



February 24, 2026

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001  <b>Company Code No.:</b> 544301	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051  <b>Company Symbol:</b> ODIGMA
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**Sub: Postal Ballot Notice**

Dear Sir/ Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), please find enclosed herewith a copy of Notice of Postal Ballot dated February 20, 2026, being sent to the Members of the Company through electronic mode, who have registered their e-mail addresses with the Depositories/Company in compliance with relevant circulars issued by Ministry of Corporate Affairs, to seek their approval for the following resolution:

<b>Sr. No.</b>	<b>Description of the Resolution</b>	<b>Type of Resolution</b>
1.	Re-appointment of Mr. Mathew Jose (DIN: 08781735) as the Managing Director of the Company	Special Resolution
2.	Approval of Material Related Party Transactions with AvenuesAI Limited	Ordinary Resolution

The Company has engaged the services of National Securities Depository Limited ("NDSL") for providing e-voting facility to all its members. The Postal Ballot e-voting facility will be available during the following period:

<b>Cut-off date for E-voting</b>	Friday, February 20, 2026
<b>Commencement of remote E-voting period</b>	9.00 a.m. IST on Wednesday, February 25, 2026
<b>Conclusion of remote E-voting period</b>	5.00 p.m. IST on Thursday, March 26, 2026

The results of the postal ballot will be announced within 2 (Two) working days from the conclusion of the E-voting period.

The Postal Ballot Notice is also available on the website of the Company i.e. [www.odigma.ooo](http://www.odigma.ooo).

We request you to kindly take the same on your records please.

Thanking you,

Yours faithfully,

**For Odigma Consultancy Solutions Limited**

**Prachi Jain**  
**Company Secretary & Compliance Officer**

**Encl.:** As Above

**ODigMa Consultancy Solutions Limited**  
**CIN: L72900GJ2011PLC131548**

**Registered Office:**  
28th Floor, GIFT Two Building, Block No. 56 Road 5C,  
Zone 5, GIFT City, Gandhinagar - 382050, Gujarat, India.  
**Ph:** +91 79 6777 2200 | **Website:** [www.odigma.ooo](http://www.odigma.ooo) | **Mail ID:** ir@odigma.ooo

**Corporate Office:**  
No. 211, 2nd & 3rd Floor, Kasturi Nagar Service Road,  
Outer Ring Road, Bengaluru-560043, Karnataka, India.  
**PH:** +91 80 4095 1342 | **Mail ID:** contact@odigma.ooo



**ODIGMA CONSULTANCY SOLUTIONS LIMITED**

**[CIN: L72900G]2011PLC131548]**

**Registered Office:** 28<sup>th</sup> Floor, GIFT Two Building, Block No. 56 Road 5C, Zone 5, GIFT City,  
Gandhinagar – 382050, Gujarat, India

**Tel:** +91 79 6777 2200, **Email:** [ir@odigma.ooo](mailto:ir@odigma.ooo), **Website:** [www.odigma.ooo](http://www.odigma.ooo)

**POSTAL BALLOT NOTICE**

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

**Dear Members,**

**Notice** is hereby given that pursuant to the provisions of Section 110 and 108 and other applicable provisions, if any, of the Companies Act, 2013 (**the “Act”**), read together with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) (**“Rules”**), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the **“SEBI Listing Regulations”**), General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 09/2024 dated September 19, 2024 and 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs, Government of India (**“MCA Circulars”**), Secretarial Standard on General Meetings (**“SS- 2”**) issued by the Institute of Company Secretaries of India and any other applicable law, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the resolutions set out below are proposed to be passed by the Members of **Odigma Consultancy Solutions Limited (“ODIGMA” or “the Company”)** by means of Postal Ballot, only by way of remote e-voting (**“e-voting”**) process.

The proposed resolutions and the Explanatory Statement pursuant to Section 102(1), 110 of the Act and any other applicable provisions of the Act, read with Rules framed thereunder, setting out the material facts and reasons thereof concerning the resolutions mentioned in this Postal Ballot Notice (**“Notice”**) are annexed hereto.

In compliance with Regulation 44 of the SEBI Listing 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 resolutions is restricted only to e-voting i.e. by casting votes electronically instead of submitting postal ballot forms. The Company has engaged the National Securities Depository Limited (**“NSDL”**) for facilitating e-voting. 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(s) / RTA. The detailed procedure with respect to e-voting is mentioned in this Notice.

The Board of Directors of the Company has appointed SPANJ & Associates, Company Secretaries as the Scrutinizer for conducting the postal ballot (e-voting process) in a fair and transparent manner.

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 remote e-voting facility will be available during the following period:

<b>Cut-off date for eligibility to vote</b>	Friday, February 20, 2026
<b>Commencement of remote e-voting period</b>	9.00 a.m. IST on Wednesday, February 25, 2026
<b>Conclusion of remote e-voting period</b>	5.00 p.m. IST on Thursday, March 26, 2026

The e-voting facility will be disabled by NSDL immediately after 5.00 p.m. IST on Thursday, March 26, 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 submitted within 2 (Two) working days from the conclusion of the e-voting period to the stock exchanges in accordance with the SEBI Listing Regulations.

The results of the Postal Ballot along with the Scrutinizer's Report will be placed on the website of the Company: [www.odigma.ooo](http://www.odigma.ooo) and on the website of NSDL at: [www.evoting.nsdl.com](http://www.evoting.nsdl.com). The result will be simultaneously communicated to the Stock Exchanges.

The proposed resolutions, if approved, will be taken as having duly passed on the last date specified for e-voting by the requisite majority of Members by means of Postal Ballot, i.e. Thursday, March 26, 2026.

#### **SPECIAL BUSINESSES:**

#### **Item No. 1 – Re-appointment of Mr. Mathew Jose (DIN: 08781735) as the Managing Director of the Company**

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

**“RESOLVED THAT** pursuant to the provisions of Section 196, 197, 198, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) ("Act") and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment thereof, for the time being in force) and subject to such other consents, permissions, approvals as may be necessary and in accordance with the Articles of Association of the Company and based upon the recommendations of the Nomination & Remuneration Committee and approval of the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee constituted/ to be constituted by the Board), the consent of the Members of the Company be and is hereby accorded to the re-appointment of Mr. Mathew Jose (DIN: 08781735) as Managing Director, for a further period of 3 (three) years, with effect from May 29, 2026 on the terms and conditions of re-appointment as mentioned in this resolution and the explanatory statement annexed hereto and at remuneration not exceeding Rs. 2.50 Crore (Rupees Two Crore Fifty Lakhs Only) per annum including salary, commission, allowances, perquisites and other benefits etc. plus any increment in remuneration by way of bonus/ incentive/ performance linked incentive, if any, payable to Mr. Mathew Jose with a liberty to the Board to revise the remuneration without approval of Shareholders within the prescribed ceiling limit of Schedule V and other applicable provisions of the Act.

**RESOLVED FURTHER THAT** the overall managerial remuneration payable to Mr. Mathew Jose shall be such amount as may be fixed by the Board (including its Committee thereof) from time to time but not exceeding Rs. 2.50 Crore (Rupees Two Crore Fifty Lakhs Only) per annum and that the terms and conditions of the aforesaid remuneration payable to Mr. Mathew Jose be varied/ altered/ revised within said overall limit, in such manner as may be required during the aforesaid period of 3 (Three) years.

**RESOLVED FURTHER THAT** in the event of any statutory amendment or modification by the Central Government to Schedule V to the Companies Act, 2013, the Board be and is hereby severally authorized to vary and alter the terms of appointment including salary, commission, allowances, perquisites and other benefits etc. payable to Mr. Mathew Jose within such prescribed limits or ceiling and as agreed by and between the Company and Mr. Mathew Jose as per the applicable provisions of the Act.

**RESOLVED FURTHER THAT** Mr. Mathew Jose shall not be liable to retire by rotation during his tenure as the Managing Director of the Company, subject to SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

**RESOLVED FURTHER THAT** Mr. Mathew Jose shall exercise substantial powers of management, subject to superintendence, control and direction of the Chairman and Board of Directors of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, consider necessary, and to take such actions/ decisions in order to give effect to this resolution or as otherwise considered by the Board to be in the best interest of the Company, as it may deem fit.”

## **Item No. 2 - Approval of Material Related Party Transactions with AvenuesAI Limited**

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

**“RESOLVED THAT** pursuant to the provisions of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and other applicable provisions, if any of the Listing Regulations, Section 188 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Meetings of Board & its Powers) Rules, 2014, as applicable and any amendments thereto, other applicable laws / statutory provisions, if any, the Company’s Policy on Related Party Transactions as well as subject to such approval(s), consent(s) and/ or permission(s), as may be required and based on the recommendation of the Audit Committee, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the ‘Board’, which term shall be deemed to include the 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) for entering into and / or carrying out and / or continuing with existing contracts / arrangements/ transactions or modification(s) of earlier/ arrangements/transactions or as fresh and independent additional transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), with AvenuesAI Limited (“AvenuesAI”), consisting of Common director and holds along with his relatives, more than 2% of its paid-up share capital, a related party of the Company, for a tenure of 12 months, for an amount not exceeding Rs. 600 Lakhs (Rupees Six Hundred Lakhs only), in addition to the earlier limits of Rs. 650 Lakhs as approved by the members of the Company aggregating to Rs. 1,250 Lakhs on such terms and conditions as mentioned in the explanatory statement annexed to this notice and as may be mutually agreed between the Company and AvenuesAI Limited, provided that the said contract(s)/ arrangement(s)/ agreement(s)/ transaction(s) shall be carried out in the ordinary course of business of the Company and at an arm’s length basis.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform or cause to be done all such acts, deeds, matters and things, including actions which may have been taken, as may be necessary, or deemed necessary or incidental thereto, to enter into the above-mentioned contract/transaction/arrangement and to execute, deliver and perform all such transaction documents, contracts, deeds, undertakings and subsequent modifications thereto; to file applications and make representations in respect thereof and seek the requisite approvals from the relevant authorities and third parties, including governmental authorities to suitably inform and apply to all the concerned authorities, including in respect of the requirements of the Central and/or State Government(s) and/or local authorities; and to take all necessary steps in the matter as it may deem necessary, desirable or expedient, to give effect to the above resolution and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of its powers or authorities herein conferred by this resolution to any Committee of Directors and/or Director(s) and/or official(s) of the Company/ or any other Officer(s)/Authorised Representative(s) or any other person(s) so authorised by it, or to engage any advisor, consultant, agent or intermediary as deemed necessary by the Board in accordance with applicable laws and to do all such acts, deeds, matters and things and also to execute such documents, writings etc., as may be considered necessary or expedient to give effect to the aforesaid resolution.

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

**Registered Office:**

28<sup>th</sup> Floor, GIFT Two Building,  
Block No. 56, Road-5C, Zone-5,  
GIFT CITY, Gandhinagar – 382 050,  
Gujarat, India

**Date:** February 20, 2026

By the Order of the Board,  
**For, Odigma Consultancy Solutions Limited**

**Prachi Jain**  
**Company Secretary & Compliance Officer**

## NOTES:

1. The Explanatory Statement pursuant to Sections 102, 110 of the Companies, 2013 ('the Act') read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 ('Rules') and other applicable provisions, as amended from time to time setting out all material facts relating to the resolution mentioned in this Postal Ballot Notice is annexed hereto.
2. A statement providing additional details of the Directors seeking appointment/re-appointment as set out in the Notice is annexed herewith as required under Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India ("ICSI").
3. In accordance with the MCA Circulars, SEBI Circulars and the SEBI Listing Regulations, the Postal Ballot Notice is being sent only by email to those members who have registered their email address with their Depository Participant(s) ("DPs") or with RTA and whose names appear in the Register of Members/ List of Beneficial Owners as received from Depositories i.e. National Securities Depository Limited ("NSDL") / Central Depository Services (India) Limited ("CDSL") as on Friday, February 20, 2026 ("Cut-off Date") in accordance with the provisions of the Companies Act, 2013, read with Rules made thereunder and MCA Circulars. In accordance with the aforesaid MCA Circulars, physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope will not be sent to the members for this Postal Ballot. The communication of the assent or dissent of the members would take place through the process of remote e-voting only. A person who is not a member as on the Cut-Off Date or who becomes a member of the Company after the Cut-Off Date should treat this Notice for information purposes only.
4. The voting rights of the members shall be in proportion to their share of the paid-up equity share capital of the Company as on the **cut-off date i.e. Friday, February 20, 2026.**
5. A member cannot exercise his / her vote through proxy on postal ballot. However, entitled to vote through their authorised representatives. Corporate and institutional members (are required to send scanned certified true copy (PDF Format) of the board resolution / authority letter, power of attorney together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer by e-mail to [csdoshia@gmail.com](mailto:csdoshia@gmail.com) with a copy marked to [ir@odigma.ooo](mailto:ir@odigma.ooo) and [evoting@nsdl.com](mailto:evoting@nsdl.com).
6. Once the vote is cast, whether partially or otherwise, the member shall not be allowed to change it subsequently or cast the vote again.
7. Postal Ballot (e-voting) period **commences from Wednesday, February 25, 2026 (9.00 a.m. IST) and ends on Thursday, March 26, 2026 (5.00 p.m. IST)**. At the end of the e-voting period, the facility shall forthwith be blocked and e-voting shall not be allowed beyond the said date and time. During this period, the shareholders of the Company, holding shares as on the cut-off date i.e. **Friday, February 20, 2026** may cast their votes electronically.
8. The proposed resolution, if approved, by requisite majority, shall be deemed to have been passed on the last date of e-voting, which would be March 26, 2026. The resolution passed by the Members through Postal Ballot are deemed to have been passed as if the same have been passed at a general meeting of the Members.
9. The Notice of Postal Ballot is also placed on the website of the Company i.e. [www.odigma.ooo](http://www.odigma.ooo), websites of the stock exchanges where the Equity Shares of the Company are listed, i.e. National Stock Exchange of India Limited and BSE Limited at [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com), respectively, and the website of NDSL i.e., [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
10. All the material documents referred to in the explanatory statement will be available for inspection electronically until the last date for receipt of votes through the e-voting process. Members seeking to inspect such documents can send an email to [ir@odigma.ooo](mailto:ir@odigma.ooo).
11. **General information and instructions relating to e-voting:**

In compliance with provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting Facility provided by Listed Entities, and any other applicable provisions as amended, the Company is pleased to offer the facility of voting through electronic means and the businesses

set out in the Notice above may be transacted through such electronic voting. The facility of casting the votes by the Members using an electronic voting system is provided by National Securities Depository Limited (NSDL).

**The Instructions and other information relating to e-voting are as under:**

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

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

**Step 1: Access to NSDL e-Voting system**

**A) Login method for e-Voting for Individual shareholders holding securities in demat mode** In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> <li>1. Existing <b>IDeAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the “<b>Beneficial Owner</b>” icon under “<b>Login</b>” which is available under ‘<b>IDeAS</b>’ 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 “<b>Access to e-Voting</b>” under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</li> <li>2. Existing <b>IDeAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the “<b>Beneficial Owner</b>” icon under “<b>Login</b>” which is available under ‘<b>IDeAS</b>’ 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 “<b>Access to e-Voting</b>” under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</li> <li>3. If you are not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “<b>Register Online for IDeAS Portal</b>” or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “<b>Login</b>” which is available under ‘<b>Shareholder/Member</b>’ 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 <b>e-Voting service provider i.e. NSDL</b> and you will be redirected to</li> </ol>

	<p>e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p> <p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;"><b>NSDL Mobile App is available on</b></p> <p style="text-align: center;">  App Store      Google Play </p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> <li>1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; New System Myeasi Tab and then user your existing my easi username &amp; password.</li> <li>2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. 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.</li> <li>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; New System Myeasi Tab and then click on registration option.</li> <li>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; 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.</li> </ol>
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</p>

**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 <a href="mailto:evoting@nsdl.com">evoting@nsdl.com</a> 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

**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?**

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. 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.*

4. Your User ID details are given below:

<b>Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical</b>	<b>Your User ID is:</b>
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.nsdl.com](http://www.evoting.nsdl.com).
  - b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - c) If you are still unable to get the password by aforesaid two options, you can send a request at [evoting@nsdl.com](mailto: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 [csdoshiac@gmail.com](mailto:csdoshiac@gmail.com) with a copy marked to [ir@odigma.ooo](mailto:ir@odigma.ooo) and [evoting@nsdl.com](mailto: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](http://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](http://www.evoting.nsdl.com) or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre at [evoting@nsdl.com](mailto: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 resolution set out in this notice:**

1. 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 ([ir@odigma.ooo](mailto:ir@odigma.ooo)). 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.**
2. Alternatively shareholder/members may send a request to [evoting@nsdl.com](mailto:evoting@nsdl.com) for procuring user id and password for e-voting by providing above mentioned documents.

3. 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.

**Other Instructions:**

1. M/s. SPANJ & Associates, Company Secretaries have been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
2. The Scrutinizer will submit the results to the Chairman or any authorised person of the Company after completion of the scrutiny of the e-voting,
3. The result of the Postal Ballot along with the Scrutinizer's Report will also be displayed on the Company's website at [www.odigma.ooo](http://www.odigma.ooo), the website of NSDL at [www.evoting.nsdl.com](http://www.evoting.nsdl.com) and shall be communicated to the Stock Exchanges where the Company's shares are listed. The result of the Postal Ballot will also be displayed at the Registered Office of the Company.
4. Resolution passed by the Members through postal ballot is deemed to have been passed as if the same has been passed at a General Meeting of the Members.

**ANNEXURE TO THE NOTICE**

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

**Item No. 1 - Re-appointment of Mr. Mathew Jose (DIN: 08781735) as the Managing Director of the Company**

Mr. Mathew Jose (DIN: 08781735) is the Managing Director of the Company, He is graduated as an Engineer & EGMP from the Indian Institute of Management, Bangalore (IIM-B). With over 13+ years of experience across sectors such as electronics, lifestyle, telecommunications, hospitality, healthcare, and retail, he provides strong strategic leadership and business direction. Known for his professionalism and strong work ethic, Mr. Jose consistently focuses on driving profitability while ensuring stakeholder value and high levels of client satisfaction. Mr. Mathew Jose was appointed as the Managing Director of the Company for a period of 3 (three) years, from May 29, 2023 till May 28, 2026.

The Board considers that his continued association with the company would be of immense benefit to the Company and it is desirable to avail the services of Mr. Mathew Jose as Managing Director. Considering the pivotal role played by Mr. Mathew Jose and his significant contribution in the management and development of various projects of the Company, it was proposed to re-appoint him for a further period of 3 (three) years w.e.f. May 29, 2026.

In accordance with the provisions of Section 196, 197 and 203 of Companies Act, 2013 (Act), read with Schedule V to the Act and other applicable provisions, if any, of the Act, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being force), based on the recommendation of the Nomination and Remuneration Committee and the Audit Committee, the Board of Directors of the Company in its meeting held on January 30, 2026, re-appointed Mr. Mathew Jose as Managing Director of the Company for a period of 3 (Three) years with effect from May 29, 2026 and subject to SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, not liable to retire by rotation at a remuneration not exceeding Rs. 2.50 Crore (Rupees Two Crore Fifty Lakhs Only) per annum including salary, commission, allowances, perquisites and other benefits etc. plus any increment in remuneration by way of bonus/ incentive/ performance linked incentive, if any payable to him with a liberty to the Board of Directors or Nomination and Remuneration Committee to revise the remuneration without approval of Shareholders within the prescribed ceiling limit of Schedule V and other applicable provisions of the Act.

Mr. Mathew Jose is not disqualified from being appointed as Director in terms of Section 164 of the Act and has given consent to act as Director. Mr. Mathew Jose is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

Mr. Mathew Jose shall be in charge of the overall operations and management of the Company.

He shall draw maximum remuneration upto Rs. 2.50 Crore (Rupees Two Crore Fifty Lakhs Only) per annum including salary, commission, allowances, perquisites and other benefits etc. plus any increment in remuneration by way of bonus/ incentive/ performance linked incentive, if any, payable to him from the Company and shall not be liable to retire by rotation.

A brief profile of Mr. Mathew Jose as required by the Act, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("Listing Regulations") and Secretarial Standards issued by the Institute of Company Secretaries of India are provided as annexure to this Notice.

The above mentioned terms and conditions shall be deemed to be an abstract under Section 190 of the Act.

Pursuant to Section 197 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (Act), and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being force), the remuneration of Mr. Mathew Jose (DIN: 08781735) as decided by the Board is required to be approved by the Members at their meeting.

The statement pursuant to Clause (IV) of Section II of Schedule V of Companies Act, 2013 is as under:

<b>I. General Information</b>		
1	Nature of Industry	Information Technology
2	Date or expected date of commencement of commercial production	Not Applicable.
3	In case of new companies expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable.
4	Financial Performance based on given indicators	Performance for Financial Year 2024-25: Revenue from Operations: Rs. 4,733.89 Lakhs, Profit After Tax: Rs. 38.99 Lakhs, Earnings per share: Rs. 0.12
5	Foreign investments or collaborations, if any.	Nil
<b>II. Information about the appointee:</b>		
1	Background details	He is graduated as an Engineer & EGMP from the Indian Institute of Management, Bangalore (IIM-B).
2	Past remuneration (FY 2024-25)	Rs. 45.00 Lakhs p.a.
3	Recognition or awards	Nil
4	Job profile and his suitability	<p>Mr. Mathew Jose is graduated as an Engineer &amp; EGMP from the Indian Institute of Management, Bangalore (IIM-B).</p> <p>Mr. Mathew Jose is a Marketing Virtuoso with more than 13+ years of experience in digital Marketing. Over the last decade, he has worked with India's leading brands in electronics, lifestyle, telecommunication, hospitality, healthcare and retail and has consistently been able to deliver the best interests of all stakeholders.</p> <p>He brings a sense of professionalism and a strong work ethic that help him and his teammates navigate the challenges of managing client expectations and delivering them to their utmost satisfaction.</p>
5	Remuneration proposed	As mentioned in the Resolution stated above.
6	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Considering the responsibility shouldered by him of the enhanced business activities of the Company, proposed remuneration is commensurate with Industry standards and board level positions held in similar sized and similarly positioned business.
7	Pecuniary relationship directly or	Mr. Mathew Jose holds 2,334 Equity Shares of the

	indirectly with the company, or relation with the managerial personnel	Company.
<b>III</b>	<b>Other information:</b>	
1	Reasons of loss or inadequate profits	The Company was in a strategic build-and-scale phase, involving: <ul style="list-style-type: none"> <li>• Product / platform upgrade and new version development</li> <li>• Technology and infrastructure strengthening</li> <li>• Expansion of leadership, sales, and delivery teams</li> <li>• Market expansion and customer acquisition investments</li> </ul> These investments resulted in front-loaded costs, while revenues from these initiatives are expected to accrue over subsequent periods.
2	Steps taken or proposed to be taken for improvement	<ul style="list-style-type: none"> <li>• Revenue Growth Initiatives</li> <li>• Monetisation of upgraded platform / new product versions</li> <li>• Expansion into new customer segments and geographies</li> <li>• Focus on enterprise and long-term contracts</li> <li>• Strengthening partner and channel ecosystem</li> <li>• Margin Improvement Actions</li> <li>• Shift towards higher-margin product / SaaS / IP-led revenues</li> <li>• Improved pricing discipline and contract structuring</li> <li>• Automation and process optimisation</li> <li>• Reduction in one-time and exceptional costs going forward</li> </ul>
3	Expected increase in productivity and profits in measurable terms	Based on current pipeline and operational plans, the Company expects: <ul style="list-style-type: none"> <li>• Revenue Growth: 20% – 30% growth in operating revenue by FY 2026–27.</li> <li>• Margin Improvement: EBITDA margins expected to improve by 10% by FY 2026-27.</li> <li>• Cost base largely stabilised; incremental revenues to flow with higher operating leverage.</li> </ul>

The resolution contained in Item No. 1 of the accompanying Notice, accordingly, seeks Member's approval for reappointment of Mr. Mathew Jose as the Managing Director of the Company.

Except Mr. Mathew Jose and his relatives, none of the Directors, Key Managerial Personnel or their relatives are in anyway, concerned or interested, financially or otherwise, in the resolution, except to the extent of their respective shareholding, if any, in the Company.

This Explanatory Statement may also be regarded as a disclosure under applicable provisions of the Listing Regulations.

The Board recommends passing the special resolution as set out in Item no. 1 of this Notice, for approval by the Members of the Company.

## **Item No. 2 - Approval of Material Related Party Transactions with AvenuesAI Limited**

In terms of the provisions of Section 102 of the Companies Act, 2013 (“Companies Act”), Secretarial Standard on General Meetings, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, (“SEBI Listing Regulations”) read with SEBI Circulars dated October 13, 2025 and June 26, 2025 with respect to revised Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”, the following statement sets out the material facts relating to agenda Item no. 2, as set out in this Notice.

Pursuant to Regulation 23 of the SEBI Listing Regulations, any transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies), exceed(s) the below threshold, as applicable to the listed entity:

<b>Consolidated Turnover of Listed Entity Threshold</b>	<b>Threshold</b>
Up to Rs.20,000 Crore	10% of the annual consolidated turnover of the listed entity
More than Rs.20,000 Crore to upto Rs.40,000 Crore	Rs.2,000 Crore + 5% of the annual consolidated turnover of the listed entity above Rs.20,000 Crore
More than Rs.40,000 Crore	Rs.3,000 Crore + 2.5% of the annual consolidated turnover of the listed entity above Rs.40,000 Crore or Rs.5,000 Crores, whichever is lower.

The members are informed that, in terms of Regulation 23(4) of the SEBI Listing Regulations, prior approval of members by means of an ordinary resolution is required 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 of the concerned Company and at an arm's length basis.

Further, Regulation 2(1)(zb) of the SEBI Listing Regulations has provided the definition of related party and Regulation 2(1)(zc) of the SEBI Listing Regulations has enhanced the definition of Related Party Transaction which now includes a transaction involving a transfer of resources, services or obligations between (i) a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand; or (ii) a listed entity or any of its subsidiaries on one hand and any other person or entity on the other hand, the purpose and effect of which is to benefit any related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged or not.

The Members of the Company had earlier accorded approval for entering into material Related Party Transaction(s) with AvenuesAI Limited ("AvenuesAI"), a related party of the Company within the meaning of Regulation 2(1)(zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and Section 2(76) of the Companies Act, 2013 for an amount not exceeding Rs. 650 Lakhs as approved by the members of the Company. The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as approved earlier by the Members. Accordingly, as per the Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm's length basis.

The Management has provided the Audit Committee with relevant details of the proposed RPTs, as required under the SEBI Circular dated October 13, 2025, read with SEBI Circular dated June 26, 2025 and Section III-B of the SEBI Master Circular dated January 30, 2026, as amended and revised Industry Standards on "Minimum Information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions". The Audit Committee, after reviewing all necessary information, has granted its approval for entering into the below mentioned RPTs, subject to approval by the Board and Members of the Company. The Audit Committee has noted that the said transaction(s) will be at an arm's length pricing basis and will be in the ordinary course of business.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, as per revised Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" are as follows:

<b>Sr. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
<b>A. Details of the related party and transactions with the related party</b>		
<b>A(1). Basic details of the related party</b>		
1	Name of the related party	AvenuesAI Limited ("AvenuesAI")
2	Country of incorporation of the related party	India
3	Nature of business of the related party	End-to-end, omni-channel B2B digital payment solutions, powers secure and scalable transaction

		capabilities for enterprises, merchants, and institutions across sectors.									
<b>A(2). Relationship and ownership of the related party</b>											
4	<p>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern and the following:</p> <ul style="list-style-type: none"> <li>• Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</li> <li>• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).</li> <li>• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).</li> </ul> <p><i>Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.</i></p> <p><i>While calculating indirect shareholding, shareholding held by relatives shall also be considered.</i></p>	<p>The Company and AvenuesAI has Common director who holds along with his relatives, more than 2% of its paid-up share capital, hence is a related party of the Company.</p> <p>AvenuesAI does not holds any shares in the Company nor the Company hold any shares in AvenuesAI.</p>									
<b>A(3). Details of previous transactions with the related party</b>											
5	<p>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</p> <p>Note: Details need to be disclosed separately for listed entity and its subsidiary.</p>	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Transactions</th> <th>FY 2024-25 Amount (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Services Taken</td> <td>1,547.67 Lakhs</td> </tr> <tr> <td>2</td> <td>Services Given</td> <td>41.70 Lakhs</td> </tr> </tbody> </table>	Sr. No.	Nature of Transactions	FY 2024-25 Amount (in Rs.)	1	Services Taken	1,547.67 Lakhs	2	Services Given	41.70 Lakhs
Sr. No.	Nature of Transactions	FY 2024-25 Amount (in Rs.)									
1	Services Taken	1,547.67 Lakhs									
2	Services Given	41.70 Lakhs									
6	<p>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</p>	Rs. 650 Lakhs									
7	<p>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</p>	NA									
<b>A(4). Amount of the proposed transaction(s)</b>											
8	<p>Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.</p>	Upto Rs. 600 Lakhs									
9	<p>Whether the proposed transactions taken together with the transactions</p>	Yes									

	undertaken with the related party during the current financial year would render the proposed transaction a material RPT?									
10	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	12.68%								
11	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA								
12	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	0.15%								
13	Financial performance of the related party for the immediately preceding financial year: Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (Rs. in Million)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>37,265.14</td> </tr> <tr> <td>Profit After Tax</td> <td>1,600.05</td> </tr> <tr> <td>Net worth</td> <td>14,353.69</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Million)	Turnover	37,265.14	Profit After Tax	1,600.05	Net worth	14,353.69
Particulars	FY 2024-25 (Rs. in Million)									
Turnover	37,265.14									
Profit After Tax	1,600.05									
Net worth	14,353.69									
<b>A(5). Basic details of the proposed transaction</b>										
14	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Service to be Taken								
15	Details of each type of the proposed transaction	Online advertisement services expenses for promotion and brand visibility through digital platforms. These include costs for online campaigns, sponsored content, and performance-based advertising.								
16	Tenure of the proposed transaction (tenure in number of years or months to be specified)	12 Months								
17	Whether omnibus approval is being sought?	Yes								
18	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	<table border="1"> <thead> <tr> <th>Financial Year</th> <th>Amount (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>FY 2025-26</td> <td>300 Lakhs</td> </tr> <tr> <td>FY 2026-27</td> <td>300 Lakhs</td> </tr> <tr> <td><b>Total</b></td> <td><b>600 Lakhs</b></td> </tr> </tbody> </table>	Financial Year	Amount (in Rs.)	FY 2025-26	300 Lakhs	FY 2026-27	300 Lakhs	<b>Total</b>	<b>600 Lakhs</b>
Financial Year	Amount (in Rs.)									
FY 2025-26	300 Lakhs									
FY 2026-27	300 Lakhs									
<b>Total</b>	<b>600 Lakhs</b>									
19	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	Odigma Consultancy Solutions Limited is in the business of providing Digital Advertisement and other associated services to many of its client. AvenuesAI owns and offers services relating to its advertisement framework to many of its clients including Odigma since more than 3-4 years. To ensure the consistent business from the existing customers of Odigma and to leverages niche skills, capabilities and resources which AvenuesAI has and also with a business motive of retaining the customers, sustain them and grow the business of Odigma, this business arrangement is								

		evident. Further, all the transactions are in the ordinary course of business and on arm's length basis and are intended to retain the Company's business interests.
20	<p>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</p> <p>a. Name of the director / KMP</p> <p>b. Shareholding of the director / KMP, whether direct or indirect, in the related party</p>	<p>Mr. Ajit Mehta and Ms. Jayshree Mehta, Promoters of the Company are also the Promoters of AvenuesAI (Related Party). Further, Mr. Vishal Mehta, Promoter and Chairman of the Company is also the Promoter, Chairman and Managing Director of AvenuesAI (Related Party).</p> <p>Mr. Vishal Mehta holds 8.58% of shares, Mr. Ajit Mehta holds 4.31% of shares and Ms. Jayshree Mehta holds 4.31% of shares aggregating to 17.20% of shares in AvenuesAI.</p> <p>Their interest or concern or that of their relatives, is limited only to the extent of their holding directorship/shareholding in the Company and AvenuesAI.</p>
21	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
22	Other information relevant for decision making.	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act, 2013.
<b>B. Details for specific transactions</b>		
<b>B(1). Additional details for proposed transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</b>		
23	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	There is no bidding process. Parties are chosen on the basis of service requirement, competitive prices and on mutually agreed terms.
24	Basis of determination of price.	Arms' length pricing prevailing at the time of execution of the transaction.
25	<p>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:</p> <p>a. Amount of Trade advance</p> <p>b. Tenure</p> <p>c. Whether same is self-liquidating?</p>	NA
<b>C</b>	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Odigma Consultancy Solutions Limited is in the business of providing Digital Advertisement and other associated services to many of it's client. AvenuesAI owns and offers services relating to its advertisement framework to many of its clients including Odigma since more than 3-4 years. To ensure the consistent business from the existing customers of Odigma and to leverages niche skills, capabilities and resources which AvenuesAI has and also with a business motive of retaining the customers, sustain them and grow the business of Odigma, this business arrangement is evident. Further, all the transactions are in the ordinary course of business and on arm's length basis and are intended to retain the Company's business interests.
<b>D</b>	Disclose the fact that the Audit	The Audit Committee has reviewed the certificates

	Committee has reviewed the certificates provided by the <del>CEO/</del> Managing Director/ <del>Whole Time Director/</del> Manager and CFO of the Listed Entity as required under the RPT Industry Standards.	issued by the Managing Director and CFO of the Company, as required under the RPT Industry Standards.
<b>E</b>	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
<b>F</b>	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable
<b>G</b>	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provides all the necessary information to the public shareholders for informed decision-making.	Not Applicable
<b>H</b>	Any other information that may be relevant.	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act, 2013.

The proposed related party transactions are purely for the purpose of furthering the main business activities ensuring that it would be in the best interest of the Company and towards achieving synergies and economies of scale and strengthen sustainability.

The said transaction, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the Listing Regulations.

As per the Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolution set out at Item No. 2 of the accompanying Notice.

Based on the approval of the Audit Committee, the Board recommends the Ordinary Resolution set forth in Item No. 2 of the Notice, for approval by the Members.

**Registered Office:**  
28<sup>th</sup> Floor, GIFT Two Building,  
Block No. 56, Road-5C, Zone-5,  
GIFT CITY, Gandhinagar – 382 050,  
Gujarat, India

By the Order of the Board,  
**For, Odigma Consultancy Solutions Limited**

**Prachi Jain**  
**Company Secretary & Compliance Officer**

**Date:** February 20, 2026

**DETAILS OF DIRECTORS SEEKING APPOINTMENT / RE-APPOINTMENT:**

[Pursuant to Regulations 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Paragraph 1.2.5 of Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India]

<b>Particulars</b>	<b>Profile of the Director</b>
<b>Name of the Director(s)</b>	<b>Mr. Mathew Jose</b>
<b>DIN</b>	08781735
<b>Date of Birth</b>	25-09-1985
<b>Age</b>	40 Years
<b>Nationality</b>	Indian
<b>Date of first appointment on the Board</b>	July 04, 2020
<b>Qualifications</b>	He is graduated as an Engineer & EGMP from the Indian Institute of Management, Bangalore (IIM-B)
<b>Experience &amp; Expertise in specific functional areas</b>	Mr. Mathew Jose is a Marketing Virtuoso with more than 13+ years of experience in digital Marketing. Over the last decade, he has worked with India's leading brands in electronics, lifestyle, telecommunication, hospitality, healthcare and retail and has consistently been able to deliver the best interests of all stakeholders.  He brings a sense of professionalism and a strong work ethic that help him and his teammates navigate the challenges of managing client expectations and delivering them to their utmost satisfaction.
<b>Terms and conditions of Appointment/reappointment</b>	As set out in Resolution and the Explanatory Statement
<b>Remuneration proposed to be paid</b>	As set out in Resolution and the Explanatory Statement
<b>Remuneration last drawn (including sitting fees, if any)</b>	Rs. 45.00 Lakhs (Rupees Forty Five Lakhs Only) per annum
<b>Number of Meeting of the Board attended during the Financial Year 2024-25</b>	FY 2024-25: 10 (Ten) FY 2025-26 (till date of this Notice): 4 (Four)
<b>Names of other Companies in which the Director holds Directorship as on date of this Notice</b>	Nil
<b>Names of other listed Companies from which the Director has resigned in past three years.</b>	Nil
<b>Names of Committees of other listed Companies in which the Director holds Chairmanship/ Membership as on date of this Notice</b>	Nil
<b>Shareholding in the Company</b>	2,334 Equity Shares
<b>In case of Independent Directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements</b>	N.A.
<b>Relationships between Directors, Key Managerial Personnel and Managers of the Company</b>	N.A.
<b>Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018</b>	Mr. Mathew Jose is not debarred from holding the office of director pursuant to any SEBI order or any other authority.