dated September 19, 2024 and General Circular No. 3/2025 dated September 22, 2025 respectively issued by the Ministry of Corporate Affairs ("MCA Circulars") and (ii) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) ("Listing Regulations") Regulations, 2015, relating to Postal Ballot by way of electronic voting means, Circular Nos. SEBI/HO/CFD/CMD1/CIR/ P/2020179 dated May 12, 2020 and SEBI/HO/CFD/ CMD2/CIR/P/ 2021 /11 dated January 15, 2021 ("SEBI Circulars") and other applicable laws and regulations.

2. My responsibility as Scrutinizer is restricted to prepare a Scrutinizers' report of the votes cast by the members for the resolutions contained in the Notice, based on the data downloaded from website of KFin Technologies Private Limited ("KFin"), i.e. https://evoting.kfintech.com authorised agency engaged by the Company to provide e-voting facilities till the time fixed for closing of the voting process i.e., Wednesday, 18th February 2026 at 5:00 P.M. (IST).

SANDEEP COP 6987 FCS 5853 COMPANY SECRETARY

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3. The Members of the Company as on the "cut-off date" i.e. Friday, 9th January 2026 were entitled to vote on the proposed resolutions to be passed through Postal Ballot by way of electronic voting means as set-out in the Notice of Postal Ballot and their shareholding as on cut-off date has been reckoned for the purpose of arriving at the results of the Postal Ballot.

4. The remote e-voting period remained open from , Tuesday, 20th January 2026 at 9:00 a.m. (IST) and ended on Wednesday, 18th February 2026 at 5:00 P.M. (IST) on the designated website of KFin i.e. https://evoting.kfintech.com

5. On Monday, 19th January 2026 the Company had completed the dispatch of Postal Ballot notice to those Members whose name(s) appeared in the Register of Members/ List of beneficial owners as on the cut-off date, received from Depositories i.e. National Securities Depository Limited ("NSDL"), Central Depository Services (India) Limited ("CDSL"), Registrars and Share Transfer Agent of the Company ("RTA") and whose e-mail IDs were registered with the Depositories or with RTA. Pursuant to the MCA Circulars, the Company had dispatched the notice through e-mails only. The Company has not dispatched the Postal Ballot Notice to those members whose e-mail IDs were not registered with the Company and/or Depositories.

   However, the Company had also given an option in the Postal Ballot Notice, which was uploaded on the website of the Company (www.aptusindia.in). KFin Technologies Private Limited ("KFin), https://evoting.kfintech.com , BSE Limited (www.bseindia.com) and National Stock Exchange of India Ltd. (www.nseindia.com) and also published by way of newspaper advertisements dated 20th January 2026 in Business Standard (English), all editions and Makkal Kural (Tamil), regional edition, to the members to register their e-mail id's with the Company and/ or their depository participants.

6 As per Rule 20 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 47 of listing regulations, Newspaper Advertisements with respect to Postal Ballot Notice were published by the Company in Business Standard (English), all editions and Makkal Kural (Tamil), Regional edition on 20th January 2026 informing about the completion of dispatch of Postal Ballot notice to those Members who registered their e-mail id's with the depositories or with RTA of the Company along with other related matters mentioned therein.

7. I had monitored the process of electronic voting (i.e. e-voting) through the scrutinizer's secured link provided by KFintech through its designated website.

8. After completion of e-voting, votes cast by the Members, were unblocked in the presence of two witnesses, Ms. Novina Bertina and Ms. Nivveditha who are not in the employment of the Company.

9. The particulars of the report downloaded from the website of KFintech have been entered in a separate register maintained for the purpose of Postal Ballot.

10. Votes casted by the members through e-voting were reconciled with the records maintained by the RTA of the Company and authorizations lodged with the Company.

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COMPANY SECRETARY

11. This report is based on votes casted through e-voting, which was downloaded from the website of KFin i.e. https://evoting.kfintech.com

12. After ascertaining the votes casted by e-voting, I hereby submit the result as under:

Item No. 1: To approve amendments to the Articles of Association of the Company (Special Resolution)

Particulars	Number of valid		Percentage (%)
	Ballots received	Votes	
Assent	343	199451583	49.0735
Dissent	222	206982643	50.9265
Total	**565**	**406434226**	**100.000**

RESULT

As the number of votes cast against the resolution is more than the number of votes cast in favour, I report that the Special Resolution with regard to Item no. 1 as set out in the Notice of Postal ballot is not passed.

Based on the aforesaid results, the said resolution stands not approved as on 18th February 2026, being the last date of remote e-voting for the Members of the Company. Accordingly, the Chairperson or any other person authorised by him may declare the results of the Postal Ballot process in terms of the applicable provisions of law.

Place: Chennai
Date: 19/02/2026
UDIN: F005853G003964808

For S Sandeep & Associates

S SANDEEP ★ COP 5987 FCS 5853 ★ COMPANY SECRETARY

S Sandeep
Practicing Company Secretary
FCS: 5853; COP: 5987
PR No.: 6526/2025