

**JAYKAY ENTERPRISES LIMITED****CIN: L55101UP1961PLC001187****Registered Office:** Kamla Tower, Kanpur, Uttar Pradesh - 208001, India**Website:** [www.jaykayenterprises.com](http://www.jaykayenterprises.com); **E-mail:** [cs@jaykayenterprises.com](mailto:cs@jaykayenterprises.com)**Telephone:** +91 512 237 1478-81**NOTICE OF POSTAL BALLOT**

**NOTICE** is hereby given to the Members of **JAYKAY ENTERPRISES LIMITED** (“the Company”), pursuant to the provisions of Section 110 read with Section 108 and other applicable provisions, if any, of the Companies Act, 2013 (“**the Act**”) read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014 (“**Rules**”), Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), as amended from time to time, and in accordance with the guidelines prescribed by Ministry of Corporate Affairs (“**MCA**”) for conducting Postal Ballot through e-voting vide General Circular Nos. 14/2020 dated April 08, 2020, 3/2022 dated May 05, 2022, 11/2022 dated December 28, 2022 and 09/2024 dated September 19, 2024 respectively and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as “**MCA Circulars**”) and other applicable provisions of the Act, Rules, SEBI Listing Regulations, circulars and notifications (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), the Company is seeking consent of its Members for passing the resolution(s) as appended below by means of postal ballot, by way of voting through electronic means (“**remote e-voting**”) only. Accordingly, the said resolution(s) and the explanatory statement stating all material facts and the reasons/rationale thereof for the proposal(s) are appended below. The Company has appointed CS Varuna Mittal, Practicing Company Secretary (C.P No. 23575) of M/s. Varuna Mittal & Associates, as the Scrutinizer who is not in the employment of the Company, for conducting the postal ballot process in a fair and transparent manner.

In compliance with the requirements of the MCA Circulars, physical copy of Postal Ballot Notice along with Postal Ballot Forms and pre-paid business envelope will not be sent to the shareholders for this Postal Ballot and shareholders are required to communicate their assent or dissent through the **remote e-voting system** only. The Remote e-voting period shall commence on, **Friday, April 24, 2026 (09:00 A.M. IST) and end on Saturday, May 23, 2026 (05:00 P.M. IST) (both days inclusive)**. Members are requested to carefully read the instructions in the Notice while expressing their assent or dissent and cast vote through the remote e-voting system only.

The Board of Directors of the Company now propose to obtain the consent of the members by way of Postal Ballot (through the e-voting process) for the matters as considered in the Resolution(s) appended below. The Explanatory Statement pursuant to Section 102, 110 and other applicable provisions, if any, of the Act pertaining to the said Resolutions, is appended to this notice.

**SPECIAL BUSINESS:****1. Material Related Party Transaction(s) with JK Phillips LLP for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, 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 any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), to continue the existing transactions(s) / contract(s) / arrangement(s) and / or to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with JK Phillips LLP (“**JK Phillips**”), a related party of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the Company and JK Phillips, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be deemed necessary and expedient, including but not limited to, finalizing the terms and conditions and executing necessary documents including contract(s), scheme(s), agreement(s) and other ancillary documents, settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred and to take necessary steps including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution.

**RESOLVED FURTHER THAT** all acts, deeds, matters and things done, executed or initiated by the Board in connection with or pursuant to the matters referred to or contemplated in the foregoing resolution(s) be and are hereby ratified, confirmed and approved in all respects.”

**2. Material Related Party Transaction(s) with Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, 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 any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), to continue the existing transactions(s) / contract(s) / arrangement(s) and / or to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”), a related party of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the Company and Allen, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be deemed necessary and expedient, including but not limited to, finalizing the terms and conditions and executing necessary documents including contract(s), scheme(s), agreement(s) and other ancillary documents, settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred and to take necessary steps including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution.

**RESOLVED FURTHER THAT** all acts, deeds, matters and things done, executed or initiated by the Board in connection with or pursuant to the matters referred to or contemplated in the foregoing resolution(s) be and are hereby ratified, confirmed and approved in all respects.”

**3. Material Related Party Transaction(s) with Neumesh Labs Private Limited for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, 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 any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), to continue the existing transactions(s) / contract(s) / arrangement(s) and / or to enter into and / or execute new transactions(s) / contract(s) / arrangement(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, with Neumesh Labs Private Limited (“Neumesh”), a related party of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between the Company and Neumesh, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be deemed necessary and expedient, including but not limited to, finalizing the terms and conditions and executing necessary documents including contract(s), scheme(s), agreement(s) and other ancillary documents, settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred and to take necessary steps including delegation of all or any of the powers herein conferred to any one or more Directors or Officers of the Company and to do all such acts, matters, deeds and things as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to the above resolution.

**RESOLVED FURTHER THAT** all acts, deeds, matters and things done, executed or initiated by the Board in connection with or pursuant to the matters referred to or contemplated in the foregoing resolution(s) be and are hereby ratified, confirmed and approved in all respects.”

**4. Material Related Party Transaction(s) between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) and JK Phillips LLP for the financial year 2026-27**

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

**“RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) and JK Phillips LLP (“JK Phillips”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between Allen and JK Phillips, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**5. Material Related Party Transaction(s) between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) and JK Defence & Aerospace Limited for the financial year 2026-27**

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

**“RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) and JK Defence & Aerospace Limited (“JK Defence”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between Allen and JK Defence, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**6. Material Related Party Transaction(s) between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) and JK Digital & Advance Systems Private Limited for the financial year 2026-27**

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

**“RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) and JK Digital & Advance Systems Private Limited (“JK Digital”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between Allen and JK Digital, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**7. Material Related Party Transaction(s) between JK Phillips LLP and JK Digital & Advance Systems Private Limited for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between JK Phillips LLP (“JK Phillips”) and JK Digital & Advance Systems Private Limited (“JK Digital”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between JK Phillips and JK Digital, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**8. Material Related Party Transaction(s) between JK Phillips LLP and JK Defence & Aerospace Limited for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between JK Phillips LLP (“JK Phillips”) and JK Defence & Aerospace Limited (“JK Defence”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between JK Phillips and JK Defence, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**9. Material Related Party Transaction(s) between JK Phillips LLP and Neumesh Labs Private Limited for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and /

or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between JK Phillips LLP (“JK Phillips”) and Neumesh Labs Private Limited (“Neumesh”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between JK Phillips and Neumesh, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**10. Material Related Party Transaction(s) between Neumesh Labs Private Limited and Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between Neumesh Labs Private Limited (“Neumesh”) and Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between Neumesh and Allen, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**11. Material Related Party Transaction(s) between Neumesh Labs Private Limited and JK Digital & Advance Systems Private Limited for the financial year 2026-27**

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

“**RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between Neumesh Labs Private Limited (“Neumesh”) and JK Digital & Advance Systems Private Limited (“JK Digital”), both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 150 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between Neumesh and JK Digital, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**12. Material Related Party Transaction(s) between JK Technosoft Limited and JK Tech US Inc (formerly Proserve Consulting Inc) for the financial year 2026-27**

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

**“RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between JK Technosoft Limited (“JK Tech”), a material subsidiary of the Company, and JK Tech US Inc (formerly Proserve Consulting Inc), (“JKT US”), wholly owned subsidiary of JK Tech, both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 175 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between JK Tech and JKT US, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**13. Material Related Party Transaction(s) between JK Technosoft Limited and JK Tech UK Limited for the financial year 2026-27**

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

**“RESOLVED THAT** pursuant to the applicable provisions of the Companies Act, 2013 read with the Rules framed thereunder, Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, the Company’s Policy on Related Party Transactions, and the approval of the Audit Committee and Board of Directors, the consent of the Members of the Company be and is hereby accorded to the related party transactions(s) / contract(s) / arrangement(s) entered into and / or proposed to be entered into (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement annexed herewith, between JK Technosoft Limited (“JK Tech”), a material subsidiary of the Company, and JK Tech UK Limited (“JKT UK”), wholly owned subsidiary of JK Tech, both entities being related party(ies) of the Company, for an aggregate value not exceeding Rs. 50 Crore, to be entered during the financial year 2026-27, on such terms and conditions as may be mutually agreed between JK Tech and JKT UK, provided that such transactions(s) / contract(s) / arrangement(s) shall be carried out at arm’s length basis and in the ordinary course of business of the related parties.

**RESOLVED FURTHER THAT** the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) be and is hereby authorised to do and perform all such acts, deeds, matters and things as it may deem fit in its absolute discretion, to take necessary steps including delegation of all or any of its powers conferred under this resolution to any one or more Directors or Officers of the Company and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard and all action(s) taken by the Company / aforesaid related parties in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects.”

**By order of the Board of Directors  
For Jaykay Enterprises Limited**

Sd/-

**Shikha Rastogi**

**Company Secretary & Compliance Officer**

**Membership No. A18226**

**Date: March 25, 2026**

**Place: New Delhi**

**NOTES:**

1. The Explanatory Statement pursuant to the provisions of Sections 102, 110 and other applicable provisions of the Companies Act, 2013 (the “Act”) and the Rules made thereunder, setting out all material facts concerning Special Businesses set out in the Notice of Postal Ballot (“the Notice”) is appended below and forms part of this Postal Ballot Notice.

2. Pursuant to the provisions of Sections 108, 110 and other applicable provisions, if any, of the Act and the Companies (Management and Administration) Rules, 2014 read with MCA Circulars, assent or dissent of the Members in respect of the resolutions contained in the Notice dated March 25, 2026 is being taken through Postal Ballot by remote e-voting system i.e., by casting votes electronically instead of submitting postal ballot forms. Accordingly, physical copy of the Notice along with the Postal Ballot Form and pre-paid business reply envelope are not being sent to the members for this Postal Ballot. The communication of the assent or dissent of the members would only take place through the e-voting system. In compliance with MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those Members/ beneficial owners whose names would appear on the register of members / list of beneficial owners as received from the National Securities Depository Limited (“NSDL”) and Central Depository Services (India) Limited (“CDSL”) and who have registered their email addresses in respect of electronic holdings with the depository through the concerned Depository Participants and in respect of physical holdings with the Company’s Registrar and Share Transfer Agent, Alankit Assignments Limited (“RTA”) as at the close of the business hours on Friday, April 17, 2026 (i.e. cut-off date). A person who is not a member as on the Cut-off Date should treat this Notice for informational purposes only.

Members who have not registered their e-mail addresses with the Company or with their respective Depository Participant(s) and who wish to receive this Postal Ballot Notice and all other communication(s) sent by the Company, from time to time, are requested to register their email addresses, in respect of Demat shareholders through their concerned Depository Participants. Members who hold shares in physical form are requested to provide prescribed form ISR-1 along with other requisite form (available on the website of Company i.e. [www.jaykayenterprises.com](http://www.jaykayenterprises.com)), duly self-attested by the shareholder(s) to Company’s RTA at their address at Alankit House, 4E/2, Jhandewalan Extension, New Delhi-110055.

3. Members may note that the Notice of Postal Ballot will also be available on the website of the Company viz. [www.jaykayenterprises.com](http://www.jaykayenterprises.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e., BSE Limited at [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com). The Notice of Postal Ballot is also disseminated on the website of Central Depository Services (India) Ltd i.e. [www.evotingindia.com](http://www.evotingindia.com). (agency for providing the electronic voting facility).

4. **Instructions for Voting through Electronic Means (Remote e-Voting):**

- i) Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard - 2 issued by the Institute of Company Secretaries of India (“ICSI”) and Regulation 44 of SEBI Listing Regulations read with MCA Circulars and SEBI Circular, the Company is pleased to provide remote e-voting facility to enable the Member to cast their votes electronically on the resolution(s) mentioned in the Notice of Postal Ballot of the Company. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) to avail its services for facilitating voting through electronic means. The facility of casting votes by a member using remote e-Voting system during the remote e-Voting period will be provided by CDSL, for participation in the Postal Ballot.
- ii) The Company has appointed CS Varuna Mittal, Practicing Company Secretary (C.P No. 23575) of M/s. Varuna Mittal & Associates, as the Scrutinizer to scrutinize the remote e-voting in a fair and transparent manner. The list of shareholders/ beneficial owners shall be reckoned on the equity shares as on April 17, 2026.
- iii) The remote e-voting period will commence on Friday, April 24, 2026 at 09:00 a.m. (IST) and will end on Saturday, May 23, 2026 at 05:00 p.m. (IST). During this period, shareholder of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. April 17, 2026, may cast their vote electronically. The remote e-voting module shall be disabled by Central Depository Services (India) Limited (“CDSL”) for voting thereafter. Once the vote on a resolution is cast by a Member, whether partially or otherwise, it shall not be allowed to change subsequently. Voting has to be done for each item of the Notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as “ABSTAINED”.

**THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:**

- i) The remote e-voting period begins on **Friday, April 24, 2026 at 09:00 A.M. (IST)** and ends on **Saturday, May 23, 2026 at 05:00 P.M. (IST)**. During this period shareholders’ of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. **April 17, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020 and under Regulation 44 of the SEBI Listing Regulations, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders’ resolutions.

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.

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

- iii) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL / NSDL is given below:

Type of Shareholders	Login Method
<p>Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b></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 to Easi / Easiest are requested to visit cdsl website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token) Tab.</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; My Easi New (Token) 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 with <b>NSDL Depository</b></p>	<ol style="list-style-type: none"> <li>1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. <ul style="list-style-type: none"> <li>• Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile.</li> <li>• Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section.</li> <li>• 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.</li> <li>• Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page.</li> <li>• Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> </ul> </li> <li>2. If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “Register Online for IDeAS “Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3. Visit the e-Voting website of NSDL. <ul style="list-style-type: none"> <li>• 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.</li> <li>• Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.</li> <li>• 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.</li> <li>• After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page.</li> <li>• Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.\</li> </ul> </li> <li>4. For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP</li> </ol>

Type of Shareholders	Login Method
	received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be re-directed to <b>e-Voting service provider website</b> 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 <b>Depository Participants (DP)</b>	<ol style="list-style-type: none"> <li>1. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility.</li> <li>2. After Successful login, you will be able to see e-Voting option.</li> <li>3. 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.</li> <li>4. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> </ol>

**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. CDSL and NSDL**

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at : 022 - 4886 7000 and 022 - 2499 7000

**Login method for shareholders holding shares in physical mode and non-individual shareholders in demat mode is given below:**

- iv) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form:
- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
  - 2) Click on “Shareholders” module.
  - 3) Now enter your User ID
    - a. For CDSL: 16 digits beneficiary ID,
    - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
    - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
  - 4) Next enter the Image Verification as displayed and Click on Login.
  - 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
  - 6) If you are a first-time user follow the steps given below:

<b>For Physical shareholders and other than individual shareholders holding shares in Demat</b>	
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> <li>• Shareholders who have not updated their PAN with the Company / Depository Participant are requested to use the sequence number sent by Company / RTA or contact Company / RTA.</li> </ul>
Dividend Bank Details or Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> <li>• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li> </ul>

- v) After entering these details appropriately, click on “SUBMIT” tab.
- vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL

platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

- vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- viii) Click on the EVSN < 260421006> for the relevant < Jaykay Enterprises Ltd.> on which you choose to vote.
- ix) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- x) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- xi) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- xii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- xiii) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- xvi) Additional Facility for Non - Individual Shareholders and Custodians - For Remote E-Voting only.
  - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
  - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
  - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz: [cs@jaykayenterprises.com](mailto:cs@jaykayenterprises.com), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

#### **PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES**

1. For Physical shareholders - please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company at [cs@jaykayenterprises.com](mailto:cs@jaykayenterprises.com) or RTA at [rt@alankit.com](mailto:rt@alankit.com) marking CC to the Company.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting through Depository.

#### **HELPLINE NUMBER & E-MAIL ADDRESS FOR REMOTE E-VOTING**

- If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911
- All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call toll free no. 1800 21 09911.

#### **GENERAL GUIDELINES FOR MEMBERS**

- The voting period begins on **Friday, April 24, 2026 at 09:00 A.M.** and ends on **Saturday, May 23, 2026 at 05:00 P.M.** During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. **April 17, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. **April 17, 2026** shall be entitled to avail the facility of remote e-voting. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice for information purpose only.
- 5. The voting rights of the members for remote e-voting shall be in proportion to the paid-up value of their shares in the total paid-up share capital of the Company carrying voting rights, as on the cut-off date, being Friday, April 17, 2026. A person who is not a Member as on the cut-off date should treat this Notice for information purpose only.

6. The relevant documents, referred to in the accompanying notice and explanatory statement shall be open and accessible for inspection by shareholder / investor at the corporate office of the Company at 2<sup>nd</sup> Floor, A-2 LSC, Masjid Moth, Greater Kailash, New Delhi-110048 on any working days, excluding Saturday between 11.00 A.M. to 1.00 P.M, till Saturday, May 23, 2026.
7. Equity Shares of the Company are under Compulsory Demat segment. Those members who have not yet got their Equity Shares dematerialised are requested to contact any of the Depository Participants (“DPs”) in their vicinity for getting their shares dematerialised.
8. The SEBI has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, members are advised to dematerialise the shares held by them in physical form. Members may contact the company or RTA, for assistance in this regard.
9. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic mode are, therefore, requested to submit their PAN to their DPs with whom they are maintaining their demat accounts. Members holding shares in physical mode can submit a self-attested copy of their PAN Card to the Company / RTA.
10. Members may note that SEBI has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed dividend account; exchange of securities certificate; subdivision of securities certificate; consolidation of securities certificates/folios; transmission and transposition etc. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4 to the company’s Registrar and Transfer Agent (‘RTA’), Alankit Assignments Limited. It may be noted that any service request can be processed only after the folio is KYC compliant.
11. Pursuant to provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014, as amended, Members holding shares in physical form may file nomination in the prescribed Form SH-13 with the company’s RTA. In respect of shares held in dematerialized form, the nomination form may be filed with the respective Depository Participant.
12. In case of any queries regarding the Notice of Postal Ballot, the Members may write to [cs@jaykayenterprises.com](mailto:cs@jaykayenterprises.com) and [investorservices@jaykayenterprises.com](mailto:investorservices@jaykayenterprises.com) to receive an email response.
13. Members should quote their Folio No. / DP Id-Client Id, email addresses, telephone / fax numbers to get a prompt reply to their communications.
14. SEBI has introduced a common Online Dispute Resolution Portal (“ODR Portal”) for resolution of disputes arising in the Indian Securities Market. Post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal “SMART ODR” which can be accessed at <https://smartodr.in/login>.
15. **Green Initiative:**

To support the “Green Initiative”, members who have not registered their e-mail addresses are requested to register the same, in respect of shares held in physical/ electronic mode, respectively in the following manner:

S. No.	Type of Shareholder	Details
1.	For Physical shareholders	Please provide prescribed form ISR-1 along with other requisite form (available on the website of Company i.e. <a href="http://www.jaykayenterprises.com">www.jaykayenterprises.com</a> ) duly self-attested by the shareholder(s) to Company’s RTA at their address at Alankit Assignments Ltd., Alankit House, 4E/2, Jhandelwala Extension, New Delhi-110055.
2.	Demat shareholders	Please update/Contact with your respective Depository Participants

**16. Updation of PAN, KYC and Nomination Details:**

- a) Members are requested to register/update/intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), signature, bank mandates, demat account details, nominations, etc.

For shares held in dematerialised mode to their Depository Participant for making necessary changes.

For shares held in physical mode by submitting to Alankit Assignments Limited the forms given below along with requisite supporting documents:

S. No.	Particulars	Form
1.	Registration of PAN, postal address, e mail address, mobile number, Bank Account Details or changes /updation thereof	ISR-1

2.	Confirmation of Signature of member by the Banker	ISR-2
3.	Declaration to opt out of Nomination	ISR-3
4.	Registration of Nomination	SH-13
5.	Cancellation or Variation of Nomination	SH-13

Any service request shall be entertained by RTA only upon registration of the PAN and KYC details.

- b) The said forms can be downloaded from the Company's website [www.jaykayenterprises.com](http://www.jaykayenterprises.com).
- c) To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or staying abroad or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for a long period. The statement of holdings should be obtained from the concerned Depository Participants and holdings should be verified periodically.
- d) Members are requested to submit the said details to their Depository Participant in case the shares held by them in dematerialized form and to the RTA in case the shares are held in physical form.

**17. Important instruction for members whose shares lying with the Company in “Jaykay Enterprises Limited Unclaimed Shares Demat Suspense Account”:**

As per the provisions of Regulation 39(4) read with Schedule VI of SEBI Listing Regulations, the unclaimed/ undelivered shares lying in possession of the Company had been dematerialised and transferred into an “Unclaimed Suspense Account”.

SEBI vide its circular no. SEBI/HO/MIRSD/MIRSD\_RTAMB/P/ CIR/2021/655, dated November 3, 2021, clarification vide circular no. SEBI/HO/MIRSD/ MIRSD\_RTAMB/P/CIR/2021/687, dated December 14, 2021 and circular no. SEBI/HO/MIRSD/ MIRSD\_RTAMB/P/CIR/2022/8 dated January 25, 2022 has simplified the process for investor service requests. Accordingly, the companies shall process the following service requests viz. issue of duplicate securities certificate, renewal/exchange of securities certificate, endorsement, sub- division / splitting of securities certificate, consolidation of securities certificates/ folios, transmission and transposition in dematerialized form only.

The members of the Company who have not opened their Demat account and whose shares are lying in “Jaykay Enterprises Limited Unclaimed Shares Demat Suspense Account” are advised to open their Demat Account to claim their shares lying in the aforesaid Demat Account of the Company. The members are requested to follow the process as intimated by the Company/ RTA from time to time and can contact the Company or RTA, for any assistance in this regard.

Non-Resident Indian members are requested to inform the Company/ respective DPs, immediately of:

- a) Change in their residential status on return to India for permanent settlement;
- b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

**18. Scrutinizer appointment and Voting Results:**

- The Company has appointed CS Varuna Mittal, Practicing Company Secretary (C.P No. 23575) as the Scrutinizer for conducting the postal ballot process in fair and transparent manner.
- After completion of scrutiny of the votes, the Scrutinizer will submit the Report to the Chairman & Managing Director or any other person authorized by him in writing. The results of the postal ballot (conducted through remote e-voting process) along with Scrutinizer's Report, will be announced on or before May 26, 2026 and same will be displayed on the Company's website viz. [www.jaykayenterprises.com](http://www.jaykayenterprises.com) and on the website of CDSL i.e. [www.evotingindia.com](http://www.evotingindia.com) immediately after the declaration of the results and shall also be communicated to BSE Ltd. at [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com), where the equity shares of the Company are listed.
- The resolution(s), if assented by the requisite majority through Postal Ballot, shall be deemed to have been passed on the last date specified by the Company for remote e-voting i.e., May 23, 2026, in terms of the Secretarial Standard - 2 issued by the ICSI. Further, resolution passed by the members through postal ballot shall be deemed to have been passed as if it is passed at a General Meeting of the Members.
- The assent or dissent received after the last date and end time of remote e-voting i.e. 05:00 p.m. (IST) on May 23, 2026 shall be treated as if reply from the Member has not been received.

**EXPLANATORY STATEMENT**  
**(Pursuant to Section 102 of the Companies Act, 2013 and Secretarial Standard - 2 issued by The Institute of Company Secretaries of India)**

The following statement sets out all material facts relating to the Special Business(es) mentioned in the Notice and shall be taken as forming part of the Notice.

**Item Nos. 1 to 13**

Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), inter alia, states that all material related party transactions (“RPTs”) shall require prior approval of the members by means of an Ordinary Resolution, even if such transaction(s) are in the ordinary course of business and undertaken at an arms’ length pricing basis.

For a listed entity having consolidated turnover upto Rs. 20,000 Crore, a transaction with a related party shall be considered material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of a listed entity as per the last audited financial statements of the listed entity.

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 defined related party transaction to include a transaction involving 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 a related party of the listed entity or any of its subsidiaries, regardless of whether a price is charged.

The Securities and Exchange Board of India (“SEBI”) vide its Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, (“Circular”) has mandated listed companies to follow “Industry Standards on Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction (“ISF Note”). The ISF Note prescribes information to be provided for review of the Audit Committee and Shareholders for approval of Material RPTs.

In compliance with the above Circular, the additional information as required under the ISF Note for approval of Material RPTs, inter alia, including rationale, material terms, justification as to why the proposed RPT(s) are in the interest of the Company and the basis of pricing, was placed before the Audit Committee and the Board of Directors of the Company. The same has also been incorporated below as a part of the Explanatory Statement. The Audit Committee has also reviewed and taken note of the certificate placed before it by Mr. Partho Pratim Kar, Joint Managing Director and Mr. Sanjay Jain, Chief Financial Officer of the Company, confirming that the proposed RPT(s) are in the interest of the Company.

The Audit Committee and the Board of Directors, after reviewing all requisite information in accordance with the SEBI Listing Regulations, Companies Act, 2013, and the strategic rationale, have granted their approval for entering into the proposed RPTs, subject to approval of the members by way of Postal Ballot through e-voting. The Company and its subsidiaries have a well-defined governance process for undertaking related party transactions. The Audit Committee has noted that the proposed transactions shall be carried out in the ordinary course of business and on an arm’s length basis.

The members may note that the Company’s business operations are integrated and are carried out either directly or through its subsidiaries, joint venture, and associates, operating across diverse sectors such as Defence, Digital & Advanced Systems, and Digital Services. In the ordinary course of business, various transactions are undertaken between the Company and such related parties or between such related parties itself in order to ensure operational efficiency, optimal resource utilisation, timely execution of commitments, value creation, and smooth conduct of business activities.

In view of the scale, nature and interdependent functioning of the Company and its group entities, it is essential to continue entering into transactions such as purchase/sale of goods or services, job work, availing or rendering of services, leasing arrangements, sharing of resources, reimbursement of expenses, inter-corporate support arrangements and other operational transactions, which are necessary for efficient business conduct and for strengthening the Company’s market position and growth trajectory.

Based on the estimated value of such transactions for FY 2026-27, the proposed RPTs may exceed the materiality thresholds prescribed under Regulation 23 of the SEBI Listing Regulations. Accordingly, the approval of the shareholders is required. In view of the above, Resolution nos. 1 to 13 are placed for approval by the members of the Company.

Details required to be furnished as per the SEBI Listing Regulations are mentioned below:

**Item Nos. 1, 2 and 3**

Details of the proposed RPTs of the Company with JK Phillips LLP (“JK Phillips”), Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) and Neumesh Labs Private Limited (“Neumesh”), including the information required to be disclosed in the explanatory statement pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 titled Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” and other applicable SEBI Circulars (collectively, the “SEBI Circulars”), are as follows:

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh												
1.	Basic details of the related party															
a.	Name of the related party	JK Phillips	Allen	Neumesh												
b.	Country of incorporation of the related party	India	India	India												
c.	Nature of business of the related party	Engaged in business of Industrial Machines and associated services	Engaged in the design, development, manufacture and testing of composite and allied engineering products for the purpose of defence, aerospace and engineering products	Engaged in the business of providing complete solutions for Additive Manufacturing including 3D manufacturing printing, Digital Set-up, sale of 3D Printers and market software products for 3D applications.												
2.	Relationship and ownership of the related party															
a.	Relationship between the listed entity/ <del>subsidiary</del> and the related party - including nature of its concern (financial or otherwise) and the following:	JK Phillips, a Limited Liability Partnership is a 50:50 Joint Venture between the Company and Phillips Machine Tools India Private Limited, a subsidiary of Phillips Corporation, USA	Allen is a material step-down subsidiary of the Company.	Neumesh is a material subsidiary of the Company.												
	• Shareholding of the listed entity/ <del>subsidiary</del> (in case of <del>transaction involving the subsidiary</del> ), whether direct or indirect, in the related party.	Nil	The Company holds 92.92% of the share capital of Allen through its wholly owned subsidiary i.e. JK Defence & Aerospace Limited	The Company holds 69.92% of the share capital in Neumesh.												
	• 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/ <del>subsidiary</del> (in case of <del>transaction involving the subsidiary</del> ).	The Company holds 50% capital contribution in JK Phillips.	Not Applicable	Not Applicable												
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ <del>subsidiary</del> (in case of <del>transaction involving the subsidiary</del> ).	Nil	Nil	Nil												
3.	Details of previous transactions with the related party															
a.	Total amount of all the transactions undertaken by the listed entity <del>or subsidiary</del> with the related party during the last financial year i.e. FY 2024-25	The transaction undertaken by Company with JK Phillips is as follows:  (Amount in Crores) <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Loan Given</td> <td>1.22</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Loan Given	1.22	Nil	The transaction undertaken by Company with Neumesh is as follows:  (Amount in Crores) <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Loan Given</td> <td>2.56</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Loan Given	2.56
S. No.	Nature of Transaction	FY 2024-25														
1	Loan Given	1.22														
S. No.	Nature of Transaction	FY 2024-25														
1	Loan Given	2.56														
b.	Total amount of all the transactions undertaken by the listed entity <del>or subsidiary</del> with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought	Rs. 2.96 crore	Rs. 41.92 Lakhs	Rs. 80 Lakhs												

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh																								
c.	Any default 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 i.e. FY 2024-25	Nil	Nil	Nil																								
4.	Amount of the proposed transactions																											
a.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)																								
b.	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	Yes	Yes																								
c.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year i.e. FY 2024-25	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company																								
d.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year i.e. FY 2024-25 (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable	Not Applicable	Not Applicable																								
e.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (or standalone, if consolidated not available) for the immediately preceding financial year i.e. FY 2024-25, if available	NIL Note: The value of the proposed transactions as a percentage of the related party's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Phillips for FY 2024-25 was Nil.	~590% of the standalone turnover of Allen	~300% of the standalone turnover of Neumesh																								
f.	Financial performance of the related party for the immediately preceding financial year (standalone basis) i.e. FY 2024-25	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (Rs. in Crores)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>Nil</td> </tr> <tr> <td>Profit/(Loss) After Tax</td> <td>(0.38)</td> </tr> <tr> <td>Net Worth</td> <td>(0.41)</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)	Turnover	Nil	Profit/(Loss) After Tax	(0.38)	Net Worth	(0.41)	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (Rs. in Crores)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>25.44</td> </tr> <tr> <td>Profit/(Loss) After Tax</td> <td>2.25</td> </tr> <tr> <td>Net Worth</td> <td>57.19</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)	Turnover	25.44	Profit/(Loss) After Tax	2.25	Net Worth	57.19	<table border="1"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (Rs. in Crores)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>50.06</td> </tr> <tr> <td>Profit/(Loss) After Tax</td> <td>(0.90)</td> </tr> <tr> <td>Net Worth</td> <td>15.40</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)	Turnover	50.06	Profit/(Loss) After Tax	(0.90)	Net Worth	15.40
Particulars	FY 2024-25 (Rs. in Crores)																											
Turnover	Nil																											
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Particulars	FY 2024-25 (Rs. in Crores)																											
Turnover	50.06																											
Profit/(Loss) After Tax	(0.90)																											
Net Worth	15.40																											
5.	Basic details of the proposed transaction																											
a.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<ul style="list-style-type: none"> <li>• Sale/Purchase of goods/materials</li> <li>• Rendering/availing of services</li> <li>• Inter-corporate Deposits</li> <li>• Granting/receiving loans, corporate guarantee or letter of comfort or securities, or any other transactions of similar nature in the ordinary course of business</li> <li>• Interest received/paid</li> <li>• Rent received/paid</li> </ul>																										
b.	Details of each type of the proposed transaction	<ul style="list-style-type: none"> <li>• Sale/Purchase of goods/materials</li> <li>• Rendering/availing of services</li> <li>• Inter-corporate Deposits</li> </ul>																										

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh
		<ul style="list-style-type: none"> <li>Granting/receiving loans, corporate guarantee or letter of comfort or securities, or any other transactions of similar nature in the ordinary course of business</li> <li>Interest received/paid</li> <li>Rent received/paid</li> </ul>		
c.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27
d.	Whether omnibus approval is being sought?	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27
e.	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.	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)
f.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	<p>In view of the scale, nature and interdependent functioning of the Company and its group entities, the proposed RPTs will enable timely procurement, manufacturing, and delivery for execution of projects/orders of strategic importance. These arrangements will support operational efficiency, optimal resource utilisation, value creation, and smooth conduct of business activities. The proposed transactions are, therefore, necessary for efficient business operations and for strengthening the Company's market position and overall growth trajectory.</p> <p>The proposed financial support is intended to meet its working capital requirements for execution of existing/proposed projects, thereby facilitating timely execution, value creation, and smooth business operations. The funds may also be utilized for general corporate purposes and other business-related expenses.</p>		
g.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Partho Pratim Kar, Joint Managing Director of the Company is acting as a nominee designated partner (on behalf of the Company) in JK Phillips LLP.	None	None
h.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	None		
i.	Other information relevant for decision making	All relevant / important information forms part of the Explanatory Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.		
6.	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances			
a.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No		
b.	Basis of determination of price.	<p>All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined with reference to prevailing market prices of the relevant goods, materials, or services, wherever available.</p> <p>Where comparable market prices are not available, alternative methods such as reimbursement of actual costs incurred or cost-plus mark-up, as applicable under arm's length pricing criteria, are adopted.</p> <p>A Valuation report and/or other external report, if applicable in future, would be obtained and relied upon.</p>		
c.	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:	100%	100%	100%
	i. Amount of Trade advance	Rs. 40 Crore	Rs. 40 Crore	Rs. 40 Crore
	ii. Tenure	Up to 12 Months	Up to 12 Months	Up to 12 Months
	iii. Whether same is self-liquidating?	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh
7.	Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary			
a.	Source of funds in connection with the proposed transaction	Internal Sources/Surplus/Borrowed Funds		
b.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.  If required, the same will be done in compliance with the provisions of the Companies Act, 2013.		
c.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.		
d.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	In compliance with the provisions of the Companies Act, 2013		
e.	Maturity / due date	Upto 36 months		
f.	Repayment schedule & terms	Not Applicable		
g.	Whether secured or unsecured?	Unsecured		
h.	If secured, the nature of security & security coverage ratio	Not Applicable		
i.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For execution of existing/proposed projects, general corporate purposes and meeting business related expenses.  Also giving as Collateral/ Margin Money to the Banks.		
j.	Latest credit rating of the related party	No credit rating available for the related party		
k.	Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, 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	Nil		

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh
	of the Insolvency and Bankruptcy Code, 2016.			
8.	Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary			
a.	<p>i. Rationale for giving guarantee, surety, indemnity or comfort letter</p> <p>ii. Whether it will create a legally binding obligation on listed entity?</p>	<p>To facilitate the availing of banking and financial facilities necessary for meeting the operational and business requirements.</p> <p>Yes, it will create a legally binding obligation on the listed entity.</p>		
b.	<p>Material covenants of the proposed transaction including:</p> <p>i. commission, if any to be received by the listed entity or its subsidiary;</p> <p>ii. contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</p>	<p>No commission is payable to the listed entity or its subsidiary.</p> <p>Recovery, in case any guarantee etc. is invoked, will be made through standard contractual rights.</p>		
c.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security /contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Rs. 108.93 Crore		
d.	If guarantee, performance guarantee (in nature of security /contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	No credit rating available for the related party		
e.	Details of solvency status and going concern status of the related party during the last three financial years	Solvent and Going Concern		
f.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person.</p> <p>In addition, state the following:</p> <p>a. Whether the account of the related party has been</p>	Nil		

S. No.	Particulars of the information	JK Phillips	Allen	Neumesh
	<p>classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>			

Mr. Partho Pratim Kar, Joint Managing Director of the Company and his relatives may be deemed to be concerned or interested in the resolution as set out at Item No. 1, to the extent of their holding directorship/shareholding interest in the Company and JK Phillips.

Except as mentioned above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item no. 1, 2 and 3 of the Notice.

The Board of Directors recommends the resolutions as set out at Item No. 1, 2 and 3 of the Notice for approval by the members by way of Ordinary Resolutions.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, no Related Party shall vote on the Ordinary Resolutions set forth at Item No. 1, 2 and 3 of the Notice, irrespective of whether the entity is a Related Party to the particular transaction(s) or not.

#### Item Nos. 4, 5 and 6

Details of the proposed RPTs of Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) with JK Phillips LLP (“JK Phillips”), JK Defence & Aerospace Limited (“JK Defence”) and JK Digital & Advance Systems Private Limited (“JK Digital”), including the information required to be disclosed in the explanatory statement pursuant to the SEBI Circulars, are as follows:

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
1.	Basic details of the related party			
a.	Name of the related party	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
b.	Country of incorporation of the related party	India	India	India
c.	Nature of business of the related party	<p>Allen is engaged in the business of design, development, manufacture and testing of composite and allied engineering products for the purpose of defence, aerospace and engineering products.</p> <p>JK Phillips is engaged in the business of Industrial Machines and associated services.</p>	<p>Allen is engaged in the business of design, development, manufacture and testing of composite and allied engineering products for the purpose of defence, aerospace and engineering products.</p> <p>JK Defence is engaged in the business of machining and manufacturing of precision-turned components and all type of engineering goods for the defence, aerospace and other allied industries.</p>	<p>Allen is engaged in the business of design, development, manufacture and testing of composite and allied engineering products for the purpose of defence, aerospace and engineering products.</p> <p>JK Digital is engaged in the business of digital manufacturing services for advanced systems, research and development and other allied services.</p>

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
2.	Relationship and ownership of the related party			
a.	Relationship between the listed entity/subsidiary and the related party - including nature of its concern (financial or otherwise) and the following:	<p>Allen is a material step-down subsidiary of the Company.</p> <p>JK Phillips, a Limited Liability Partnership is a 50:50 Joint Venture between the Company and Phillips Machine Tools India Private Limited, a subsidiary of Phillips Corporation, USA.</p> <p>Both entities are related parties to the Company.</p>	<p>Allen is a subsidiary of JK Defence and a material step-down subsidiary of the Company.</p> <p>JK Defence is a wholly owned material subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>	<p>Allen is a material step-down subsidiary of the Company.</p> <p>JK Digital is a wholly owned subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	The Company holds 92.92% of the share capital of Allen through its wholly owned subsidiary i.e. JK Defence & Aerospace Limited	The Company holds 92.92% of the share capital of Allen through its wholly owned subsidiary i.e. JK Defence	<p>JK Digital is a wholly owned subsidiary of the Company.</p> <p>The Company holds 92.92% of the share capital of Allen through its wholly owned subsidiary i.e. JK Defence &amp; Aerospace Limited</p>
	• 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).	The Company holds 50% capital contribution in JK Phillips.	Not Applicable	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).	Nil	JK Defence holds 92.92% of the share capital of Allen	Nil
3.	Details of previous transactions with the related party			
a.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year i.e. FY 2024-25	Nil	Nil	Nil
b.	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	Nil	Rs. 4 Crore	Nil
c.	Any default 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 i.e. FY 2024-25	Nil	Nil	Nil
4.	Amount of the proposed transactions			
a.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital																																										
b.	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	Yes	Yes																																										
c.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year i.e. FY 2024-25	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company																																										
d.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year i.e. FY 2024-25 (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	~590% of the standalone turnover of Allen	~590% of the standalone turnover of Allen	~590% of the standalone turnover of Allen																																										
e.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (or standalone, if consolidated not available) for the immediately preceding financial year i.e. FY 2024-25, if available	NIL Note: The value of the proposed transactions as a percentage of the JK Phillips standalone turnover for the preceding financial year is not ascertainable as turnover of JK Phillips for FY 2024-25 was Nil.	NIL Note: The value of the proposed transactions as a percentage of the JK Defence's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Defence for FY 2024-25 was Nil.	NIL Note: The value of the proposed transactions as a percentage of the JK Digital's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Digital for FY 2024-25 was Nil.																																										
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c.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27																																										
d.	Whether omnibus approval is being sought?	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27																																										
e.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)																																										

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
	over more than one financial year, provide estimated break-up financial year-wise.			
f.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	<p>In view of the scale, nature and interdependent functioning of the Company and its group entities, the proposed RPTs will enable timely procurement, manufacturing, and delivery for execution of projects/orders of strategic importance. These arrangements will support operational efficiency, optimal resource utilisation, value creation, and smooth conduct of business activities. The proposed transactions are, therefore, necessary for efficient business operations and for strengthening the Company's market position and overall growth trajectory.</p> <p>The proposed financial support is intended to meet its working capital requirements for execution of existing/proposed projects, thereby facilitating timely execution, value creation, and smooth business operations. The funds may also be utilized for general corporate purposes and other business-related expenses.</p>		
g.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Partho Pratim Kar, Joint Managing Director of the Company and Whole time Director of Allen is acting as a nominee designated partner (on behalf of the Company) in JK Phillips LLP.	None	None
h.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	None		
i.	Other information relevant for decision making	All relevant / important information forms part of the Explanatory Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.		
6.	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances			
a.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No		
b.	Basis of determination of price.	<p>All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined with reference to prevailing market prices of the relevant goods, materials, or services, wherever available.</p> <p>Where comparable market prices are not available, alternative methods such as reimbursement of actual costs incurred or cost-plus mark-up, as applicable under arm's length pricing criteria, are adopted.</p> <p>A Valuation report and/or other external report, if applicable in future, would be obtained and relied upon.</p>		
c.	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:	100%	100%	100%
	i. Amount of Trade advance	Rs. 40 Crore	Rs. 40 Crore	Rs. 40 Crore
	ii. Tenure	Up to 12 Months	Up to 12 Months	Up to 12 Months
	iii. Whether same is self-liquidating?	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements
7.	Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary			
a.	Source of funds in connection with the proposed transaction	Internal Sources/Surplus/Borrowed Funds		
b.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	<p>As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.</p> <p>If required, the same will be done in compliance with the provisions of the Companies Act, 2013.</p>		

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
c.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.		
d.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	In compliance with the provisions of the Companies Act, 2013		
e.	Maturity / due date	Upto 36 months		
f.	Repayment schedule & terms	Not Applicable		
g.	Whether secured or unsecured?	Unsecured		
h.	If secured, the nature of security & security coverage ratio	Not Applicable		
i.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For execution of existing/proposed projects, general corporate purposes and meeting business related expenses. Also giving as Collateral/ Margin Money to the Banks.		
j.	Latest credit rating of the related party	No credit rating available for the related party		
k.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person and value of subsisting default.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>	Nil		
8.	Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary			
a.	<p>i. Rationale for giving guarantee, surety, indemnity or comfort letter</p> <p>ii. Whether it will create a legally binding obligation on listed entity?</p>	<p>To facilitate the availing of banking and financial facilities necessary for meeting the operational and business requirements.</p> <p>No</p>		

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
b.	<p>Material covenants of the proposed transaction including:</p> <p>i. commission, if any to be received by the listed entity or its subsidiary;</p> <p>ii. contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</p>	<p>No commission is payable to the listed entity or its subsidiary.</p> <p>Recovery, in case any guarantee etc. is invoked, will be made through standard contractual rights.</p>		
c.	<p>The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.</p>	<p>Rs. 108.93 Crore</p>		
d.	<p>If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party</p>	<p>No credit rating available for the related party</p>		
e.	<p>Details of solvency status and going concern status of the related party during the last three financial years</p>	<p>Solvent and Going Concern</p>		
f.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p>	<p>Nil</p>		

S. No.	Particulars of the information	Allen and JK Phillips	Allen and JK Defence	Allen and JK Digital
	<p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>			

Mr. Partho Pratim Kar, Joint Managing Director of the Company and Whole time Director of Allen and his relatives may be deemed to be concerned or interested in the resolution as set out at Item No. 4, to the extent of their holding directorship/shareholding interest in the Company, Allen and JK Phillips.

Except as mentioned above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item no. 4, 5 and 6 of the Notice.

The Board of Directors recommends the resolutions as set out at Item No. 4, 5 and 6 of the Notice for approval by the members by way of Ordinary Resolutions.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, no Related Party shall vote on the Ordinary Resolutions set forth at Item No. 4, 5 and 6 of the Notice, irrespective of whether the entity is a Related Party to the particular transaction(s) or not.

#### Item Nos. 7, 8 and 9

Details of the proposed RPTs of JK Phillips LLP (“JK Phillips”) with JK Digital & Advance Systems Private Limited (“JK Digital”), JK Defence & Aerospace Limited (“JK Defence”) and Neumesh Labs Private Limited (“Neumesh”), including the information required to be disclosed in the explanatory statement pursuant to the SEBI Circulars, are as follows:

S. No.	Particulars of the information	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh
1.	Basic details of the related party			
a.	Name of the related party	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh
b.	Country of incorporation of the related party	India	India	India
c.	Nature of business of the related party	<p>JK Phillips is engaged in the business of Industrial Machines and associated services.</p> <p>JK Digital is engaged in the business of digital manufacturing services for advanced systems, research and development and other allied services.</p>	<p>JK Phillips is engaged in the business of Industrial Machines and associated services.</p> <p>JK Defence is engaged in the business of machining and manufacturing of precision-turned components and all type of engineering goods for the defence, aerospace and other allied industries.</p>	<p>JK Phillips is engaged in the business of Industrial Machines and associated services.</p> <p>Neumesh is engaged in the business of providing complete solutions for Additive Manufacturing including 3D manufacturing printing, Digital Set-up, sale of 3D Printers and market software products for 3D applications.</p>
2.	Relationship and ownership of the related party			
a.	Relationship between the listed entity/subsidiary and the related party - including nature of its concern (financial or otherwise) and the following:	<p>JK Phillips, a Limited Liability Partnership is a 50:50 Joint Venture between the Company and Phillips Machine Tools India Private Limited, a subsidiary of Phillips Corporation, USA.</p> <p>JK Digital is a wholly owned subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>	<p>JK Phillips, a Limited Liability Partnership is a 50:50 Joint Venture between the Company and Phillips Machine Tools India Private Limited, a subsidiary of Phillips Corporation, USA.</p> <p>JK Defence is a wholly owned material subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>	<p>JK Phillips, a Limited Liability Partnership is a 50:50 Joint Venture between the Company and Phillips Machine Tools India Private Limited, a subsidiary of Phillips Corporation, USA.</p> <p>Neumesh is a material subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the	JK Digital is a wholly owned subsidiary of the Company.	JK Defence is a wholly owned material subsidiary of the Company.	The Company holds 69.92% of the share capital in Neumesh.

S. No.	Particulars of the information	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh
	subsidiary), whether direct or indirect, in the related party.			
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	The Company holds 50% capital contribution in JK Phillips.	The Company holds 50% capital contribution in JK Phillips.	The Company holds 50% capital contribution in JK Phillips.
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil	Nil	Nil
3.	Details of previous transactions with the related party			
a.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year i.e. FY 2024-25	Nil	Nil	Nil
b.	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	Nil	Nil	Nil
c.	Any default 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 i.e. FY 2024-25	Nil	Nil	Nil
4.	Amount of the proposed transactions			
a.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)
b.	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	Yes	Yes
c.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year i.e. FY 2024-25	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company
d.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year i.e. FY 2024-25 (in case of a transaction involving the	NIL Note: The value of the proposed transactions as a percentage of the JK Digital's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Digital for FY 2024-25 was Nil.	NIL Note: The value of the proposed transactions as a percentage of the JK Defence's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Defence for FY 2024-25 was Nil.	~300% of the standalone turnover of Neumesh

S. No.	Particulars of the information	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh																																										
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6.	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances			
a.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No		
b.	Basis of determination of price.	<p>All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined with reference to prevailing market prices of the relevant goods, materials, or services, wherever available.</p> <p>Where comparable market prices are not available, alternative methods such as reimbursement of actual costs incurred or cost-plus mark-up, as applicable under arm's length pricing criteria, are adopted.</p> <p>A Valuation report and/or other external report, if applicable in future, would be obtained and relied upon.</p>		
c.	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:	100%	100%	100%
	i. Amount of Trade advance	Rs. 40 Crore	Rs. 40 Crore	Rs. 40 Crore
	ii. Tenure	Up to 12 Months	Up to 12 Months	Up to 12 Months
	iii. Whether same is self-liquidating?	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements
7.	Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary			
a.	Source of funds in connection with the proposed transaction	Internal Sources/Surplus/Borrowed Funds		
b.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	<p>As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.</p> <p>If required, the same will be done in compliance with the provisions of the Companies Act, 2013.</p>		
c.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.		
d.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	In compliance with the provisions of the Companies Act, 2013		
e.	Maturity / due date	Upto 36 months		
f.	Repayment schedule & terms	Not Applicable		
g.	Whether secured or unsecured?	Unsecured		
h.	If secured, the nature of security & security coverage ratio	Not Applicable		
i.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	<p>For execution of existing/proposed projects, general corporate purposes and meeting business related expenses.</p> <p>Also giving as Collateral/ Margin Money to the Banks.</p>		
j.	Latest credit rating of the related party	No credit rating available for the related party		

S. No.	Particulars of the information	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh
k.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person and value of subsisting default.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>	Nil		
8.	Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary			
a.	<p>i. Rationale for giving guarantee, surety, indemnity or comfort letter</p> <p>ii. Whether it will create a legally binding obligation on listed entity?</p>	<p>To facilitate the availing of banking and financial facilities necessary for meeting the operational and business requirements.</p> <p>No</p>		
b.	<p>Material covenants of the proposed transaction including:</p> <p>i. commission, if any to be received by the listed entity or its subsidiary;</p> <p>ii. contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</p>	<p>No commission is payable to the listed entity or its subsidiary.</p> <p>Recovery, in case any guarantee etc. is invoked, will be made through standard contractual rights.</p>		
c.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety,	Rs. 108.93 Crore		

S. No.	Particulars of the information	JK Phillips and JK Digital	JK Phillips and JK Defence	JK Phillips and Neumesh
	indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.			
d.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party	No credit rating available for the related party		
e.	Details of solvency status and going concern status of the related party during the last three financial years	Solvent and Going Concern		
f.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>	Nil		

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item no. 7, 8 and 9 of the Notice.

The Board of Directors recommends the resolutions as set out at Item No. 7, 8 and 9 of the Notice for approval by the members by way of Ordinary Resolutions.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, no Related Party shall vote on the Ordinary Resolutions set forth at Item No. 7, 8 and 9 of the Notice, irrespective of whether the entity is a Related Party to the particular transaction(s) or not.

**Item Nos. 10 and 11**

Details of the proposed RPTs of Neumesh Labs Private Limited (“Neumesh”) with Allen Reinforced Plastics Limited (formerly Allen Reinforced Plastics Private Limited) (“Allen”) and JK Digital & Advance Systems Private Limited (“JK Digital”), including the information required to be disclosed in the explanatory statement pursuant to the SEBI Circulars, are as follows:

S. No.	Particulars of the information	Neumesh and Allen	Neumesh and JK Digital												
1.	Basic details of the related party														
a.	Name of the related party	Neumesh and Allen	Neumesh and JK Digital												
b.	Country of incorporation of the related party	India	India												
c.	Nature of business of the related party	<p>Neumesh is engaged in the business of providing complete solutions for Additive Manufacturing including 3D manufacturing printing, Digital Set-up, sale of 3D Printers and market software products for 3D applications.</p> <p>Allen is engaged in the business of design, development, manufacture and testing of composite and allied engineering products for the purpose of Defence, Aerospace and Engineering products.</p>	<p>Neumesh is engaged in the business of providing complete solutions for Additive Manufacturing including 3D manufacturing printing, Digital Set-up, sale of 3D Printers and market software products for 3D applications.</p> <p>JK Digital is engaged in the business of digital manufacturing services for advanced systems, research and development and other allied services.</p>												
2.	Relationship and ownership of the related party														
a.	Relationship between the listed entity/subsidiary and the related party - including nature of its concern (financial or otherwise) and the following:	<p>Neumesh is a material subsidiary of the Company.</p> <p>Allen is a material step-down subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>	<p>Neumesh is a material subsidiary of the Company.</p> <p>JK Digital is a wholly owned subsidiary of the Company.</p> <p>Both entities are related parties to the Company.</p>												
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	<p>The Company holds 69.92% of the share capital in Neumesh.</p> <p>The Company holds 92.92% of the share capital of Allen through its wholly owned subsidiary i.e. JK Defence &amp; Aerospace Limited</p>	<p>The Company holds 69.92% of the share capital in Neumesh.</p> <p>JK Digital is a wholly owned subsidiary of the Company.</p>												
	• 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	Not Applicable												
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil	Nil												
3.	Details of previous transactions with the related party														
a.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year i.e. FY 2024-25	<p>The transaction undertaken by Neumesh with Allen is as follows:</p> <p style="text-align: center;">(Amount in Lakhs)</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sale of Goods</td> <td>0.43</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Sale of Goods	0.43	<p>The transaction undertaken by Neumesh with JK Digital is as follows:</p> <p style="text-align: center;">(Amount in Crores)</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sale of Goods</td> <td>12.14</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Sale of Goods	12.14
S. No.	Nature of Transaction	FY 2024-25													
1	Sale of Goods	0.43													
S. No.	Nature of Transaction	FY 2024-25													
1	Sale of Goods	12.14													
b.	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	Nil	Rs. 7.80 Crore												
c.	Any default 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 i.e. FY 2024-25	Nil	Nil												

S. No.	Particulars of the information	Neumesh and Allen	Neumesh and JK Digital																																		
4.	Amount of the proposed transactions																																				
a.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)																																		
b.	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	Yes																																		
c.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year i.e. FY 2024-25	~186% of the consolidated turnover of the Company	~186% of the consolidated turnover of the Company																																		
d.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year i.e. FY 2024-25 (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	~300% of the standalone turnover of Neumesh	~300% of the standalone turnover of Neumesh																																		
e.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (or standalone, if consolidated not available) for the immediately preceding financial year i.e. FY 2024-25, if available	~590% of the standalone turnover of Allen	NIL Note: The value of the proposed transactions as a percentage of the JK Digital's standalone turnover for the preceding financial year is not ascertainable as turnover of JK Digital for FY 2024-25 was Nil.																																		
f.	Financial performance of the related party for the immediately preceding financial year (standalone basis) i.e. FY 2024-25	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">FY 2024-25 (Rs. in Crores)</th> </tr> <tr> <th>Neumesh</th> <th>Allen</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>50.06</td> <td>25.44</td> </tr> <tr> <td>Profit/(Loss)</td> <td>(0.90)</td> <td>2.25</td> </tr> <tr> <td>After Tax</td> <td></td> <td></td> </tr> <tr> <td>Net Worth</td> <td>15.40</td> <td>57.19</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)		Neumesh	Allen	Turnover	50.06	25.44	Profit/(Loss)	(0.90)	2.25	After Tax			Net Worth	15.40	57.19	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">FY 2024-25 (Rs. in Crores)</th> </tr> <tr> <th>Neumesh</th> <th>JK Digital</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>50.06</td> <td>Nil</td> </tr> <tr> <td>Profit/(Loss)</td> <td>(0.90)</td> <td>(0.45)</td> </tr> <tr> <td>After Tax</td> <td></td> <td></td> </tr> <tr> <td>Net Worth</td> <td>15.40</td> <td>12.68</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)		Neumesh	JK Digital	Turnover	50.06	Nil	Profit/(Loss)	(0.90)	(0.45)	After Tax			Net Worth	15.40	12.68
Particulars	FY 2024-25 (Rs. in Crores)																																				
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5.	Basic details of the proposed transaction																																				
a.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<ul style="list-style-type: none"> <li>• Sale/Purchase of goods/materials</li> <li>• Rendering/availing of services</li> <li>• Inter-corporate Deposits</li> <li>• Granting/receiving loans, corporate guarantee or letter of comfort or securities, or any other transactions of similar nature in the ordinary course of business</li> <li>• Interest received/paid</li> <li>• Rent received/paid</li> </ul>																																			
b.	Details of each type of the proposed transaction	<ul style="list-style-type: none"> <li>• Sale/Purchase of goods/materials</li> <li>• Rendering/availing of services</li> <li>• Inter-corporate Deposits</li> <li>• Granting/receiving loans, corporate guarantee or letter of comfort or securities, or any other transactions of similar nature in the ordinary course of business</li> <li>• Interest received/paid</li> <li>• Rent received/paid</li> </ul>																																			
c.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27																																		
d.	Whether omnibus approval is being sought?	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27																																		
e.	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.	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 150 Crore (excluding applicable taxes)																																		
f.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	In view of the scale, nature and interdependent functioning of the Company and its group entities, the proposed RPTs will enable timely procurement, manufacturing, and delivery for execution of projects/orders of strategic importance. These arrangements will support operational efficiency, optimal resource utilisation, value creation, and smooth conduct of business activities. The proposed transactions are, therefore, necessary for efficient business operations and for strengthening the Company's market position and overall growth trajectory.																																			

S. No.	Particulars of the information	Neumesh and Allen	Neumesh and JK Digital
		The proposed financial support is intended to meet its working capital requirements for execution of existing/proposed projects, thereby facilitating timely execution, value creation, and smooth business operations. The funds may also be utilized for general corporate purposes and other business-related expenses.	
g.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None	
h.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	None	
i.	Other information relevant for decision making	All relevant / important information forms part of the Explanatory Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.	
6.	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances		
a.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No	
b.	Basis of determination of price.	<p>All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined with reference to prevailing market prices of the relevant goods, materials, or services, wherever available.</p> <p>Where comparable market prices are not available, alternative methods such as reimbursement of actual costs incurred or cost-plus mark-up, as applicable under arm's length pricing criteria, are adopted.</p> <p>A Valuation report and/or other external report, if applicable in future, would be obtained and relied upon.</p>	
c.	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:	100%	100%
	i. Amount of Trade advance	Rs. 40 Crore	Rs. 40 Crore
	ii. Tenure	Up to 12 Months	Up to 12 Months
	iii. Whether same is self-liquidating?	Yes, expected to be recovered through sale settlements	Yes, expected to be recovered through sale settlements
7.	Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary		
a.	Source of funds in connection with the proposed transaction	Internal Sources/Surplus/Borrowed Funds	
b.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	<p>As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.</p> <p>If required, the same will be done in compliance with the provisions of the Companies Act, 2013.</p>	
c.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	As of now no financial indebtedness has been incurred to make or give loans, intercorporate deposits or advances.	
d.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	In compliance with the provisions of the Companies Act, 2013	
e.	Maturity / due date	Upto 36 months	
f.	Repayment schedule & terms	Not Applicable	
g.	Whether secured or unsecured?	Unsecured	
h.	If secured, the nature of security & security coverage ratio	Not Applicable	
i.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	<p>For execution of existing/proposed projects, general corporate purposes and meeting business related expenses.</p> <p>Also giving as Collateral/ Margin Money to the Banks.</p>	
j.	Latest credit rating of the related party	No credit rating available for the related party	

S. No.	Particulars of the information	Neumesh and Allen	Neumesh and JK Digital
k.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person and value of subsisting default.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>	Nil	
8.	<p>Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary</p>		
a.	<p>i. Rationale for giving guarantee, surety, indemnity or comfort letter</p> <p>ii. Whether it will create a legally binding obligation on listed entity?</p>	<p>To facilitate the availing of banking and financial facilities necessary for meeting the operational and business requirements.</p> <p>No</p>	
b.	<p>Material covenants of the proposed transaction including:</p> <p>i. commission, if any to be received by the listed entity or its subsidiary;</p> <p>ii. contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</p>	<p>No commission is payable to the listed entity or its subsidiary.</p> <p>Recovery, in case any guarantee etc. is invoked, will be made through standard contractual rights.</p>	
c.	<p>The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.</p>	Rs. 108.93 Crore	
d.	<p>If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party</p>	No credit rating available for the related party	
e.	<p>Details of solvency status and going concern status of the related party during the last three financial years</p>	Solvent and Going Concern	
f.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person.</p> <p>Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.</p> <p>In addition, state the following:</p>	Nil	

S. No.	Particulars of the information	Neumesh and Allen	Neumesh and JK Digital
	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.		

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item no. 10 and 11 of the Notice.

The Board of Directors recommends the resolutions as set out at Item No. 10 and 11 of the Notice for approval by the members by way of Ordinary Resolutions.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, no Related Party shall vote on the Ordinary Resolutions set forth at Item No. 10 and 11 of the Notice, irrespective of whether the entity is a Related Party to the particular transaction(s) or not.

#### Item Nos. 12 and 13

Details of the proposed RPTs of JK Technosoft Limited (“JK Tech”) with JK Tech US Inc (formerly Proserve Consulting Inc) (“JKT US”) and JK Tech UK Limited (“JKT UK”), including the information required to be disclosed in the explanatory statement pursuant to the SEBI Circulars, are as follows:

S. No.	Particulars of the information	JK Tech and JKT US	JK Tech and JKT UK
1.	Basic details of the related party		
a.	Name of the related party	JK Tech and JKT US	JK Tech and JKT UK
b.	Country of incorporation of the related party	JK Tech: India JKT US: Delaware, USA	JK Tech: India JKT UK: London, England
c.	Nature of business of the related party	JK Tech is engaged in the business of Information Technology (IT) services, Artificial Intelligence/ Machine Learning, Data Transformation, Cloud Engineering, Enterprise Solutions, Education and Training (IT/Non-IT, Industry Induction and Mobile Solutions).  JKT US is engaged in the business of software solution and support services.	JK Tech is engaged in the business of Information Technology (IT) services, Artificial Intelligence/ Machine Learning, Data Transformation, Cloud Engineering, Enterprise Solutions, Education and Training (IT/Non-IT, Industry Induction and Mobile Solutions).  JKT UK is engaged in the business of software solution and support services.
2.	Relationship and ownership of the related party		
a.	Relationship between the listed entity/subsidiary and the related party - including nature of its concern (financial or otherwise) and the following:	JK Tech is a material subsidiary of the Company.  JKT US is Wholly Owned Subsidiary (“WoS”) of JK Tech and a step-down subsidiary of Company.  Both entities are related parties to the Company.	JK Tech is a material subsidiary of the Company.  JKT UK is WoS of JK Tech and a step-down subsidiary of Company.  Both entities are related parties to the Company.
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	The Company holds 99.07% of the share capital in JK Tech (assuming full conversion of partly paid-up shares into fully paid-up shares).  JKT US is a wholly owned subsidiary of JK Tech.	The Company holds 99.07% of the share capital in JK Tech (assuming full conversion of partly paid-up shares into fully paid-up shares).  JKT UK is a wholly owned subsidiary of JK Tech.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if	Not Applicable	Not Applicable

S. No.	Particulars of the information	JK Tech and JKT US	JK Tech and JKT UK																												
	any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).																														
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil	Nil																												
3.	Details of previous transactions with the related party																														
a.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year i.e. FY 2024-25	The transaction undertaken by JK Tech with JKT US is as follows: (Amount in Crores) <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sale of Services/ Product</td> <td>104.67</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Sale of Services/ Product	104.67	The transaction undertaken by JK Tech with JKT UK is as follows: (Amount in Crores) <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transaction</th> <th>FY 2024-25</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sale of Services/ Product</td> <td>21.82</td> </tr> </tbody> </table>	S. No.	Nature of Transaction	FY 2024-25	1	Sale of Services/ Product	21.82																
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b.	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	Rs. 90.36 Crore	Rs. 15.32 Crore																												
c.	Any default 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 i.e. FY 2024-25	Nil	Nil																												
4.	Amount of the proposed transactions																														
a.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee / Shareholders	FY 2026-27 : Rs. 175 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 50 Crore (excluding applicable taxes)																												
b.	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	Yes																												
c.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year i.e. FY 2024-25	~217% of the consolidated turnover of the Company	~62% of the consolidated turnover of the Company																												
d.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year i.e. FY 2024-25 (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	~119% of the standalone turnover of JK Tech	~34% of the standalone turnover of JK Tech																												
e.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (or standalone, if consolidated not available) for the immediately preceding financial year i.e. FY 2024-25, if available	~122% of the standalone turnover of JKT US	~152% of the standalone turnover of JKT UK																												
f.	Financial performance of the related party for the immediately preceding financial year (standalone basis) i.e. FY 2024-25	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">FY 2024-25 (Rs. in Crores)</th> </tr> <tr> <th>JK Tech</th> <th>JKT US</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>146.91</td> <td>143.16</td> </tr> <tr> <td>Profit/(Loss) After Tax</td> <td>21.24</td> <td>1.64</td> </tr> <tr> <td>Net Worth</td> <td>142.69</td> <td>47.51</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)		JK Tech	JKT US	Turnover	146.91	143.16	Profit/(Loss) After Tax	21.24	1.64	Net Worth	142.69	47.51	<table border="1"> <thead> <tr> <th rowspan="2">Particulars</th> <th colspan="2">FY 2024-25 (Rs. in Crores)</th> </tr> <tr> <th>JK Tech</th> <th>JKT UK</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>146.91</td> <td>32.69</td> </tr> <tr> <td>Profit/(Loss) After Tax</td> <td>21.24</td> <td>1.13</td> </tr> <tr> <td>Net Worth</td> <td>142.69</td> <td>7.77</td> </tr> </tbody> </table>	Particulars	FY 2024-25 (Rs. in Crores)		JK Tech	JKT UK	Turnover	146.91	32.69	Profit/(Loss) After Tax	21.24	1.13	Net Worth	142.69	7.77
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5.	Basic details of the proposed transaction																														
a.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Rendering/availing of software solution and support services																													
b.	Details of each type of the proposed transaction	Rendering/availing of software solution and support services																													
c.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For One Financial Year i.e. FY 2026-27	For One Financial Year i.e. FY 2026-27																												

S. No.	Particulars of the information	JK Tech and JKT US	JK Tech and JKT UK
d.	Whether omnibus approval is being sought?	Yes. The approval is sought for FY 2026-27	Yes. The approval is sought for FY 2026-27
e.	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.	FY 2026-27 : Rs. 175 Crore (excluding applicable taxes)	FY 2026-27 : Rs. 50 Crore (excluding applicable taxes)
f.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	JK Tech, in the ordinary course of its business, engages with JKT US and JKT UK, for the sale of software services and related business transactions across global markets. These arrangements are essential to enable JK Tech to conduct its business operations in the United States and the United Kingdom, as they ensure compliance with applicable local laws, including visa, taxation, and social security requirements. Accordingly, the proposed RPTs are considered necessary for enabling JK Tech to effectively operate and expand its business in the US and UK markets. The proposed transactions are, therefore, necessary for efficient business operations and for strengthening the Company's market position and overall growth trajectory.	
g.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	None	
h.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee	All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined based on transfer pricing study conducted by independent professional.	
i.	Other information relevant for decision making	All relevant / important information forms part of the Explanatory Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013.	
6.	Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances	purchase or supply of goods or services or any other similar business transaction and trade	
a.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No	
b.	Basis of determination of price.	All transactions with the related parties are undertaken on an arm's length basis. The value of the related party transactions is determined based on transfer pricing study conducted by independent professional.	
c.	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:	Not Applicable	Not Applicable
	i. Amount of Trade advance		
	ii. Tenure		
	iii. Whether same is self-liquidating?		
7.	Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary	Not Applicable	
a.	Source of funds in connection with the proposed transaction		
b.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details		
c.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not Applicable	
d.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.		
e.	Maturity / due date		
f.	Repayment schedule & terms		
g.	Whether secured or unsecured?		
h.	If secured, the nature of security & security coverage ratio		

S. No.	Particulars of the information	JK Tech and JKT US	JK Tech and JKT UK
i.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.		
j.	Latest credit rating of the related party		
k.	<p>Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person and value of subsisting default.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>		
8.	Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary		
a.	<p>i. Rationale for giving guarantee, surety, indemnity or comfort letter</p> <p>ii. Whether it will create a legally binding obligation on listed entity?</p>	Not Applicable	
b.	<p>Material covenants of the proposed transaction including:</p> <p>i. commission, if any to be received by the listed entity or its subsidiary;</p> <p>ii. contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</p>		
c.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.		
d.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party		
e.	Details of solvency status and going concern status of the related party during the last three financial years		
f.	Default on borrowings, if any, over the last three financial years i.e. FY 2022-23, FY 2023-24 and FY 2024-25, by the related party from the listed entity or any other person.		

S. No.	Particulars of the information	JK Tech and JKT US	JK Tech and JKT UK
	<p>Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.</p> <p>In addition, state the following:</p> <p>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;</p> <p>b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>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.</p>		

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding interest, if any, in the resolutions as set out at Item no. 12 and 13 of the Notice.

The Board of Directors recommends the resolutions as set out at Item No. 12 and 13 of the Notice for approval by the members by way of Ordinary Resolutions.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, no Related Party shall vote on the Ordinary Resolutions set forth at Item No. 12 and 13 of the Notice, irrespective of whether the entity is a Related Party to the particular transaction(s) or not.

**By order of the Board of Directors  
For Jaykay Enterprises Limited**

Sd/-  
**Shikha Rastogi**  
Company Secretary & Compliance Officer  
Membership No. A18226

**Date: March 25, 2026**  
**Place: New Delhi**