DATE: 2ND SEPTEMBER, 2026

To
Manager - Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai-400051
NSE SYMBOL: WEALTH

To
Head – Listing Operations,
BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai – 400 001
BSE SCRIP CODE: 544536

REF: WEALTH FIRST PORTFOLIO MANAGERS LIMITED

SUBJECT: NOTICE OF 24TH ANNUAL GENERAL MEETING, RECORD DATE AND E-VOTING INFORMATION

Dear Sir/Madam,

Pursuant to Regulation 30 (6) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform that the 24th Annual General Meeting (AGM) of the Members of the Company will be held on Thursday, 24th September, 2026 at 04.00 PM IST through Video Conference ('VC')/ Other Audio Visual Means ('OAVM') in compliance with the applicable provisions of the Companies Act, 2013 and Rules framed thereunder and the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India to transact the businesses stated out in the Notice of the 24th AGM annexed herewith.

Pursuant to the provisions of Section 91 of the Companies Act, 2013 read with Rule 10 of the Companies (Management & Administration) Rules, 2014 as amended from time to time and Regulation 42 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby inform that the Record Date has been fixed as Thursday, 17th September, 2026 for determining the names of members eligible for Final Dividend on Equity Shares for the financial year ended on 31st March, 2026, if approved and declared at the ensuing 24th Annual General Meeting of the Company.

Final Dividend, if approved at the 24th AGM to be held on Thursday, 24th September, 2026 shall be paid/dispatched within 30 days from the date of 24th AGM of the Company.

Further, this is to inform you that Company is provided E-Voting facility (Remote E-Voting and E-Voting during the 24th AGM) to its Shareholders to exercise their right to vote at the 24th Annual General Meeting of the Company to be held on Thursday, 24th September, 2026.

Further, the Company has fixed Thursday, 17th September, 2026 as Cut-Off date to determine the shareholders (holding equity shares of the Company in both electronic and physical form) eligible to cast their vote electronically during the Remote E-Voting period as well as E-Voting during the 24th AGM.

The Remote E-voting begins on Monday, 21st September, 2026 and ends on Wednesday, 23rd September, 2026 at 05:00 P.M. both days inclusive.

You are requested to take the above on record.

Thanking You.

Yours faithfully,

FOR AND ON BEHALF OF WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH NAVNITLAL SHAH Digitally signed by ASHISH NAVNITLAL SHAH Date: 2026.09.02 13:28:50 +05'30'

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Enclosed:

- AGM Notice

NOTICE

24TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 24TH (TWENTY-FOURTH) ANNUAL GENERAL MEETING ("AGM") OF THE MEMBERS OF WEALTH FIRST PORTFOLIO MANAGERS LIMITED ("THE COMPANY") WILL BE HELD THROUGH VIDEO CONFERENCING ("VC") OR OTHER AUDIO VISUAL MEANS ("OAVM") ON THURSDAY, 24TH OF SEPTEMBER, 2026 AT 04.00 P.M IST TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:

ITEM NO. 1 - ADOPTION OF THE ANNUAL AUDITED STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS AND REPORTS THEREON:

To receive, consider, approve and adopt:

a) the Annual Audited Standalone Financial Statements of the Company for the Financial Year ended on March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon and

b) the Annual Audited Consolidated Financial Statements of the Company for the Financial Year ended on March 31, 2026 together with the Reports of the Auditors thereon.

ITEM NO. 2 – CONFIRMATION OF INTERIM DIVIDEND FOR THE F.Y 2025-26:

To confirm the First Interim Dividend of ₹4.00/- per Equity Share of ₹10/- each, Second Interim Dividend of ₹4.00/- per Equity Share of ₹10/- each and Third Interim Dividend of ₹4.00/- per Equity Share of ₹10/- each for the F.Y 2025-26.

ITEM NO. 3 - DECLARATION OF FINAL DIVIDEND:

To consider and if thought fit to approve declaration of a Final Dividend of ₹1.00/- per Equity Share of face value of ₹10/- each of the Company for the Financial Year ended on 31st March, 2026.

ITEM NO. 4 - RE-APPOINTMENT OF A DIRECTOR RETIRING BY ROTATION:

To consider and if thought fit to approve appointment of a Director in place of Ms. Binal Bhukhanwala Gandhi, Non-Executive and Non-Independent Director who is liable to retire by rotation to enable compliance with the provision of Section 152 of the Company's Act, 2013 and being eligible, offer herself for re-appointment.

SPECIAL BUSINESS:

ITEM NO. 5- APPROVAL FOR PAYMENT OF COMMISSION TO MS. BINAL BHUKHANWALA GANDHI (DIN: 02740504), NON-EXECUTIVE AND NON-INDEPENDENT DIRECTOR

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 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ('Act'), read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 17(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR') (including any statutory modification(s), or amendment(s), or re-enactment(s) thereof for the time being in force) and Articles of Association of the Company, as amended from time to time, and based on the recommendation of the Nomination & Remuneration Committee and the Board of Directors of the Company, the consent of the Members, be and is hereby accorded for the payment of commission in any financial year calculated in accordance with the provisions of Section 198 of the Act but such amount not exceeding in aggregate 1% (one percent) of the net profits of the Company to Ms. Binal Bhukhanwala Gandhi (DIN: 02740504), Non-Executive and Non-Independent Director, in such manner as may be determined by the Nomination and Remuneration Committee/Board of Directors, from time to time calculated in accordance with the provisions of Section 198 of the Act, and such payments shall be made in respect of the profits of the Company."

"RESOLVED FURTHER THAT the above remuneration shall be in addition to fees payable to such Director for attending the meetings of the Board or Committees thereof or for any other purpose whatsoever as may be decided by the Board of Directors and the reimbursement of expenses for participation in the Board and other meetings."

"RESOLVED FURTHER THAT the aggregate commission payable shall be within the limits prescribed under Section 197 of the Companies Act, 2013 and shall be distributed in such proportion and manner as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors."

"**RESOLVED FURTHER THAT** Mr. Ashish Shah, Managing Director and/or Ms. Hena Shah, Whole-Time Director of the Company, be and are hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any questions that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

ITEM NO. 6 - TO APPROVE MATERIAL RELATED PARTY TRANSACTION PROPOSED TO BE ENTERED INTO BY THE COMPANY:

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

"RESOLVED THAT pursuant to Regulations 2(1)(zc), 23(4) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015") read with Industry Standards on related party transactions notified by SEBI (as amended till date), the applicable provisions of the Companies Act, 2013 ("Act") read-with rules made thereunder, any other applicable rules, regulations, guidelines and other provisions of law, if any, (including any statutory modification(s) or amendment(s) or re-enactment thereof for the time being in force) and in accordance with the Company's policy on dealing with Related Party Transactions and based on the approval of the Audit Committee and recommendation of the Board of Directors, approval of the Members of the Company be and is hereby accorded to the Company to enter into contracts/arrangements/investments/transfer of resources/any other transactions, singly or in combination of one or more transactions deemed to be "Material Related Party Transactions", with Wealth First Advisors Private Limited, a Private Limited Company formed under the Companies Act, 1956 which is a part of Promoter Group of the Company, within a period of 3 Financial Years i.e. during the FY 2026-27, FY 2027-28 and FY 2028-29, with a limit not to exceed ₹52.10/- Crores (Rupees Fifty Two Crore and Ten Lakhs only) in aggregate, the details of which are more particularly set out in the Explanatory Statement of this Notice and on such terms and conditions as may be agreed to between the Company and the Promoter Group Company, subject to such transaction(s) being carried out at an arm's length and in the ordinary course of business."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as they may deem fit in their absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contract(s), arrangement(s), agreement(s) and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company, and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

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

"**RESOLVED FURTHER THAT** any one of the Directors of the Company be and are hereby severally authorized to file necessary forms with the Registrar of Companies and also to do all such acts, deeds and things which are necessary or expedient, to give effect to the aforesaid resolution in this regard."

ITEM NO. 7 - APPROVAL OF INCREASE IN AUTHORIZED CAPITAL OF THE COMPANY AND ALTERATION OF THE CAPITAL CLAUSE OF THE MEMORANUDM OF ASSOICATION OF THE COMPANY:

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

"**RESOLVED THAT** pursuant to the provisions of Sections 4, 13, 61 and other applicable provisions, if any, of the Companies Act, 2013 (the Act), including any amendments thereto or re-enactments thereof and the rules framed thereunder, the consent of the Members of the Company be and is hereby accorded to increase the Authorized Share Capital of the Company from the existing ₹11,00,00,000 (Rupees Eleven Crore only) divided into 1,10,00,000 (One Crore Ten Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each to ₹12,00,00,000 (Rupees Twelve Crore only) divided into 1,20,00,000 (One Crore

Twenty Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each by creating an additional 10,00,000 (Ten Lakh) Equity Shares of face value of ₹10/- (Rupees Ten only) each, ranking pari-passu in all respects with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company."

"**RESOLVED FURTHER THAT** pursuant to the provisions of Section 13, and other applicable provisions, if any, of the Companies Act, 2013, read with rules framed thereunder and subject to the approval of the Registrar of Companies/Ministry of Corporate Affairs, Ahmedabad or any other consent, approval, if any required and further pursuant to the approval of Board of Directors of the Company, the existing Capital Clause of the Memorandum of Association of the Company be and is hereby altered and substituted with the following clause:

5. The Authorized Share Capital of the Company is ₹12,00,00,000 (Rupees Twelve Crore only) divided into 1,20,00,000 (One Crore Twenty Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each.

"**RESOLVED FURTHER THAT** for the purpose of giving effect to the aforesaid resolution, the Board of Directors of the Company or a Committee thereof ("the Board") be and are hereby authorized, in the best interest of the Company, to do all acts, deeds, matters and things including delegation of any of the powers herein conferred to on any Director(s), Company Secretary or Chief Financial Officer or any other officer or employee of the Company as they may in their absolute discretion deem necessary, proper or desirable, to settle any question, difficulty or doubt that may arise in this regard, to sign and execute all necessary documents, applications, returns and writings as may be necessary, proper, desirable or expedient and to accede to such modifications and alterations to the aforesaid resolution as may be suggested by the Registrar of Companies, Stock Exchange, SEBI or such other Authority arising from or incidental to the said amendment without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

For and on behalf of
Wealth First Portfolio Managers Limited

Ashish Shah
Managing Director
Din: 00089075

Date: 28/08/2026
Place: Ahmedabad

Registered Office:
Capitol House, 10 Paras-II, Near Campus Corner,
Prahaladnagar, Anand Nagar, Ahmedabad, Gujarat -380015
Telephone: 079-40240000
Email ID: info@wealthfirst.biz
Website: www.wealth-firstonline.com
CIN: L67120GJ2002PLC040636

NOTES:

1. In compliance with all the applicable Circulars issued by the Ministry of Corporate Affairs ('MCA') and Securities Exchange Board of India ('SEBI'), permitted the holding of the General Meetings through VC / OAVM, without the physical presence of the members at a common venue. In compliance with the provisions of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), MCA Circulars for General Meetings and SEBI Circulars for General Meetings, the AGM of the Company is being held through VC / OAVM on Thursday, 24th September, 2026. The venue of the meeting shall be deemed to be the Registered Office of the Company situated at Capitol House, 10 Paras-II, Near Campus Corner, Prahaladnagar, Anand Nagar, Ahmedabad, Gujarat -380015.

2. Pursuant to the provisions of the Companies Act, 2013 ("the Act"), a Member who is entitled to attend and vote at the AGM is also entitled to appoint a proxy to attend and vote on his / her behalf and the proxy need not be a Member of the Company. Since this General Meeting is held through VC/OAVM the physical attendance of members is dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed to this Notice. However, in pursuance of Section 113 of the Act, authorized representative of the Corporate Member(s) may be appointed for the purpose of participation in the 24th AGM through VC / OAVM and also for remote e-Voting during the 24th AGM.

3. No Route map has been sent along with this Notice of the Meeting as the meeting is held through VC/OAVM.

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

5. Members attending the Meeting through VC/OAVM will be counted for the purposes of reckoning of Quorum under Section 103 of the Companies Act, 2013.

6. In line with the MCA Circulars and the SEBI Circular, the Notice calling the AGM and the Annual Report for the F.Y 2025-26 has been uploaded on the website of the Company at www.wealth-firstonline.com. The Notice and the Annual Report for the F.Y 2025-26 can also be accessed from the websites of the Stock Exchange i.e. NSE Limited at www.nseindia.com and BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of Bigshare (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.bigshareonline.com.

7. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business, if any to be transacted at the meeting is annexed hereto.

8. Brief resume of Directors proposed to be appointed / re-appointed, nature of their expertise in specific functional areas, names of companies in which they hold directorships and memberships / chairpersonships of Board Committees, shareholding and relationships between directors inter-se, etc. as required to be disclosed as per the Companies Act, 2013, Regulation 36 (3) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standard on General Meetings (SS-2) are provided as a part of this Notice.

9. All documents referred to in the accompanying Notice and the Explanatory Statement have been uploaded on the website of the Company at www.wealth-firstonline.com. Shareholders will be able to inspect all documents referred to in the Notice electronically without any fee from the date of circulation of this Notice up to the date of 24th AGM. Members seeking to inspect such documents can send an email to cs@wealthfirst.biz.

10. The entire Shareholding of the Company is in dematerialized Form. Bifurcation of holding of Shareholders in Depositories as on 31st March, 2026 formed part of this Report.

11. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the directors are interested,

maintained under Section 189 of the Act and the relevant documents referred to in the Notice will be available electronically for inspection by the members during the AGM.

12. In compliance with all the applicable Circulars issued by the Ministry of Corporate Affairs ('MCA') and Securities Exchange Board of India ('SEBI'), the requirement of printing and sending physical copies of the Annual Report and the Notice of this Meeting have been dispensed with. The Annual Reports together with the Notice of this meeting have been sent through registered email id to all those members who have registered their email ids with the Company or the Registrar and Transfer Agent or the Depositories or the Depository Participants as on Friday, August 28, 2026.

13. Members are requested to note that Dividends not encashed or remaining unclaimed for a period of 7 (seven) Years from the date of transfer to the Company's Unpaid Dividend Accounts shall be transferred to the Investor Education and Protection Fund (IEPF) established under Section 124 of the Companies Act, 2013 and the relevant Rules thereunder.

14. Pursuant to the provisions of IEPF Rules, all shares in respect of which dividend has not been paid or claimed for seven consecutive years shall be transferred by the Company to the designated Demat Account of the IEPF Authority within a period of thirty days of such shares becoming due to be transferred to the IEPF Authority.

15. Pursuant to Section 124 of the Companies Act, 2013 the unpaid dividends that are due for transfer to the Investor Education and Protection Fund are as follows:

Type of Dividend	Date of Declaration of Dividend	For the Financial Year ended	Due for transfer on
Final Dividend for the F.Y 2022-23	15th September, 2023	31st March, 2023	22nd October, 2030
Final Dividend for the F.Y 2023-24	27th August, 2024	31st March, 2024	3rd October, 2031
First Interim Dividend for the F.Y 2024-25	14th October, 2024	-	20th November, 2031
Second Interim Dividend for the F.Y 2024-25	27th January, 2025	-	5th March, 2032
First Interim Dividend for the F.Y 2025-26	4th August, 2025	-	10th September, 2032
Final Dividend for the F.Y 2024-25	5th September, 2025	31st March, 2025	12th October, 2032
Second Interim Dividend for the F.Y 2025-26	13th November, 2025	-	20th December, 2032
Third Interim Dividend for the F.Y 2025-26	04th February, 2026	-	13th March, 2033

16. Payment of Dividend as recommended by the Board of Directors, if approved and declared at the Annual General Meeting, subject to deduction of tax at source will be payable to those members whose names are on the Company's Register of Members as on close of business hours on 17th of September, 2026 (cut-off date for entitlement of Dividend) and in respect of the shares held in dematerialized form, the dividend will be paid to members whose names are furnished by the Depositories, viz. National Securities Depositories Limited and Central Depository Services (India) Limited as Beneficial Owners as on that date. Members are requested to notify promptly any change in their registered addresses.

    Payment of dividend will be made through Electronic Clearing Service (ECS) by crediting the dividend amount to the bank account of the shareholders wherever relevant information is made available to the Company. Members holding shares in physical form and who wish to avail of ECS facility to receive dividend from the Company may furnish the information to the Registrars and Share Transfer Agents of the Company. Members holding shares in electronic form may furnish the information to their Depository Participants in order to receive dividend through ECS mechanism.

17. **Tax Deductible at Source (TDS) / Withholding tax**

    The Company is required to withhold taxes at the prescribed rates on the dividend paid to its shareholders in accordance with Income Tax Act, 2025 ("the Act") effective from April 01, 2026. The withholding tax rate varies depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company. The Company shall, therefore, be required to deduct tax at source at the time of making the payment of the dividend, if approved by the shareholders at the forthcoming AGM. The shareholders are requested to update / verify the PAN, address, e-mail address, category and the residential status as per the Act, if not already done, with the Depository Participants. The Company will rely on the details as available with the Registrar to Issue and Share Transfer Agent ("RTA") of the Company viz. Bigshare Services Private Limited.

This communication summarizes the applicable TDS provisions of the Act for various shareholder categories, including Resident and Non-Resident shareholders. Shareholders are requested to take note of the following TDS rates and provide additional information to the Company, if applicable:

I. Resident Shareholders:

A. Tax deductible at source for Resident Individual Shareholders:

Category	TDS Rate	Applicable Conditions / Documents Required
Section 393 Resident Shareholders	Nil	-Aggregate amount of dividend payable to Resident Individual Shareholders during the Tax Year 2026-27 does not exceed ₹10,000/- -If duly filled **Form 121** is furnished by eligible shareholders whose dividend income is more than ₹10,000/- along with self-attested copy of PAN card than **Nil** tax will be deducted. Please note that all fields are mandatory to be filled up and the incomplete forms will be rejected *(Please click the Link given as **Form 121**, at the end of this communication)* -Self-declaration to be provided if the shareholder is exempted from TDS provisions through any circular or notification along with self-attested copy of PAN card and documentary evidence supporting the exemption
	10%	-Shareholder having valid PAN and having dividend income more than ₹10,000/- and not furnishing **Form 121**
	20%	Shareholder not having PAN / invalid PAN / not having linked with their Aadhaar wherever applicable

B. Tax deductible at source for other than Individual Shareholders:

Category	TDS Rate	Applicable Conditions / Documents Required
Section 393 Shareholders covered u/s 393(5) of the Act such as Government, RBI, Mutual Funds specified under Schedule VII to Section 11 of the Act, corporations established by Central Act and exempt from Income Tax	Nil	-Copy of PAN card -Self-declaration *(Please click the Link given as **Annexure 1**, at the end of this communication)*, along with adequate documentary evidence, substantiating applicability of Section 393(5) of the Act
Section 393 Shareholders to whom Section 393(1) of the Act does not apply, such as LIC, GIC, Business Trust (REIT, InVIT) etc.	Nil	-Copy of PAN card -Self-declaration *(Please click the Link given as **Annexure 1**, at the end of this communication)*, along with adequate documentary evidence (e.g., registration certificate), to the effect that no tax withholding is required as per provisions of Section 393(1) of the Act
Section 393 Category I and II Alternative Investment Fund ("AIF") established in India	Nil	-Copy of PAN card -Self-declaration *(Please click the Link given as **Annexure 1**, at the end of this communication)* that AIF's income is exempt under Schedule V to Section 11 of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate

Section 393 Any other entity exempt from withholding tax under the provisions of Section 393(6) of the Act	Nil	-Copy of PAN card -Self-declaration *(Please click the Link given as **Annexure 1 & 2**, at the end of this communication)* along with adequate documentary evidence, substantiating the nature of the entity -Copy of the lower tax withholding certificate obtained from Income Tax Department
Section 395 Resident shareholders obtaining certificate under Section 395 of the Act	Rate provided in the certificate	-Copy of PAN Card -Copy of the Certificate issued under Section 395 of the Act is to be provided. The certificate should be valid for the financial year 2026-27 and should cover dividend income

II. Non-Resident Shareholders:

Tax will be deducted on the amount of dividend payable to non-resident shareholders at the rate given below:

Category	TDS Rate	Applicable Conditions / Documents Required
Section 393 Non-residents shareholders/ FII/FPI	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	-Self-attested copy of PAN Card, if any, allotted by the Indian tax authorities -Self-declaration (Please click on the Link given as ***Annexure 3***, at the end of this communication) -Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027) -Shareholders needs to mandatorily provide digital ***Form 41*** covering the period from April 1, 2026 to March 31, 2027 (Please click on the Link given as ***Form 41***, at the end of this communication) (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty)
Section 393 Alternative Investment Fund –Category III located in International Financial Services Centre	10% plus applicable surcharge and cess#	-Copy of PAN card (if available) -Self-declaration (Please click on the Link given as ***Annexure 4***, at the end of this communication) along with adequate documentary evidence substantiating the nature of the entity
Section 393/395 Other Non-resident shareholders (except those who are tax residents of Notified Jurisdictional Area)	20% (plus applicable surcharge and cess) or tax treaty rate whichever is beneficial	To avail beneficial rate of tax treaty following tax documents would be required: -Copy of PAN card (if available) -Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027) -Shareholders needs to mandatorily provide digital **Form 41** covering the period from April 1, 2026 to March 31, 2027 -Self-declaration for non-existence of permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] *(Please click on the Link given as **Annexure 3**, at the end of this communication)*

		-In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidences demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA) *(Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty)*
Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176(1) of the Act	30%	NA
Sovereign Wealth funds and Pension funds notified by Central Government specified under Schedule V to Section 11 of the Act	NIL	-Copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table Sl. No. 7) of the Act issued by the Government of India -Self-declaration (Please click on the Link given as **Annexure 5** & **6**, at the end of this communication) that the conditions specified under Schedule V to Section 11 have been complied with
Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed specified under Schedule V to Section 11 of the Act		-Self-declaration (Please click on the Link given as **Annexure 7**, at the end of this communication) substantiating the fulfilment of conditions specified under Schedule V to Section 11 of the Act

#In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per Section 397(2) shall be applied.

Notes:

i. **Updation of bank account details:** In accordance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, dividend shall be paid only in electronic form. Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts. Shareholders are also requested to update their Email Id, KYC details etc. with their respective Depository Participant to ensure ease of communication and seamless remittances.

ii. The aforesaid documents such as certificates, declarations, Form 121, etc., are required to be emailed to our RTA at tds@bigshareonline.com on or before Wednesday, September 16, 2026 so as to enable the Company to determine applicable amount of TDS / withholding tax. Any communication in relation to tax rate determination / deduction received post Wednesday, September 16, 2026 shall not be considered.

iii. As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid / inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2) of the Act. Shareholders may visit https://www.incometax.gov.in/iec/foportal/ for FAQ issued by Government on PAN Aadhar linking.

iv. Shareholders holding shares under multiple accounts under different residential status / category and single PAN, may note that, higher of the tax rate as applicable to different residential status / category will be considered for their entire shareholding under different accounts.

v. The documents furnished by the shareholders (such as Form 121, TRC, Form 41, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial rate or NIL Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.

vi. In case withholding tax is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.

vii. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.

viii. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.

ix. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.

x. Post payment of the said dividend, shareholders will also be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at https://www.incometax.gov.in.

xi. A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 203 of the Income Tax Rules, 2026. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income and the said documents are required to be emailed at tds@bigshareonline.com on or before Wednesday, September 16, 2026. The Company will not consider any documents received after Wednesday, September 16, 2026.

Resident Individual Shareholders can alternatively submit Form 121 (Declaration for receipt of dividend without deduction of Tax) through their depository i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). NSDL and CDSL have been enabled to accept Form 121 electronically. The steps for submitting Form 121 in NSDL and CDSL are provided at https://eservices.nsdl.com/ and cdslindia.com/Form121/Form121Login.aspx respectively.

Accordingly, shareholders may submit Form 121 directly through their respective depository on or before Wednesday, September 16, 2026.

Link for downloading the Form is provided here in below:

To view / download Form 121: Form-No-121.pdf

To view / download Form 41: Form41.pdf

To view / download Annexure 1: Annexure_1.pdf

To view / download Annexure 2: Annexure_2.pdf

To view / download Annexure 3: Annexure_3.pdf

To view / download Annexure 4: Annexure_4.pdf

To view / download Annexure 5: Annexure_5.pdf

To view / download Annexure 6: Annexure_6.pdf

To view / download Annexure 7: Annexure_7.pdf

18. Pursuant to Section 101 and 136 of the Act read with relevant Rules made thereunder, Companies can serve Annual Reports and other communications through electronic mode to those members who have registered their e-mail address either with the Company or with the Depository. As per provisions of Section 20 of the Act read with Rules thereunder, a document may be served on any member by post or by registered post or by speed post or by courier or by delivering at his office or address or by such electronic or other mode as may be prescribed including by facsimile telecommunication or to electronic mail address, which the member has provided to his / her Depository Participant / the Company's Registrar & Share Transfer Agent from time to time for sending communications, provided that a member may request for delivery of any document through a particular mode, for which he shall pay such fees as may be determined by the Company in its Annual General Meeting. In cases, where any member has not registered his / her e-mail address with the Company, the service of documents, etc. will be effected by other modes of service as provided in Section 20 of the Act read with the relevant Rules thereunder.

Those members, who desire to receive notice / financial statement / documents through e-mail, are requested to communicate their e-mail ID and changes thereto from time to time to his / her Depository Participant / the Company's Registrar & Share Transfer Agent, M/s. Bigshare Services Private Limited, as the case may be.

Members are requested to support this Green Initiative by registering/updating their e-mail addresses with the Depository Participant (in case of Shares held in dematerialized form) or with RTA (in case of Shares held in physical form).

19. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09th December, 2020 and under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, every Listed Company is required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level. Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders. In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

20. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

21. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Bigshare Services Private Limited for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by Bigshare Services Private Limited.

22. In terms of provisions of section 107 of the Act, as the Company is providing the facility of remote e-voting to the members, there shall be no voting by show of hands at the AGM.

23. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

24. The institutional members are encouraged to attend and vote at the AGM.

25. The members who have already cast their vote through remote e-voting may attend the meeting but shall not be entitled to cast their vote again at the AGM.

Instructions for Members for voting electronically are as under:-

i. The remote e-voting period begins on Monday, 21st September, 2026 at 09:00 A.M. and ends on Wednesday, 23rd September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by Bigshare for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 17th September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 17th September, 2026.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

1. **Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:**

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 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 **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there are also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link 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. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
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. After Successful login, you will be able to see e-Voting option. Once you 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 – Bigshare and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.comor contact at 022-23058738 and 22-23058542-43.
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com

- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.
- Please enter you '**USER ID'** (User id description is given below) and '**PASSWORD'** which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

  Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on I AM NOT A ROBOT (CAPTCHA) option and login.

  Note: If Shareholders are holding shares in demat form and have registered on e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.

  (In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option "**IN FAVOUR**", "**NOT IN FAVOUR**" or "**ABSTAIN**" and click on "**SUBMIT VOTE**". A confirmation box will be displayed. Click "**OK**" to confirm, else "**CANCEL**" to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can "**CHANGE PASSWORD**" or "**VIEW/ UPDATE PROFILE**" under "**PROFILE**" option on investor portal.

3. **Custodian registration process for i-Vote E-Voting Website:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**REGISTER**" under "**CUSTODIAN LOGIN**", to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**CUSTODIAN LOGIN**' tab and further Click on '**Forgot your password**?
- Enter "**User ID"** and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**RESET**.

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for Custodian on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.

Investor Mapping:

- First you need to map the investor with your user ID under "**DOCUMENTS**" option on custodian portal.
  - o Click on "**DOCUMENT TYPE**" dropdown option and select document type power of attorney (POA).
  - o Click on upload document "**CHOOSE FILE**" and upload power of attorney (POA) or board resolution for respective investor and click on "**UPLOAD**".

    Note: The power of attorney (POA) or board resolution has to be named as the "**InvestorID.pdf**" (Mention Demat account number as Investor ID.)
  - o Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/ UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	Helpdesk details
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22.

4. **Procedure for joining the AGM through VC/ OAVM:**

For shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:

- The Members may attend the AGM through VC/ OAVM at https://ivote.bigshareonline.com under Investor login by using the e-voting credentials (i.e., User ID and Password).
- After successful login, **Bigshare E-voting system** page will appear.
- Click on "**VIEW EVENT DETAILS (CURRENT)**" under '**EVENTS**' option on investor portal.
- Select event for which you are desire to attend the AGM/EGM under the dropdown option.

- For joining virtual meeting, you need to click on "VC/ OAVM" link placed beside of "**VIDEO CONFERENCE LINK"** option.
- Members attending the AGM/EGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

The instructions for Members for e-voting on the day of the AGM are as under:-

- The Members can join the AGM in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the meeting. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
- Only those members/shareholders, who will be present in the AGM through VC/OAVM facility and have not cast their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
- Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
- Members are encouraged to join the Meeting through Laptops for better experience.
- Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
- Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- Shareholders who would like to express their views/ have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@wealthfirst.biz. The same will be replied by the company suitably.
- Shareholders who would like to express their views/ ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, Demat account number/folio number, email id, mobile number at cs@wealthfirst.biz. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@wealthfirst.biz. These queries will be replied to by the Company suitably by email.
- Convenience of different persons positioned indifferent time zones has been kept in mind before scheduling the time for this Meeting.

Helpdesk for queries regarding virtual meeting:

In case shareholders/ investor have any queries regarding virtual meeting, you may refer the Frequently Asked Questions ('FAQs') available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 1800 22 54 22.

26. The Company has appointed Mr. Kunal Sharma, Practicing Company Secretary (Membership No: FCS 10329 and COP No: 12987) as the Scrutinizer to scrutinize the remote e-voting process and casting of vote through the e-voting system during the AGM in a fair and transparent manner.

27. The Scrutinizer shall not later than 48 hours from the conclusion of the Meeting, issue consolidated Scrutinizer's Report of remote e-voting and e-voting at AGM, of the total votes casted in favor or against, if any, to the Chairperson of the Meeting or a person as may be authorized by him in writing shall declare the result of the voting forthwith and all the resolutions as mentioned in the Notice of the Meeting shall be deemed to be passed on the date of the Meeting.

28. The results declared along with the Scrutinizer's Report shall also be placed on the Company's website www.wealth-firstonline.com and communicated to NSE Limited and BSE Limited where the shares of the Company are listed.

29. The resolutions shall be deemed to be passed on the date of Annual General Meeting of the Company, subject to receipt of sufficient votes.

30. A person who is not a Member as on the Cut-off Date should treat this Notice for information purposes only.

Contact Details:

Company	Wealth First Portfolio Managers Limited Reg. Office: Capitol House, 10 Paras-II, Campus Corner, Prahaladnagar, Anandnagar Road, Ahmedabad, Gujarat-380015 Telephone: 079-40240000, Fax: 079-40240081 Email ID: info@wealthfirst.biz Website: www.wealth-firstonline.com CIN: L67120GJ2002PLC040636
Registrar and Share Transfer Agent	Bigshare Services Private Limited Corp. Office: Office No 303, Sun Square Complex, Near Chakradhari Society Bus Stop, Girish Cold Drinks Cross Road, C.G. Road, Navrangpura, Ahmedabad-380009, Gujarat, India. Telephone: 079-49196459 Email ID: bssahd@bigshareonline.com Website: www.bigshareonline.com
Scrutinizer	CS Kunal Sharma Practicing Company Secretary Office Address: 501-502, Skylar, Near Shalin Bungalows, Corporate Road, Prahaladnagar, Satellite, Ahmedabad, Gujarat -380015 Telephone: +91 9173430216 Email ID: cskunalsharma@gmail.com

For and on behalf of
Wealth First Portfolio Managers Limited

Ashish Shah
Managing Director
Din: 00089075

Date: 28/08/2026
Place: Ahmedabad

Registered Office:
Capitol House, 10 Paras-II, Near Campus Corner,
Prahaladnagar, Anand Nagar, Ahmedabad, Gujarat -380015
Telephone: 079-40240000
Email ID: info@wealthfirst.biz
Website: www.wealth-firstonline.com
CIN: L67120GJ2002PLC040636

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

ITEM NO. 5 – APPROVAL OF REMUNERATION OF MS. BINAL BHUKHANWALA GANDHI (DIN: 02740504), NON-EXECUTIVE NON-INDEPENDENT DIRECTOR

As per the provisions of Sections 197, 198 and other applicable provisions, if any of the Companies Act, 2013 read with Schedule V and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 ("the Rules") and Regulation 17(6) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and taking into account the roles and responsibilities of the Directors, approval of the Members is being sought for payment of commission to the Non-Executive Director of the Company.

Ms. Binal Bhukhanwala Gandhi (DIN: 02740504) is a Non-Executive and Non-Independent Director of the Company. She has been associated with the Company since 2017 and has contributed significantly to its strategic guidance and overall governance.

In recognition of her valuable services and to adequately compensate her for the time and efforts devoted to the Company, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, has approved payment of commission to Ms. Binal Bhukhanwala Gandhi. The commission shall be up to 1% of the net profits of the Company for each financial year, as computed in the manner laid down under Section 198 of the Companies Act, 2013 and determined by the Board of Directors from time to time, subject to the overall ceilings stipulated under the Act.

The proposed commission is in line with the Company's remuneration policy and is commensurate with the responsibilities entrusted to her as a Non-Executive and Non-Independent Director.

Accordingly, the approval of the Members is sought by way of a Special Resolution.

None of the Directors or Key Managerial Personnel of the Company or their relatives, except Ms. Binal Bhukhanwala Gandhi to the extent of her commission, are concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

ITEM NO. 6 - APPROVAL OF RELATED PARTY TRANSACTION UNDER SECTION 188 OF THE COMPANIES ACT, 2013

In terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), any transaction(s) with a related party shall be considered material, if the transaction(s) entered into / to be entered into individually or taken together with the previous transactions entered into during a financial year, exceed the lower of ₹1,000 Crore or 10% of annual consolidated turnover as per the last audited financial statements of the Company, and shall require prior approval of Members by means of an ordinary resolution. The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

The Audit Committee and the Board of Directors of the Company on 30th June, 2026 approved the proposal of entering into transaction of acquisition of Wealth First Advisors Private Limited, a Promoter Group of the Company and also a Related Party.

The Company expects that its transaction(s) with the Promoter Group Company will exceeds the materiality threshold as prescribed under Regulation 23 of the Listing Regulations, 2015. Hence, in line with the regulatory requirements, prior approval of the Members is being sought by way of an Ordinary Resolution. The Audit Committee of the Company has conducted its independent evaluation of the material terms of the proposed transaction(s) with the Promoter Group Company. After a detailed review about the proposed RPTs including rationale, material terms, justification as to why the proposed RPT(s) are in the interest of the Company, the Committee has confirmed that the transaction is being executed at an arm's length and is in ordinary course of business, in complete compliance with applicable regulations and industry standards and comparable with transactions with unrelated parties. Based on the assessment, the Audit Committee has approved the transaction(s) proposed to be entered with Promoter Group Company for value not exceeding ₹52.10 Crores (Rupees Fifty Two Crore and Ten Lakhs Rupees only) in aggregate. The transactions proposed will be entered during the current Financial Year as well as next Two Financial Years i.e. FY 2026-27, 2027-28 and 2028-29 subject to the receipt of applicable regulatory approvals and the fulfilment of all other necessary conditions. Details of the proposed transactions with Promoter Group Company being related party of the Company, including the information pursuant to Industry Standards on Related Party Transactions read with applicable SEBI Circulars and applicable provisions of the

Companies Act, 2013, if any, and as placed before the Audit Committee for consideration while seeking prior approval of the proposed RPT(s) and information required to be placed before the Members is as follows.

In view thereof, the proposed transactions with Promoter Group Company will be deemed to be a material related party transaction and hence the approval of the Members is being sought for the transaction as set out in item No. 6 of the Notice pursuant to the applicable provisions of Listing Regulations, 2015.

The proposed transaction is on an arms' length basis as per the applicable provisions of the Companies Act, 2013 ("the Act") and Listing Regulations, 2015 and in the ordinary course of the Company's business. The said transactions are proposed to be entered in one or multiple tranches.

The details of the proposed Related Party Transaction ('RPT') between the Company and Promoter Group Company, including the information required to be disclosed in the Explanatory Statement pursuant to Regulation 23 of Listing Regulations, 2015, read with the relevant SEBI Master Circulars and Industry Standards on "Minimum information to be provided for review of the Audit Committee and Members for approval of a Related Party Transaction" ('Standards') and applicable provisions of the Act, are as follows:

Sr. No	Particulars of the Information	Information provided by the Management
1	Name of the related party	Wealth First Advisors Private Limited, a Private Limited Company incorporated under the Companies Act, 1956 and also a Promoter Group of your Company.
2	Country of incorporation of the related party	India
3	Nature of business of the related party	To carry on in India or elsewhere the business to act as consultant, advisor, representative, advocate, signatories, attorneys, liasioner, agent, serviceman, middleman, arbitrator, conciliator, auctioneer, liquidator, secretary and solicitor in all its branches such as to build wealth, to make investment and to work as consultant in all industrial and non industrial, finance, legal, foreign investment, software computers, commercial, industrial, manufacturing, production, engineering, personnel, marketing, advertising, publicity, sales promotion, public welfare, corporate management, business management, company law, taxation, investment, portfolio management, agriculture, power generation, energy savings, insurance, banking, loan syndication, imports and exports, applications, quality control, technical know-how, underwriting, secretarial services, financial management, construction, transport and on other similar subjects and to make evaluations, feasibility studies, techno economic feasibility studies, project reports, forecasts, surveys and rehabilitation packages and for the purpose to run, establish, maintain, provide, operate, manage, supervise, arrange and take on hire all necessary services, facilities, conveniences, equipments and to supply turnkey projects in all industries, utilities, commercial and welfare fields and to deal in Commodities and Commodities Derivatives Contracts in India or elsewhere.

Sr. No	Particulars of the Information	Information provided by the Management
4	Relationship between the listed entity / subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Wealth First Advisors Private Limited is a Promoter Group of your Company.
	(i) Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Mr. Ashish Navnitlal Shah, Promoter and Managing Director of Listed Entity holds 10.62% of the Equity Share Capital, Voting Power and Beneficial Interest in of the related party.
	(ii) 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).	Not Applicable.
	(iii) Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	Wealth First Advisors Private Limited, Related Party holds 0.04% of the Equity Share Capital, Voting Power and Beneficial Interest in the listed entity.
5	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable.
6.	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 / up to date in which the approval is sought.	Not Applicable.
7	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.	Not Applicable
8	Amount of the proposed transactions being placed for approval of the Shareholders.	Investment by way of Acquisition of Equity Shares and/or transfer of Resources and/or contracts/ and/or arrangements and/or other transactions – Upto ₹52.10 Crores in aggregate.
9	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
10	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	76.19%
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)	Not Applicable

Sr. No	Particulars of the Information	Information provided by the Management
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.	290%
13	Financial performance of the related party for the immediately preceding financial year.	Wealth First Advisors Private Limited: Turnover – ₹17.91 Crores. Profit After Tax – 6.04 Crores. Net Worth – 22.01 Crores.
14	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/ services, giving loan, borrowing etc.).	Investment by way of Acquisition of Equity Shares and/or transfer of Resources and/or contracts/ and/or arrangements and/or other transactions – Upto ₹52.10 Crores in aggregate.
15	Details of each type of the proposed transaction	Investment by way of Acquisition of Equity Shares and/or transfer of Resources and/or contracts/ and/or arrangements and/or other transactions – Upto ₹52.10 Crores in aggregate.
16	Tenure of the proposed transaction (tenure in number of years or months to be specified).	**Phase I:** The acquisition under Phase I of 51% Equity Shares in the Target Entity is expected to be completed on or before 31st December 2026, subject to the receipt of applicable regulatory approvals and the fulfilment of all other necessary conditions. **Phase II:** The acquisition under Phase II of 49% Equity Shares in the Target Entity is expected to be completed on or before 31st March 2030, subject to the fulfilment of the agreed conditions precedent, execution of definitive agreements, and receipt of applicable regulatory approvals.
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.	Investment by way of Acquisition of Equity Shares and/or transfer of Resources and/or contracts/ and/or arrangements and/or other transactions – Upto ₹52.10 Crores in aggregate. Approvals to be taken for next 3 Financial Years – FY 2026-27, FY 2027-28 and 2028-29.
19	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	All transactions will be carried out as part of the Company's ordinary course of business and at an arm's length basis, ensuring fairness and transparency. Moreover, these transactions will be subject to appropriate internal controls, approval processes, and governance mechanisms, including review and oversight by the Audit Committee and Board, ensuring compliance with regulatory requirements and safeguarding the interests of the stakeholders.
20	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	All the Promoters and Promoters Group of the Company are interested in the Transaction. Mr. Ashish Shah, Managing Director of the Company is also interested in the Transaction.

Sr. No	Particulars of the Information	Information provided by the Management
21	Shareholding of the director / KMP, whether direct or indirect, in the related party.	The Promoter and Managing Director of the Company, Mr. Ashish Shah, has an interest in the related party by virtue of his shareholding / beneficial interest of 10.62% in the equity share capital of the related party.
22	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	The proposed acquisition is being undertaken on an arm's length basis, with the consideration determined based on the valuation report obtained from an independent registered valuer.
23	Other information relevant for decision making	Not Applicable.
24	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	Not Applicable.
25	Maturity / due date.	Not Applicable.
26	Repayment schedule & terms.	Not Applicable.
27	Whether secured or unsecured	Not Applicable.
28	If secured, the nature of security & security coverage ratio.	Not Applicable.
29	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Not Applicable.
30	Latest credit rating of the related party	Not Applicable.
31	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Not Applicable.

Furthermore, the Board of Directors and the Audit Committee continues to monitor the transactions on an ongoing basis, regularly verifying the status, genuineness of the terms, and overall compliance. This continuous oversight provides stakeholders with added assurance that the transaction remains fair, transparent, and aligned with the Company's strategic and financial objectives. Apart from the Director and Key Managerial Personnel mentioned in the table above and / or their relatives, no other Directors or Key Managerial Personnel and / or their relatives are in any way concerned or interested, financially or otherwise, in the resolution set forth in the accompanying Notice.

Based on the recommendation of the Audit Committee, the Board recommends the ordinary resolution as set out in item No. 6 of the Notice for approval by the Members.

The Members may note that in terms of the provisions of the Listing Regulations, 2015, no Related Party shall vote to approve the resolution at item No. 6 in the accompanying Notice, whether the entity is a Related Party to the particular transaction or not.

ITEM NO. 7 - APPROVAL OF INCREASE IN AUTHORIZED CAPITAL OF THE COMPANY

The Authorized Share Capital of the Company at present is ₹11,00,00,000 (Rupees Eleven Crore only) divided into 1,10,00,000 (One Crore Ten Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each. The Paid-up Share Capital of the Company is ₹10,65,50,000 (Rupees Ten Crore Sixty Five Lakhs Fifty Thousand only) divided into 1,06,55,000 (One Crore Six Lakhs Fifty Five Thousand only) Equity Shares of ₹10/- (Rupees Ten only) each.

For the purpose of issue of Fresh Equity Shares, it is considered desirable to increase the Authorized Share Capital of the Company from ₹11,00,00,000 (Rupees Eleven Crore only) to ₹12,00,00,000 (Rupees Twelve Crore only) divided into 1,20,00,000 (One Crore Twenty Lakhs only) Equity Shares of ₹10/- (Rupees Ten only) each.

The Board of Directors at their meeting held on 29th May, 2026 approved the proposal to increase the Authorized Share Capital and to alter Clause 5 of the Memorandum of Association of the Company accordingly.

The proposed increase in Authorized Share Capital requires the approval of the Members in the General Meeting under Sections 13 and 61 of the Companies Act, 2013.

Accordingly, the approval of the Members is sought by way of an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are in any way concerned or interested, financially or otherwise, in the resolution.

ANNEXURE A: DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING PURSUANT TO THE PROVISIONS OF (I) REGULATION 36 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2,015 AND (II) SECRETARIAL STANDARD ON GENERAL MEETINGS ('SS-2 '), ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA AND ARE PROVIDED HEREIN BELOW:

Particulars	Binal Bhukhanwala Gandhi
Directors Identification Number (DIN)	02740504
Current Category	Non-Executive Non-Independent Director
Date of Birth	30/10/1970
Age	55 Years
Nationality	India
Date of first appointment by Board	28/08/2017
Qualifications	MBA and MSEE from Purdue University
Nature of Expertise in specific functional areas	Binal Gandhi, our esteemed board member is the Founder & CEO of "The Learning Curve Academy", with more than 25 years of experience in core finance subdomains, including Corporate Finance and Mergers & Acquisitions. She has also served as the Senior Vice President at Wells Fargo (Merger & Acquisitions) and led teams responsible for acquisitions worth $1 billion. In addition to finance, teaching is one of her core passions, and she also dons the cap of visiting faculty at NMIMS and SP Jain University, where she teaches courses in Corporate Finance and Wealth Management. She holds a Master's Degree in Electrical Engineering and is a proud alumnus of Purdue University (MBA). Her role as a Wealth First Board member is to bring her years of experience as a finance expert in ensuring the safety & growth of your wealth.
In the case of Independent Directors, the skills and capabilities for the role and the manner in which the proposed person meets such requirements.	Not Applicable
Directorship held in other entities.	Navigator Capital Advisor Private Limited Aon Research Private Limited
Relationship with other Director/KMPs.	Not Applicable
Details of Board Meetings attended during the year.	4 (Four)
Term and Condition of appointment along with Remuneration.	As per Appointment letter and Resolution with Explanatory Statement of respective Director.
Remuneration last drawn.	NIL
Membership/Chairpersonships of Committees of other companies	NIL
No of Shares held in the Company.	NIL
Remuneration proposed to be paid.	As per Appointment letter and Resolution with Explanatory Statement of respective Director.
Terms and Conditions of appointment.	As per Appointment letter and Resolution with Explanatory Statement of respective Director.