



DELPHI/SEC/2025-26/69

March 11th 2026

BSE Ltd.

Corporate Relation Department,
Listing Department,
Rotunda Building, PJ Towers,
Dalal Street, Mumbai – 400 023.

Scrip Code : 533452

National Stock Exchange of India Ltd.

Listing Department
Exchange Plaza, C-1, Block- G,
Bandra Kurla Complex
Bandra (East) Mumbai-400 051

NSE Symbol: DELPHIFX

Sub: Postal Ballot Notice – Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith Notice of Postal Ballot dated February 21st, 2026 that has been sent to the members on March 11th, 2026 for seeking their approval by means of postal ballot through remote e-voting on the following business items:

S. No	Particulars	Type of Resolution
1.	Appointment of Mr. Arun Batra (DIN 06500891) as Director of the Company in the category of Executive Director.	Special
2.	Appointment of Ms. Bhawna Sharma (DIN 10288658) as Director of the Company in the category of Executive Director.	Special
3.	Appointment of Mr. Kamal Ghildiyal (DIN 07706990) as Director of the Company in the category of Executive Director.	Special
4.	To consider and approve the increase in limit for transactions under section 185 of the Companies Act, 2013.	Special
5.	To consider and approve the increase in limit for making loan and investment by Company.	Special
6.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with Eraaya Lifespaces Limited during the financial year 2025-26.	Ordinary
7.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with its related parties during the financial year 2025-26.	Ordinary
8.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with Eraaya Lifespaces Limited during the financial year 2026-27.	Ordinary

DELPHI WORLD MONEY LIMITED

(ERSTWHILE EBIXCASH WORLD MONEY INDIA LIMITED)

Regd. Office: 8th Floor, Manek Plaza, Kalina CST Road, Kolkalyan, Santacruz (E), Mumbai, Maharashtra-400098

Website: www.indiaforexonline.com . E. mail : corp.relations@ebixcash.com . Phone: [+91-22-68649800](tel:+91-22-68649800)

CIN: L65990MH1985PLC037697



9.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with its related parties during the financial year 2026-27.	Ordinary
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The Postal Ballot Notice has been sent to the members holding shares of the Company as on Cut-off date i.e., March 6th, 2026, by e-mail to those Members who have already registered their e-mail address with their depository participant/s or the Company's Registrar and Share Transfer Agent, Big share Services Private Limited.

The Company has engaged the services of National Securities Depository Limited ("NSDL") to provide remote e-voting facility to its members. The e-voting facility will be available during the following period

Commencement of e-Voting	09:00 A.M. on Thursday, March 13, 2026
End of e-Voting	05:00 P.M. on Saturday April 11, 2026

**Thanking you,
For DELPHI WORLD MONEY LIMITED**

**VINAY SINGH
COMPANY SECRETARY
M. No.: ACS 44928**

Encl: a/a

**DELPHI WORLD MONEY LIMITED
(ERSTWHILE EBIXCASH WORLD MONEY INDIA LIMITED)**

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CIN: L65990MH1985PLC037697



NOTICE OF POSTAL BALLOT

[Pursuant to Section 108 & 110 of the Companies Act, 2013 read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014]

Dear Member(s),

NOTICE is hereby given pursuant to the provisions of Sections 108 and 110, and other applicable provisions of the Companies Act, 2013, as amended (“**the Act**”), read together with the Companies (Management and Administration) Rules, 2014, as amended (“**the Management Rules**”), and in compliance with the applicable guidelines / circulars / rules issued by the Ministry of Corporate Affairs (“**MCA**”) inter alia including General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020 including the latest being No. 03/2025 dated September 22, 2025, read with other relevant circulars, (collectively referred to as the “**MCA Circulars**”) from time to time, Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (“**SS-2**”) and any other applicable law, rules, circulars, notifications and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), that the resolutions appended below, are proposed to be passed by the members of the Company (as on the Cut-off Date), through postal ballot (“**the Postal Ballot**”) only by way of remote e-voting (“**e-voting**”) for the following Ordinary/Special resolutions:

S. No	Particulars	Type of Resolution
1.	Appointment of Mr. Arun Batra (DIN 06500891) as Director of the Company in the category of Executive Director.	Special
2.	Appointment of Ms. Bhawna Sharma (DIN 10288658) as Director of the Company in the category of Executive Director.	Special
3.	Appointment of Mr. Kamal Ghildiyal (DIN 07706990) as Director of the Company in the category of Executive Director.	Special
4.	To consider and approve the increase in limit for transactions under section 185 of the Companies Act, 2013.	Special
5.	To consider and approve the increase in limit for making loan and investment by Company.	Special
6.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with Eraaya Lifespaces Limited during the financial year 2025-26.	Ordinary
7.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with its related parties during the financial year 2025-26.	Ordinary
8.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with Eraaya Lifespaces Limited during the financial year 2026-27.	Ordinary
9.	To consider and approve the material related party transaction entered by Ebix Travels Private Limited, a subsidiary of the Company with its related parties during the financial year 2026-27.	Ordinary

An Explanatory Statement pertaining to the said resolutions setting out the material facts and the reasons / rationale thereof form part of this Postal Ballot Notice (“**the Notice**” or “**the Postal Ballot Notice**”).

In compliance with Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**the LODR Regulations**”) and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder and the MCA Circulars, the manner of voting on the proposed resolution is restricted only to e-voting i.e., by casting votes electronically instead of submitting postal ballot form.

Accordingly, the Postal Ballot Notice and instructions for e-voting are being sent only through electronic mode to those members whose email address is registered with the Company / Depository Participant (“DP”).

The Board has appointed Mr. Rahul Khadriya, Practicing Company Secretary (Membership No. FCS 8558) Managing Partner of M/s SRC & Co. Practicing Company Secretaries, as the scrutinizer (“Scrutinizer”) for conducting the Postal Ballot / e-voting process in a fair and transparent manner.

In compliance with the provisions of Sections 108 and 110 of the Act read with Rule 20 and 22 of the Management Rules, Regulation 44 of the LODR Regulations, and SS-2, the Company has provided e-voting facility to its members to cast their votes electronically. The detailed procedure with respect to e-voting is mentioned in this Notice. The Company has engaged the National Securities Depository Limited (“NSDL”) for facilitating e-voting.

Members desiring to exercise their votes are requested to carefully read the instructions indicated in this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the Notes forming part of the Notice. The e-voting facility will be available during the following period:

Commencement of e-voting period	09:00 A.M. on Thursday, March 13, 2026
Conclusion of e-voting period	05:00 P.M. on Saturday April 11, 2026
Cut-off date for eligibility to vote	Friday, March 6, 2026

The e-voting facility will be disabled by NSDL immediately after 5.00 p.m. IST on Wednesday Saturday April 11, 2026, and will be disallowed thereafter. The Scrutinizer will submit his report to the Chairman of the Company (“the Chairman”) or any other person authorized by the Chairman, and the result will be announced within two working days from the conclusion of the e-voting period i.e. on or before 5.00 PM IST on Tuesday, April 14, 2026. The result declared along with the Scrutinizer’s report shall be communicated in the manner provided in this Postal Ballot Notice.

The last date of e-voting, i.e. Saturday April 11, 2026, shall be the date on which the resolution would be deemed to have been passed, if approved by the requisite majority.

SPECIAL BUSINESSES:

Item of business requiring consent of shareholders through Postal Ballot (remote e-voting):

1. APPOINTMENT OF MR. ARUN BATRA (DIN 06500891) AS DIRECTOR OF THE COMPANY IN THE CATEGORY OF EXECUTIVE DIRECTOR

To consider and if thought fit, to pass the following resolution as a special resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modifications) or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). Mr. Arun Batra (DIN 06500891) who was appointed as an Additional Director in the category of Executive Director by the Board of Directors w.e.f. February 14, 2026 in terms of Section 161 of the Companies Act 2013, and whose appointment as a Director is recommended by Nomination and Remuneration Committee and the Board of Directors of the Company and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of a Director, the approval of the members be and is hereby accorded to appoint as a Director of the Company liable to retire by rotation, on such terms and conditions as may be determined by the Board of Directors of the Company from time to time.

RESOLVED FURTHER THAT any of the Directors or Key Managerial Personnel be and are hereby severally authorized to file pay returns/forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution.”

2. APPOINTMENT OF MS. BHAWNA SHARMA (DIN 10288658) AS A DIRECTOR OF THE COMPANY IN THE CATEGORY OF EXECUTIVE DIRECTOR

To consider and if thought fit, to pass the following resolution as special resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modifications) or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Ms. Bhawna Sharma (DIN 10288658) who was appointed as an Additional Director in the category of Executive Director by the Board of Directors w.e.f. February 14, 2026 in terms of Section 161 of the Companies Act 2013, and whose appointment as a Director is recommended by Nomination and Remuneration Committee and the Board of Directors of the Company and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing her candidature for the office of a Director, the approval of the members be and is hereby accorded to appoint as a Director of the Company liable to retire by rotation, on such terms and conditions as may be determined by the Board of Directors of the Company from time to time.

RESOLVED FURTHER THAT any of the Directors or Key Managerial Personnel be and are hereby severally authorized to file pay returns/forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution."

3. APPOINTMENT OF MR. KAMAL GHILDIYAL (DIN 07706990) AS DIRECTOR OF THE COMPANY IN THE CATEGORY OF EXECUTIVE DIRECTOR

To consider and if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modifications) or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Mr. Kamal Ghildiyal (DIN 07706990) who was appointed as an Additional Director in the category of Executive Director by the Board of Directors w.e.f. February 14, 2026 in terms of Section 161 of the Companies Act 2013, and whose appointment as a Director is recommended by Nomination and Remuneration Committee and the Board of Directors of the Company and in respect of whom the Company has received a notice in writing under Section 160 of the Act from a member proposing his candidature for the office of a Director, the approval of the members be and is hereby accorded to appoint as a Director of the Company liable to retire by rotation, on such terms and conditions as may be determined by the Board of Directors of the Company from time to time.

RESOLVED FURTHER THAT any of the Directors or Key Managerial Personnel be and are hereby severally authorized to file pay returns/forms with the Registrar of Companies and to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid resolution."

4. TO CONSIDER AND APPROVE THE INCREASE IN LIMIT FOR TRANSACTIONS UNDER SECTION 185 OF THE COMPANIES ACT, 2013

To consider and if thought fit, to pass the following resolution as a special resolution:

"RESOLVED THAT pursuant to the provisions of Section 185 and other applicable provisions of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014 and all other rules, regulations, notifications and circulars issued (including any statutory modifications, clarifications, exemptions or re-enactments thereof, from time to time) and the relevant provisions of the Memorandum and Articles of Association of the Company, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include, unless the context otherwise required, any committee of the Board or any director or officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution)

to advance any loan (including any loan represented by a book debt), or give any guarantee, or provide any security in connection with any loan taken by any entity in which any Director of the Company is interested, up to an aggregate outstanding amount not exceeding ₹10,000 million (Indian Rupees Ten Thousand Million) in one or more tranches at any point of time in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities on such terms and conditions as may be mutually agreed upon.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) be and is hereby authorized to negotiate, finalize and agree the terms and conditions of the aforesaid loan/guarantee/security, and to take all necessary steps, to execute all such documents, instruments and writings and to do all necessary acts, deed and things in order to comply with all the legal and procedural formalities and to do all such acts, deeds or things incidental or expedient thereto and as the Board may think fit and suitable.”

5. TO CONSIDER AND APPROVE THE INCREASE IN LIMIT FOR MAKING LOAN AND INVESTMENT BY COMPANY

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

RESOLVED THAT in pursuant to the provisions of Section 186, Rule 13 of the Companies (Meetings of Board and its powers) Rules, 2014 and all other applicable provisions, if any, of the Companies Act, 2013 including any statutory modification, amendment or re-enactment thereof from time to time, the consent of the members be and is hereby accorded to authorize 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 of the Board or any director or officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution) to:

- (i) give any loan to any person or other body corporate;
- (ii) give any guarantee or provide security in connection with a loan to any other body corporate or person; and/or
- (iii) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate,

from time to time, in one or more tranches, notwithstanding that the aggregate of the loans and investments so far made, the amounts for which guarantees or securities so far provided, together with the investments, loans, guarantees or securities proposed to be made or given by the Company, may exceed the limits prescribed under Section 186 of the Act, provided that the total aggregate outstanding amount of such loans, guarantees, securities and investments shall not exceed ₹10,000 million (Indian Rupees Ten Thousand Million) in one or more tranches at any given point of time.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to take from time to time all decisions and steps necessary, expedient or proper, in respect of the above mentioned transactions including the timing, the amount and other terms and conditions of such transactions and also to take all other decisions including varying any of them, through transfer, sale, recall, renewal, divestment or otherwise, either in part or in full, as it may, in its absolute discretion, deem appropriate, subject to the specified limits, take such actions and steps, including delegation of authority, as may be necessary and to settle all matters arising out of and thereto, and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution.”

6. TO CONSIDER AND APPROVE THE MATERIAL RELATED PARTY TRANSACTION ENTERED BY EBIX TRAVELS PRIVATE LIMITED, A SUBSIDIARY OF THE COMPANY WITH ERAAYA LIFESPACES LIMITED THE DURING FINANCIAL YEAR 2025-26

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

RESOLVED THAT pursuant to Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), Section 188 of the Companies Act, 2013 read with applicable rules, any other applicable provisions, including any amendment, modification,

variation or re-enactment thereof, the Policy on Related Party Transactions, as amended, and pursuant to the approval of the Audit Committee, consent of the Members of the Company be and is hereby accorded for entering into and / or continuing with arrangements / contracts / agreements / and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) by Ebix Travels Private Limited, a subsidiary of the Company, with Eraaya Lifespaces Limited, being a related party, on the mutually agreed terms and conditions, up to an aggregate amount not exceeding ₹580 million (Rupees Five Hundred Eighty Million) during the financial year 2025-26, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise as mentioned hereunder and as set out in the explanatory statement annexed to this notice:

Sr. No.	Proposed Transactions	Amount (₹ in million)
1.	Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/ non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	500
2.	Purchase/Sale or supply of Goods & Services	30
3.	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees, infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions	50

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors of the (hereinafter referred to as the "Board", which term shall be deemed to include Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to sign and execute all such documents, contracts, agreements, deeds and writings and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / or officer(s) of the Company give effect to the aforesaid resolution and to settle all questions, difficulties or doubts that may arise in this regard.

RESOLVED FURTHER THAT the Members hereby note that the aforesaid transaction(s) shall be carried out in the ordinary course of business, on an arm's length basis and as per the justification as provided in the explanatory statement of this resolution, and shall be subject to such modifications as may be deemed necessary by the Board of Directors in the best interest of the Company.

RESOLVED FURTHER THAT any Directors or Key Managerial Personnel of the Company be and is hereby authorized to finalize the detailed terms and conditions of the transaction(s), to delegate powers to officers of the Company, to make necessary disclosures to the stock exchange(s), and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution."

7. TO CONSIDER AND APPROVE THE MATERIAL RELATED PARTY TRANSACTION ENTERED BY EBIX TRAVELS PRIVATE LIMITED, A SUBSIDIARY OF THE COMPANY WITH ITS RELATED PARTIES DURING THE FINANCIAL YEAR 2025-26

To consider and if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable provisions of the Companies Act, 2013 read with the related rules, framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company's Policy on Related Party Transactions, each as amended, the consent of the Members be and is hereby accorded to the related party contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken

together or series of transactions or otherwise) as detailed in the Explanatory Statement, to be entered into and/or carried out and/or continued between Ebix Travels Private Limited ('ETPL'), subsidiary of the Company and with the related parties mentioned in the explanatory of this resolution (collectively termed as 'related parties'), on such terms and conditions as may be agreed mutually between parties, for an aggregate value not exceeding ₹15,040 million (Rupees Fifteen Thousand Forty Million) during the financial year 2025-26, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise.

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors of the (hereinafter referred to as the "Board", which term shall be deemed to include Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to sign and execute all such documents, contracts, agreements, deeds and writings and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / or officer(s) of the Company give effect to the aforesaid resolution and to settle all questions, difficulties or doubts that may arise in this regard.

RESOLVED FURTHER THAT the Members hereby note that the aforesaid transaction(s) shall be carried out in the ordinary course of business, on an arm's length basis and as per the justification as provided in the explanatory statement of this resolution, and shall be subject to such modifications as may be deemed necessary by the Board of Directors in the best interest of the Company.

RESOLVED FURTHER THAT any Directors or Key Managerial Personnel of the Company be and is hereby authorized to finalize the detailed terms and conditions of the transaction(s), to delegate powers to officers of the Company, to make necessary disclosures to the stock exchange(s), and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution."

8. TO CONSIDER AND APPROVE THE MATERIAL RELATED PARTY TRANSACTION TO BE ENTERED BY EBIX TRAVELS PRIVATE LIMITED, A SUBSIDIARY OF THE COMPANY WITH ERAAYA LIFESPACES LIMITED DURING THE FINANCIAL YEAR 2026-27

To consider and if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Section 188 of the Companies Act, 2013 read with applicable rules, any other applicable provisions, including any amendment, modification, variation or re-enactment thereof, the Policy on Related Party Transactions, as amended, and pursuant to the approval of the Audit Committee, consent of the Members of the Company be and is hereby accorded for entering into and / or continuing with arrangements / contracts / agreements / and transactions (whether individual transaction or transactions taken together or series of transactions or otherwise) by Ebix Travels Private Limited, a subsidiary of the Company, with Eraaya Lifespaces Limited, being a related party, on the mutually agreed terms and conditions, up to an aggregate amount not exceeding ₹2,750 million (Rupees Two Thousand Seven Hundred Fifty Million) during the financial year 2026-27, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise as mentioned hereunder and as set out in the explanatory statement annexed to this notice:

Sr. No.	Proposed Transactions	Amount (₹ in million)
1.	Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/ non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	1,000
2.	Purchase/Sale or supply of Goods & Services	250
3.	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees,	1,500

infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions
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RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors of the (hereinafter referred to as the “Board”, which term shall be deemed to include Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to sign and execute all such documents, contracts, agreements, deeds and writings and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / or officer(s) of the Company give effect to the aforesaid resolution and to settle all questions, difficulties or doubts that may arise in this regard.

RESOLVED FURTHER THAT the Members hereby note that the aforesaid transaction(s) shall be carried out in the ordinary course of business, on an arm’s length basis and as per the justification as provided in the explanatory statement of this resolution, and shall be subject to such modifications as may be deemed necessary by the Board of Directors in the best interest of the Company.

RESOLVED FURTHER THAT any Directors or Key Managerial Personnel of the Company be and is hereby authorized to finalize the detailed terms and conditions of the transaction(s), to delegate powers to officers of the Company, to make necessary disclosures to the stock exchange(s), and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution.”

9. TO CONSIDER AND APPROVE THE MATERIAL RELATED PARTY TRANSACTION TO BE ENTERED BY EBIX TRAVELS PRIVATE LIMITED, A SUBSIDIARY OF THE COMPANY WITH ITS RELATED PARTIES DURING THE FINANCIAL YEAR 2026-27

To consider and if thought fit, to pass the following resolution as an ordinary resolution:

“**RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable provisions of the Companies Act, 2013 read with the related rules, framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company’s Policy on Related Party Transactions, each as amended, the consent of the Members be and is hereby accorded to the related party contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as detailed in the Explanatory Statement, to be entered into and/or carried out and/or continued between Ebix Travels Private Limited (‘ETPL’), subsidiary of the Company with the related parties mentioned in the explanatory of this resolution (collectively termed as ‘related parties’), on such terms and conditions as may be agreed mutually between parties, for an aggregate value not exceeding ₹20,590 million (Rupees Twenty Thousand Five Hundred Ninety Million) during the financial year 2026-27, whether by way of continuation(s) or renewal(s) or extension(s) or modification(s) of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise.

RESOLVED FURTHER THAT the approval of the Members be and is hereby accorded to the Board of Directors of the (hereinafter referred to as the “Board”, which term shall be deemed to include Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to sign and execute all such documents, contracts, agreements, deeds and writings and to do all such acts, deeds, matters and things as may be deemed necessary, expedient and / or incidental to execution of such transactions and also to delegate all or any of its powers herein conferred to any Director(s) and / or Key Managerial Personnel / or officer(s) of the Company give effect to the aforesaid resolution and to settle all questions, difficulties or doubts that may arise in this regard.

RESOLVED FURTHER THAT the Members hereby note that the aforesaid transaction(s) shall be carried out in the ordinary course of business, on an arm's length basis and as per the justification as provided in the explanatory statement of this resolution, and shall be subject to such modifications as may be deemed necessary by the Board of Directors in the best interest of the Company.

RESOLVED FURTHER THAT any Directors or Key Managerial Personnel of the Company be and is hereby authorized to finalize the detailed terms and conditions of the transaction(s), to delegate powers to officers of the Company, to make necessary disclosures to the stock exchange(s), and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution.”

BY ORDER OF BOARD OF DIRECTORS

VINAY SINGH
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO.: A44928

DATE: FEBRUARY 21, 2026
PLACE: MUMBAI

REGISTERED OFFICE:
8TH FLOOR, MANEK PLAZA, KALINA CST ROAD,
KALINA, SANTACRUZ (EAST), MUMBAI 400 098

NOTES

1. Explanatory statement pursuant to the provisions of Section 102 read with Section 110 of the Act, setting out the material facts pertaining to the Resolution(s) are annexed hereto along with Postal Ballot Notice (“Notice”) for your consideration.
2. As per Section 110 and other applicable provisions of the Act read with Rule 22 of the Rules, cut-off date for the purpose of reckoning the Voting rights is Friday, March 6, 2026 (“Cut-off Date”). A person who is not a Member as on the Cut-off Date should treat this Notice for information purposes only.
3. The Postal Ballot Notice is being sent to the Members, whose names appear on the Register of Members / List of Beneficial Owners as received from the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) as on Friday, March 6, 2026. The Postal Ballot Notice is being sent to Members in electronic form to the email addresses registered with their Depository Participants (in case of electronic shareholding) / the Company’s Registrar and Share Transfer Agents (in case of physical shareholding). All the members of the Company as on the Cut-off date shall be entitled to vote in accordance with the process specified in this notice. Any person who is not a member on the Cut-off date shall treat this notice for information purpose only. As per the MCA Circulars, physical copy of the Notice, Postal Ballot Form and pre-paid business reply envelope are not being sent to the members for this Postal Ballot. The Postal Ballot Notice will be available on the Company’s website.
4. Resolutions passed by the Members through postal ballot are deemed to have been passed as if they have been passed at a General Meeting of the Members.
5. In compliance with the provisions of Sections 108 and 110 of the Act and Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (“Rules”), Regulation 44 of the SEBI Listing Regulations, the Company is pleased to provide voting facility by electronic means (“e-voting”) to the Members, to enable them to cast their votes electronically and vote on all the resolutions through the e-voting service facility arranged by the National Securities Depositories Limited (“NSDL”). The instructions for e-voting forms part of this Notice.
6. The e-voting period commences from 9.00 a.m. IST on Thursday, March 13, 2026 to 5.00 p.m. IST on Saturday, April 11, 2026. During this period, Members holding shares either in physical form or in dematerialized form, as on Friday, March 6, 2026, i.e. cut-off date, may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the Member, he/she shall not be allowed to change it subsequently or cast vote again.
7. Mr. Rahul Khadriya, Practicing Company Secretary (Membership No. 8558) Proprietor of M/s. SRC & CO. as the Scrutinizer for conducting the Postal Ballot process (through remote e-voting) in accordance with Law, in a fair and transparent manner.
8. The Scrutinizer will submit his report to the Chairman after the completion of scrutiny, and the result of the voting by postal ballot will be announced by the Chairman or any Director of the Company duly authorized, on or before April 14, 2026. The same will also be displayed on the website of the Company www.indiaforexonline.com, besides being communicated to the Stock Exchanges, Depositories and Registrar and Share Transfer Agents.

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

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 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
<p>Individual Shareholders holding securities in demat mode with NSDL.</p>	<ol style="list-style-type: none"> Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsd.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. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.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 of NSDL for casting your vote during the remote e-Voting period. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. <div style="text-align: center;"> <p>NSDL Mobile App is available on</p>    </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

	<p>service provider for casting your vote during the remote e-Voting period. 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.</p> <ol style="list-style-type: none"> 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 Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	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.

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

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. 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 22 55 33

B) Login Method 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***

5. 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**

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

- a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsd.com.
- b) **Physical User Reset Password?**” (If you are holding shares in physical mode) option available on www.evoting.nsd.com.
- c) 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.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.

8. Now, you will have to click on “Login” button.

9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically 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.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
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 Mr. Rahul Khadriya at info@srclegal.in 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 or send a request to Ms. Apeksha Gojamgunde 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 corp.relations@ebixcash.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 corp.relations@ebixcash.com . If you are an Individual shareholders 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 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.

BY ORDER OF BOARD OF DIRECTORS

VINAY SINGH
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO.: A44928

DATE: FEBRUARY 21, 2026

PLACE: MUMBAI

REGISTERED OFFICE:

8TH FLOOR, MANEK PLAZA, KALINA CST ROAD,
KALINA, SANTACRUZ (EAST), MUMBAI 400 098

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

The following Explanatory Statement sets out the relevant information as required under Section 102 and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”), read with rules framed thereunder and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

As regards the material related party transactions, the explanatory statement also contains the disclosures required under Industry Standards on “Minimum information to be provided to the Audit Committee and Members for approval of Related Party Transactions” formulated by Industry Standard Forum in consultation with the Securities and Exchange Board of India (“SEBI”), issued on June 26, 2025 and effective from September 01, 2025.

Item No. 1:

The Board of Directors of the Company, at its meeting held on February 14, 2026, based on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Arun Batra (DIN: 06500891) as an Additional Director of the Company pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company.

In terms of Section 161(1) of the Companies Act, 2013, Mr. Arun Batra holds office as an Additional Director up to the date of the ensuing General Meeting or the last date on which the General Meeting should have been held, whichever is earlier. Further, pursuant to Regulation 17(1C) of the SEBI Listing Regulations, approval of shareholders for appointment or reappointment of a person on the board of directors or as a manager is to be taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. In order to regularize his appointment as a Director of the Company, approval of the Members is sought by way of Special Resolution through Postal Ballot.

The Company has received from Mr. Arun Batra:

- Consent to act as Director in Form DIR-2 pursuant to Section 152 of the Act;
- Intimation in Form DIR-8 to the effect that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act; and
- Other declaration as required under various applicable laws and regulation.

Mr. Arun Batra possesses rich experience in the field of Sales, marketing, customer management, etc. The Board is of the opinion that his association would be beneficial to the Company and that he fulfils the conditions specified under the Companies Act, 2013 and applicable rules for appointment as a Director of the Company.

Mr. Arun Batra shall not be entitled to receive any remuneration or sitting fees from the Company for his appointment as Director, as he is presently drawing remuneration in his capacity as Managing Director of Ebix Travels Private Limited, subsidiary of the Company.

Except, Mr. Arun Batra and his relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the resolution set out in the Notice.

The Board recommends the Special Resolution as set out in the Postal Ballot Notice for approval of the Members.

Item No. 2:

The Board of Directors of the Company, at its meeting held on February 14, 2026, based on the recommendation of the Nomination and Remuneration Committee, appointed Ms. Bhawna Sharma (DIN: 10288658) as an Additional Director of the Company pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company.

In terms of Section 161(1) of the Companies Act, 2013, Ms. Bhawna Sharma holds office as an Additional Director up to the date of the ensuing General Meeting or the last date on which the General Meeting should have been held, whichever

is earlier. Further, pursuant to Regulation 17(1C) of the SEBI Listing Regulations, approval of shareholders for appointment or reappointment of a person on the board of directors or as a manager is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. In order to regularize her appointment as a Director of the Company, approval of the Members is sought by way of Special Resolution through Postal Ballot.

The Company has received from Ms. Bhawna Sharma:

- Consent to act as Director in Form DIR-2 pursuant to Section 152 of the Act;
- Intimation in Form DIR-8 to the effect that she is not disqualified from being appointed as a Director in terms of Section 164 of the Act; and
- Other declaration as required under various applicable laws and regulation.

Ms. Bhawna Sharma possesses hands-on experience in the financial services sector, particularly within NBFCs, where she has managed financial analysis, credit evaluation, etc. The Board is of the opinion that her association would be beneficial to the Company and that she fulfils the conditions specified under the Companies Act, 2013 and applicable rules for appointment as a Director of the Company.

Ms. Bhawna Sharma shall not be entitled to receive any remuneration or sitting fees from the Company for her appointment as a Director.

Except, Ms. Bhawna Sharma and her relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the resolution set out in the Notice.

The Board recommends the Special Resolution as set out in the Postal Ballot Notice for approval of the Members.

Item No. 3:

The Board of Directors of the Company, at its meeting held on February 14, 2026, based on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Kamal Ghildiyal (DIN: 07706990) as an Additional Director of the Company pursuant to the provisions of Section 161(1) of the Companies Act, 2013 and the Articles of Association of the Company.

In terms of Section 161(1) of the Companies Act, 2013, Mr. Kamal Ghildiyal holds office as an Additional Director up to the date of the ensuing General Meeting or the last date on which the General Meeting should have been held, whichever is earlier. Further, pursuant to Regulation 17(1C) of the SEBI Listing Regulations, approval of shareholders for appointment or reappointment of a person on the board of directors or as a manager is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. In order to regularize his appointment as a Director of the Company, approval of the Members is sought by way of Special Resolution through Postal Ballot.

The Company has received from Mr. Kamal Ghildiyal:

- Consent to act as Director in Form DIR-2 pursuant to Section 152 of the Act;
- Intimation in Form DIR-8 to the effect that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act; and
- Other declaration as required under various applicable laws and regulation.

Mr. Kamal Ghildiyal has operational and management expertise, With a strong focus on efficiency, process optimization, and organizational development. The Board is of the opinion that his association would be beneficial to the Company and that he fulfils the conditions specified under the Companies Act, 2013 and applicable rules for appointment as a Director of the Company.

Mr. Kamal Ghildiyal shall not be entitled to receive any remuneration or sitting fees from the Company for his appointment as Director.

Except Mr. Kamal Ghildiyal and his relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the resolution set out in the Notice.

The Board recommends the Special Resolution as set out in the Postal Ballot Notice for approval of the Members.

Item No. 4:

Section 185 of the Companies Act, 2013 (“the Act”) governs the granting of loans (including any loan represented by a book debt), giving of guarantees or provision of security in connection with loans to Directors and other specified persons. Pursuant to Section 185(2) of the Act, a company may advance any loan, including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any person in whom any of the Directors of the Company is interested, subject to the approval of the Members by way of a Special Resolution and subject to such other conditions as prescribed therein. In this regard members in general meeting held on September 27, 2019 approved the limit of ₹3,000 million.

However, in order to support the business operations, expansion plans and funding requirements of its group entities or other eligible persons covered under Section 185(2) of the Act, the Company may be required to provide loans, guarantees and/or securities from time to time.

Accordingly, approval of the Members is sought by way of Special Resolution to authorize the Board of Directors (including any Committee thereof) to advance loan(s), including loan represented by book debt, and/or give guarantee(s) and/or provide security(ies) in connection with any loan taken by any person in whom any Director of the Company is interested, for an aggregate amount not exceeding ₹10,000 million (Indian Rupees Ten Thousand Million) in one or more tranches at any point of time, notwithstanding that such transactions may exceed the limits prescribed under the Act.

The proposed transactions shall be undertaken in the ordinary course of business (where applicable) and on such terms and conditions as the Board may deem fit, provided that the loans shall be utilized by the borrowing company for its principal business activities in compliance with the provisions of the Act.

The Board is of the view that the aforesaid authorization is in the best interest of the Company and its stakeholders as it would facilitate financial support to group entities and enable optimal utilization of resources.

None of the Directors or Key Managerial Personnel of the Company or their relatives, except to the extent of their directorship and/or shareholding interest, if any, in the concerned entities, may be deemed to be concerned or interested, financially or otherwise, in the resolution.

The Board recommends the Special Resolution set out in the Postal Ballot Notice for approval of the Members.

Item No. 5:

Section 186 of the Companies Act, 2013 (“the Act”) governs loans and investments by a company, including giving of guarantees or providing securities in connection with loans to any person or other body corporate. As per Section 186(2) of the Act, a company shall not directly or indirectly:

- give any loan to any person or other body corporate;
- give any guarantee or provide security in connection with a loan to any other body corporate or person; and
- acquire by way of subscription, purchase or otherwise, securities of any other body corporate,

exceeding sixty percent (60%) of its paid-up share capital, free reserves and securities premium account or one hundred percent (100%) of its free reserves and securities premium account, whichever is higher, unless prior approval of the

Members by way of Special Resolution is obtained. In this regard members have already approved the limit of ₹3,000 million (Rupees Three Thousand Million only) via postal on September 1, 2014.

Considering the Company's growth strategy, expansion initiatives, and the need to provide financial assistance and/or make investments in subsidiaries or other bodies corporate, it is proposed to enhance the limit from ₹3,000 million (Rupees Three Thousand Million only) to ₹10,000 million (Rupees Ten Thousand Million only) to make loans, investments, give guarantees and/or provide securities from time to time.

Accordingly, approval of the Members is sought by way of Special Resolution to authorize the Board to make loans, investments, give guarantees and/or provide securities, in one or more tranches, for an aggregate amount not exceeding ₹10,000 million (Rupees Ten Thousand Million only), notwithstanding that the aggregate of such loans, guarantees, securities and investments may exceed the limits specified under Section 186 of the Act.

Common Statement for Item No. 6, 7, 8 & 9:

Regulation 23 of the Listing Regulations requires Members' prior approval by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the Audit Committee, even if such transactions are in the ordinary course of business and on an arm's length basis.

As per Regulation 23(1) of the Listing Regulations read with Schedule XII, for a listed entity whose annual consolidated turnover is up to ₹2,00,000 million, a transaction with a related party is deemed material if, whether individually or together with previous transactions during a financial year, it exceeds 10% of the entity's annual consolidated turnover. Although the annual consolidated turnover of the Company for the financial year 2024–25 is not yet available, the Company, as a matter of good corporate governance and in the spirit of complying with the law, is seeking the requisite approval. The Audit Committee of the Company at its meetings held on 14th November, 2025 & 14th February, 2026 unanimously approved the said transactions as mentioned in Item 6, 7, 8 & 9 of this Notice.

Any subsequent 'material modification' in the proposed transactions, as defined in the Policy on Related Party Transactions of the Company will be placed before the Members for prior approval, in terms of Regulation 23(4) of the Listing Regulations.

Further, the Board of Directors based on the recommendation of the Audit Committee, at its meetings held on 14th November, 2025 & 14th February, 2026, recommended passing of the ordinary resolutions contained in Resolution Nos. 6, 7, 8 & 9 of the Notice to the Members.

None of the Directors, Key Managerial Personnel of the Company or their relatives, except for their directorship in the said subsidiary and / or to the extent of their shareholding in the Company's subsidiaries and / or the Company, are concerned / interested, financially or otherwise, in the Resolution Nos. 6, 7, 8 & 9. The Members may note that in terms of the provisions of the Listing Regulations, related parties of the Company as defined thereunder {whether such related party(ies) is a party to the transactions mentioned herein below or not}, shall not vote to approve Resolution Nos. 6, 7, 8 & 9.

Item No. 6:

The Audit Committee of the Company, at its meeting held on 14th November, 2025, on the basis of relevant details provided by the management, as required by the applicable laws, has reviewed and approved transactions up to an aggregate amount not exceeding ₹580 million (Rupees Five Hundred Eighty Million only) for entering into and / or continuing with arrangements / contracts / agreements / transactions by Ebix Travels Private Limited ('ETPL'), a subsidiary of the Company (whether individual transaction or transactions taken together or series of transactions or otherwise) with Eraaya Lifespaces Limited ('ELL'), a related party during the financial year 2025-26, subject to the prior approval of the Members.

The proposed transactions by ETPL with ELL along with the relevant details are as follows:

Basic details of the related party																				
Sr. No.	Particulars of the information	Details																		
1.	Name of the related party	Ebix Travels Private Limited ('ETPL') & Eraaya Lifespaces Limited ('ELL')																		
2.	Country of incorporation of the related party	India																		
3.	Nature of business of the related party	ETPL is engaged in the business of online (web based) selling of travel products and solutions. ELL is engaged in the business of providing digital marketing services.																		
Relationship and ownership of the related party																				
1.	Relationship between the subsidiary and the related party	ELL is a ultimate holding company of the ETPL																		
2.	Nature of concern – Shareholding of the related party, whether direct or indirect, in the subsidiary.	Indirect																		
Details of previous transactions with the related party																				
1.	Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Transactions</th> <th>FY 2024-25 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Inter corporate deposit taken</td> <td>61.77</td> </tr> <tr> <td>2.</td> <td>Inter corporate deposit repaid</td> <td>40.00</td> </tr> <tr> <td>3.</td> <td>Interest paid</td> <td>00.32</td> </tr> </tbody> </table>	Sr. No.	Nature of Transactions	FY 2024-25 (₹ in million)	1.	Inter corporate deposit taken	61.77	2.	Inter corporate deposit repaid	40.00	3.	Interest paid	00.32						
Sr. No.	Nature of Transactions	FY 2024-25 (₹ in million)																		
1.	Inter corporate deposit taken	61.77																		
2.	Inter corporate deposit repaid	40.00																		
3.	Interest paid	00.32																		
2.	Total amount of all the transactions undertaken by the subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Transactions</th> <th>FY 2025-26 (till December, 2025 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Inter corporate deposit given</td> <td>439.49</td> </tr> <tr> <td>2.</td> <td>Re-imbursement of expenses</td> <td>30.38</td> </tr> <tr> <td>3.</td> <td>Interest received</td> <td>5.76</td> </tr> <tr> <td>4.</td> <td>Sale/purchase or supply of services</td> <td>7.95</td> </tr> <tr> <td>5.</td> <td>Sale of air tickets</td> <td>11.67</td> </tr> </tbody> </table>	Sr. No.	Nature of Transactions	FY 2025-26 (till December, 2025 (₹ in million)	1.	Inter corporate deposit given	439.49	2.	Re-imbursement of expenses	30.38	3.	Interest received	5.76	4.	Sale/purchase or supply of services	7.95	5.	Sale of air tickets	11.67
Sr. No.	Nature of Transactions	FY 2025-26 (till December, 2025 (₹ in million)																		
1.	Inter corporate deposit given	439.49																		
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4.	Sale/purchase or supply of services	7.95																		
5.	Sale of air tickets	11.67																		
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with subsidiary during the last financial year.	No default																		
Amount of the proposed transaction(s)																				
1.	Amount of the proposed transactions being placed for approval	₹ 580 million																		
2.	Whether the proposed transactions taken together with the transactions undertaken by subsidiary with the related party during the current financial year would render the proposed transaction a material RPT?	Yes																		
3.	Value of the proposed transactions as a percentage of the listed entity's annual	Not Applicable																		

	consolidated turnover for the immediately preceding financial year									
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year	21.13%								
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover	271.22%								
6.	Financial performance of the related party for the immediately preceding financial year	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>213.85</td> </tr> <tr> <td>Profit After Tax</td> <td>(258.65)</td> </tr> <tr> <td>Net Worth</td> <td>3398.08</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (₹ in million)	Turnover	213.85	Profit After Tax	(258.65)	Net Worth	3398.08
Particulars	FY 2024-25 (₹ in million)									
Turnover	213.85									
Profit After Tax	(258.65)									
Net Worth	3398.08									

Basic details of the proposed transaction

1.	Type of the proposed transaction	Sr. No.	Proposed Transactions	Amount (₹ in million)
		1.	Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	500
		2.	Purchase/Sale or supply of Goods & Services	30
		3.	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees, infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions	50
2.	Details of each type of the proposed transaction	Details same as point 1 above		
3.	Tenure of the proposed transaction	These are continuing / existing transactions. Approval is being sought for financial year 2025-26		
4.	Whether omnibus approval is being sought?	Yes		
5.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is being entered into to achieve group level cost efficiency.		

6.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None
7.	A copy of the valuation or other external party report	Not Applicable

Transaction specific details for proposed related party transactions

1. Transactions relating to loans and advances

1.	Source of funds in connection with the proposed transaction	The financial assistance / investment would be done from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance	Not Applicable
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other lenders	Not Applicable
4.	Proposed interest rate to be charged by subsidiary from the related party	Investment / subscription of any securities or providing of loans, advances and guarantees would be in accordance with the provisions of the Companies Act, 2013. The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
5.	Maturity / due date	Repayable on demand
6.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis
7.	Whether secured or unsecured?	Unsecured
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business requirements.

Transactions relating to borrowings

1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	31 st March, 2026
5.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis.
6.	Whether secured or unsecured	Unsecured
7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be used for operational activities and other business requirements.

Disclosure pursuant to approval of material related party transaction

Transactions relating to any loans and advances

1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, <i>if any</i> , over the last three financial years, by the related party	None
3.	Whether the account of the related party has been classified as a non-performing asset	No

	(NPA) by any of its bankers and whether such status is currently subsisting	
4.	Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
6.	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	Not Applicable
<u>Disclosure pursuant to approval of material related party transaction</u>		
Transactions relating to borrowings		
1.	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Before : (1.04) After : (1.18)
2. Transactions relating to Purchase/Sale or supply of Goods & Services		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable
2.	Basis of determination of price	Market Standard
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: b. Amount of trade advance c. Tenure d. Whether same is self-liquidating?	Not Applicable

Item No. 7:

The Audit Committee of the Company, at its meeting held on February 14th, 2026, on the basis of relevant details provided by the management, as required by the applicable laws, has reviewed and approved transactions up to an aggregate amount not exceeding ₹15,040 million (Rupees Fifteen Thousand Forty Million) during the financial year 2025-26 for entering into and/or continuing with arrangements / contracts / agreements / transactions by Ebix Travels Private Limited (‘ETPL’), a subsidiary of the Company (whether individual transaction or transactions taken together or series of transactions or otherwise) with following related parties for the financial year 2025-26, subject to the prior approval of the Members.

The proposed transactions by ETPL with its related parties along with the relevant details are as follows:

<u>Basic details of the related party</u>		
Sr. No.	Particulars of the information	Details
1.	Name of the related party	Ebix Travels Private Limited (‘ETPL’) & Ebix Technologies Limited

		<p>EbixCash World Money Limited Ebix Cabs Private Limited Ebix Corporate Services Private Limited Ebix Money Express Private Limited Ebix Payment Services Private Limited PT Adya Tours Indonesia Ebix Travels Middle East FZ LLC- Dubai Flight Raja Travels Singapore Pte. Ltd. Via Philippines Travel Corporation Zillious Solutions Private Limited Ebix Smartclass Education Services Private Limited Interactive Financial & Trading Services Private Limited EbixCash Mobility Software India Limited Ebix Insurance Broking Private Limited Ebix Asia Holdings INC, Mauritius Swiss Travel Buerau GMBH</p>
2.	Country of incorporation of the related party	India, Dubai, Singapore, Philippines, Mauritius, Switzerland & Indonesia
3.	Nature of business of the related party	<p>ETPL is engaged in the business of online (web based) selling of travel products and solutions.</p> <p>Ebix Technologies Limited is engaged in the business of providing software and allied services.</p> <p>EbixCash World Money Limited is engaged in the business of providing foreign exchange and money changer</p> <p>Ebix Cabs Private Limited is engaged in the business of providing taxi services across India.</p> <p>Ebix Corporate Services Private Limited is engaged in the business of providing services related to information technology and its allied services.</p> <p>Ebix Money Express Private Limited is engaged in the business of Full Fledged Money Changer.</p> <p>Ebix Payment Services Private Limited is engaged in the business of providing payment solutions.</p> <p>PT Adya Tours Indonesia is engaged in the business of providing bouquet of services related to travel</p> <p>Ebix Travels Middle East FZ LLC- Dubai is engaged in the business of providing services in relation event management</p> <p>Flight Raja Travels Singapore Pte. Limited is engaged in the business of providing services related to travel and allied services</p>

	<p>Via Philippines Travel Corporation is engaged in the business of providing bouquet of services related to travel</p> <p>Zillious Solutions Private Limited is engaged in the business of providing services related to software</p> <p>Ebix Smartclass Education Services Private Limited is engaged in the business of providing end to end solutions in the educational technology domain.</p> <p>Interactive Financial & Trading Services Private Limited is engaged in the business of providing services in relation to electronic commerce.</p> <p>EbixCash Mobility Software India Limited is engaged in the business of providing IT Products Solution such as customized sales and facility management services.</p> <p>Ebix Insurance Broking Private Limited is engaged in the business of agent for selling of insurance products.</p> <p>Ebix Asia Holdings INC, Mauritius is engaged in a business of financial services.</p> <p>Swiss Travel Buerau GMBH is engaged in a business of providing travel services.</p>
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Relationship and ownership of the related party

1. Relationship between the subsidiary and the related party

Sr. No.	Name of RP	Relationship with ETPL	Nature of concern
1.	Ebix Technologies Limited	Holding Company	Direct
2.	EbixCash World Money Limited	Fellow Subsidiary	Indirect
3.	Ebix Cabs Private Limited	Subsidiary Company	Direct
4.	Ebix Corporate Services Private Limited	Fellow Subsidiary	Indirect
5.	Ebix Money Express Private Limited	Fellow Subsidiary	Indirect
6.	Ebix Payment Services Private Limited	Fellow Subsidiary	Indirect
7.	PT Adya Tours Indonesia	Subsidiary Company	Direct
8.	Ebix Travels Middle East FZ LLC- Dubai	Subsidiary Company	Direct
9.	Flight Raja Travels Singapore Pte. Ltd.	Subsidiary Company	Direct
10.	Via Philippines Travel Corporation	Step-down Subsidiary Company	Indirect
11.	Zillious Solutions Private Limited	Fellow Subsidiary	Indirect
12.	Ebix Smartclass Education Services Private Limited	Fellow Subsidiary	Indirect
13.	Interactive Financial & Trading Services Private Limited	Fellow Subsidiary	Indirect
14.	EbixCash Mobility Software India Limited	Fellow Subsidiary	Indirect
15.	Ebix Insurance Broking Private Limited	Fellow Subsidiary	Indirect

16.	Ebix Asia Holdings Inc., Mauritius	Fellow Subsidiary	Indirect
17.	Swiss Travel Buerau GMBH	Fellow Subsidiary	Indirect

Details of previous transactions with the related party

1.	Total amount of all the transactions undertaken by the subsidiary with the following related party during the last financial year			
	Sr. No.	Name of Related Party	Nature of Transactions	FY 2024-25 (₹ in million)
	1.	Ebix Technologies Limited	Inter corporate deposit taken	669.28
			Inter corporate deposit repaid	345.73
			Sale of air tickets	24.48
			Interest paid of CCDs	1.97
	2.	EbixCash World Money Limited	Inter corporate deposit recovered	272.40
			Sale of air tickets	25.84
			Purchase of foreign currency	55.99
			Interest received	13.83
	3.	Delphi World Money Limited	Inter corporate deposit taken	387.20
			Inter corporate deposit repaid	330.00
			Interest paid	132.14
	4.	Ebix Cabs Private Limited	Purchase of services	1.39
	5.	Ebix Money Express Private Limited	Inter corporate deposit taken	200.54
			Inter corporate deposit repaid	484.67
			Interest paid	118.33
	6.	Ebix Payment Services Private Limited	Purchase of services	367.05
			Advances	1.40
	7.	PT Adya Tours Indonesia	Inter corporate deposit taken	48.25
			Sale of air tickets	8.04
			Interest paid	1.61
	8.	Ebix Travels Middle East FZ LLC- Dubai	Sale of air tickets	3.94
			Advances	60.31
	9.	Flight Raja Travels Singapore Pte. Limited	Sale of air tickets	23.90
	10.	Via Philippines Travel Corporation	Inter corporate deposit taken	0.70
			Inter corporate deposit repaid	0.70
			Sale of air tickets	0.81
	11.	Zillious Solutions Private Limited	Software maintenance services	11.08
			Purchase of services	13.59
	12.	Ebix Smartclass Educational Services Private Limited	Inter corporate deposit taken	1,100.31
			Inter corporate deposit repaid	1,241.24
			Inter corporate deposit given	81.35
			Interest received	2.93
			Interest paid	11.51
	13.	Interactive Financial & Trading Services Private Limited	-	-
	14.	EbixCash Mobility Software India Limited	Re-imbusement of expenses	2.79
			Interest paid	1.63
	15.	Ebix Insurance Broking Private Limited	-	-
	16.	Ebix Asia Holdings Inc. Mauritius	Gain on modification CCD	81.89
	17.	Swiss Travel Buerau GMBH	-	-
2.	Total amount of all the transactions undertaken by the subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.			

Sr. No.	Name of Related Party	Nature of Transactions	FY 2025-26 (till December, 2025) (₹ in million)
1.	Ebix Technologies Limited	Inter corporate deposit taken	584.62
		Inter corporate deposit repaid	962.53
		Sale of air tickets	21.40
		Commission Received	3.67
		Re-imburement of expenses	2.21
		Interest paid of ICD	48.99
2.	EbixCash World Money Limited	Inter corporate deposit taken	3.43
		Purchase of foreign currency	49.61
		Interest paid	0.04
3.	Ebix Cabs Private Limited	Purchase of services	2.36
4.	Ebix Money Express Private Limited	Inter corporate deposit taken	110.00
		Inter corporate deposit repaid	321.10
		Interest paid	66.07
5.	Ebix Payment Services Private Limited	Purchase of services	0.39
		Re-imburement of expenses	0.03
		Sale of air tickets	207.97
6.	PT Adya Tours Indonesia	Sale/Purchase or supply of goods or services	16.71
		Interest paid	2.17
7.	Ebix Travels Middle East FZ LLC-Dubai	Sale/Purchase or supply of goods or services	9.55
		Sale of air tickets	1.18
		Advances	50.39
9.	Flight Raja Travels Singapore Pte. Limited	Sale of air tickets	8.62
10.	Via Philippines Travel Corporation	Inter corporate deposit taken	43.23
		Sale/Purchase or supply of goods or services	16.33
		Sale of air tickets	0.95
11.	Zillious Solutions Private Limited	Sale/Purchase or supply of goods or services	6.96
12.	Ebix Smartclass Educational Services Private Limited	Inter corporate deposit recovered	39.00
		Inter corporate deposit given	25.00
		Interest received	5.31
13.	Interactive Financial & Trading Services Private Limited	Sale/Purchase or supply of goods or services	0.52
14.	EbixCash Mobility Software India Limited	Re-imburement of expenses	6.18
15.	Ebix Insurance Broking Private Limited	Re-imburement of expenses	2.08
16.	Ebix Asia Holdings Inc. Mauritius	-	-
17.	Swiss Travel Buerau GMBH	-	-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with subsidiary during the last financial year.	No default	
<u>Amount of the proposed transaction(s)</u>			

1.	Amount of the proposed transactions being placed for approval	₹15,040 million
2.	Whether the proposed transactions taken together with the transactions undertaken by subsidiary with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	2,748.48% (on standalone basis)
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year	547.89%

5. Financial performance of the related party for the immediately preceding financial year:

S. No.	Name of Related Party	FY 2024-25 (₹ in million)		
		Turnover	Profit After Tax	Net Worth
1.	Ebix Technologies Limited	4,403.11	(10,646.13)	7,761.28
2.	EbixCash World Money Limited	6,030.33	825.41	1,493.88
3.	Ebix Cabs Private Limited	95.21	(12.04)	12.73
4.	Ebix Corporate Services Private Limited	7.14	(48.85)	103.73
5.	Ebix Money Express Private Limited	313.30	168.93	198.37
6.	Ebix Payment Services Private Limited	144.51	48.24	558.18
7.	PT Adya Tours Indonesia	223.45	48.69	402.67
8.	Ebix Travels Middle East FZ LLC- Dubai	36.32	122.26	(48.86)
9.	Flight Raja Travels Singapore Pte. Ltd.	7.22	(28.66)	460.05
10.	Via Philippines Travel Corporation	320.96	113.19	723.04
11.	Zillious Solutions Private Limited	81.93	28.37	443.68
12.	Ebix Smartclass Education Services Private Limited	401.45	(803.69)	(1,865.90)
13.	Interactive Financial & Trading Services Private Limited	55.95	(21.06)	571.20
14.	EbixCash Mobility Software India Limited	290.16	(387.50)	476.96
15.	Ebix Insurance Broking Private Limited	58.49	6.23	15.24
16.	Ebix Asia Holdings Inc., Mauritius	-	37.44	(26.58)
17.	Swiss Travel Buerau GMBH	49.75	(6.83)	13.25

Basic details of the proposed transaction

1. Type of the proposed transaction:

S. No.	Name of Related Party	₹ in million)		
		Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	Purchase/Sale or supply of Goods & Services	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees, infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions
1.	Ebix Technologies Limited	1,000	500	500
2.	EbixCash World Money Limited	500	150	100
3.	Ebix Cabs Private Limited	200	50	50
4.	Ebix Corporate Services Private Limited	1,000	20	100
5.	Ebix Money Express Private Limited	1,000	500	100
6.	Ebix Payment Services Private Limited	100	1,000	100
7.	PT Adya Tours Indonesia	200	300	500
8.	Ebix Travels Middle East FZ LLC- Dubai	200	500	500
9.	Flight Raja Travels Singapore Pte. Ltd.	200	500	500
10.	Via Philippines Travel Corporation	200	300	500
11.	Zillious Solutions Private Limited	-	150	150
12.	Ebix Smartclass Education Services Private Limited	500	20	500
13.	Interactive Financial & Trading Services Private Limited	-	100	100
14.	EbixCash Mobility Software India Limited	-	50	50
15.	Ebix Insurance Broking Private Limited	100	100	50
16.	Ebix Asia Holdings Inc., Mauritius	1,500	-	200

17.	Swiss Travel Buerau GMBH	-	50	50
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2.	Details of each type of the proposed transaction	Same as Point 1 above
3.	Tenure of the proposed transaction	These are continuing / existing transactions. Approval is being sought for financial year 2025-26
4.	Whether omnibus approval is being sought?	Yes
5.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is being entered into to achieve group level cost efficiency.
6.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None
7.	A copy of the valuation or other external party report	Not Applicable

Transaction specific details for proposed related party transactions

1. Transactions relating to loans and advances

1.	Source of funds in connection with the proposed transaction	The financial assistance / investment would be done from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance	Not Applicable
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other lenders	Not Applicable
4.	Proposed interest rate to be charged by subsidiary from the related party	Investment / subscription of any securities or providing of loans, advances and guarantees would be in accordance with the provisions of the Companies Act, 2013. The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
5.	Maturity / due date	Repayable on demand
6.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis
7.	Whether secured or unsecured?	Unsecured
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business requirements.

Transactions relating to borrowings

1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	31 st March, 2026
5.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis.
6.	Whether secured or unsecured	Unsecured

7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be used for operational activities and other business requirements.
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Disclosure pursuant to approval of material related party transaction

Transactions relating to any loans and advances

1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, <i>if any</i> , over the last three financial years, by the related party	None
3.	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
4.	Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
6.	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	Not Applicable

Disclosure pursuant to approval of material related party transaction

Transactions relating to borrowings

1.	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Before : (1.04) After : Not determinable
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2. Transactions relating to Purchase/Sale or supply of Goods & Services

1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable
2.	Basis of determination of price	As per market standard
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: e. Amount of trade advance f. Tenure g. Whether same is self-liquidating?	Not Applicable

Item No. 8:

The Audit Committee of the Company, at its meeting held on 14th February, 2026, on the basis of relevant details provided by the management, as required by the applicable laws, has reviewed and approved transactions up to an aggregate amount not exceeding ₹2,750 million (Rupees Two Thousand Seven Hundred Fifty Million only) for entering into and / or

continuing with arrangements / contracts / agreements / transactions by Ebix Travels Private Limited ('ETPL'), a subsidiary of the Company (whether individual transaction or transactions taken together or series of transactions or otherwise) with Eraaya Lifespaces Limited ('ELL'), a related party during the financial year 2026-27, subject to the prior approval of the Members.

The proposed transactions by ETPL with ELL along with the relevant details are as follows:

<u>Basic details of the related party</u>																				
Sr. No.	Particulars of the information	Details																		
1.	Name of the related party	Ebix Travels Private Limited ('ETPL') & Eraaya Lifespaces Limited ('ELL')																		
2.	Country of incorporation of the related party	India																		
3.	Nature of business of the related party	ETPL is engaged in the business of online (web based) selling of travel products and solutions. ELL is engaged in the business of providing digital marketing services.																		
<u>Relationship and ownership of the related party</u>																				
1.	Relationship between the subsidiary and the related party	ELL is a ultimate holding company of the ETPL																		
2.	Nature of concern – Shareholding of the related party, whether direct or indirect, in the subsidiary.	Indirect																		
<u>Details of previous transactions with the related party</u>																				
1.	Total amount of all the transactions undertaken by the subsidiary with the related party during the last financial year	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Transactions</th> <th>FY 2024-25 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Inter corporate deposit taken</td> <td>61.77</td> </tr> <tr> <td>2.</td> <td>Inter corporate deposit repaid</td> <td>40.00</td> </tr> <tr> <td>3.</td> <td>Interest paid</td> <td>00.32</td> </tr> </tbody> </table>	Sr. No.	Nature of Transactions	FY 2024-25 (₹ in million)	1.	Inter corporate deposit taken	61.77	2.	Inter corporate deposit repaid	40.00	3.	Interest paid	00.32						
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2.	Inter corporate deposit repaid	40.00																		
3.	Interest paid	00.32																		
2.	Total amount of all the transactions undertaken by the subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Transactions</th> <th>FY 2025-26 (till December, 2025 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Inter corporate deposit given</td> <td>439.49</td> </tr> <tr> <td>2.</td> <td>Re-imbusement of expenses</td> <td>30.38</td> </tr> <tr> <td>3.</td> <td>Interest received</td> <td>5.76</td> </tr> <tr> <td>4.</td> <td>Sale/purchase or supply of services</td> <td>7.95</td> </tr> <tr> <td>5.</td> <td>Sale of air tickets</td> <td>11.67</td> </tr> </tbody> </table>	Sr. No.	Nature of Transactions	FY 2025-26 (till December, 2025 (₹ in million)	1.	Inter corporate deposit given	439.49	2.	Re-imbusement of expenses	30.38	3.	Interest received	5.76	4.	Sale/purchase or supply of services	7.95	5.	Sale of air tickets	11.67
Sr. No.	Nature of Transactions	FY 2025-26 (till December, 2025 (₹ in million)																		
1.	Inter corporate deposit given	439.49																		
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3.	Interest received	5.76																		
4.	Sale/purchase or supply of services	7.95																		
5.	Sale of air tickets	11.67																		
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with subsidiary during the last financial year.	No default																		
<u>Amount of the proposed transaction(s)</u>																				
1.	Amount of the proposed transactions being placed for approval	₹2,750 million																		

2.	Whether the proposed transactions taken together with the transactions undertaken by subsidiary with the related party during the current financial year would render the proposed transaction a material RPT?	Yes								
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Not Applicable								
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year	100.18%								
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover	1285.95%								
6.	Financial performance of the related party for the immediately preceding financial year	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (₹ in million)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>213.85</td> </tr> <tr> <td>Profit After Tax</td> <td>(258.65)</td> </tr> <tr> <td>Net Worth</td> <td>3,398.08</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (₹ in million)	Turnover	213.85	Profit After Tax	(258.65)	Net Worth	3,398.08
Particulars	FY 2024-25 (₹ in million)									
Turnover	213.85									
Profit After Tax	(258.65)									
Net Worth	3,398.08									

Basic details of the proposed transaction

1.	Type of the proposed transaction	Sr. No.	Proposed Transactions	Amount (₹ in million)
		1.	Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	1,000
		2.	Purchase/Sale or supply of Goods & Services	250
		3.	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees, infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions	1,500
2.	Details of each type of the proposed transaction	Details same as point 1 above		

3.	Tenure of the proposed transaction	These are continuing / existing transactions. Approval is being sought for financial year 2026-27
4.	Whether omnibus approval is being sought?	Yes
5.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is being entered into to achieve group level cost efficiency.
6.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None
7.	A copy of the valuation or other external party report	Not Applicable

Transaction specific details for proposed related party transactions

1. Transactions relating to loans and advances

1.	Source of funds in connection with the proposed transaction	The financial assistance / investment would be done from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance	Not Applicable
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other lenders	Not Applicable
4.	Proposed interest rate to be charged by subsidiary from the related party	Investment / subscription of any securities or providing of loans, advances and guarantees would be in accordance with the provisions of the Companies Act, 2013. The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
5.	Maturity / due date	Repayable on demand
6.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis
7.	Whether secured or unsecured?	Unsecured
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business requirements.

Transactions relating to borrowings

1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	31 st March, 2027
5.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis.
6.	Whether secured or unsecured	Unsecured
7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be used for operational activities and other business requirements.

Disclosure pursuant to approval of material related party transaction

Transactions relating to any loans and advances		
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, <i>if any</i> , over the last three financial years, by the related party	None
3.	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
4.	Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
6.	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	Not Applicable
Disclosure pursuant to approval of material related party transaction		
Transactions relating to borrowings		
1.	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Before : (1.04) After : (1.31)
2. Transactions relating to Purchase/Sale or supply of Goods & Services		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable
2.	Basis of determination of price	As per market standard
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: h. Amount of trade advance i. Tenure j. Whether same is self-liquidating?	Not Applicable

Item No. 9:

The Audit Committee of the Company, at its meeting held on February 14th, 2026, on the basis of relevant details provided by the management, as required by the applicable laws, has reviewed and approved transactions up to an aggregate amount not exceeding ₹20,590 million (Rupees Twenty Thousand Five Hundred Ninety Million) during the financial year 2026-27 for entering into and/or continuing with arrangements / contracts / agreements / transactions by Ebix Travels Private Limited ('ETPL'), a subsidiary of the Company (whether individual transaction or transactions taken together or series of transactions or otherwise) with following related parties for the financial year 2026-27, subject to the prior approval of the Members.

The proposed transactions by ETPL with its related parties along with the relevant details are as follows:

Basic details of the related party		
Sr. No.	Particulars of the information	Details
1.	Name of the related party	<p>Ebix Travels Private Limited ('ETPL') & Ebix Technologies Limited EbixCash World Money Limited Ebix Cabs Private Limited Ebix Corporate Services Private Limited Ebix Money Express Private Limited Ebix Payment Services Private Limited PT Adya Tours Indonesia Ebix Travels Middle East FZ LLC- Dubai Flight Raja Travels Singapore Pte. Ltd. Via Philippines Travel Corporation Zillious Solutions Private Limited Ebix Smartclass Education Services Private Limited Interactive Financial & Trading Services Private Limited EbixCash Mobility Software India Limited Ebix Insurance Broking Private Limited Mercury Travels Private Limited Ebix Asia Holdings INC, Mauritius Swiss Travel Buerau GMBH</p>
2.	Country of incorporation of the related party	India, Dubai, Singapore, Philippines, Mauritius, Switzerland & Indonesia
3.	Nature of business of the related party	<p>ETPL is engaged in the business of online (web based) selling of travel products and solutions.</p> <p>Ebix Technologies Limited is engaged in the business of providing software and allied services.</p> <p>EbixCash World Money Limited is engaged in the business of providing foreign exchange and money changer</p> <p>Ebix Cabs Private Limited is engaged in the business of providing taxi services across India.</p> <p>Ebix Corporate Services Private Limited is engaged in the business of providing services related to information technology and its allied services.</p> <p>Ebix Money Express Private Limited is engaged in the business of Full Fledged Money Changer.</p> <p>Ebix Payment Services Private Limited is engaged in the business of providing payment solutions.</p> <p>PT Adya Tours Indonesia is engaged in the business of providing bouquet of services related to travel</p>

Ebix Travels Middle East FZ LLC- Dubai is engaged in the business of providing services in relation event management

Flight Raja Travels Singapore Pte. Limited is engaged in the business of providing services related to travel and allied services

Via Philippines Travel Corporation is engaged in the business of providing bouquet of services related to travel

Zillious Solutions Private Limited is engaged in the business of providing services related to software

Ebix Smartclass Education Services Private Limited is engaged in the business of providing end to end solutions in the educational technology domain.

Interactive Financial & Trading Services Private Limited is engaged in the business of providing services in relation to electronic commerce.

EbixCash Mobility Software India Limited is engaged in the business of providing IT Products Solution such as customized sales and facility management services.

Ebix Insurance Broking Private Limited is engaged in the business of agent for selling of insurance products.

Mercury Travels Private Limited is a newly incorporated company which engaged in business of travel and hospitality.

Ebix Asia Holdings INC, Mauritius is engaged in a business of financial services.

Swiss Travel Buerau GMBH is engaged in a business of providing travel services.

Relationship and ownership of the related party

1. Relationship between the subsidiary and the related party

Sr. No.	Name of RP	Relationship with ETPL	Nature of concern
1.	Ebix Technologies Limited	Holding Company	Direct
2.	EbixCash World Money Limited	Fellow Subsidiary	Indirect
3.	Ebix Cabs Private Limited	Subsidiary Company	Direct
4.	Ebix Corporate Services Private Limited	Fellow Subsidiary	Indirect
5.	Ebix Money Express Private Limited	Fellow Subsidiary	Indirect
6.	Ebix Payment Services Private Limited	Fellow Subsidiary	Indirect

7.	PT Adya Tours Indonesia	Subsidiary Company	Direct
8.	Ebix Travels Middle East FZ LLC- Dubai	Subsidiary Company	Direct
9.	Flight Raja Travels Singapore Pte. Ltd.	Subsidiary Company	Direct
10.	Via Philippines Travel Corporation	Step-down Subsidiary Company	Indirect
11.	Zillious Solutions Private Limited	Fellow Subsidiary	Indirect
12.	Ebix Smartclass Education Services Private Limited	Fellow Subsidiary	Indirect
13.	Interactive Financial & Trading Services Private Limited	Fellow Subsidiary	Indirect
14.	EbixCash Mobility Software India Limited	Fellow Subsidiary	Indirect
15.	Ebix Insurance Broking Private Limited	Fellow Subsidiary	Indirect
16.	Mercury Travels Private Limited	Wholly-owned Subsidiary	Direct
17.	Ebix Asia Holdings Inc., Mauritius	Fellow Subsidiary	Indirect
18.	Swiss Travel Buerau GMBH	Fellow Subsidiary	Indirect

Details of previous transactions with the related party

1. Total amount of all the transactions undertaken by the subsidiary with the following related party during the last financial year

Sr. No.	Name of Related Party	Nature of Transactions	FY 2024-25 (₹ in million)
1.	Ebix Technologies Limited	Inter corporate deposit taken	669.28
		Inter corporate deposit repaid	345.73
		Sale of air tickets	24.48
		Interest paid of CCDs	1.97
2.	EbixCash World Money Limited	Inter corporate deposit recovered	272.40
		Sale of air tickets	25.84
		Purchase of foreign currency	55.99
		Interest received	13.83
3.	Delphi World Money Limited	Inter corporate deposit taken	387.20
		Inter corporate deposit repaid	330.00
		Interest paid	132.14
4.	Ebix Cabs Private Limited	Purchase of services	1.39
5.	Ebix Money Express Private Limited	Inter corporate deposit taken	200.54
		Inter corporate deposit repaid	484.67
		Interest paid	118.33
6.	Ebix Payment Services Private Limited	Purchase of services	367.05
		Advances	1.40
7.	PT Adya Tours Indonesia	Inter corporate deposit taken	48.25
		Sale of air tickets	8.04
		Interest paid	1.61
8.	Ebix Travels Middle East FZ LLC- Dubai	Sale of air tickets	3.94
		Advances	60.31
9.	Flight Raja Travels Singapore Pte. Limited	Sale of air tickets	23.90
10.	Via Philippines Travel Corporation	Inter corporate deposit taken	0.70
		Inter corporate deposit repaid	0.70
		Sale of air tickets	0.81
11.	Zillious Solutions Private Limited	Software maintenance services	11.08
		Purchase of services	13.59
12.		Inter corporate deposit taken	1,100.31

	Ebix Smartclass Educational Services Private Limited	Inter corporate deposit repaid	1,241.24
		Inter corporate deposit given	81.35
		Interest received	2.93
		Interest paid	11.51
13.	Interactive Financial & Trading Services Private Limited	-	-
14.	EbixCash Mobility Software India Limited	Re-imburement of expenses	2.79
		Interest paid	1.63
15.	Ebix Insurance Broking Private Limited	-	-
16.	Mercury Travels Private Limited	-	-
17.	Ebix Asia Holdings Inc. Mauritius	Gain on modification CCD	81.89
18.	Swiss Travel Buerau GMBH	-	-

2. Total amount of all the transactions undertaken by the subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.

Sr. No.	Name of Related Party	Nature of Transactions	FY 2025-26 (till December, 2025) (₹ in million)
1.	Ebix Technologies Limited	Inter corporate deposit taken	584.62
		Inter corporate deposit repaid	962.53
		Sale of air tickets	21.40
		Commission Received	3.67
		Re-imburement of expenses	2.21
		Interest paid of ICD	48.99
2.	EbixCash World Money Limited	Inter corporate deposit taken	3.43
		Purchase of foreign currency	49.61
		Interest paid	0.04
3.	Ebix Cabs Private Limited	Purchase of services	2.36
4.	Ebix Money Express Private Limited	Inter corporate deposit taken	110.00
		Inter corporate deposit repaid	321.10
		Interest paid	66.07
5.	Ebix Payment Services Private Limited	Purchase of services	0.39
		Re-imburement of expenses	0.03
		Sale of air tickets	207.97
6.	PT Adya Tours Indonesia	Sale/Purchase or supply of goods or services	16.71
		Interest paid	2.17
7.	Ebix Travels Middle East FZ LLC-Dubai	Sale/Purchase or supply of goods or services	9.55
		Sale of air tickets	1.18
		Advances	50.39
9.	Flight Raja Travels Singapore Pte. Limited	Sale of air tickets	8.62
10.	Via Philippines Travel Corporation	Inter corporate deposit taken	43.23
		Sale/Purchase or supply of goods or services	16.33
		Sale of air tickets	0.95
11.	Zillious Solutions Private Limited	Sale/Purchase or supply of goods or services	6.96
12.		Inter corporate deposit recovered	39.00

	Ebix Smartclass Educational Services Private Limited	Inter corporate deposit given	25.00
		Interest received	5.31
13.	Interactive Financial & Trading Services Private Limited	Sale/Purchase or supply of goods or services	0.52
14.	EbixCash Mobility Software India Limited	Re-imbusement of expenses	6.18
15.	Ebix Insurance Broking Private Limited	Re-imbusement of expenses	2.08
16.	Mercury Travels Private Limited	-	-
17.	Ebix Asia Holdings Inc. Mauritius	-	-
18.	Swiss Travel Buerau GMBH	-	-
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with subsidiary during the last financial year.	No default	
Amount of the proposed transaction(s)			
1.	Amount of the proposed transactions being placed for approval	₹20,590 million	
2.	Whether the proposed transactions taken together with the transactions undertaken by subsidiary with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	3762.72%	
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year	746.43%	
5.	Financial performance of the related party for the immediately preceding financial year:		
	S. No.	Name of Related Party	FY 2024-25 (₹ in million)
			Turnover Profit After Tax Net Worth
	1.	Ebix Technologies Limited	4,403.11 (10,646.13) 7,761.28
	2.	EbixCash World Money Limited	6,030.33 825.41 1,493.88
	3.	Ebix Cabs Private Limited	95.21 (12.04) 12.73
	4.	Ebix Corporate Services Private Limited	7.14 (48.85) 103.73
	5.	Ebix Money Express Private Limited	313.30 168.93 198.37
	6.	Ebix Payment Services Private Limited	144.51 48.24 558.18
	7.	PT Adya Tours Indonesia	223.45 48.69 402.67
	8.	Ebix Travels Middle East FZ LLC- Dubai	36.32 122.26 (48.86)
	9.	Flight Raja Travels Singapore Pte. Ltd.	7.22 (28.66) 460.05
	10.	Via Philippines Travel Corporation	320.96 113.19 723.04

11.	Zillious Solutions Private Limited	81.93	28.37	443.68
12.	Ebix Smartclass Education Services Private Limited	401.45	(803.69)	(1,865.90)
13.	Interactive Financial & Trading Services Private Limited	55.95	(21.06)	571.20
14.	EbixCash Mobility Software India Limited	290.16	(387.50)	476.96
15.	Ebix Insurance Broking Private Limited	58.49	6.23	15.24
16.	Ebix Asia Holdings Inc., Mauritius	-	37.44	(26.58)
17.	Swiss Travel Buerau GMBH	49.75	(6.83)	13.25
18.	Mercury Travels Private Limited	-	-	-
<u>Basic details of the proposed transaction</u>				

1. Type of the proposed transaction:

S. No.	Name of Related Party	₹ in million)		
		Providing fund based and non-fund based support including equity/debt/ Inter-corporate deposits (ICD), convertible/non-convertible instruments/ Guarantee/ security etc., in connection with loans provided and Interest, commission and other related income /Expenses	Purchase/Sale or supply of Goods & Services	Entering into lease arrangements, shared services and other services including sharing or usage of each other's resources like employees, infrastructure including IT assets, cloud, IOT and digital engineering, digital transformation, analytics, cyber security, manpower, management and management support services, owned / third party services and reimbursements and allied transactions
1.	Ebix Technologies Limited	2,500	500	500
2.	EbixCash World Money Limited	2,000	150	100
3.	Ebix Cabs Private Limited	200	50	50
4.	Ebix Corporate Services Private Limited	1,000	20	100
5.	Ebix Money Express Private Limited	2,500	500	100
6.	Ebix Payment Services Private Limited	100	1,000	100
7.	PT Adya Tours Indonesia	200	300	500
8.	Ebix Travels Middle East FZ LLC- Dubai	200	500	500
9.	Flight Raja Travels Singapore Pte. Ltd.	200	500	500
10.	Via Philippines Travel Corporation	200	300	500
11.	Zillious Solutions Private Limited	-	150	150
12.	Ebix Smartclass Education Services Private Limited	500	20	500
13.	Interactive Financial & Trading Services Private Limited	-	100	100
14.	EbixCash Mobility Software India Limited	-	50	50
15.	Ebix Insurance Broking Private Limited	100	100	50
16.	Ebix Asia Holdings Inc., Mauritius	1,500	-	200

17.	Swiss Travel Buerau GMBH	-	50	50
18.	Mercury Travels Private Limited	500	500	50

2.	Details of each type of the proposed transaction	Same as Point 1 above
3.	Tenure of the proposed transaction	These are continuing / existing transactions. Approval is being sought for financial year 2026-27
4.	Whether omnibus approval is being sought?	Yes
5.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is being entered into to achieve group level cost efficiency.
6.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None
7.	A copy of the valuation or other external party report	Not Applicable

Transaction specific details for proposed related party transactions

1. Transactions relating to loans and advances

1.	Source of funds in connection with the proposed transaction	The financial assistance / investment would be done from own funds / internal accruals of the Company. The Company would not be incurring indebtedness solely for the purpose of providing financial assistance / making investment
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance	Not Applicable
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other lenders	Not Applicable
4.	Proposed interest rate to be charged by subsidiary from the related party	Investment / subscription of any securities or providing of loans, advances and guarantees would be in accordance with the provisions of the Companies Act, 2013. The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
5.	Maturity / due date	Repayable on demand
6.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis
7.	Whether secured or unsecured?	Unsecured
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be used for operational activities and other business requirements.

Transactions relating to borrowings

1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	31 st March, 2027
5.	Repayment schedule & terms	Will be decided mutually between the parties and will be on arm's length basis.
6.	Whether secured or unsecured	Unsecured

7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be used for operational activities and other business requirements.
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Disclosure pursuant to approval of material related party transaction

Transactions relating to any loans and advances

1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, <i>if any</i> , over the last three financial years, by the related party	None
3.	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
4.	Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	No
6.	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	Not Applicable

Disclosure pursuant to approval of material related party transaction

Transactions relating to borrowings

1.	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Before : (1.04) After : (0.82)
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2. Transactions relating to Purchase/Sale or supply of Goods & Services

1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable
2.	Basis of determination of price	As per market standard
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: k. Amount of trade advance l. Tenure m. Whether same is self-liquidating?	Not Applicable

Additional Information on directors recommended for appointment/re-appointment
as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
SS-2 issued by ICSI is given hereunder:

Name of Director	Mr. Arun Batra	Ms. Bhawna Sharma
DIN	06500891	10288658
Date of Birth	01/09/1964	23/09/1999
Nationality	Indian	Indian
Occupation	Service	Service
Date of first appointment	14.02.2026	14.02.2026
Qualification	Master's degree in Business Administration	MBA in Finance
Term & Conditions of appointment & re-appointment, details of remuneration sought to be paid, and the remuneration last drawn by such person	As per the Nomination and Remuneration Policy of the Company	As per the Nomination and Remuneration Policy of the Company
Experience / Brief Profile	<p>Arun Batra has an in-depth work experience of around 3 decades across Sales, Marketing, Customer Management & Operations in renowned organizations in the field of FinTech, Mobile Telephony, Retail, Media distribution and Service Industry. He spearheaded ground breaking strategies and bold innovations during the inception of India's Telecom and Cable business explosion. Established large volumes, high profit accounts with excellent levels of retention and loyalty.</p> <p>He has key contributions in building large teams in organizations from scratch to stability in a highly competitive and dynamic environment with focus on business development, strategic alliances, distribution network and customer retention through stringent process monitoring. He has exposure mainly been in startups, up-scaling of organizations and has also been an entrepreneur. Previous experience has been at CXO level in companies like HCL, Vodafone, Brightstar Corporation (US), Reliance Infocom, Zee Networks and Matrix Cellular. Arun holds an MBA from IMT Ghaziabad and a B. Com (Hons) from Hindu College, Delhi University.</p>	<p>Ms. Bhawna Sharma holds an MBA in Finance with hands-on experience in the financial services sector, particularly within NBFCs, where she has managed financial analysis, credit evaluation, risk mitigation, and strategic planning. Her analytical precision and structured approach ensure sound financial decision-making and operational efficiency.</p> <p>With a three-year undergraduate specialization in Tourism Business from The IIS University, Jaipur, she combines financial acumen with deep insight into service operations, client engagement, and commercial dynamics of the travel and hospitality sector. This unique blend of expertise enables her to drive both organizational growth and operational excellence.</p>
Number of Meetings of the Board attended during the year 2025-26	1 out of 8	1 out of 8

Directorships held in other companies (excluding foreign companies and Section 8 Companies)	<ol style="list-style-type: none"> 1. Ebix Insurance Broking Private Limited 2. Connectra Services Private Limited 3. Eraaya Lifespaces Limited 4. Routier Operations Consulting Private Limited 5. Ebix Insuretech Private Limited 6. Ebix Travels Private Limited 	<ol style="list-style-type: none"> 1. Eraaya Lifespaces Limited 2. Vikas Sports Ventures Private Limited 3. Ebix Technologies Limited 4. Ebix Infraedge Private Limited 5. Ebix Entertainment Private Limited
Memberships/ Chairmanships of Committees of other public companies	NIL	NIL
Number of Shares held in the Company	Nil	Nil
Relationship with other directors, manager and other Key Managerial Personnel of the Company	None	None

Additional Information on directors recommended for appointment/re-appointment
as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
SS-2 issued by ICSI is given hereunder:

Name of Director	Mr. Kamal Ghildiyal
DIN	07706990
Date of Birth	25/04/1983
Nationality	Indian
Occupation	Service
Date of first appointment	14.02.2026
Qualification	MBA in Tourism
Term & Conditions of appointment & re-appointment, details of remuneration sought to be paid, and the remuneration last drawn by such person	As per the Nomination and Remuneration Policy of the Company
Experience/Brief Profile	Mr. Kamal Ghildiyal has more than 12 years of vast experience and brings operational and managerial expertise to the table. With a strong focus on efficiency, process optimization, and organizational development.
Number of Meetings of the Board attended during the year 2025-26	1 out of 8
Directorships held in other companies (excluding foreign companies and Section 8 Companies)	1. Vikas Lifecare Limited 2. Vikas Sports Ventures Private Limited
Memberships/ Chairmanships of Committees of other public companies	NIL
Number of Shares held in the Company	Nil
Relationship with other directors, manager and other Key Managerial Personnel of the Company	None