ANNUAL REPORT
FY 2025-26

TTI ENTERPRISES LIMITED
L46300WB1981PLC033771

CORPORATE INFORMATION

COMPOSITION OF BOARD OF DIRECTROS AND KMP

Name	Designation
Mr. Mithun Wales	Chairman and Managing Director
Mr. Hemant Agarwal	Executive Director
Ms. Sonal Atal	Independent Director
Mr. Kushal Agrawal	Independent Director
Mr. Nikhil Gehlot	Independent Director
Mr. Ashish Goenka	CFO
Mr. Chandra Prakash Singh	Company Secretary and Compliance officer

REGISTERED OFFICE ADDRESS
Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata, 700040 CIN: L46300WB1981PLC033771, Email: tti1711@gmail.com

STATUTORY AUDITORS	SECRETARIAL AUDITORS
M/s. MARK & Co, (Chartered Accountants) (Firm Registration No. 142902W) Membership No: 148787 E-503, Remi Bizcourt, Off Veera Desai Road, Andheri West, Mumbai - 400053 Email : mnj_ca@yahoo.co.in Partner: Rahul Lodha	Mr. Gourav Sharaf Practicing Company Secretary COP: 18106 Address: IF/3/1, Ashwininagar Arunoday Apartment, 2nd Floor, Kolkata-700159 Contact No: 9038572700 Email Id: gmkprofessionals@gmail.com

REGISTRAR AND SHARE TRANSFER AGENT
NICHE TECHNOLOGIES PRIVATE LIMITED SEBI Reg. No.: INR000003290 Add: Tel 3A, Auckland Place, 7th Floor, Room No. 7A & 7B, Kolkata-700017 No.: 033- 23016761 / 23012518 Email ID: nichetechpI@nichetechpl.com Website: www.nichetechpl.com

PRINCIPAL BANKERS
Kotak Mahindra Bank

LISTED ON
BSE Limited (Scrip code: 538597) ISIN: INE404F01031

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NOTICE

NOTICE is hereby given that the 45th Annual General Meeting of the Members of **TTI ENTERPRISE LIMITED** will be held on Monday 28th September, 2026 at 10.00 AM through Video Conferencing/ Other Audio Visuals Means ("VC/OAVM") in compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder and the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("the SEBI Listing Regulations") to transact the businesses as set forth in the Notice of the AGM ("Notice"), which will be circulated for convening the AGM in due course:

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2026, TOGETHER WITH REPORT OF THE BOARD OF DIRECTORS AND AUDITORS THEREON:**

   "**RESOLVED THAT** the Audited financial statements of the Company for the financial year ended 31st March, 2026 together with Reports of the Board of Directors and Statutory Auditors thereon be and are hereby received considered and adopted."

2. **TO APPOINT DIRECTOR IN PLACE OF MR. HEMANT AGARWAL (DIN 11363521) WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

   RESOLVED THAT pursuant to Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Hemant Agarwal (DIN 11363521), who retires by rotation at this meeting and being eligible, has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. **APPOINTMENT OF MR. GOURAV SARAF, PRACTICING COMPANY SECRETARIES (COP: 18106) AS THE SECRETARIAL AUDITOR:**

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

   "**RESOLVED THAT** pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and other applicable provisions, if any, Mr. Gourav Saraf, Practising Company Secretary (COP No. 18106), who were appointed by the Board of Directors on 13th April, 2026 to fill the casual vacancy caused due to the resignation of the previous Secretarial Auditor and who hold office up to the conclusion of this Annual General Meeting, be and is hereby appointed as the Secretarial Auditor of the Company for a term of for a term of Five (5) consecutive years, to hold office commencing from

Financial Year 2025-26 to Financial Year 2029-30, at such remuneration as may be determined by the Board of Directors based on the recommendation of the Audit Committee, in consultation with the Secretarial Auditor."

RESOLVED FURTHER THAT any of the Director of the Company, be and are hereby severally authorized to take such steps and do all such acts, deeds, matters and things as may be considered necessary, proper and expedient to give effect to this Resolution."

4. TO REGULARISE MR. MITHUN WALES (DIN: 06416388) AS AN EXECUTIVE DIRECTOR OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Section 149, 152, 160, 161 and other applicable provisions of the Companies Act, 2013 ("Act") read with the rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), Mr. Mithun Wales (DIN: 06416388) who was appointed as an Additional Executive Director of the Company with effect from 02nd July, 2026 by the Board of Directors and who holds office up to the date of ensuing Annual General Meeting of the Company, be and is hereby appointed as Director (Executive) of the Company.

"**RESOLVED FURTHER THAT** any Director of the Company and/or Company Secretary be and hereby authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

5. APPOINTMENT OF MR. MITHUN WALES (DIN: 06416388) AS MANAGING DIRECTOR OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Section 196, 197, 198, 203, Schedule V, other applicable provisions of the Companies Act, 2013, and Rules made thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and pursuant to the Articles of Association of the Company, the extent Rules / Regulations / Guidelines / Notifications and Circulars prescribed by any relevant authorities, the consent of the Members of the Company be and is hereby accorded for appointment of Mr. Mithun Wales (DIN: 06416388) as the Managing Director (MD) of the Company for a period of 5 (five) Years with effect from 02nd July, 2026 on such terms and conditions, including remuneration, as may be determined by the Board of Directors, subject to a maximum aggregate remuneration not exceeding ₹ 15,00,000/-

(Rupees Fifteen Lakhs Only) per annum during his tenure, in accordance with the Company's policy and at the discretion of the Board."

"**RESOLVED FURTHER THAT** Mr. Mithun Wales (DIN: 06416388), Managing Director, shall be entitled to reimbursement of actual expenses incurred in connection with entertainment, travelling, boarding, lodging, and other business-related expenditures, in accordance with the Company's policy."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company, or any Committee thereof duly authorised in this regard, be and is hereby authorised to alter, amend, ratify or vary the terms and conditions of his appointment and remuneration as it may deem fit, within the overall approved limits."

"**RESOLVED FURTHER THAT** the remuneration payable to Mr. Mithun Wales (DIN: 06416388) Managing Director shall be subject to the following conditions:

a. the total remuneration payable in any financial year by way of salary, perquisites, commission and other allowances shall not exceed the overall limit of five percent (5%) of the net profits of the Company as applicable to each of the Managing Director / Whole time Directors of the Company and / or ten percent (10%) of the net profits of the Company for all Managing Director / Whole-time Directors in accordance with the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V and rules made thereunder including any statutory amendments, modifications or re-enactment thereof, as may be made thereto and for the time being in force; or

b. if the Remuneration exceeds the limits as prescribed in the provisions of Section 197, 198 of the Companies Act, 2013, the remuneration payable shall be within the maximum permissible limits specified under Section II of Part II of Schedule V to the Companies Act, 2013, in case of no profits / inadequate profits and term of the appointment as regards remuneration would stand revised in such case and will not exceed three years from the date of such insufficiency.

"**RESOLVED FURTHER THAT** any Director of the Company and Company Secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

6. TO REGULARISE MR. NIKHIL GEHLOT (DIN: 11660215) AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY:

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

“**RESOLVED THAT** in accordance with, the provisions of Sections 149, 150 and 152 and other applicable provisions, if any, of the Companies Act, 2013 (‘the Act’), and the Rules made thereunder, read with Schedule IV of the Act and Regulation 16(1)(b) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’) (including any statutory modification(s) or re-enactment thereof for the time being in force), Nikhil Gehlot (DIN: 11660215)who was appointed as an Additional Director of the Company with effect from 02nd July, 2026, pursuant to Section 161 of the Act and who has submitted a declaration that he meets the criteria of Independence as provided under the Act and the Listing Regulations, approval of the Members be and hereby accorded to Nikhil Gehlot (DIN: 11660215)to continue as Non-Executive Independent Director of the Company for the remaining period of her term of 5 years.”

“**RESOLVED FURTHER THAT** Mr. Nikhil Gehlot (DIN: 11660215), Non-executive Independent Director of the Company, who has submitted a declaration that he meets the criteria for Independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for five consecutive years with effect from 02nd July, 2026.”

“**RESOLVED FURTHER THAT** any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution.”

7. **REVISION IN REMUNERATION OF MR. HEMANT AGARWAL (DIN: 11363521) AS EXECUTIVE DIRECTOR OF THE COMPANY:**

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

RESOLVED THAT pursuant to the provisions of Section 196, 197, 198, 203, Schedule V, other applicable provisions of the Companies Act, 2013, and Rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force) and pursuant to the Articles of Association of the Company, the extent Rules / Regulations / Guidelines / Notifications and Circulars prescribed by any relevant authorities, the consent of the Members of the Company be and is hereby accorded for the overall managerial remuneration payable to Mr. Hemant Agarwal (DIN: 11363521) as an Executive Director of the Company, shall be such amount as may be fixed by the Board from time to time but not exceeding Rs. 12,00,000(Rupees Twelfth Lakh only) per annum for the period of his tenure at any point of time and that the terms and conditions of the aforesaid remuneration payable to the said Executive Director be varied / altered / revised within said overall limit, in such manner as may be required during aforesaid period.

RESOLVED FURTHER THAT Mr. Hemant Agarwal (DIN: 11363521) as an Executive Director be entitled for the reimbursement of actual entertainment, travelling, boarding and lodging, and such other expenses incurred by / for him in connection with meeting business requirements of the Company and in line with the Company policy.

RESOLVED FURTHER THAT when in any financial year, the Company has no profits or its profits are inadequate, the remuneration including the perquisites as aforesaid will be paid to Mr. Hemant Agarwal (DIN: 11363521), Executive Director of the Company in accordance with the applicable provisions of Schedule V of the Companies Act, 2013.

"**RESOLVED FURTHER THAT** any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

8. APPROVAL FOR MAKING LOANS OR INVESTMENTS AND TO GIVE GUARANTEES OR PROVIDE SECURITIES IN CONNECTION WITH A LOAN UPTO RS. 1000 CRORE (RUPEES ONE THOUSAND CRORE ONLY) UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

To consider, and if thought to pass with or without modification(s), as a **Special Resolution:**

"**RESOLVED THAT** pursuant to Section 186 and all other applicable provisions, if any, of the Companies Act, 2013, read with the relevant rules thereof (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to (a) give any loans to any person or other body corporate, or (b) give any guarantees or to provide security in connection with a loan to any other body corporate or person, or (c) acquire by way of subscription, purchase or otherwise, the securities of wholly owned subsidiary by incorporating one or any other body corporate, as the Board of Directors may think fit, provided that the total loans or investments made, guarantees given, and securities provided shall not at any time exceed Rs. 1,000 Crore(Rupees One Thousand Crore Only) over and above the limit of 60% of the paid-up share capital, free reserves and securities premium account of the Company or 100% of free reserves and securities premium account of the Company, whichever is more, as prescribed under Section 186 of the Companies Act, 2013."

"RESOLVED FURTHER THAT the Board be and is hereby authorized to take all such actions including incorporation of subsidiary for investment and appointing any Director as authorized representative and/or nominee Directors on board of such subsidiary as required and to give all such directions as may be necessary or desirable and to settle all matters that may arise in regard to the proposed investments or loans or guarantees or securities and to do all such acts, deeds, matters and things and to execute all such deeds, documents and writings as may be necessary, desirable or expedient in connection therewith."

9. APPROVAL OF BORROWING LIMITS UNDER SECTION 180 (1) (C) OF THE COMPANIES ACT, 2013:

To consider, and if thought to pass with or without modification(s), as **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to borrow monies as and when required, from any Bank and/or other Financial Institution and/or foreign lender and/or any body corporate/ entity/entities and/or authority/authorities and/or through fixed rate notes, syndicated loans, debentures, commercial papers, floating rate notes, suppliers credit, any other securities or instruments, such as financial agencies and/or by way of commercial borrowings from the private short term loans or any other instruments etc. and/or through credit from of financial institution, either in rupees or in such other foreign currencies as may be deemed appropriate for the purpose of business of the Company, notwithstanding the fact that the monies so borrowed and the monies borrowed from time to time apart from temporary loans obtained by the Company exceed the aggregate of the paid-up capital of the Company and its free reserves and securities premium i.e., reserves not set apart for any specific purpose, provided that the total outstanding amount of such borrowings shall not exceed ₹1,000 crore (Rupees One Thousand Crore only)over and above the aggregate of the paid-up capital of the Company and its free reserves and securities premium at any time."

"FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

10. TO MORTGAGE/ SELL AND / OR CHARGE ALL OR ANY PART OF THE MOVABLE AND / OR IMMOVABLE PROPERTIES OF THE COMPANY AS SECURITY FOR BORROWING.

To consider, and if thought to pass with or without modification(s), as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 and relevant rules made thereunder including any statutory modifications or re-enactments thereof and in accordance with the Memorandum and Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company to pledge, mortgage, hypothecate, create charge, transfer, sell, lease or dispose of all or any movable or immovable, tangible or intangible properties of the Company both present and future, and/or the whole or part of the undertaking of the Company to or in favour of banks, financial institutions, investors and any other lenders in the best interest of the Company; to secure the amount borrowed by the Company or any third party from time to time; for the purpose of due payment of the principal and/or together with interest, charges, costs, expenses and all other monies payable by the Company or any third party in respect of such borrowings; provided that the aggregate indebtedness secured by the assets/properties/undertaking of the Company shall not at any time exceed the aggregate limit of ₹1,000 Crore (Rupees One Thousand Crore Only)."

"RESOLVED FURTHER THAT any Director(s) of the Company be and are hereby severally authorised for and on behalf of the Company to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this resolution."

11. TO AVAIL LOAN FROM M/S. REALEARTH ECOFARMS INDIA PRIVATE LIMITED WITH AN OPTION TO CONVERT SUCH LOAN INTO EQUITY/PREFERENCE SHARES:

To consider, and if thought to pass with or without modification(s), as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and rules made thereunder (including any amendments thereto or re-enactment thereof for the time being in force), the consent of members of the Company be and is hereby accorded to the Board to avail and accept, loans, borrowings, advances or financial assistance ("Loans") from **M/s. Realearth Ecofarms India Private Limited** up to **Rs. 100 Crore (Rupees One Hundred Crore Only)** (hereinafter referred to as "Lenders") containing, inter alia, an option to convert such Loans into the Equity/Preference Shares of the Company or get the allotment of the Equity/Preference Shares of the Company against any such Loans subject to the following terms and conditions:

a. The Equity/Preference Shares shall be issued and allotted by the Company to the Lender(s) who exercises the option to convert their Loans (wholly or in part) into Equity/Preference Shares of the Company in accordance with terms and conditions as decided by the Board and Lender up to the amount of **Rs. 100 Crore (Rupees One Hundred Crore Only)** or specified under the loan agreements, executed or to be executed between the Company and the Lenders or who exercises the option to adjust and treat the outstanding amount of Loans or any part thereof as an application money while making application for subscribing to the Equity/Preference Shares of the Company offered through rights issue, preferential issue or other permissible mode;

b. The Equity/Preference Shares shall be issued at a price determined by the Board in accordance with the applicable provisions of the Companies Act, 2013, and Securities and Exchange Board of India Regulations at the time of such conversion and other applicable laws.

c. The Equity/Preference Shares allotted by the Company shall be subject to provisions of the Memorandum and Articles of Association of the Company;

d. The part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced.

e. The Equity/Preference Shares allotted by the Company shall rank pari-passu with the existing Equity/Preference Shares of the Company in all respects.

"RESOLVED FURTHER THAT subject to provisions of this resolution and the applicable laws, the Board of Directors of the Company be and is hereby authorized to negotiate, finalize and accept the terms and conditions of availing the Loans from the Lenders, to enter into loan agreements with the Lenders and to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable for availing the Loans from the Lenders and for giving effect to this resolution."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized and empowered to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable, for issuing, allotting and listing of the Equity/Preference Shares in accordance with this resolution and the applicable laws, to delegate all or any of its powers conferred by this resolution to any of its committees or any director(s) or officer(s) of the Company, to settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things as the Board in its absolute discretion may deem fit for giving effect to this resolution, without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

12. TO AVAIL LOAN FROM M/S. REAL ONE MULTITRADE INDIA PRIVATE LIMITED WITH AN OPTION TO CONVERT THE SAID LOAN INTO EQUITY/PREFERENCE SHARES:

To consider, and if thought to pass with or without modification(s), as **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and rules made thereunder (including any amendments thereto or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board to avail and accept loans, borrowings, advances or financial assistance ("Loans") from **M/s. Real One Multitrade India Private Limited** up to **Rs. 100 Crore (Rupees One Hundred Crore Only)** (hereinafter referred to as "Lenders") containing, inter alia, an option to convert such Loans into the Equity/Preference Shares of the Company or get the allotment of the Equity/Preference Shares of the Company against any such Loans subject to the following terms and conditions:

a. The Equity/Preference Shares shall be issued and allotted by the Company to the Lender(s) who exercises the option to convert their Loans (wholly or in part) into Equity/Preference Shares of the Company in accordance with terms and conditions as decided by the Board and Lender up to the amount of **Rs. 100 Crore (Rupees One Hundred Crore Only)** or specified under the loan agreements, executed or to be executed between the Company and the Lenders or who exercises the option to adjust and treat the outstanding amount of Loans or any part thereof as an application money while making application for subscribing to the Equity/Preference Shares of the Company offered through rights issue, preferential issue or other permissible mode;

b. The Equity/Preference Shares shall be issued at a price determined by the Board in accordance with the applicable provisions of the Companies Act, 2013, and Securities and Exchange Board of India Regulations at the time of such conversion and other applicable laws.

c. The Equity/Preference Shares allotted by the Company shall be subject to provisions of the Memorandum and Articles of Association of the Company;

d. The part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced.

e. The Equity/Preference Shares allotted by the Company shall rank pari-passu with the existing Equity/Preference Shares of the Company in all respects.

"RESOLVED FURTHER THAT subject to the provisions of this resolution and the applicable laws, the Board of Directors of the Company be and is hereby authorized to negotiate, finalize and accept the terms and conditions of availing the Loans from the Lenders, to enter into loan agreements with the Lenders and to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable for availing the Loans from the Lenders and for giving effect to this resolution."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized and empowered to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable, for issuing, allotment and listing of the Equity/Preference Shares in accordance with this resolution and the applicable laws, to delegate all or any of its powers conferred by this resolution to any of its committee or any Director(s) or Officer(s) of the Company, to settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things as the Board in its absolute discretion may deem fit for giving effect to this resolution, without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

13. TO AVAIL LOAN FROM M/S. CENTREAL BIOFUELS LIMITED WITH AN OPTION TO CONVERT SUCH LOAN INTO EQUITY/PREFERENCE SHARES:

To consider, and if thought to pass with or without modification(s), as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and rules made thereunder (including any amendments thereto or re-enactment thereof for the time being in force), the consent of members of the Company be and is hereby accorded to the Board to avail and accept, loans, borrowings, advances or financial assistance ("Loans") from **M/s. Centreal Biofuels Limited** up to **Rs. 100 Crore (Rupees One Hundred Crore Only)** (hereinafter referred to as "Lenders") containing, inter alia, an option to convert such Loans into the Equity/Preference Shares of the Company or get the allotment of the Equity/Preference Shares of the Company against any such Loans subject to the following terms and conditions:

a. The Equity/Preference Shares shall be issued and allotted by the Company to the Lender(s) who exercises the option to convert their Loans (wholly or in part) into Equity/Preference Shares of the Company in accordance with terms and conditions as decided by the Board and Lender up to the amount of **Rs. 100 Crore (Rupees One Hundred Crore Only)** or specified under the loan agreements, executed or to be executed between the Company and the Lenders or who exercises the option to adjust and treat the outstanding amount of Loans or any part thereof as an application money while making application for subscribing to the Equity/Preference Shares of the Company offered through rights issue, preferential issue or other permissible mode;

b. The Equity/Preference Shares shall be issued at a price determined by the Board in accordance with the applicable provisions of the Companies Act, 2013, and Securities and Exchange Board of India Regulations at the time of such conversion and other applicable laws.

c. The Equity/Preference Shares allotted by the Company shall be subject to provisions of the Memorandum and Articles of Association of the Company;

d. The part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced.

e. The Equity/Preference Shares allotted by the Company shall rank pari-passu with the existing Equity/Preference Shares of the Company in all respects.

"RESOLVED FURTHER THAT subject to provisions of this resolution and the applicable laws, the Board of Directors of the Company be and is hereby authorized to negotiate, finalize and accept the terms and conditions of availing the Loans from the

Lenders, to enter into loan agreements with the Lenders and to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable for availing the Loans from the Lenders and for giving effect to this resolution."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized and empowered to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable, for issuing, allotting and listing of the Equity/Preference Shares in accordance with this resolution and the applicable laws, to delegate all or any of its powers conferred by this resolution to any of its committees or any director(s) or officer(s) of the Company, to settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things as the Board in its absolute discretion may deem fit for giving effect to this resolution, without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

14. TO AVAIL LOAN FROM M/S. ARIES INDUSTRIAL PARK PRIVATE LIMITED WITH AN OPTION TO CONVERT SUCH LOAN INTO EQUITY/PREFERENCE SHARES:

To consider, and if thought to pass with or without modification(s), as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and rules made thereunder (including any amendments thereto or re-enactment thereof for the time being in force), the consent of members of the Company be and is hereby accorded to the Board to avail and accept, loans, borrowings, advances or financial assistance ("Loans") from **M/s. Aries Industrial Park Private Limited** up to **Rs. 100 Crore (Rupees One Hundred Crore Only)** (hereinafter referred to as "Lenders") containing, inter alia, an option to convert such Loans into the Equity/Preference Shares of the Company or get the allotment of the Equity/Preference Shares of the Company against any such Loans subject to the following terms and conditions:

a. The Equity/Preference Shares shall be issued and allotted by the Company to the Lender(s) who exercises the option to convert their Loans (wholly or in part) into Equity/Preference Shares of the Company in accordance with terms and conditions as decided by the Board and Lender up to the amount of **Rs. 100 Crore (Rupees One Hundred Crore Only)** or specified under the loan agreements, executed or to be executed between the Company and the Lenders or who exercises the option to adjust and treat the outstanding amount of Loans or any part thereof as an application money while making application for subscribing to the Equity/Preference Shares of the Company offered through rights issue, preferential issue or other permissible mode;

b. The Equity/Preference Shares shall be issued at a price determined by the Board in accordance with the applicable provisions of the Companies Act, 2013, and

Securities and Exchange Board of India Regulations at the time of such conversion and other applicable laws.

c. The Equity/Preference Shares allotted by the Company shall be subject to provisions of the Memorandum and Articles of Association of the Company;

d. The part of the loan so converted shall cease to carry interest as from the date of conversion and the loan shall stand correspondingly reduced.

e. The Equity/Preference Shares allotted by the Company shall rank pari-passu with the existing Equity/Preference Shares of the Company in all respects.

"**RESOLVED FURTHER THAT** subject to provisions of this resolution and the applicable laws, the Board of Directors of the Company be and is hereby authorized to negotiate, finalize and accept the terms and conditions of availing the Loans from the Lenders, to enter into loan agreements with the Lenders and to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable for availing the Loans from the Lenders and for giving effect to this resolution."

"**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized and empowered to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable, for issuing, allotting and listing of the Equity/Preference Shares in accordance with this resolution and the applicable laws, to delegate all or any of its powers conferred by this resolution to any of its committees or any director(s) or officer(s) of the Company, to settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things as the Board in its absolute discretion may deem fit for giving effect to this resolution, without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

15. TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND M/S. REALEARTH ECOFARMS INDIA PRIVATE LIMITED:

To consider, and if thought to pass with or without modification(s), as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to Regulation(s) 23(4), 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the applicable provisions of the Companies Act, 2013 ('Act'), read with related rules, if any, each as amended from time to time, and the Policy on Related Party Transaction(s) of TTI Enterprise Limited ('Company'), and based on the prior approval of the Audit Committee, the approval of the Members of the Company be and is hereby accorded to the Board of Directors of 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 enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s), (whether by way of an individual transaction or a series of transactions taken together), the details of which are provided in the Statement pursuant to Section 102 and other provisions of the Act read with related rules, with Realearth Ecofarms India Private Limited, shareholder of the Company and accordingly, a related party under Regulation 2(1)(zb) of the SEBI Listing Regulations, on such terms and conditions as may be agreed between the Company and Realearth Ecofarms India Private Limited, for an aggregate value up to **Rs. 1000 crore (Rupees One Thousand Crore Only), for sale and purchase of goods to be entered/ continued during FY 2026-27 and to avail and accept, loans, borrowings, advances or financial assistance ("Loans") up to Rs. 100 Crore (Rupees One Hundred Crore Only),** subject to such contract(s)/ arrangement(s)/ transaction(s) being carried out at arm's length 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 necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matter, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

16. TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND REAL ONE MULTITRADE INDIA PRIVATE LIMITED:

To consider and if thought to pass with or without modification(s), as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to Regulation(s) 23(4), 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the applicable provisions of the Companies Act, 2013 ('Act'), read with related rules, if any, each as amended from time to time, and the Policy on Related Party Transaction(s) of TTI Enterprise Limited ('Company'), and based on the prior approval of the Audit Committee, the approval of the Members of the Company be and is hereby accorded to the Board of Directors of 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 enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s), (whether by way of an individual transaction or a series of transactions taken together), the details of which are provided in the Statement pursuant to Section 102 and other provisions of the Act read with related rules, with Realearth Ecofarms India Private Limited, shareholder of the Company and accordingly, a related party under Regulation 2(1)(zb) of the SEBI Listing Regulations, on such terms and conditions as may be agreed between the Company and Real One Multitrade India Private Limited, for an aggregate value up to **Rs. 1000 crore (Rupees One Thousand Crore Only), for sale and purchase of goods to be entered/ continued during FY 2026-27 and to avail and accept, loans, borrowings, advances or financial assistance ("Loans") up to Rs. 100 Crore (Rupees One Hundred Crore Only),** subject to such contract(s)/ arrangement(s)/ transaction(s) being carried out at arm's length 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 necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matter, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

17. TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND CENTREAL CONSULTANCY SERVICES PRIVATE LIMITED:

To consider, and if thought to pass with or without modification(s), as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to Regulation(s) 23(4), 2(1) (zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and

Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the applicable provisions of the Companies Act, 2013 ('Act'), read with related rules, if any, each as amended from time to time, and the Policy on Related Party Transaction(s) of TTI Enterprise Limited ('Company'), and based on the prior approval of the Audit Committee, the approval of the Members of the Company be and is hereby accorded to the Board of Directors of 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 enter into and/or execute new contract(s)/ arrangement(s)/ transaction(s), (whether by way of an individual transaction or a series of transactions taken together), the details of which are provided in the Statement pursuant to Section 102 and other provisions of the Act read with related rules, with Realearth Ecofarms India Private Limited, shareholder of the Company and accordingly, a related party under Regulation 2(1)(zb) of the SEBI Listing Regulations, on such terms and conditions as may be agreed between the Company and Centreal Consultancy Services Private Limited, for an aggregate value up to **Rs. 1000 crore (Rupees One Thousand Crore Only), for sale and purchase of goods to be entered/ continued during FY 2026-27 and to avail and accept, loans, borrowings, advances or financial assistance ("Loans") up to Rs. 100 Crore (Rupees One Hundred Crore Only),** subject to such contract(s)/ arrangement(s)/ transaction(s) being carried out at arm's length 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 necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matter, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Key Managerial Personnel(s) or any other Officer(s) or Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution(s).

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

For, **TTI ENTERPRISE LIMITED**

CHANDRA PRAKASH SINGH
COMPANY SECRETARY AND COMPLIANCE OFFICER

PLACE: KOLKATA
DATE: 27th AUGUST, 2026

NOTES

1. Statement giving details of the Director's seeking appointment/ re-appointment is annexed with this Notice pursuant to the requirement of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and Secretarial Standards on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India.

2. Explanatory Statement setting out the material facts pursuant to Section 102 of the Companies Act, 2013 and as per the Listing Regulations, concerning resolutions vide item No. 3 to 17 in the Notice of this Annual General Meeting is annexed hereto and forms part of this Notice.

3. In compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder and the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("the SEBI Listing Regulations"), read with General Circular nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022, 9/2023 dated September 25, 2023 and the Latest being General Circular No. 09/2024 dated September 19, 2024 issued by Ministry of Corporate Affairs and Circulars no. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and the Latest being Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by Securities Exchange Board of India ("SEBI") (hereinafter collectively referred to as "the Circulars"), Companies are allowed to hold Annual General Meeting through VC/OAVM without the physical presence of Members at a common venue. Hence, in compliance with the Circulars, the 45th AGM of the Company is being held through Video Conferencing (VC)/Other Audio-Visual Means (OAVM). The deemed venue for the 45th AGM will be the Registered Office of the Company

4. Share Transfer Books of the Company will remain closed from 22-09-2026 to 28-09-2026 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on 21-09-2026.

5. Relevant documents referred to in the accompanying Notice are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.

6. As per the provisions of Section 72 of the Act read with the rules made thereunder and in terms of SEBI circulars, facility for nomination is available to Individuals holding shares in the Company. Members holding shares in physical form who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members may download the Nomination Form from the https://nichetechpl.com/downloads/. Members holding shares in demat mode should file their nomination with their Depository Participant for availing this facility.

7. Members holding share certificate(s) in multiple accounts in identical names, or joint accounts in the same order of names, are requested to apply to the Company's RTA for consolidation of such shareholding into one account.

8. Participation of Members through VC/OAVM shall be reckoned for the purpose of quorum for the AGM as per Section 103 of the Companies Act, 2013.

9. Since the AGM is being held through Video-Conference, the facility for appointment of proxies by Members is not available, as provided in the MCA Circulars. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice. The attachment of the route map for the AGM venue is also dispensed with.

10. In compliance with the Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company's Registrar and Share Transfer Agent/Depositories and whose name appears as on cut-off date i.e 21st August, 2026 Members may note that the Notice and Annual Report 2025-26 will also be available on the Company's website www.ttienterprise.com, websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com, and on the website of NSDL https://www.evoting.nsdl.com.

11. Company has engaged the services of NSDL E-voting. The Board of Directors of the Company has appointed **Mr. Gourav Saraf, Practising Company Secretary (Certificate of Practice Number: 18106)**, as the Scrutinizer for this purpose. The detailed instructions for e-voting are given as a separate attachment to this notice. The e-voting period begins on 25-09-2026 at 9.00 AM and ends on 27-09-2026 at 5.00 PM.

12. Pursuant to the provisions of Sections 112 and 113 of the Act, representatives of the Corporate Members may be appointed for the purpose of voting through remote e-voting or for participation and voting at the AGM through e-voting facility. Body corporates are entitled to appoint authorized representative(s) to attend the AGM through VC/ OAVM and to cast their votes through remote e-voting / e-voting at the AGM. In this regard, the body corporates are required to send a latest certified copy of the Board Resolution/ Authorization.

13. The voting rights of Members shall be in proportion to the paid-up value of their shares in the equity capital of the Company as on the cut-off date is 21st September, 2026

14. The Scrutinizer shall, after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting and votes cast at the AGM, in the presence of at least two witnesses not in the employment of the Company and will make, not later than 48 hours of the conclusion of AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, and submit it to the Chairperson of the Company or, in his absence to his duly authorized Director / officer, who shall countersign the Scrutinizer's Report and declare the result. The Chairperson shall declare the results within forty-eight hours of the conclusion of the meeting.

15. The Scrutinizer's decision on the validity of the votes shall be final and binding.

16. The result along with the Scrutinizer's report shall be placed on the website of the Company immediately after the result is declared and shall simultaneously be forwarded to the Bombay Stock Exchange where the Company's shares are listed.

17. Resolutions will be deemed to be passed on the AGM date, subject to receipt of the requisite number of votes in favour of the resolutions.

18. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses in respect of electronic holdings with the Depository through their concerned Depository Participants.

19. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/ 2022/8 dated 25th January, 2022 has mandated the Listed Companies to issue securities in demat form only while processing 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. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR-4, as available on the Company's website at www. ttienterprises.com. Members holding equity shares of the Company in physical form are requested to kindly get their equity shares converted into demat/electronic form to get inherent benefits of dematerialisation and also considering that physical transfer of equity shares/issuance of equity shares in physical form have been disallowed by SEBI.

20. Members holding shares in dematerialised form are requested to intimate all changes pertaining to their bank details such as bank account number, name of the bank and branch details, MICR code and IFSC code, mandates, nominations, power of attorney, change of address, change of name, e-mail address, contact numbers, etc., to their depository participant (DP). Changes intimated to the DP will then be automatically reflected in the Company's records which will help the Company and the Company's Registrar and Share Transfer Agent. Members holding shares in physical form are requested to intimate such changes to the Company's Registrar and Share Transfer Agent.

21. SEBI through relevant circulars issued in this regard, has mandated furnishing of PAN, KYC and nomination details by all shareholders holding shares in physical form. In view of the above, we urge the shareholders holding shares in physical form to submit the Investor Service Request form along with the supporting documents to the Company's Registrar and Share Transfer Agent. Shareholders who hold shares in dematerialized form and wish to update their PAN, KYC and nomination details are requested to contact their respective Depository Participants.

NSDL e-Voting System – For Remote e-voting and e-voting during AGM/EGM

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

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

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.ttienterprises.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Friday 25th September, 2026 at 09.00 A.M. and ends on Sunday 27th September, 2026 at 05.00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Monday 21st September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 21st September, 2026.

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

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

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

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP 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 company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial**

Owner” icon under **“Login”** which is available under **‘IDeAS’** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **“Access to e-Voting”** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS Portal”** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on

App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 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 or joining virtual meeting & voting during the meeting. 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. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************

c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

<u>Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.</u>

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to gmkprofessionals@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Pritam Dutta, Senior Manager at pritamd@nsdl.com / evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to tti1711@gmail.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to tti1711@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for

VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Members who would like to express their views/ask questions during the meeting may register themselves as a speaker and send request from their registered e-mail address mentioning their name, demat account number/ folio number, e-mail id, mobile number at tti1711@gmail.com on or before 25th September, 2026 (5:00 p.m. IST). Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013:

ITEM NO. 3: APPOINTMENT OF MR. GOURAV SARAF, PRACTICING COMPANY SECRETARIES (COP: 18106) AS THE SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), every listed company is required to annex to its Board's Report a Secretarial Audit Report issued by a Practising Company Secretary. The Board of Directors had appointed M/s. Prity Bishwakarma & Co., Practising Company Secretaries (Peer Review Certificate No. 5738/2024, Certificate of Practice No. 27227 and Membership No. A63580) as the Secretarial Auditor of the Company commencing from Financial Year 2025-26 to Financial Year 2029–30. However, the firm resigned from the office of Secretarial Auditor vide its resignation letter dated 01st April, 2026 due to pre-occupation with other professional commitments and its consequent inability to continue discharging the duties and responsibilities associated with the assignment.

Consequent upon the casual vacancy so caused, the Board of Directors, at its meeting held on 13th April, 2026, appointed Mr. Gourav Saraf, Practising Company Secretary (COP No. 18106) as the Secretarial Auditor of the Company to conduct the Secretarial Audit for the Financial Year 2025-26. Accordingly, the Secretarial Audit Report issued by him forms part of the Board's Report included in the Annual Report.

SEBI, vide Notification No. SEBI/LAD-NRO/GN/2024/218 dated 12th December, 2024, notified the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, effective from 31st December, 2024, introducing a framework governing the appointment, re-appointment and removal of Secretarial Auditors of listed entities. The amended provisions require listed entities to obtain the approval of the shareholders for the appointment of Secretarial Auditors.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors recommends the appointment of Mr. Gourav Saraf, Practising Company Secretary (COP No. 18106) as the Secretarial Auditor of the Company for a term of Five (5) consecutive financial years, commencing from Financial Year 2025-26 and ending with Financial Year 2029-30, subject to the approval of the Members.

Mr. Gourav Saraf is a Practising Company Secretary having his office at Kolkata and is registered with the Institute of Company Secretaries of India (ICSI). He has been Peer Reviewed by the ICSI and possesses extensive experience in the field of corporate laws, including the Companies Act, 2013, SEBI Regulations and allied corporate advisory services.

Based on the recommendation of the Audit Committee, the Board of Directors has approved a remuneration of ₹50,000/- (Rupees Fifty Thousand only) per annum, plus applicable taxes and reimbursement of out-of-pocket expenses actually incurred in connection with the conduct of the Secretarial Audit during his tenure.

None of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.
The Board of Directors recommends the Ordinary Resolution set out at Item No. 3 of the accompanying Notice for approval of the Members.

ITEM NO. 4: TO REGULARISE MR. MITHUN WALES (DIN: 06416388) AS AN EXECUTIVE DIRECTOR OF THE COMPANY:

Mr. Mithun Wales (DIN: 06416388) aged 40 years has been appointed by the Board as an Additional Director (Executive) w.e.f. 02nd July, 2026 to hold the office till the Annual General Meeting, subject to the approval of shareholders. Hence, he is required to be regularized at this Meeting. Mr. Mithun Wales satisfies all the applicable conditions of the Act & he is not disqualified from being appointed as director in terms of Section 164 of the Act. He is not debarred from holding the office of Director, pursuant to any SEBI order or any other such authority.

The appointee shall devote his time and attention to the business activities of the Company and carry out such duties as may be entrusted to him by the Board and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board, in connection with and in the best interests of the Company.

Mr. Mithun Wales a seasoned finance and business leader with extensive experience across auditing, banking consultancy, corporate finance, and digital business management. Over the years, he has demonstrated strong entrepreneurial vision and strategic leadership, progressing from audit practice to executive leadership roles in diverse industries. He holds a Bachelor of Commerce (Honours) degree from the Sri Sathya Sai Institute of Higher Learning and completed CA Intermediate in 2009, building a solid foundation in accounting, auditing, and financial management. He further enhanced his expertise by acquiring a Post Graduate Diploma in Business Management (PGDBM) in Construction and Project Management from NICMAR, Pune

The Remuneration shall be paid applicable sections 196, 197, 198 and other applicable provisions of the Companies Act, 2013, (the Act), Applicable rules Read with Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force, the appointment of Mr. Mithun Wales requires approval of the Members.

Both the Nomination and Remuneration Committee and the Board were of the opinion, after evaluation of his qualifications, experience and other attributes, that his induction on the Board would be of immense benefit to the Company and it is desirable to avail his services as a Director to strengthen the management of the Company.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

The Board of Directors of the Company, therefore, recommends passing of the resolution as set out in Item No. 4 of the Notice above by way of ordinary resolution.

Except Mr. Mithun Wales none of the Directors and Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested in the said resolution.

ITEM NO. 5: APPOINTMENT OF MR. MITHUN WALES (DIN: 06416388) AS MANAGING DIRECTOR OF THE COMPANY:

The Nomination & Remuneration Committee ("NRC") assesses the composition of the Board and due to Resignation of Mr. Sabu Thomas, Managing Director recommendations to the Board of Directors for appointment of Managing Director. As per Section 203 of the Companies Act, 2013, every listed company and every other public company having a paid-up capital of Rs. 10 Crore, or more is required to have Whole Time Key Managerial Personnel including Managing Director.

As per Section 196, 197, 198 and Schedule V of the Companies Act, 2013, the terms and conditions of such appointment and remuneration payable shall have to be approved by the Board of Directors at a meeting which shall be subject to approval by the Shareholders at the next General Meeting of the Company.

Mr. Mithun Wales (DIN: 06416388) is not disqualified from being appointed as a Managing Director under Section 164 of the Companies Act, 2013, and possesses the relevant expertise and experience and has demonstrated his professional capability in diverse facets of management.

The Company has not defaulted in payment of dues to any bank or public financial institution or any other secured creditors. The Company has not issued any non-convertible debentures. The Company would greatly benefit from the rich and varied experience of Mr. Mithun Wales. There is no adverse information against him available in the public domain.

As Managing Director of the Company, he is responsible for the complete operations of the Company. He is entrusted with to perform such duties and exercise such powers as have been or may from time to time be entrusted or conferred upon him by the Board. Taking into account his previous experience, educational background, knowledge about the industry and the nature and size of operations of the Company, he is a fit and proper person as the Managing Director of the Company.

Mr. Mithun Wales a seasoned finance and business leader with extensive experience across auditing, banking consultancy, corporate finance, and digital business management. Over the years, he has demonstrated strong entrepreneurial vision and strategic leadership, progressing from audit practice to executive leadership roles in diverse industries. He holds a Bachelor of Commerce (Honours) degree from the Sri Sathya Sai Institute of Higher Learning and completed CA Intermediate in 2009, building a solid foundation in accounting, auditing, and financial management. He further enhanced his expertise by acquiring a Post Graduate Diploma in Business Management (PGDBM) in Construction and Project Management from NICMAR, Pune.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

Accordingly, the Board has proposed to appoint Mr. Mithun Wales as a Managing Director of the Company for a period of 5 (Five) Years with effect from 02nd July, 2026 in terms of the applicable provisions of the Companies Act, 2013, on such terms and conditions and remuneration upto maximum of Rs. 1,25,000/- (Rupees One Lakh Twenty Five Thousand only) per month which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.

As the Company is listed company, for paying remuneration in excess of limit prescribed to cover the situation of insufficiency of the profit based on the proposed remuneration it is required to obtain advance approval under Section II of Part II of Schedule V to the Companies Act, 2013, to grant the remuneration to managerial personnel without seeking any further consent of the members in case of insufficiency of the profit based on criteria covered thereunder.

Statement under Section II of Part II of Schedule V to the Companies Act, 2013:

I. General Information:

Sr. No.	**Particulars**	**Details**
1	Nature of Industry	The Company has recently undergone a significant strategic transformation by amending its object clause and transitioning from its erstwhile Non-Banking Financial Company (NBFC) business to wholesale trading operations. The Company is currently in the process of surrendering its NBFC license to the Reserve Bank of India and has commenced new business activities in wholesale trading, including: • Wholesale of food, beverages and tobacco • Wholesale of other agricultural raw materials • Wholesale of precious metals and jewellery This strategic shift necessitates experienced leadership to navigate the new business landscape and drive growth in the wholesale trading sector."

2	Date of commencement of commercial production / operations	12th June, 1981	
3	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	NA	
4	Financial performance based on given indicators	2025-26 (In Lakhs)	2024-25 (In Lakhs)
	Net worth	2627.08	2768.22
	Profit/ (Loss) after tax	-141.14	91.04
5	Export performance and net foreign exchange collaboration	NA	
6	Foreign investments or collaborations, if any	NA	

II. **Information about the Appointee:**

Sr. No.	**Particulars**	**Details**
1	Background Details	A seasoned finance and business leader with extensive experience across auditing, banking consultancy, corporate finance, and digital business management. Over the years, he has demonstrated strong entrepreneurial vision and strategic leadership, progressing from audit practice to executive leadership roles in diverse industries. He holds a Bachelor of Commerce (Honours) degree from the Sri Sathya Sai Institute of Higher Learning and completed CA Intermediate in 2009, building a solid foundation in accounting, auditing, and financial management. He further enhanced his expertise by acquiring a Post Graduate Diploma in Business Management (PGDBM) in Construction and Project Management from NICMAR, Pune
2	Past Remunerations	NIL
3	Recognition or Awards	NA
4	Job Profile and Suitability	As Managing Director of the Company, he is responsible for the complete operations of the Company. He is entrusted with to perform such duties and exercise such powers as have been or may from time to time be entrusted or conferred upon him by the Board. Taking into account his previous experience, educational background, knowledge about the industry

		and the nature and size of operations of the Company, he is a fit and proper person as the Managing Director of the Company.
5	Remuneration proposed	Remuneration not exceeding Rs. 1,25,000(Rupees One Lakh Twenty Five Thousand only) per annum effective from 02nd July, 2026 which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.
6	Comparative remuneration profile with respect to industry, size of the company, profile of position and person	The remuneration proposed to be paid to Mr. Mithun Wales is commensurate with the experience, qualification and responsibilities entrusted to him by the Board and as prevailing in the industry
7	Pecuniary relationship with the company or relationship with the managerial personnel, if any	Except for receiving remuneration as MD, Mr. Mithun Wales has no pecuniary relationship with the Company.

III. Other Information:

Sr. No.	Particulars	Details
1	Reasons for loss or inadequate profits	• Insolvency application filed by borrower before NCLT • Borrower's weak financial position and inability to repay dues • Uncertainty of recovery in terms of timing and amount
2	Steps taken or proposed to be taken for improvement	The Company has undertaken a strategic realignment of its business operations by transitioning from its erstwhile Non-Banking Financial Company (NBFC) activities to wholesale trading businesses, including wholesale of food, beverages and tobacco, wholesale of other agricultural raw materials and wholesale of precious metals and jewellery. This transition is expected to provide improved business opportunities and long-term growth prospects. To strengthen its business operations and improve financial performance, the Company has proposes to take the following measures:

		• Expanding its customer base by establishing long-term relationships with reputed domestic and international customers. • Developing a reliable supplier network to ensure uninterrupted procurement at competitive prices. • Focusing on high-demand and high-margin products to improve turnover and profitability. • Exploring new domestic and export markets to diversify revenue streams and reduce dependence on a limited customer base. • Strengthening marketing and business development initiatives to increase market presence and generate new business opportunities. • Implementing effective cost optimisation measures, including better procurement practices and tighter control over administrative and operating expenses. • Maintaining efficient working capital management and improving cash flow through prudent financial planning. • Strengthening internal controls, compliance systems, and risk management practices to support sustainable business growth. • Leveraging technology and digital platforms for procurement, customer engagement, and operational efficiency. • Continuously monitoring market trends, commodity prices, and regulatory developments to enable timely business decisions and capitalize on emerging opportunities. The management is confident that the above initiatives will strengthen the Company's operational capabilities, improve business volumes, enhance profitability, and create sustainable value for all stakeholders over the medium to long term.

<table>
<tr>
<td>3</td>
<td>Expected increase in productivity and profits in measurable terms</td>
<td>The Company has recently undertaken a strategic transition from its erstwhile NBFC business to wholesale trading activities, including wholesale of food, beverages and tobacco, wholesale of other agricultural raw materials n.e.c., and wholesale of precious metals and jewellery. As the business is in its initial stage of operations under the new business model, it is not presently feasible to quantify the expected increase in productivity and profitability with certainty.
However, the management expects that, with the stabilization and expansion of trading operations, the Company will achieve:
Gradual growth in revenue through expansion of its customer base and product portfolio.
Improvement in operational efficiency through optimized procurement and cost management.
Better utilization of working capital and enhancement of inventory turnover.
Improvement in gross margins and operating profitability through increased business volumes and prudent cost controls.
Reduction in losses and movement towards sustainable profitability over the next few financial years.
The Company will continuously monitor its operational and financial performance and implement appropriate business strategies to achieve sustainable growth and enhance shareholder value.</td>
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</table>

The Board recommends the Resolution for appointment of Mr. Mithun Wales as a MD, as mentioned in the Notice for your approval as a Special Resolution.

Except Mr. Mithun Wales, none of the other Directors and Key Managerial Personnel (KMP) of the Company or their relatives are concerned or interested, financial or otherwise, in the resolution set out in Item No. 5 in the Notice.

ITEM NO. 6: TO REGULARISE MR. NIKHIL GEHLOT (DIN: 11660215) AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, appointed Nikhil Gehlot (DIN: 11660215), aged 26 years, as an Additional

Director (Independent Director) of the Company, with effect from 02nd July, 2026 under Section 149, 150 and 152 of the Companies Act, 2013.

Mr. Nikhil Gehlot is eligible to be appointed as an Independent Director for a term upto (5) five consecutive years. The Company has received notice under Section 160 of the Companies Act, 2013 from Nikhil Gehlot signifying his candidature as an Independent Director of the Company.

The Company has also received a declaration of independence from Nikhil Gehlot. In the opinion of the Board, He fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 and Regulation 16(1)(b) and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') for being eligible for his appointment. Mr. Nikhil Gehlot is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Director. Pursuant to Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, He has provided a confirmation that he has registered himself in the Independent Director's data bank maintained by the Indian Institute of Corporate Affairs.

Brief Profile of Nikhil Gehlot: He is Detail-oriented and highly organized accounting professional with a Master's degree in Commerce and strong experience in data management, reporting, financial documentation, and administrative operations. Skilled in maintaining accurate financial records, preparing reports, reconciling accounts, and supporting day-to-day accounting functions.

His appointment will enhance the Board's oversight and strengthen corporate governance and will significantly benefit the Company.

The Sitting fees payable to Mr. Nikhil Gehlot shall be governed by the Policy of the Company. The Board considers that his association would be of immense benefit to the Company. The broad terms of reference of the Independent Director, as approved by the Board, in compliance with Section 149 of the Companies Act, 2013 and Regulation 25(4) of the Listing Regulations, are as follows:

(a) evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;
(b) evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
(c) evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and
(d) other related matters

An independent director shall be held liable, only in respect of such acts of omission or commission by the listed entity which had occurred with his knowledge, attributable through processes of board of directors, and with his consent or connivance or where he had not acted diligently with respect to the provisions contained in these regulations.

Except Mr. Nikhil Gehlot, being an appointee, none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in the Notice.

The Board of Directors based on the recommendation of the Nomination and remuneration Committee considers the appointment of Mr. Nikhil Gehlot as an Independent Director in the interest of the Company and recommends the Special resolution as set out in Item No. 6 in the Notice for approval of Members.

ITEM NO. 7: REVISION IN REMUNERATION OF MR. HEMANT AGARWAL (DIN: 11363521) AS EXECUTIVE DIRECTOR OF THE COMPANY:

Mr. Hemant Agarwal (DIN: 11363521) has been appointed by the Board as an Additional Director (Executive) w.e.f. 04th November, 2025, to hold office up to the date of the next Annual General Meeting or the last date on which the Annual General Meeting should have been held, whichever is earlier, subject to the approval of shareholders. Hence, he is required to be regularized at this Meeting.

Mr. Hemant Agarwal satisfies all the applicable conditions of the Act & he is not disqualified from being appointed as director in terms of Section 164 of the Act. He is not debarred from holding the office of Director, pursuant to any SEBI order or any other such authority.

The appointee shall devote his time and attention to the business activities of the Company and carry out such duties as may be entrusted to him by the Board and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board, in connection with and in the best interests of the Company.

Mr. Hemant Agarwal is resident of India and is a, B.COM and CS. he has good Experience Corporate laws, legal, Listing Regulations, Accounts and Audit Department.

As per Section 196, 197, 198 and Schedule V of the Companies Act, 2013, the terms and conditions of such appointment and remuneration payable shall have to be approved by the Board of Directors at a meeting which shall be subject to approval by the Shareholders at the next General Meeting of the Company.

It is hereby confirmed that the Company has not committed any default in respect of any of its debt or interest payable thereon for a period of 30 days in the preceding the financial year and in the current financial year.

I. General Information:

Sr. No.	Particulars	Details
1	Nature of Industry	The Company has recently undergone a significant strategic transformation by amending its object clause and transitioning from

		its erstwhile Non-Banking Financial Company (NBFC) business to wholesale trading operations. The Company is currently in the process of surrendering its NBFC license to the Reserve Bank of India and has commenced new business activities in wholesale trading, including: • Wholesale of food, beverages and tobacco • Wholesale of other agricultural raw materials • Wholesale of precious metals and jewellery This strategic shift necessitates experienced leadership to navigate the new business landscape and drive growth in the wholesale trading sector."	
2	Date of commencement of commercial production / operations	12th June, 1981	
3	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	NA	
4	Financial performance based on given indicators	2025-26 (In Lakhs)	2024-25 (In Lakhs)
	Net worth	2627.08	2768.22
	Profit/ (Loss) after tax	-141.14	91.04
5	Export performance and net foreign exchange collaboration	NA	
6	Foreign investments or collaborations, if any	NA	

II. **Information about the Appointee:**

Sr. No.	Particulars	Details
1	Background Details	Mr. Hemant Agarwal is resident of India and is a B.COM and CS. he has good Experience Corporate laws, legal, Listing Regulations, Accounts and Audit Department.
2	Past Remunerations	Rs. 4.5 Lakh per Annum
3	Recognition or Awards	NA
4	Job Profile and Suitability	During the continuance of his tenure as and Executive Director, he devote his time to the

		business of the company and shall use his best endeavors to promote company.
5	Remuneration proposed	Remuneration not exceeding Rs. 12,00,000 (Rupees Twelfth Lakh only) per annum effective from FY 2026-27 which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.
6	Comparative remuneration profile with respect to industry, size of the company, profile of position and person	The remuneration proposed to be paid is commensurate with the experience, qualification and responsibilities entrusted to him by the Board and as prevailing in the industry
7	Pecuniary relationship with the company or relationship with the managerial personnel, if any	Except for receiving remuneration, he has no pecuniary relationship with the Company.

III. Other Information:

Sr. No.	**Particulars**	**Details**
1	Reasons for loss or inadequate profits	• Insolvency application filed by borrower before NCLTA • Borrower's weak financial position and inability to repay dues • Uncertainty of recovery in terms of timing and amount
2	Steps taken or proposed to be taken for improvement	The Company has undertaken a strategic realignment of its business operations by transitioning from its erstwhile Non-Banking Financial Company (NBFC) activities to wholesale trading businesses, including wholesale of food, beverages and tobacco, wholesale of other agricultural raw materials and wholesale of precious metals and jewellery. This transition is expected to provide improved business opportunities and long-term growth prospects. To strengthen its business operations and improve financial performance, the Company has proposes to take the following measures: • Expanding its customer base by establishing long-term relationships

		with reputed domestic and international customers. • Developing a reliable supplier network to ensure uninterrupted procurement at competitive prices. • Focusing on high-demand and high-margin products to improve turnover and profitability. • Exploring new domestic and export markets to diversify revenue streams and reduce dependence on a limited customer base. • Strengthening marketing and business development initiatives to increase market presence and generate new business opportunities. • Implementing effective cost optimisation measures, including better procurement practices and tighter control over administrative and operating expenses. • Maintaining efficient working capital management and improving cash flow through prudent financial planning. • Strengthening internal controls, compliance systems, and risk management practices to support sustainable business growth. • Leveraging technology and digital platforms for procurement, customer engagement, and operational efficiency. • Continuously monitoring market trends, commodity prices, and regulatory developments to enable timely business decisions and capitalize on emerging opportunities. The management is confident that the above initiatives will strengthen the Company's operational capabilities, improve business volumes, enhance profitability, and create sustainable value for all stakeholders over the medium to long term.

3	Expected increase in productivity and profits in measurable terms	The Company has recently undertaken a strategic transition from its erstwhile NBFC business to wholesale trading activities, including wholesale of food, beverages and tobacco, wholesale of other agricultural raw materials n.e.c., and wholesale of precious metals and jewellery. As the business is in its initial stage of operations under the new business model, it is not presently feasible to quantify the expected increase in productivity and profitability with certainty. However, the management expects that, with the stabilization and expansion of trading operations, the Company will achieve: • Gradual growth in revenue through expansion of its customer base and product portfolio. • Improvement in operational efficiency through optimized procurement and cost management. • Better utilization of working capital and enhancement of inventory turnover. • Improvement in gross margins and operating profitability through increased business volumes and prudent cost controls. • Reduction in losses and movement towards sustainable profitability over the next few financial years. The Company will continuously monitor its operational and financial performance and implement appropriate business strategies to achieve sustainable growth and enhance shareholder value.

Additional information in respect of Mr. Hemant Agarwal pursuant to the Secretarial Standards and SEBI (LODR) Regulations, 2015 on General Meetings is provided at Annexure A to this Notice.

Both the Nomination and Remuneration Committee and the Board were of the opinion, after evaluation of his qualifications, experience and other attributes, that his induction on the Board would be of immense benefit to the Company and it is desirable to avail his services as a Director to strengthen the management of the Company.

The Board of Directors of the Company, therefore, recommends passing of the resolution as set out in Item No. 7 as a Special resolution.

Except Mr. Hemant Agarwal, none of the Directors and Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested in the said resolution.

ITEM NO. 8: APPROVAL FOR MAKING LOANS OR INVESTMENTS AND TO GIVE GUARANTEES OR PROVIDE SECURITIES IN CONNECTION WITH A LOAN UPTO RS. 1000 CRORE (RUPEES ONE THOUSAND CRORE ONLY) UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

Pursuant to the provisions of Section 186 of the Companies Act, 2013, the Board of Directors of a Company can grant any loan, investment or give guarantee or provide any security beyond the prescribed ceiling of i) Sixty per cent of the aggregate of the paid-up capital and free reserves and securities premium account or, ii) Hundred per cent of its free reserves and securities premium account, whichever is more, if special resolution is passed by the members of the Company. As a measure of achieving greater financial flexibility and to enable optimal financing structure, this permission is sought pursuant to the provisions of Section 186 of the Companies Act, 2013 to give powers to the Board of Directors for making further investment, providing loans or give guarantee or provide security in connection with loans to companies (including subsidiary /overseas subsidiaries) for an amount not exceeding Rs. 1000 Crore (Rupees One Thousand Crore Only). The investment(s), loan(s), guarantee(s) and security (ies), as the case may be, will be made in accordance with the applicable provisions of the Companies Act, 2013 and relevant rules made there under. These investments are proposed to be made out of own / surplus funds/ internal accruals and/ or any other sources including borrowings, if necessary, to achieve long term strategic and business objectives. The Board accordingly recommends to pass a Special Resolution.

The Board recommends the Special Resolution set out at Item No. 8 of the Annual General Meeting Notice for approval by the members.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

ITEM NO. 9: APPROVAL OF BORROWING LIMITS UNDER SECTION 180 (1) (C) OF THE COMPANIES ACT, 2013:

The Chairman informed the Board that as per Section 180(1)(c) of the Companies Act, 2013, the Board of Directors shall not borrow money in excess of the Company's paid-up share capital and free reserves, apart from temporary loans obtained from the Company's Bankers, etc. in the ordinary course of business, except with the approval of the Company accorded by a Special Resolution.

The Company borrows funds from the Banks and Financial Institutions for its business and considering the growth of the business, the Board is of the opinion that the Company may require to borrow additional funds for both organic and inorganic growth. In view of the requirements of the increased borrowings requirement in future and to comply with the requirements of section 180(1)(c) or other applicable provisions of the Companies Act, 2013, the members of the Company shall pass a Special Resolution as set out at item No. 9 of the Notice, to enable the Board of Directors to borrow in excess of the aggregate of the paid-up share capital and free reserves of the Company.

Approval of the members is being sought to borrow the money up to Rs. 1000 Crore (Rupees One Thousand Crore Only) in excess of the aggregate of the paid-up share capital and free reserves of the Company, apart from temporary loans obtained from the Company's Bankers, etc. in the ordinary course of business.

The Board of Directors of the Company in its Meeting held on 27th August, 2026 has approved the above proposal and recommends the passing of the proposed Special Resolution under Section 180 (1)(c) and other applicable provisions of the Companies Act, 2013, as set out at Item No. 9 of this Notice.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

ITEM NO. 10: TO MORTGAGE SELL AND / OR CHARGE ALL OR ANY PART OF THE MOVABLE AND / OR IMMOVABLE PROPERTIES OF THE COMPANY AS SECURITY FOR BORROWING:

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), the Board of Directors have the powers to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings; provided a consent by way of Special Resolution by the Shareholders of the Company has been obtained.

In order to secure the borrowings / financial assistance, the Company may be required to create security by way of mortgage/ charge and/or hypothecation of its assets and properties both present and future. The terms of such security may include a right in certain events of default, to take over management or control of the whole or substantially the whole of the undertaking(s) of the Company or such other related conditions as the Board of Directors and the lenders may approve mutually from time to time.

Since creation of charge by way of mortgage/hypothecation/floating charge on the movable and/or immovable properties and assets of the Company with the right of taking over management or control in certain events of default may be considered to be a sale/lease/disposal of the Company's undertaking within the meaning of Section

180(1)(a) of the Companies Act, 2013, it is proposed to seek approval of the shareholders for approving the limits under the said Section.

Keeping in view the future plans of the Company and to fulfil long term strategic and business objectives and as a measure of achieving greater financial flexibility and to enable optimal financing structure, the Board of Directors in its meeting held on 08th July, 2026 has, subject to the approval of shareholders of the Company, proposed and approved for seeking the shareholder approval for setting up limit upto an aggregate limit of Rs.1000 Crore(Rupees One Thousand Crore Only) under Section 180(1)(a) of the Companies Act, 2013 due to the sanction of limits under Section 180(1)(c) of the Companies act, 2013.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Accordingly, consent of the members is sought for passing a Special Resolution as set out at Item No.10 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the shareholders of the Company as a Special Resolution.

ITEM NO. 11 to14:

The Members are aware that the Company is required, in the ordinary course of its business, to borrow money from shareholders, Directors and their relatives of the Company or any other body corporates (hereinafter referred to as the “Lenders”) for the business purposes of the Company and is required to enter into loan agreements, (“Loan Agreements”).

In order to strengthen the capital base of the Company and reduce its debt obligations, it may require to convert the outstanding loan (including interest, if any) into Equity/Preference Shares on the request of lender in future.

The terms and conditions of the Loan Agreements may require, inter alia, to include an option to convert the outstanding loans or financial assistances into the Equity/Preference Shares of the Company. Company at the option of lender is of the view to convert loan to Equity/Preference Shares for the amount deposited in tranches or in one go at par or at premium whichever is feasible.

Pursuant to provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and Rules framed thereunder, the Company is required to obtain approval of its members by way of a special resolution for raising any loans which, inter alia, contain an option to convert such loans into Equity/Preference Shares of the Company.

The proposed resolution is in the interest of the Company and your Directors recommend the proposed Special Resolution mentioned at Item No. 11 to 14 of this Notice for shareholders’ approval.

None of the Directors, Key Managerial Personnel, or their relatives are concerned or interested in the resolution, except to the extent of their shareholding, if any, in the Company or if they are lender(s).

ITEM NO. 15:

Pursuant to the provisions of Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "SEBI Listing Regulations"), any transaction with a related party to be entered into individually or taken together with previous transactions during a financial year exceeds the threshold limits specified in Schedule XII of SEBI Listing Regulations shall be considered as material.

Prior approval of shareholders is required for entering into material related party transaction with related parties, notwithstanding the fact that the same are on an arm's length basis and in the ordinary course of business.

Real Earth Ecofarms India Pvt Ltd is a Shareholder Company and a 'Related Party' as per Section 2(76) of the Act and Regulation 2(1) (zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Real Earth Ecofarms India Pvt Ltd is engaged in the business of Integrated Farming & Livestock Management, Food Processing & Agro-Industry, Tourism & Hospitality Services, Information Technology & Education, Agriculture, Land Development & Infrastructure, Trade & Commerce and Advertising, Marketing & Consultancy Services.

The Company proposes entering and/or continuing with Material Related Party Transactions with Real Earth Ecofarms India Pvt Ltd. Since the aggregate value of transactions with Real Earth Ecofarms India Pvt Ltd as mentioned in Item no. 15 of this Notice is expected to exceed the prescribed threshold, the Company hereby proposes to seek members' approval for entering into material related party transactions with Real Earth Ecofarms India Pvt Ltd by way of Ordinary Resolutions as per provisions of Regulation 23 of Listing Regulations.

The Board of Directors, based on recommendation of the Audit Committee at their meeting held on 27th August, 2026, have accorded approval to enter into and/ or continue with contracts/ transactions previously entered into/ to be entered into, with Real Earth Ecofarms India Pvt Ltd (whether individual transaction or transactions taken together or series of transactions or otherwise) for:

1. Omnibus approval for Purchase of goods to Real Earth Ecofarms India Pvt Ltd upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

2. Omnibus approval for sale of goods to Real Earth Ecofarms India Pvt Ltd upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

3. Borrowing from Real Earth Ecofarms India Pvt Ltd upto Rs. 100 (Rupees One Hundred crore only).

The transactions with the related party as set out in Item No. 15 are at arm's length basis and in the ordinary course of business of the Company. Further, pursuant to the SEBI Listing Regulations and more specifically Regulation 23 of the Listing Regulations, material transactions with related parties require prior approval of members of the Company through an ordinary resolution.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 15

None of the Directors and/or Key Managerial Personnel(s) of the Company and/or their respective relatives are concerned or interested either directly or indirectly, financially or otherwise, in the Resolution mentioned at Item No. 15 of the Notice.

The relevant information pertaining to transactions with AEL as per SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 with respect to Industry Standards on Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction(s) and applicable provisions of the Act, is as follows:

Sr. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1	Name of the related party	Real Earth Ecofarms India Pvt Ltd
2	Country of incorporation of the related part	India
3	Nature of business of the related party	Real Earth Ecofarms India Pvt Ltd is engaged in the business of Integrated Farming & Livestock Management, Food Processing & Agro-Industry, Tourism & Hospitality Services, Information Technology & Education, Agriculture, Land Development & Infrastructure, Trade & Commerce and Advertising, Marketing & Consultancy Services.
A (2)	Relationship and ownership of the related party	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party	**NOT APPLICABLE**

<table>
<tr><td></td><td>– including nature of its concern (financial or otherwise) and the following:</td><td rowspan="2"></td></tr>
<tr><td></td><td>Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party</td></tr>
<tr><td></td><td>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).</td><td rowspan="2"></td></tr>
<tr><td></td><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations). While calculating indirect shareholding, shareholding held by relatives shall also be considered</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td></td><td colspan="2">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>1</td><td colspan="2">
<table>
<tr><th>Sr No</th><th>Category</th><th>Amount in Rs.
(FY 2025-26</th></tr>
<tr><td>1</td><td>Sale of Goods</td><td>0.00</td></tr>
<tr><td>2</td><td>Purchase of Goods</td><td>0.00</td></tr>
<tr><td>3</td><td>Receiving of Services</td><td>0.00</td></tr>
<tr><td>4</td><td>Rendering of Services</td><td>0.00</td></tr>
<tr><td>5</td><td>Financial</td><td>67,32,116.00</td></tr>
<tr><td>6</td><td>Other</td><td>0.00</td></tr>
<tr><td></td><td>TOTAL</td><td>67,32,116.00</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>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. (Amount in Rs.)</td><td>From 01-04-2026 to 30-06-2026</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>NA</td></tr>
</table>

A (4)	**Amount of the proposed transactions**	
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (including GST)	Rs. 1100 Crore
2	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
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	44715.45%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	52884.62%
6	Financial performance of the related party for the immediately preceding financial year	

Particulars	Amount for FY 2024-25
Turnover	20840000
Profit After Tax	1046390
Net worth	14664680
Explanations: The above information is given on standalone basis	

A (5)	**Basic details of the proposed transaction**	
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	It is proposed to enter into various transactions for Sale and Purchase of goods, supply and Rendering of Services and Borrowing from Related Party
2	Details of each type of proposed transactions for FY 2026-27	

Sr No	**Category**	**Amount in Crore (FY 2026-27)**
1	Sale of Goods	500.00
2	Purchase of Goods	500.00
3	Receiving of Services	0.00

	4 | Rendering of Services | 0.00 5 | Financial | 100.00 6 | Other | 0.00 | **TOTAL** | **1100.00**	
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	FY 2026-27
4	Whether omnibus approval is being sought?	Yes
5	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.	Aggregate value of proposed transactions for Sale and Purchase of goods for FY 2026-27 is 1000 crore including GST. Aggregate value of proposed transactions for Borrowing is 100 crore including GST.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed Related Party Transactions ("RPTs") for sale/purchase of goods and borrowing of funds from Related Parties are in the ordinary course of business and are proposed to be undertaken on an arm's length basis and on commercially reasonable terms. The proposed sale/purchase transactions are expected to facilitate the smooth conduct of the Listed Entity's business operations, ensure timely availability/disposal of goods, optimize operational efficiencies and provide access to reliable business counterparties. Such

		transactions are also expected to support continuity of supply and business requirements while enabling the Listed Entity to undertake its activities efficiently. The proposed borrowings from Related Parties will provide the Listed Entity with timely access to funds for meeting its working capital, capital expenditure and general corporate purpose. The availability of such funding is expected to improve liquidity management, reduce dependence on external sources of finance and support the Listed Entity's ongoing operations and growth. The terms and conditions of the proposed RPTs are considered to be fair and reasonable and are not prejudicial to the interest of the Listed Entity or its shareholders. Accordingly, the proposed RPTs are considered to be in the interest of the Listed Entity and its stakeholders.

7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	None of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party	
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable
9	Other information relevant for decision making	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Comparable price
2	Basis of determination of price	Pricing mechanism under comparable has been determined either by benchmarking internal / external comparable contracts / published reports of similar nature.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating	
Point B(2) to B(4) and B(6) to B(7) is not applicable		
B (5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	

1	Material covenants of the proposed transaction	Borrowing from Related party for Conversion of Loan into Equity
	Interest rate (in terms of numerical value or base rate and applicable spread	9.00 %
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	9.00 %
4	Maturity / due date	The borrowing shall have a tenure of four years from the date of receipt of the funds.
5	Repayment schedule & terms	The Borrower shall repay the principal amount of the Loan in four (4) equal annual instalments, each instalment being equivalent to 25% of the original principal amount. Interest shall accrue on the outstanding principal amount of the Loan at the rate of 9% per annum. Such interest shall be calculated on the outstanding principal amount from time to time and shall be payable annually in arrears. Upon the occurrence of the Maturity Date, notwithstanding the repayment provisions set out above, the Lender shall have the right, at its sole discretion, to convert any outstanding principal amount of the Loan, together with any accrued and unpaid interest thereon at the rate of

		9% per annum and any other amounts mutually agreed by the Parties to be convertible, into equity shares of the Borrower, subject to applicable law and the agreed conversion terms. To the extent any portion of the outstanding Loan, accrued interest or other convertible amounts is not converted into equity shares pursuant to the foregoing conversion right, such unconverted amount shall be repaid by the Borrower to the Lender in accordance with the terms of the Agreement.
6	Whether secured or unsecured?	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	For working capital, capital expenditure and general corporate purpose
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
Point C (1) to C (3) and C (5) to C (6) is not applicable		
C (4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.08:1
	b. After transaction	3.89:1

2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	NA
	b. After transaction	Not ascertainable at present

ITEM NO. 16:

Pursuant to the provisions of Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "SEBI Listing Regulations"), any transaction with a related party to be entered into individually or taken together with previous transactions during a financial year exceeds the threshold limits specified in Schedule XII of SEBI Listing Regulations shall be considered as material.

Prior approval of shareholders is required for entering into material related party transaction with related parties, notwithstanding the fact that the same are on an arm's length basis and in the ordinary course of business.

Real One Multitrade India Private Limited is a Shareholder Company and a 'Related Party' as per Section 2(76) of the Act and Regulation 2(1) (zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Real One Multitrade India Private Limited is engaged in the business of Trading and Distribution, Fast-Moving Consumer Goods (FMCG), Agriculture, Mining & Infrastructure, Advertising, Marketing & Consultancy, Logistics & Transportation, Biofuel & Ethanol Production, Animal Feed & By-Product Processing, Carbon Dioxide (CO_2) Utilization, Carbon Credits & Sustainability Markets, Import, Export & Equipment Supply, Retail & Distribution Networks and Research & Development

The Company proposes entering and/or continuing with Material Related Party Transactions with Real One Multitrade India Private Limited. Since the aggregate value of transactions with Real One Multitrade India Private Limited as mentioned in Item no. 16 of this Notice is expected to exceed the prescribed threshold, the Company hereby proposes to seek members' approval for entering into material related party transactions with Real One Multitrade India Private Limited by way of Ordinary Resolutions as per provisions of Regulation 23 of Listing Regulations.

The Board of Directors, based on recommendation of the Audit Committee at their meeting held on 27th August, 2026, have accorded approval to enter into and/ or continue with contracts/ transactions previously entered into/ to be entered into, with Real One Multitrade India Private Limited (whether individual transaction or transactions taken together or series of transactions or otherwise) for:

1. Omnibus approval for Purchase of goods to Real One Multitrade India Private Limited upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

2. Omnibus approval for sale of goods to Real One Multitrade India Private Limited upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

3. Borrowing from Real One Multitrade India Private Limited upto Rs. 100 (Rupees One Hundred crore only).

The transactions with the related party as set out in Item No. 16 are at arm's length basis and in the ordinary course of business of the Company. Further, pursuant to the SEBI Listing Regulations and more specifically Regulation 23 of the Listing Regulations, material transactions with related parties require prior approval of members of the Company through an ordinary resolution.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 16

Except Mr. Mithun Wales Managing Director, None of the Directors and/or Key Managerial Personnel(s) of the Company and/or their respective relatives are concerned or interested either directly or indirectly, financially or otherwise, in the Resolution mentioned at Item No. 16 of the Notice.

The relevant information pertaining to transactions with AEL as per SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 with respect to Industry Standards on Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction(s) and applicable provisions of the Act, is as follows:

Sr. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Real One Multitrade India Private Limited
2	Country of incorporation of the related part	India
3	Nature of business of the related party	Real One Multitrade India Private Limited is engaged in the business of Trading and Distribution, Fast-Moving Consumer Goods (FMCG), Agriculture, Mining & Infrastructure, Advertising, Marketing & Consultancy, Logistics & Transportation, Biofuel & Ethanol Production, Animal Feed & By-Product Processing, Carbon

		Dioxide (CO_2) Utilization, Carbon Credits & Sustainability Markets, Import, Export & Equipment Supply, Retail & Distribution Networks and Research & Development.
A (2)	Relationship and ownership of the related party	
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	**NOT APPLICABLE**
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the 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).	
	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations). While calculating indirect shareholding, shareholding held by relatives shall also be considered	
A (3)	**Details of previous transactions with the related party**	
	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	
1		

Sr No	Category	Amount in Crore (FY 2025-26)
1	Sale of Goods	0.00
2	Purchase of Goods	0.00
3	Receiving of Services	0.00
4	Rendering of Services	0.00
5	Financial	0.00

	6 Other	0.00
	TOTAL	0.00
2	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. (Amount in Rs.)	Nil
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	**NA**
A (4)	**Amount of the proposed transactions**	
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (including GST)	Rs. 1100 Crore
2	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
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	44715.45%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	15759.31%
6	Financial performance of the related party for the immediately preceding financial year	

Particulars	Amount for FY2024-25
Turnover	69826240
Profit After Tax	15935040
Net worth	15521940
Explanations: The above information is given on standalone basis	

A (5)	**Basic details of the proposed transaction**

<table>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>It is proposed to enter into various transactions for Sale and Purchase of goods, supply and Rendering of Services and Borrowing from Related Party</td></tr>
<tr><td>2</td><td colspan="2">Details of each type of proposed transactions for FY 2026-27</td></tr>
<tr><td></td><td colspan="2">
<table>
<tr><th>Sr No</th><th>Category</th><th>Amount in Crore (FY 2026-27)</th></tr>
<tr><td>1</td><td>Sale of Goods</td><td>500.00</td></tr>
<tr><td>2</td><td>Purchase of Goods</td><td>500.00</td></tr>
<tr><td>3</td><td>Receiving of Services</td><td>0.00</td></tr>
<tr><td>4</td><td>Rendering of Services</td><td>0.00</td></tr>
<tr><td>5</td><td>Financial</td><td>100.00</td></tr>
<tr><td>6</td><td>Other</td><td>0.00</td></tr>
<tr><td></td><td>TOTAL</td><td>1100.00</td></tr>
</table>
</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>FY 2026-27</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>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.</td><td>Aggregate value of proposed transactions for Sale and Purchase of goods for FY2026-27 is 1000 crore including GST.

Aggregate value of proposed transactions for Borrowing is 100 crore including GST.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>The proposed Related Party Transactions (“RPTs”) for sale/purchase of goods and borrowing of funds from Related Parties are in the ordinary course of business and are proposed to be undertaken on an arm’s length basis and on commercially reasonable terms.</td></tr>
</table>

		The proposed sale/purchase transactions are expected to facilitate the smooth conduct of the Listed Entity's business operations, ensure timely availability/disposal of goods, optimize operational efficiencies and provide access to reliable business counterparties. Such transactions are also expected to support continuity of supply and business requirements while enabling the Listed Entity to undertake its activities efficiently. The proposed borrowings from Related Parties will provide the Listed Entity with timely access to funds for meeting its working capital, capital expenditure and general corporate purpose. The availability of such funding is expected to improve liquidity management, reduce dependence on external sources of finance and support the Listed Entity's ongoing operations and growth. The terms and conditions of the proposed RPTs are considered to be fair

		and reasonable and are not prejudicial to the interest of the Listed Entity or its shareholders. Accordingly, the proposed RPTs are considered to be in the interest of the Listed Entity and its stakeholders.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Mr. Mithun Wales who is Managing Director of TTI Enterprise Limited is also shareholder of Real One Multitrade India Private Limited holding 50% Equity Shares of Real One Multitrade India Private Limited.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party	
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable
9	Other information relevant for decision making	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Comparable price
2	Basis of determination of price	Pricing mechanism under comparable has been determined either by benchmarking internal / external comparable contracts /

		published reports of similar nature.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating	
Point B(2) to B(4) and B(6) to B(7) is not applicable		
B (5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1	Material covenants of the proposed transaction	Borrowing from Related party for Conversion of Loan into Equity
	Interest rate (in terms of numerical value or base rate and applicable spread	9.00 %
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	9.00 %
4	Maturity / due date	The borrowing shall have a tenure of three years from the date of receipt of the funds.
5	Repayment schedule & terms	The Borrower shall repay the principal amount of the Loan in four (4) equal annual instalments, each instalment being equivalent to 25% of the original principal amount. Interest shall accrue on the outstanding principal amount of the Loan at the rate of 9% per annum. Such interest shall be calculated on the outstanding principal amount from time to time and shall be payable annually in arrears.

		Upon the occurrence of the Maturity Date, notwithstanding the repayment provisions set out above, the Lender shall have the right, at its sole discretion, to convert any outstanding principal amount of the Loan, together with any accrued and unpaid interest thereon at the rate of 9% per annum and any other amounts mutually agreed by the Parties to be convertible, into equity shares of the Borrower, subject to applicable law and the agreed conversion terms. To the extent any portion of the outstanding Loan, accrued interest or other convertible amounts is not converted into equity shares pursuant to the foregoing conversion right, such unconverted amount shall be repaid by the Borrower to the Lender in accordance with the terms of the Agreement.
6	Whether secured or unsecured?	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	For working capital, capital expenditure and general corporate purpose

C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
Point C (1) to C (3) and C (5) to C (6) is not applicable		
C (4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.08:1
	b. After transaction	3.89:1
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	NA
	b. After transaction	Not ascertainable at present

ITEM NO. 17:

Pursuant to the provisions of Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as “SEBI Listing Regulations”), any transaction with a related party to be entered into individually or taken together with previous transactions during a financial year exceeds the threshold limits specified in Schedule XII of SEBI Listing Regulations shall be considered as material.

Prior approval of shareholders is required for entering into material related party transaction with related parties, notwithstanding the fact that the same are on an arm’s length basis and in the ordinary course of business.

Centreal Consultancy Services Private Limited in which Director of TTI Enterprise Limited is shareholder holding 23.31% holding and a ‘Related Party’ as per Section 2(76) of the Act and Regulation 2(1) (zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

Centreal Consultancy Services Private Limited is engaged in the business of IT & Technology Services, Consultancy & Business Advisory, Food & FMCG Business, Retail / Supermarket / Trading and Advertising & Marketing Services.

The Company proposes entering and/or continuing with Material Related Party Transactions with Centreal Consultancy Services Private Limited. Since the aggregate value of transactions with Centreal Consultancy Services Private Limited as mentioned in Item no. 17 of this Notice is expected to exceed the prescribed threshold, the Company hereby proposes to seek members’ approval for entering into material related party transactions with Centreal Consultancy Services Private Limited by way of Ordinary Resolutions as per provisions of Regulation 23 of Listing Regulations.

The Board of Directors, based on recommendation of the Audit Committee at their meeting held on 27th August, 2026, have accorded approval to enter into and/ or continue with contracts/ transactions previously entered into/ to be entered into, with Centreal Consultancy Services Private Limited (whether individual transaction or transactions taken together or series of transactions or otherwise) for:

1. Omnibus approval for Purchase of goods to Centreal Consultancy Services Private Limited upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

2. Omnibus approval for sale of goods to Centreal Consultancy Services Private Limited upto Rs. 500 (Rupees Five Hundred crore only) for the FY 2026-27;

3. Borrowing from Centreal Consultancy Services Private Limited upto Rs. 100 (Rupees One Hundred crore only).

The transactions with the related party as set out in Item No. 17 are at arm's length basis and in the ordinary course of business of the Company. Further, pursuant to the SEBI Listing Regulations and more specifically Regulation 23 of the Listing Regulations, material transactions with related parties require prior approval of members of the Company through an ordinary resolution.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 17

Except Mr. Mithun Wales Managing Director, None of the Directors and/or Key Managerial Personnel(s) of the Company and/or their respective relatives are concerned or interested either directly or indirectly, financially or otherwise, in the Resolution mentioned at Item No. 17 of the Notice.

The relevant information pertaining to transactions with AEL as per SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated 26th June, 2025 with respect to Industry Standards on Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction(s) and applicable provisions of the Act, is as follows:

Sr. No.	**Particulars of the information**	**Information provided by the Management**
A.	**Details of the related party and transactions with the related party**	
A (1)	**Basic details of the related party**	
1	Name of the related party	Centreal Consultancy Services Private Limited
2	Country of incorporation of the related part	India

<table>
<tr><td>3</td><td>Nature of business of the related party</td><td>Centreal Consultancy Services Private Limited is engaged in the business of IT & Technology Services, Consultancy & Business Advisory, Food & FMCG Business, Retail / Supermarket / Trading and Advertising & Marketing Services.</td></tr>
<tr><td>A (2)</td><td colspan="2">Relationship and ownership of the related party</td></tr>
<tr><td rowspan="4">1</td><td>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</td><td rowspan="2">NOT APPLICABLE</td></tr>
<tr><td>Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party</td></tr>
<tr><td>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).</td><td rowspan="2"></td></tr>
<tr><td>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations). While calculating indirect shareholding, shareholding held by relatives shall also be considered</td></tr>
<tr><td>A (3)</td><td colspan="2">Details of previous transactions with the related party</td></tr>
<tr><td></td><td colspan="2">Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td></tr>
<tr><td>1</td><td colspan="2">
<table>
<tr><td>Sr No</td><td>Category</td><td>Amount in Crore (FY 2025-26)</td></tr>
<tr><td>1</td><td>Sale of Goods</td><td>0.00</td></tr>
<tr><td>2</td><td>Purchase of Goods</td><td>0.00</td></tr>
<tr><td>3</td><td>Receiving of Services</td><td>0.00</td></tr>
</table>
</td></tr>
</table>

	4 Rendering of Services: 0.00 5 Financial: 0.00 6 Other: 0.00 TOTAL: 0.00	
2	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. (Amount in Rs.)	Nil
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	**NA**
A (4)	**Amount of the proposed transactions**	
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (including GST)	Rs. 1100 Crore
2	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
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	44715.45%
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	2175.56%
6	Financial performance of the related party for the immediately preceding financial year	

Particulars	Amount for FY2024-25
Turnover	505799229
Profit After Tax	48374469
Net worth	245357275
Explanations: The above information is given on standalone basis	

<table>
<tr><th>A (5)</th><th colspan="2">Basic details of the proposed transaction</th></tr>
<tr><td>1</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>It is proposed to enter into various transactions for Sale and Purchase of goods, supply and Rendering of Services and Borrowing from Related Party</td></tr>
<tr><td>2</td><td colspan="2">Details of each type of proposed transactions for FY 2026-27</td></tr>
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<tr><th>Sr No</th><th>Category</th><th>Amount in Crore (FY 2026-27)</th></tr>
<tr><td>1</td><td>Sale of Goods</td><td>500.00</td></tr>
<tr><td>2</td><td>Purchase of Goods</td><td>500.00</td></tr>
<tr><td>3</td><td>Receiving of Services</td><td>0.00</td></tr>
<tr><td>4</td><td>Rendering of Services</td><td>0.00</td></tr>
<tr><td>5</td><td>Financial</td><td>100.00</td></tr>
<tr><td>6</td><td>Other</td><td>0.00</td></tr>
<tr><td></td><td>TOTAL</td><td>1100.00</td></tr>
</table>
</td></tr>
<tr><td>3</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>FY 2026-27</td></tr>
<tr><td>4</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5</td><td>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.</td><td>Aggregate value of proposed transactions for Sale and Purchase of goods for FY2026-27 is 1000 crore including GST.

Aggregate value of proposed transactions for Borrowing is 100 crore including GST.</td></tr>
<tr><td>6</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>The proposed Related Party Transactions (“RPTs”) for sale/purchase of goods and borrowing of funds from Related Parties are in the ordinary course of business and are proposed to be undertaken on an arm’s length basis and on commercially reasonable terms.</td></tr>
</table>

		The proposed sale/purchase transactions are expected to facilitate the smooth conduct of the Listed Entity's business operations, ensure timely availability/disposal of goods, optimize operational efficiencies and provide access to reliable business counterparties. Such transactions are also expected to support continuity of supply and business requirements while enabling the Listed Entity to undertake its activities efficiently. The proposed borrowings from Related Parties will provide the Listed Entity with timely access to funds for meeting its working capital, capital expenditure and general corporate purpose. The availability of such funding is expected to improve liquidity management, reduce dependence on external sources of finance and support the Listed Entity's ongoing operations and growth. The terms and conditions of the proposed RPTs are considered to be fair

		and reasonable and are not prejudicial to the interest of the Listed Entity or its shareholders. Accordingly, the proposed RPTs are considered to be in the interest of the Listed Entity and its stakeholders.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	Mr. Mithun Wales who is Managing Director of TTI Enterprise Limited is also shareholder of Centreal Consultancy Services Private Limited holding 23.31% Equity Shares of Centreal Consultancy Services Private Limited.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party	
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable
9	Other information relevant for decision making	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services	Comparable price
2	Basis of determination of price	Pricing mechanism under comparable has been determined either by benchmarking internal / external comparable contracts /

		published reports of similar nature.
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	
	b. Tenure	
	c. Whether same is self-liquidating	
Point B(2) to B(4) and B(6) to B(7) is not applicable		
B (5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1	Material covenants of the proposed transaction	Borrowing from Related party for Conversion of Loan into Equity
	Interest rate (in terms of numerical value or base rate and applicable spread	9.00 %
3	Cost of borrowing Note: This shall include all costs associated with the borrowing	9.00 %
4	Maturity / due date	The borrowing shall have a tenure of three years from the date of receipt of the funds.
5	Repayment schedule & terms	The Borrower shall repay the principal amount of the Loan in four (4) equal annual instalments, each instalment being equivalent to 25% of the original principal amount. Interest shall accrue on the outstanding principal amount of the Loan at the rate of 9% per annum. Such interest shall be calculated on the outstanding principal amount from time to time and shall be payable annually in arrears.

		Upon the occurrence of the Maturity Date, notwithstanding the repayment provisions set out above, the Lender shall have the right, at its sole discretion, to convert any outstanding principal amount of the Loan, together with any accrued and unpaid interest thereon at the rate of 9% per annum and any other amounts mutually agreed by the Parties to be convertible, into equity shares of the Borrower, subject to applicable law and the agreed conversion terms. To the extent any portion of the outstanding Loan, accrued interest or other convertible amounts is not converted into equity shares pursuant to the foregoing conversion right, such unconverted amount shall be repaid by the Borrower to the Lender in accordance with the terms of the Agreement.
6	Whether secured or unsecured?	Unsecured
7	If secured, the nature of security & security coverage ratio	NA
8	The purpose for which the funds will be utilized by the listed entity / subsidiary	For working capital, capital expenditure and general corporate purpose

C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
Point C (1) to C (3) and C (5) to C (6) is not applicable		
C (4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.08:1
	b. After transaction	3.89:1
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	NA
	b. After transaction	Not ascertainable at present

For, **TTI ENTERPRISE LIMITED**

Chandra Prakash Singh
Company Secretary and Compliance Officer

PLACE: KOLKATA
DATE: 27TH AUGUST, 2026

Annexure A

The information required to be given for the Directors seeking appointment/ re-appointment to the Shareholders as per regulation 36 (3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 are as under:

Name of Appointees	Mr. Hemant Agarwal	Mr. Mithun Wales	Mr. Nikhil Gehlot
DIN	11363521	06416388	11660215
Designation	Executive Director	Managing Director	Independent Director
Date of Birth/Age	04/04/1990	29/05/1986	16/06/2000
Date of first appointment on Board	04/11/2025	02/07/2026	02/07/2026
Qualification and experience in specific functional area	Mr. Hemant Agarwal is resident of India and is a, B.COM and CS. he has good Experience Corporate laws, legal, Listing Regulations, Accounts and Audit Department.	Mr. Mithun Wales a seasoned finance and business leader with extensive experience across auditing, banking consultancy, corporate finance, and digital business management. Over the years, he has demonstrated strong entrepreneurial vision and strategic leadership, progressing from audit practice to executive leadership roles in diverse industries. He holds a Bachelor of Commerce (Honours) degree from the Sri Sathya Sai Institute of	Mr. Nikhil Gehlot is Detail-oriented and highly organized accounting professional with a Master's degree in Commerce and strong experience in data management, reporting, financial documentation, and administrative operations. Skilled in maintaining accurate financial records, preparing reports, reconciling accounts, and supporting day-to-day accounting functions.

		Higher Learning and completed CA Intermediate in 2009, building a solid foundation in accounting, auditing, and financial management. He further enhanced his expertise by acquiring a Post Graduate Diploma in Business Management (PGDBM) in Construction and Project Management from NICMAR, Pune.	
Name(s) of the other Companies in which directorship held as on Date of AGM	Nil	Nil	Nil
Membership / Chairmanship of the Committees in other companies as on date of AGM.	NIL	NIL	NIL
Listed Entities from which resigned as Director in past 3 years	NIL	NIL	NIL
Skills and capabilities required for the role and manner in	Mr. Hemant Agarwal possesses the requisite core skills, capabilities	Mr. Mithun Wales possesses the requisite core skills,	Mr. Nikhil Gehlot possesses the requisite core skills, capabilities and competencies as

which he/she meets such requirements	and competencies as required in context of the business of the Company	capabilities and competencies as required in context of the business of the Company	required in context of the business of the Company
Shareholding of Director	NIL	NIL	NIL
Relationships between Directors inter-se	Not Applicable	Not Applicable	Not Applicable
The number of meetings of the Board attended during the year (2025-26)	6 Board Meetings	Not Applicable	Not Applicable
Key terms and conditions of appointment	As per resolution in this Notice read with the explanatory statement thereto	As per resolution in this Notice read with the explanatory statement thereto	As per resolution in this Notice read with the explanatory statement thereto
Remuneration proposed to be paid	Remuneration not exceeding Rs. 12,00,000(Rupees Twelfth Lakh only) per annum for FY 2026-27 which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.	Remuneration not exceeding Rs. 15,00,000(Rupees Fifteen Lakh only) per annum for FY 2026-27 which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the	Sitting Fees for attending the Board and Committee Meetings.

		Company Policy.	
Last drawn Remuneration	INR 4.5 Lakh Per Annum	NA	NA
Justification for choosing the appointees for appointment as an Independent Directors/ skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	As per Explanatory Statement to the resolution set out in the Notice of AGM	As per Explanatory Statement to the resolution set out in the Notice of AGM	As per Explanatory Statement to the resolution set out in the Notice of AGM

DIRECTORS' REPORT

Dear Members,

The Directors of your Company have pleasure in presenting the 45th Annual Report of TTI Enterprise Limited ("the Company") together with the audited financial statements for the financial year ended 31st March, 2026.

1. FINANCIAL PERFORMANCE

The Company's financial performance for the year ended 31st March, 2026 as compared to the previous financial year is summarised below:

(Amount in Lakhs)

Particulars	Standalone	
	FY 2025-26	FY 2024-25
Revenue from operations	246.31	284.03
Other Income	0	0
Total Income	246.31	284.03
Expenses	364.37	192.86
Profit before tax	-118.06	91.18
Less: Tax Expense	23.08	0.13
Profit after Tax	-141.14	91.04
Other comprehensive Income (net of taxes)	0	0
Total Comprehensive income for the year	-141.14	91.04

2. STATE OF AFFAIRS / HIGHLIGHTS

TTI Enterprise Limited is a public limited company incorporated on 12 June, 1981 under the Companies Act, 1956 and having its registered office at Ground Floor, 3/25, Azadgarh (Regent Park), Lp-15/26/2/0, Kolkata, 700040. During the FY 2025-26 the company was non-deposit taking Non-Banking Finance Company vide the Reserve Bank of India registration number B.05.02515.

Pursuant to a Special Resolution passed by the Members of the Company through Postal Ballot dated 27th March, 2026, the Main Object Clause of the Company was altered to discontinue its erstwhile Non-Banking Financial Company ("NBFC") business and to commence wholesale trading operations.

Consequent to the change in business activities, the Company had filed an application with the Reserve Bank of India ("RBI") for voluntary surrender of its Certificate of Registration ("CoR") as an NBFC.

The Company has received a communication from the RBI whereby the application for voluntary surrender of the CoR has not been accepted and stands rejected. The Company has already discontinued all NBFC-related activities in line with the revised Main Object. In view of the same, the Company is in the process of making a fresh application to the RBI for surrender of the NBFC license.

3. DIVIDEND

Due to the Losses, Directors have not recommended any dividend during the financial year 2025-26.

4. TRANSFER TO RESERVES

The Company during the year under review, in accordance with Section 45-IC (1) of The Reserve Bank of India Act, 1934 has transferred Rs. 23.88 Lakhs to Statutory Reserve.

5. SHARE CAPITAL

The total Authorised capital of the Company as on March 31, 2026 is Rs. 25,50,00,000/- comprising of 2,55,00,000 Equity Shares of Rs. 10/-

During the financial year, the Company has not increased its Authorised Share Capital.

The total paid up capital of the Company as on March 31, 2026 is Rs. 25,40,44,220/- comprising of 2,54,04,422 Equity Shares of Rs. 10/-.

During the financial year, the Company has not allotted any equity shares.

6. BUSINESS OUTLOOK:

The Company has undertaken a strategic realignment of its business operations by transitioning from its erstwhile Non-Banking Financial Company (NBFC) activities to wholesale trading businesses, including wholesale of food, beverages and tobacco, wholesale of other agricultural raw materials and wholesale of precious metals and jewellery.

This transition is expected to provide improved business opportunities and long-term growth prospects.

To strengthen its business operations and improve financial performance, the Company has proposes to take the following measures:

- Expanding its customer base by establishing long-term relationships with reputed domestic and international customers.
- Developing a reliable supplier network to ensure uninterrupted procurement at competitive prices.
- Focusing on high-demand and high-margin products to improve turnover and profitability.
- Exploring new domestic and export markets to diversify revenue streams and reduce dependence on a limited customer base.
- Strengthening marketing and business development initiatives to increase market presence and generate new business opportunities.

- Implementing effective cost optimisation measures, including better procurement practices and tighter control over administrative and operating expenses.
- Maintaining efficient working capital management and improving cash flow through prudent financial planning.
- Strengthening internal controls, compliance systems, and risk management practices to support sustainable business growth.
- Leveraging technology and digital platforms for procurement, customer engagement, and operational efficiency.
- Continuously monitoring market trends, commodity prices, and regulatory developments to enable timely business decisions and capitalize on emerging opportunities.

The management is confident that the above initiatives will strengthen the Company's operational capabilities, improve business volumes, enhance profitability, and create sustainable value for all stakeholders over the medium to long term.

7. ALTEREATION OF MEMORANDUM OF ASSOCIATION ("MOA")

The Company vide Postal Ballot Meeting dated 27th March, 2026 in place of the existing Memorandum of Association of the Company in line with the Companies Act, 2013.

8. TO ALTER THE EXISTING OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION ("MOA") OF THE COMPANY

The Company vide Postal Ballot Meeting dated 27th March, 2026 Change its Main Object Clause from its erstwhile Non-Banking Financial Company (NBFC) business to wholesale trading operations.

Further, due to change in Object Clause the CIN of the Company has been changed on portal of Ministry of Corporate Affairs (MCA) from 'L67120WB1981PLC033771' to 'L46300WB1981PLC033771'.

9. SURRENDER OF NBFC LICENCE:

The Company vide Postal Ballot meeting dated 27th March, 2026 approved the Surrender of NBFC Licence however the Company has received a communication from the Reserve Bank of India ("RBI") whereby the RBI has rejected the Company's application for voluntary surrender of its Certificate of Registration ("CoR") as a Non-Banking Financial Company ("NBFC").The Company has already discontinued all NBFC-related activities in line with the revised Main Object. In view of the same, the Company is in the process of making a fresh application to the RBI for surrender of the NBFC license.

10. RECLASSIFICATION OF PROMOTERS OF THE COMPANY:

i. Pursuant to Regulation 31A (10) of the SEBI (LODR) Regulations, 2015 this is to inform you that the Company has made application to BSE Ltd for reclassification of the following promoter on 14th February, 2026 and the said application is approved by the BSE on 02nd April, 2026

Sr. No.	Name of the Promoters seeking reclassification	No. of Shares held	Percentage of Shares (% of Holding)
1.	Binjal Mehta	0	0.00
2.	Paraj Mehta	0	0.00
3.	Jitendra Kumar Mehta	0	0.00
4.	Paraj Mehta HUF	0	0.00
5.	Irawati Enterprises LLP	0	0.00
6.	Meghnath Wealth Creators LLP	0	0.00
7.	Vaikundam Advisors LLP	0	0.00

ii. Pursuant to Regulation 31A of the SEBI (LODR) Regulations, 2015 this is to inform you that the Company has made application to BSE Ltd for reclassification of the following promoter on 16th February, 2026 and the said application is approved by the BSE vide its No Objection Letter dated 13th May, 2026.

Sr. No.	Name	No. of Shares held	Percentage of Shares (% of Holding)
1	KALARIKKAL CHANDRASEKHARAN BINDU	0	0.00
2	KANAKAVALLY PRATHAPAN	0	0.00
3	MRIDULA MUKUNDAN	39500	0.16
4	VENUGOPALAN SUJITH	5510	0.02

11. SHIFTING OF REGISTERED OFFICE:

The Company has undergone multiple office relocations during the period from December 2025 to May 2026 owing to operational requirements, space constraints, staff expansion, and administrative convenience, details whereof are as under:

a. From Room No. 822, 8th Floor, 4 Synagogue Street, Kolkata – 700001 to 4th Floor, 6/A Tarachand Dutta Street, Near Krishna Cinema & ICICI Bank, Kolkata – 700073 on 03.12.2025.
b. From 4th Floor, 6/A Tarachand Dutta Street, Near Krishna Cinema & ICICI Bank, Kolkata – 700073, Ward No. 39, Jorasanko Police Station, West Bengal to PNB House, 18B, Brabourne Road, 3rd Floor, Kolkata – 700001, West Bengal on 12.02.2026.
c. From PNB House, 18B, Brabourne Road, 3rd Floor, Kolkata – 700001, West Bengal to 28B, Eden Hospital Road, Kolkata – 700012, West Bengal on 18.03.2026.
d. From 28B, Eden Hospital Road, Chitranjan Avenue, Kolkata – 700012 To Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata, 700040 on 14.05.2026.

12. LOSS/MISPLACEMENT OF COMPANY RECORDS

Due to operational and space constraints, the Company has undergone multiple office relocations During the transitions, various office files and records were packed and transported in multiple batches through internal staff and support personnel. After the final relocation, it has been observed that certain files are not traceable despite thorough internal checks and verification.
The Company has lodged a complaint regarding the said loss/misplacement with the concerned Police Station, at Bowbazar Police Station, dated **24-04-2026**.

The missing records broadly pertain to routine administrative, statutory, and financial documentation maintained in the ordinary course of business, including:

- Statutory registers and minutes records (FY 2022-23 onwards till September 2025)
- Board-related documentation and resolutions
- Employee and HR records
- Banking and financial statements
- Income tax and related supporting documents

We wish to state that these documents are part of regular company records maintained for compliance and internal reference purposes. The loss appears to be inadvertent and may have Occurred during packing, handling, or transit between the above-mentioned locations.

13. CONSOLIDATED FINANCIAL STATEMENTS

In compliance with the applicable provisions of the Companies Act, 2013 including the relevant Indian Accounting Standards (Ind AS) as issued by the Institute of Chartered Accountants of India and notified under Section 133 of the Companies Act, 2013, Consolidated financial statements are not applicable to the Company.

14. REPORT ON THE PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

The Company does not have any Subsidiaries, Associates and Joint Venture within the meaning of Section 2(6) of the Companies Act, 2013.

15. RELATED PARTY TRANSACTIONS

In line with the requirements of the Act and the SEBI Listing Regulations, the Company has adopted a Policy on the Related Party Transactions, which is available on the Company's website at https://www.ttienterprises.com//Uploads/POLICY_ON_RELATED_PARTY_TRANSACTION_AND_ALSO_ON_DEALING_WITH_RPT_1774937946_1144.pdf

All the related party transactions and subsequent modifications are placed before the Audit Committee for their review and approval. Prior Omnibus approval is obtained before the commencement of the new financial year, for the transactions which are repetitive in nature and for transactions which are not foreseen (subject to a financial limit).

A statement of all related party transactions is placed before the Audit Committee on a quarterly basis specifying the nature, value and terms & conditions of the transactions.

During the year under review, all the transactions entered into by the Company with the Related Parties were at arm's length and in the ordinary course of business. These transactions were pre approved by the Independent Directors of the Audit Committee. The transactions entered by the Company with the related parties during the year were in compliance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations.

The details of actual transactions were reviewed by the Audit Committee on a quarterly basis. The transactions entered by the Company during the year under review were in conformity with the Company's Policy on Related Party Transactions. Further the details of all such transactions as per accounting stanare mentioned in Note 20 to Financial Statements.

16. PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS AND SECURITIES

During the financial year under review and in terms of Rule 11(2) of the Companies (Meetings of Board and its Powers) Rules, 2014, NBFCs are excluded from the applicability of Section 186 of the Act, 2013, where the loans, guarantees and securities are provided in the ordinary course of its business. Details of investments under Section 186 of the Act, 2013 for the financial year 2025-26 are provided in the financial statement. Further as mentioned in the board report company has with the approval of members altered its main object clause and approved voluntary surrender of NBFC License and is in process of fresh application for surrender of NBFC License.

17. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on date of the report, the Board of Directors of the Company comprises of Five Directors, of which One Managing Director, One Executive Directors and three Independent Directors (including Woman Independent Director).

The constitution of the Board of Directors of the Company is in accordance with Section 149 of the Companies Act, 2013 and Regulation 17 of the Listing Regulations, as amended from time to time.

Following changes have taken place in the Board of Directors:

Appointments of Directors and KMP:

- Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) appointed as an Additional Non-Executive and Independent Director of the company with effect from 11th June, 2025 and Regularised in Annual General Meeting held on 25th September, 2025.

- Mr. Chirag R Shah (DIN: 08174425), appointed as an Additional Non-Executive and Independent Director of the company with effect from 29th August, 2025 and Regularised in Annual General Meeting held on 25th September, 2025.

- Mr. Mr. Hemant Agarwal (DIN 11363521) appointed as an Additional Executive Director of the company with effect from 04th November, 2025 and Regularised through Postal ballot meeting dated 06th January, 2026.

- Mr. Kushal Agrawal (DIN: 11533036) appointed as an Additional Non-Executive and Independent Director of the company with effect from 12th February, 2026 and through Postal ballot meeting dated 27th March, 2026.
.
- Mr. Shashank Suhalka (DIN: 09767749) appointed as an Additional Non-Executive and Independent Director of the company with effect from 12th February, 2026 and through Postal ballot meeting dated 27th March, 2026.

- Mr. Ashish Goenka appointed as CFO (Chief Financial Officer) of the Company with effect from 20th February, 2026.

- Mr. Nikhil Gehlot (DIN: 11660215) appointed as an Additional and Independent Director of the Company for an initial term of five years with effect from 02nd July, 2026, subject to the approval of the Members of the Company in ensuing Annual General Meeting.

- Mr. Mithun Wales (DIN: 06416388) appointed as an Additional Executive and Managing Director of the Company for a period of five years with effect from 02nd July, 2026, subject to approval of the Members of the Company in ensuing Annual General Meeting.

Resignation of Directors and KMP:

- Mr. Asir Raja Selvan (DIN: 07586210), vide his resignation letter dated 17th July, 2025 has resigned as Independent Director from the Board of the Company with effect from 17th July, 2025, due to his preoccupation and other professional commitments.

- The Board of Directors of the Company had taken note of the disqualification incurred by Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) on 12th March, 2026 from the office of Director pursuant to the provisions of Section 167 read with Section 164 of the Companies Act, 2013, and had initiated the necessary filing with the Central Registration Centre (CRC), Manesar. However, the said application was rejected by the CRC, Manesar.

  Thereafter, the Company received, by e-mail on 30th April, 2026, the resignation letter of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224), Executive Director of the Company. Accordingly, the Company filed e-Form DIR-12 with the Registrar of Companies for recording his resignation with effect from 30th April, 2026.

- Mr. Nikhil Kombath resigned from the position of Chief Financial Officer (CFO) of the Company with effect from 03rd February, 2026.

- Mr. Chirag R Shah (DIN: 08174425) resigned from the post of Independent Director of the Company with effect from 15th February, 2026.

- Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) resigned from the post of Independent Director of the Company with effect from 15th February, 2026.

- Mr. Shashank Suhalka (DIN: 09767749) resigned from the post of Independent Director of the Company with effect from 02nd July, 2026.

- Mr. Sabu Thomas (DIN: 08224794) resigned as Managing Director, Director and Key Managerial Personnel of the Company with effect from 02nd July, 2026.

Directors liable to retire by rotation:

- In Director accordance with the provisions of The Companies Act, 2013 and the Articles of Association of Company, Mr. Hemant Agarwal (DIN 11363521) retire by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for re-appointment.

The Board recommends all the resolutions placed before the members relation to the appointment / re-appointment of directors for their approval.

18. STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

With regard to integrity, expertise and experience (including the proficiency) of the Independent Directors appointed/ re-appointed during the Financial Year 2025-26, the Board of Directors have taken on record the declarations and confirmations submitted by the Independent Directors and is of the opinion that all the Independent Directors are persons of integrity and possess relevant expertise and experience and their continued association as Directors will be of immense benefit and in the best interest of the Company.

19. DECLARATIONS BY INDEPENDENT DIRECTORS

In accordance with Section 149(7) of the Companies Act, 2013, and Regulation 25(8) of the Listing Regulations, as amended, each Independent Director of the Company has provided a written declaration confirming that he/she meets the criteria of independence as stipulated under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the Listing Regulations.

In the opinion of the Board, Independent Directors fulfil the conditions specified in Companies Act, 2013 read with the Schedules and Rules issued thereunder as well as Listing Regulations and are independent from Management. All the Independent Directors of the Company have enrolled their names in the online database of Independent Directors maintained with the Indian Institute of Corporate Affairs in terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014.

20. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company arranges detailed presentations at the Board meetings to familiarise Independent Directors with the Company's business, strategy, annual plan and budget, operations, etc. Functional heads are invited to provide update and insights in different areas related to company including IT and Cyber Security etc.

Directors are regularly briefed on the regulatory changes and legal updates applicable to the Company. This facilitates Board interaction and engagement with the Senior Management team. The details of the training and familiarisation programmes arranged by the Company during FY 2025-26 are disclosed on the Company's website under the web-link https://www.ttienterprises.com//Uploads/FAMILIARISATION_PROGRAMME_INDEPENDENT_DIRECTORS_1784890118_1397.pdf

21. DISCLOSURES RELATED TO BOARD, COMMITTEES AND POLICIES

Board Meetings

The Board of Directors met Twelfth (12) times during the financial year under review. The details of the Board meetings and attendance of each Director thereat are provided in the Corporate Governance Report forming part of the Annual Report.

Audit Committee

The Company's Audit Committee composition is in line with the requirements of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations. The composition of the Audit Committee as on date of this report is as under:

Sr. No.	Name	Designation	Category
1	Mr. Kushal Agrawal	Chairperson	Non-Executive - Independent Director
2	Ms. Sonal Atal	Member	Non-Executive - Independent Director
3	Mr. Hemant Agarwal	Member	Executive Director

The terms of reference of the Audit Committee and the particulars of meetings held, and attendance thereat are mentioned in the Corporate Governance Report forming part of the Annual Report.

The Members of the Audit Committee are financially literate and have requisite accounting and financial management expertise. During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

Nomination and Remuneration Committee

The composition of the Nomination and Remuneration Committee as on date of this report is as under:

Sr. No.	Name	Designation	Category
1	Ms. Sonal Atal	Chairperson	Non-Executive - Independent Director
2	Mr. Nikhil Gehlot	Member	Non-Executive - Independent Director
3	Mr. Kushal Agrawal	Member	Non-Executive - Independent Director

The terms of reference of the Nomination and Remuneration Committee and the particulars of meetings held, and attendance thereat are mentioned in the Corporate Governance Report forming part of the Annual Report.

The Company has formulated a Nomination and Remuneration Policy, which sets standards for appointment, remuneration and evaluation of the Directors, Key Managerial Personnel, Senior Management Personnel and other employees of the Company.

The said policy inter-alia other matters include the criteria for determining qualifications, attributes, independence of Directors as required under sub-section (3) of Section 178 of the Companies Act, 2013 and the Listing Regulations.

The Nomination and Remuneration Policy of the Company is available on the Company's website under the web-link https://www.ttienterprises.com//Uploads/NOMINATION_REMUNERATION_AND_EVALUATION_POLICY_1774937094_2818.pdf

Stakeholders Relationship Committee

The Stakeholders Relationship Committee was constituted by the Board of Directors in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations.

The Composition as on date of this report is as under:

Sr. No.	Name	Designation	Category
1	Mr. Nikhil Gehlot	Chairperson	Non-Executive - Independent Director
2	Mr. Mithun Wales	Member	Managing Director
3	Mr. Kushal Agrawal	Member	Non-Executive - Independent Director

The brief terms of reference of the Stakeholders' Relationship Committee and particulars of meetings held and attendance thereat are mentioned in the Corporate Governance Report forming part of the Annual Report.

22. DIRECTOR'S RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2026; the Board of Directors hereby confirms that:

a) in the preparation of annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) such accounting policies have been selected and applied consistently and the Directors made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit of the Company for that year;
c) proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) the annual accounts of the Company have been prepared on a going concern basis;
e) they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
f) proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

23. VIGIL MECHANISM

Pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, and in accordance with Regulation 22 of the Listing Regulations, the Company had adopted 'Vigil Mechanism Policy' for Directors, Employees and other Stakeholders of the Company to report concerns about unethical behaviour.

The policy provides a mechanism, which ensures adequate safeguards to Employees, Directors and other stakeholders from any victimisation on raising concerns of any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, and so on.

The employees of the Company have the right/option to report their concern/grievance to Chairperson of the Audit Committee. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. The Vigil Mechanism Policy is hosted on the Company's website https://www.ttienterprises.com//Uploads/POLICY_ON_WHISTLE_BLOWER_POLICY___VIGIL_MECHANISM_._1774960883_1873.pdf

24. ANNUAL EVALUATION OF DIRECTORS, COMMITTEES AND BOARD

Pursuant to the provisions of the Companies Act, 2013 and as per the Listing Regulations, the Board of Directors carried out annual performance evaluation of its own performance, individual directors as well as the working of its committees.

The performance of the Board as a whole and of its committees was evaluated by the Board through structured questionnaire which covered various aspects such as adequacy of composition of Board and its Committees, execution and performance of specific duties and obligations, preparedness and participation in discussions, quality of inputs, effectiveness of the functions allocated, relationship with management, appropriateness and timeliness of information etc.

Taking into consideration the responses received from the Individual Directors to the questionnaire, the performance of the Board and its Committees was evaluated. The Directors expressed their satisfaction with the evaluation process.

In terms of requirements of Schedule IV of the Companies Act, 2013, a separate meeting of Independent Directors of the Company was held on 20th February, 2026 to review:

- The performance of non-independent directors and the Board as a whole and its committees thereof

- The performance of the Chairman of the Company, taking into account the views of executive directors and non executive directors;

- To assess the quality, quantity and timeliness of the flow of information between the Management and the Board. Performance evaluation of Independent Directors was done by the entire Board, excluding the Independent Director being evaluated.

25. PARTICULARS OF EMPLOYEES

The disclosure pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Report.

26. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

The details of the internal financial control systems and their adequacy are included in the Management Discussions and Analysis Report, which forms part of the Annual Report.

27. AUDITORS AND REPORTS

The matters relating to the Auditors and their Reports are as under:

STATUTORY AUDITORS:

M/s. Mark & Co. Chartered Accountant (FRN: 142902W) were appointed as Statutory Auditors of the Company at the 41st AGM held on 28th September, 2022 till the conclusion of Annual Meeting of the Company to be held in the year 2027. The Auditors have issued an unmodified opinion on the Financial Statements for the financial year ended 31st March, 2026. The said Auditors' Report(s) for the financial year ended 31st March, 2026 on the financial statements of the Company forms part of this Annual Report.

Observations of Statutory Auditors on Accounts for the year ended 31st March, 2026

The Auditors Report for the financial year ended 31st March, 2026 does not contain any qualification, adverse remark or reservation and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013. The Auditors have not reported any matter to the Company required to be disclosed under Section 143(12) of the Companies Act, 2013.

COST AUDITORS:

The Company has not appointed the Cost Auditor as pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit is not applicable to the Company.

INTERNAL AUDITOR:

As per section 138 of the Companies Act, 2013, the Company appointed Ms. Harsha Tolaram Bhagwani as the Internal Auditor of the Company for the Financial Year 2025-26 to conduct the internal audit and to ensure adequacy of the Internal controls, adherence to Company's policies and ensure statutory and other compliance through, periodical checks and internal audit.

SECRETARIALAUDITOR:

In terms of Section 204 of the Act and Rules made there under, Mr. Gourav Saraf, Practising Company Secretary, a Peer Reviewed Firm, has been appointed as the Secretarial Auditor of the Company for the Financial Year 2025-26 and for the same MR-3 Secretarial Audit Report was issued as **ANNEXURE I.**

The said report contains certain observation or qualifications which are as under:

1. During the course of our audit, it was observed that the Company had received several notices from BSE Limited regarding updating of the compliance status and submission relating to the Structured Digital Database (SDD) as required under Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015

   Board Comment: As on date of this Report company has updated the Structural Digital Data Base in their Software in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023

2. It was observed that the Company was not in compliance with the provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, wherever applicable, and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the constitution of the Audit Committee during the quarter ended 30 June 2025

Board Comment: The Company has since paid the applicable fine of Rs. 1,67,560 on 12th September 2025 and has taken the necessary steps to ensure compliance with the applicable provisions.

3. It was observed that the Company was not in compliance with the provisions of Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, wherever applicable, and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the constitution of the Nomination and Remuneration Committee during the quarter ended 30th June 2025**.**

Board Comment: The Company has since paid the applicable fine of Rs. 1,67,560 on 03rd September 2025 and has taken the necessary steps to ensure compliance with the applicable provisions.

Furthermore, The Board of Directors of the Company, pursuant to the recommendations of the Audit Committee, has recommended appointment of Mr. Gourav Saraf, a Peer Reviewed Firm, as the Secretarial Auditors of the Company for a term of 5 (five) consecutive financial years commencing from 1st April, 2025 till 31st March, 2030 subject to approval of Members in the ensuing 45th Annual General Meeting.

28. RISK MANAGEMENT:

The Company has framed a Risk Management Policy containing the elements of risks and implementation strategy to mitigate those risks. During the year, the risk management policy was reviewed by the management of the Company; to make it more focused in identifying and prioritizing the risks, role of various executives in monitoring & mitigation of risk and reporting process. Its aim is to enhance shareholders value and to provide an optimum risk reward trade off.

The Risk Management Policy has been reviewed and found adequate to the requirements of the Company, and approved by the Board of Directors. Presently, the composition of Risk Management Committee as required under Regulation 20 of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company.

The Management evaluated various risks and that there is no element of risk identified that may threaten the existence of the Company.

The Risk Management Policy has been uploaded on the website of the Company and can be accessed at www.ttienterprises.com

29. CODE OF CONDUCT:

The Board of Directors has approved a Code of Conduct which is applicable to the Members of the Board and all employees in the course of day-to-day business operations of the Company. The code laid down by the Board is known as “Code of Business Conduct” which forms an Appendix to the Code. The Code has been posted on the Company’s website.

30. INTERNAL AUDIT AND CONTROL

The Company has an internal financial control system commensurate with the size and designed reliable scale to of its provide financials operations. The internal financial controls have been reasonable assurance about recording and providing information, ensuring integrity in conducting business, accuracy and completeness in maintaining accounting records and prevention and detection of frauds and errors. These controls are adequate and operating effectively so as to ensure orderly and efficient conduct of business operations. During the year under review, such controls were assessed and no reportable material weaknesses in the design or operation were observed.

31. ANNUAL RETURN

In terms of Section 92(3) of the Companies Act, 2013 read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company as on 31st March, 2026 is available on the Company's website at www.ttienterprises.com

32. CREDIT RATING

The Company has not issued any debt instruments and does not have any Fixed Deposit Programme or any scheme or proposal involving mobilization of funds in India or abroad during the financial year ended 31st March, 2026. Hence during the financial year; there was no requirement to obtain such Credit Ratings.

33. LISTING WITH STOCK EXCHANGES

The Company's equity shares are listed on The BSE Limited (Scrip Code: 538597).

34. SHARE TRANSFER / DEMAT CONNECTIVITY

The Company has appointed Niche Technologies Private Limited having its Registration Number: INR000003290 as Share Transfer Agent of the Company. as on date of this board report Company has changed the RTA to Purva Sharegistry Private Limited.

The Company is having demat connectivity with both depositories i.e. National Securities Depository Limited and Central Depository Services (India) Limited.

35. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

During the year under review being Non-Banking Finance Company and not involved in any industrial or manufacturing activities, the Company's activities involve low energy consumption and has no particulars to report regarding conservation of energy, technology and absorption. As on date company do not carry NBFC activities.

36. REPORT ON CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION AND ANALYSIS

A separate report on Corporate Governance is provided together with the Certificate from the Practicing Company Secretaries confirming compliance of conditions of Corporate Governance as stipulated under the Listing Regulations. Pursuant to the provisions of Regulation 34 read with Schedule V of the Listing Regulations, a report on Management Discussion & Analysis is attached separately, which forms part of this Annual Report.

37. SECRETARIAL STANDARDS COMPLIANCE

During the year under review, the Company has complied with all the applicable Secretarial Standards issued by The Institute of Company Secretaries of India and approved by the Central Government pursuant to Section 118 of the Companies Act, 2013.

38. DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.

No complaints were received from any employees of the Company or otherwise during the financial year 2025-26 and hence no complaint is outstanding as on 31st March, 2026 for Redressal. Details for the same is as under:

- No. of complaints received during the year 0
- No. of complaints disposed off during the year 0
- No. of complaints pending as on 31st March, 2026 0

39. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company hereby confirms that it has complied with the provisions of the Maternity Benefit Act, 1961 and the rules made thereunder. All benefits and facilities as prescribed under the said Act have been duly extended to eligible women employees of the Company.

40. STATEMENT ON WORKFORCE DIVERSITY

The Company recognizes that a diverse and inclusive workforce is a key driver of sustainable growth and innovation. The Company is committed to providing equal opportunities in recruitment, development, and advancement, irrespective of gender, age, religion, caste, nationality, disability, or any other dimension of diversity.

The workforce of the Company comprises individuals from varied backgrounds, experiences, and perspectives, which collectively contribute to a collaborative and high-performing work environment. The Company continues to strengthen its policies and practices to promote inclusion, equal opportunity, and a culture of mutual respect and fairness across all levels of the organization.

41. MATERIAL CHANGES AND/OR COMMITMENTS THAT COULD AFFECT THE COMPANY'S FINANCIAL POSITION, WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY AND THE DATE OF THIS REPORT

No material changes and commitments, affecting the financial position of the Company occurred between the end of the Financial Year of the Company i.e. 31st March, 2026 and the date of this Directors' Report except mentioned in the report.

42. SIGNIFICANT OR MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

During the financial year under review and up to the date of this Report, there were no significant or material orders passed by any regulators, courts or tribunals which could impact the going concern status of the Company or its future operations.

However, the Company had granted a loan to a borrower in the ordinary course of its financing activities. As at 31 March 2026, an amount of ₹3,10,41,970/- comprising outstanding principal of ₹2,37,00,000/- and accrued interest receivable of ₹73,41,970/- was outstanding and recoverable from the borrower.

Subsequent to the reporting date, the borrower initiated/filed insolvency proceedings before the National Company Law Tribunal ("NCLT"). The Company has received the acknowledgement and supporting documentary evidence confirming the filing of the application before the NCLT.

As on the date of this Report, no order has been received from the NCLT admitting the said application, commencing the Corporate Insolvency Resolution Process ("CIRP") or declaring the borrower insolvent. Accordingly, the Company does not represent that the insolvency application has been admitted or that any final order has been passed by the NCLT.

In view of the circumstances and based on the management's assessment that recovery of the outstanding amount is remote, the Company has proposed to write off the outstanding principal and accrued interest amounting to ₹3,10,41,970/-, subject to applicable accounting requirements and the review of the Statutory Auditors.

The proposed write-off is an accounting treatment based on the present assessment of recoverability and shall not constitute a waiver, release, settlement or extinguishment of the borrower's liability. The Company shall continue to retain and exercise its rights to lodge and/or pursue its claim before the NCLT and to take such other recovery actions as may be available under applicable law. Any amount recovered subsequently shall be recognised in the books of account in accordance with the applicable accounting requirements.

43. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The provisions relating to Corporate Social Responsibility (CSR) as specified under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the Company during the financial year under review, as the Company does not meet any of the prescribed thresholds relating to net worth, turnover or net profit under the said provisions.

Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee, formulate a CSR Policy, or undertake any CSR activities during the financial year.

44. RTA CHANGE

As on the date of this Report, the Board of Directors, at its meeting held on 18 July 2026, has approved the proposed change in the Registrar and Share Transfer Agent ("RTA") of the Company from M/s. Niche Technologies Private Limited to M/s. Purva Sharegistry (India) Private Limited.

M/s. Niche Technologies Private Limited shall continue to act as the RTA of the Company until completion of the necessary formalities relating to the transition, including data migration, shifting of electronic connectivity and receipt of necessary confirmations from the National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), as applicable.

The Company is in the process of completing the requisite formalities for the proposed change of RTA, including execution of necessary documentation and agreements, transition of data, shifting of electronic connectivity and obtaining the requisite confirmations/approvals from the concerned authorities and depositories.

The change of RTA shall become effective upon completion of the aforesaid formalities and receipt of the necessary confirmations from the concerned authorities and depositories.

45. FIXED DEPOSIT

During the year under review the Company being non-deposit taking Non-Banking Financial Company - Investment and Credit Company (NBFC-ICC), has not accepted any deposits during the year under review. Further, the Company had also passed a board resolution to the effect that the company has neither accepted public deposit nor would accept any public deposit during the year under review, as per the requirements of Master Direction - Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank Directions)2016.

46. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions for the same during the year under review:

a) Non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Companies Act, 2013 read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014;

b) Receipt of any remuneration or commission from any of its subsidiary companies by the Managing Director or the Whole-time Directors of the Company;

c) Revision of the financial statements pertaining to previous financial periods during the financial year under review; Maintenance of cost records as per sub-section (1) of Section 148 of the Companies Act, 2013;
d) Frauds reported as per Section 143(12) of the Companies Act, 2013;
e) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year and
f) The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial along with the reasons thereof.

ACKNOWLEDGEMENTS AND APPRECIATION

Your Board takes this opportunity to thank Company's employees at all levels for their hard work and commitment. Your Board also places on record its sincere appreciation for the continued support received from the customers, members, suppliers, bankers, financial institutions and all other business partners/associates.

For and on behalf of the Board of Directors of
TTI ENTERPRISE LIMITED

HEMANT AGARWAL
EXECUTIVE DIRECTOR
DIN: 11363521

MITHUN WALES
MANAGING DIRECTOR
DIN: 06416388

DATE: 27th AUGUST, 2026
PLACE: KOLKATA

INFORMATION REQUIRED UNDER SECTION 197 OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. **Ratio of Remuneration of each Director to the median remuneration of all the employees and details of percentage increase in the remuneration of Directors, Chief Financial Officer and Company Secretary in the financial year 2025-26 are as follows:**

Sr. No.	Name of Director, KMP	Designation	Remuneration of Directors, KMP for the Financial Year 2025-26(In Rs.)	Ratio of remuneration of each Director/ to median remuneration of employees
1	*Mr. Sabu Thomas	Managing Director	6,00,000	5.78:1
2	*Mr. Valath Sreenivasan Ranganathan	Executive Director	NIL	NA
3	Mr. Chandra Prakash Singh	Company Secretary	3,00,000	NA
4	*Mr. Nikhil Kombath Mohanan	CFO	1,70,000	NA
5	*Mr. Hemant Agrawal	Executive Director	4,50,000	NA
6	*Mr. Ashish Goenka	CFO	20,000	NA
7	*Mr. Asir Raja Selvan	Independent Director	NA	No Remuneration Paid
8	Ms. Sonal Atal	Independent Director	NA	No Remuneration Paid
9	*Mr. Hitenkumar Jayantilal Prajapati	Independent Director	NA	No Remuneration Paid
10	*Mr. Chirag R Shah	Independent Director	NA	No Remuneration Paid
11	*Mr. Shashank Suhalka	Independent Director	NA	No Remuneration Paid
12	*Mr. Kushal Agrawal	Independent Director	NA	No Remuneration Paid

***Refer Point 17. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL above in this Directors Report**

2.the percentage increase in the median remuneration of employees in the financial year:

Sr. No.	Name of Director, KMP	Designation	Percentage increase in remuneration
1	Mr. Sabu Thomas	Managing Director	0.00
2	Mr. Valath Sreenivasan Ranganathan	Executive Director	No Remuneration paid last year
4	Mr. Chandra Prakash Singh	Company Secretary	0.00
5	Mr. Nikhil Kombath Mohanan	CFO	NA
6	Mr. Hemant Agrawal	Executive Director	NA
7	Mr. Ashish Goenka	CFO	NA
8	Mr. Asir Raja Selvan	Independent Director	NA
9	Ms. Sonal Atal	Independent Director	NA
10	Mr. Hitenkumar Jayantilal Prajapati	Independent Director	NA
11	Mr. Chirag R Shah	Independent Director	NA
12	Mr. Shashank Suhalka	Independent Director	NA

3.the number of permanent employees on the rolls of company: 2 (Two) as on 31st March, 2026

4. average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration: **Not Applicable**

5.The key parameters for any variable component of remuneration availed by the directors are considered by the Board of directors based on the recommendations of the Nomination and Remuneration Committee of the company

6.This is to affirm that the remuneration is as per the remuneration policy of the company.

7.A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee, who-

(i) if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees: **Not Applicable as there are no employees throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees**

(ii) if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month: **Not Applicable as there was no employees a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month.**

(iii) if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company: **Not Applicable as there was no such instance.**

REPORT ON CORPORATE GOVERNANCE

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

TTI Enterprise Limited is committed towards achieving the highest standards of Corporate Governance right from its establishment by staying true to its core values. Company continuously works towards managing, monitoring and overseeing various corporate systems in such a manner that the Company's reliability and reputation are not at stake. The Company is in compliance with Non-Banking Financial Company Corporate Governance (Reserve Bank) Directions, 2015, applicable provisions of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company's governance structure comprises of Board of Directors, Committees of with the Board and the Senior Management. The Company is in compliance with the Corporate Governance requirements as enshrined in The Companies Act, 2013 read the Rules made there under as amended from time to time, The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and other applicable laws and regulations.

A Report on compliance with the principles of Corporate Governance as prescribed in the Securities and Exchange Board of India (SEBI) in Chapter IV read with Schedule V of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations/the LODR") as amended till date, is given below.

2. BOARD OF DIRECTORS:

Meeting of Board of Directors:

Twelfth (12) Board Meetings were held during the Financial Year ended March 31, 2026. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

Date of meeting	Total Number of directors as on the date of meeting	Number of directors attended	% of attendance
10-04-2025	4	4	100.00
21-05-2025	4	4	100.00
11-06-2025	4	4	100.00
13-08-2025	4	4	100.00
29-08-2025	4	4	100.00
04-11-2025	5	4	80.00
14-11-2025	6	5	83.33
03-12-2025	5	5	100.00
12-02-2026	5	5	100.00
20-02-2026	5	5	100.00
25-02-2026	5	5	100.00
18-03-2026	5	5	100.00

Composition:

The composition of the Board, directorships/committee membership positions in other companies held by Directors of the Company as on 31st March, 2026 is given below:

Name of Director	Category	No. of Other Directorships and Committee Chairmanship(s)/Membership(s)			Particulars of Directorships in other Listed Entities	
		*Directorships	#Chairmanship	#Membership	Name of the Company	Category of Directorship
Mr. Sabu Thomas	Managing Director	1	Nil	Nil	Nil	Nil
Mr. Hemant Agarwal	Executive Director	Nil	Nil	Nil	Nil	Nil
Ms. Sonal Atal	Non-Executive - Independent Director	1	2	Nil	Nil	Nil
Mr. Shashank Suhalka	Non-Executive - Independent Director	Nil	Nil	Nil	Nil	Nil
Mr. Kushal Agrawal	Non-Executive - Independent Director	Nil	Nil	Nil	Nil	Nil

* The above list of other directorships includes Public Companies (listed and unlisted) but does not include Private Limited Companies, Foreign Companies and Companies under Section 8 of the Companies Act, 2013.

It includes Chairmanship or Membership of the Audit Committee and Stakeholders' Relationship Committee of Public Companies (listed and unlisted) only.

None of the Directors of the Company are related to each other. The number of Directorship(s), Committee Membership(s)/Chairmanship(s) of all Directors is within the respective limits prescribed under the Act and the SEBI Listing Regulations as amended from time to time.

The Board of Directors is of the opinion that all Independent Directors of the Company fulfil the conditions of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) and 25(8) of the Listing Regulations and hereby confirm that they are independent to the management.

Details of attendance of the Directors at Board Meetings during the Financial Year:

Name	Designation	Category	Attendance	
			Board Meeting	Last AGM held on 25th September, 2025
Mr. Sabu Thomas^	Managing Director	Executive	12/12	Yes
Mr. Valath Sreenivasan Ranganathan**	Executive Director	Executive	05/07	Yes
Mr. Hemant Agarwal	Executive Director	Executive	06/06	NA
Mr. Asir Raja Selvan*	Non-Executive - Independent Director	Non-Executive	04/04	NA
Ms. Sonal Atal	Non-Executive - Independent Director	Non-Executive - Independent Director	12/12	Yes
Mr. Hitenkumar Jayantilal Prajapati#	Non-Executive - Independent Director	Non-Executive - Independent Director	06/06	Yes
Mr. Chirag R Shah#	Non-Executive - Independent Director	Non-Executive - Independent Director	04/04	Yes
Mr. Shashank Suhalka##	Non-Executive - Independent Director	Non-Executive - Independent Director	03/03	NA
Mr. Kushal Agrawal	Non-Executive - Independent Director	Non-Executive - Independent Director	03/03	NA

* Mr. Asir Raja Selvan (DIN: 07586210), vide his resignation letter dated 17th July, 2025 has resigned as Independent Director from the Board of the Company with effect from 17th July, 2025, due to his preoccupation and other professional commitments.

** The Board of Directors of the Company had taken note of the disqualification incurred by Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) from the office of Director on 12th March, 2026 pursuant to the provisions of Section 167 read with Section 164 of the

Companies Act, 2013, and had initiated the necessary filing with the Central Registration Centre (CRC), Manesar. However, the said application was rejected by the CRC, Manesar.

Thereafter, the Company received, by e-mail on 30th April, 2026, the resignation letter of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224), Executive Director of the Company. Accordingly, the Company filed e-Form DIR-12 with the Registrar of Companies for recording his resignation with effect from 30th April, 2026.

Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) and Mr. Chirag R Shah (DIN: 08174425) resigned from the post of Independent Director of the Company with effect from 15th February, 2026.

Mr. Shashank Suhalka (DIN: 09767749) resigned from the post of Independent Director of the Company with effect from 02nd July, 2026.

^ Mr. Sabu Thomas (DIN: 08224794) resigned as Managing Director, Director and Key Managerial Personnel of the Company with effect from 02nd July, 2026.

Shareholding of Directors as on 31st March, 2026

Name of Directors	Category	No of Equity Shares held	% of Holding
Mr. Sabu Thomas	Managing Director	0	0
Mr. Hemant Agarwal	Executive Director	0	0
Ms. Sonal Atal	Non-Executive - Independent Director	0	0
Mr. Shashank Suhalka	Non-Executive - Independent Director	0	0
Mr. Kushal Agrawal	Non-Executive - Independent Director	0	0

Separate Meeting of Independent Directors:

As stipulated by the Code of Independent Directors under Schedule IV of the Companies Act, 2013 and Regulation 25 of the Listing Regulations, a Separate meeting of the Independent Directors of the Company was held on 20th February, 2026 to review the performance of Non-independent Directors (Including Chairman) and the Board as a whole. There are no relationships between directors inter-se.

Agenda:

All the meetings are conducted as per well designed and structured agenda. All the agenda items are backed by necessary supporting information and documents (except for critical price sensitive information, which is circulate in the meeting) to enable the Board to take informed decisions. Agenda also includes minutes of the meetings of the Board and

Committees for the information of the Board. Agenda papers are circulated Seven days prior to the Board Meeting except in case of some urgent matters.

3. APPOINTMENT AND RE-APPOINTMENT OF DIRECTORS:

Following changes have taken place in the Board of Directors:

Appointments of Directors and KMP:

- Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) appointed as an Additional Non-Executive and Independent Director of the company with effect from 11th June, 2025 and Regularised in Annual General Meeting held on 25th September, 2025.

- Mr. Chirag R Shah (DIN: 08174425), appointed as an Additional Non-Executive and Independent Director of the company with effect from 29th August, 2025 and Regularised in Annual General Meeting held on 25th September, 2025.

- Mr. Hemant Agarwal (DIN 11363521) appointed as an Additional Executive Director of the company with effect from 04th November, 2025 and Regularised through Postal ballot meeting dated 06th January, 2026.

- Mr. Kushal Agrawal (DIN: 11533036) appointed as an Additional Non-Executive and Independent Director of the company with effect from 12th February, 2026 and through Postal ballot meeting dated 27th March, 2026.

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- Mr. Shashank Suhalka (DIN: 09767749) appointed as an Additional Non-Executive and Independent Director of the company with effect from 12th February, 2026 and through Postal ballot meeting dated 27th March, 2026.

- Mr. Ashish Goenka appointed as CFO (Chief Financial Officer) of the Company with effect from 20th February, 2026.

- Mr. Nikhil Gehlot (DIN: 11660215) appointed as an Additional and Independent Director of the Company for an initial term of five years with effect from 02nd July, 2026, subject to the approval of the Members of the Company in ensuing Annual General Meeting.

- Mr. Mithun Wales (DIN: 06416388) appointed as an Additional Executive and Managing Director of the Company for a period of five years with effect from 02nd July, 2026, subject to approval of the Members of the Company in ensuing Annual General Meeting.

Resignation of Directors and KMP:

- Mr. Asir Raja Selvan (DIN: 07586210), vide his resignation letter dated 17th July, 2025 has resigned as Independent Director from the Board of the Company with effect from 17th July, 2025, due to his preoccupation and other professional commitments.

- The Board of Directors of the Company had taken note of the disqualification incurred by Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) on 12th March, 2026 from the office of Director pursuant to the provisions of Section 167 read with Section 164 of the Companies Act, 2013, and had initiated the necessary filing with the Central Registration Centre (CRC), Manesar. However, the said application was rejected by the CRC, Manesar.

  Thereafter, the Company received, by e-mail on 30th April, 2026, the resignation letter of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224), Executive Director of the Company. Accordingly, the Company filed e-Form DIR-12 with the Registrar of Companies for recording his resignation with effect from 30th April, 2026.

- Mr. Nikhil Kombath resigned from the position of Chief Financial Officer (CFO) of the Company with effect from 03rd February, 2026.

- Mr. Chirag R Shah (DIN: 08174425) resigned from the post of Independent Director of the Company with effect from 15th February, 2026.

- Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) resigned from the post of Independent Director of the Company with effect from 15th February, 2026.

- Mr. Shashank Suhalka (DIN: 09767749) resigned from the post of Independent Director of the Company with effect from 02nd July, 2026.

- Mr. Sabu Thomas (DIN: 08224794) resigned as Managing Director, Director and Key Managerial Personnel of the Company with effect from 02nd July, 2026.

Directors liable to retire by rotation:

- In Director accordance with the provisions of The Companies Act, 2013 and the Articles of Association of Company, Mr. Hemant Agarwal (DIN 11363521) retire by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for re-appointment.

The Board recommends all the resolutions placed before the members relation to the appointment / re-appointment of directors for their approval.

4. CODE OF CONDUCT:

The Board has laid down a Code of Conduct for all Board Members and Senior Management of the Company. The said code is also posted on the website of the Company. All the members and senior management personnel have confirmed compliance with the same.

A declaration by Executive Director of the Company affirming the compliance of the same in respect of the financial year ended on 31st March 2026 by the members of the Board and senior Management Personnel, as applicable to them, is also annexed to this Annual Report.

5. PROHIBITION OF INSIDER TRADING POLICY:

The Company has formulated and implemented the Code of Conduct for Prevention of Insider Trading to comply with relevant regulations laid down by SEBI. Accordingly, the Company announces closure of Trading Windows, free period, declaration of prohibited period etc. The Company has designed a reporting system to prevent insider trading by designated persons. As mentioned in the said policy and takes quarterly and annual disclosure from the concerned persons.

6. A CHART OR A MATRIX SETTING OUT THE SKILLS/EXPERTISE/COMPETENCE OF THE BOARD OF DIRECTORS SPECIFYING THE LIST OF CORE SKILLS/EXPERTISE/COMPETENCIES IDENTIFIED BY THE BOARD OF DIRECTORS AS REQUIRED IN THE CONTEXT OF ITS BUSINESS(ES) AND SECTOR(S) FOR IT TO FUNCTION EFFECTIVELY AND THOSE ACTUALLY AVAILABLE WITH THE BOARD:

By and core complying with the relevant provision under The SEBI (Listing Obligations Disclosures Requirements) Regulations, 2015; the Board has list out the skills/expertise and competence of the Board of Directors which are as follows:

- Finance, accounts and audit
- Strategy and Business Planning
- Governance, Ethics and Regulatory Oversight
- Technology Innovation
- Risk, Assurance and Internal controls
- Human Resource
- Leadership skills

1. Mr. Hemant Agarwal - Executive Director

Mr. Hemant Agarwal is B.COM and CS. he has good Experience Corporate laws, legal, Listing Regulations, Accounts and Audit Department.

2. Mr. Valath Sreenivasan Ranganathan - Executive Director

He is Business Development Manager. He is a high integrity energetic leader known for ability to envision and create successful outcome in complex situations. News brands and products got launched in various fileds during his term as the Business Development Manager. Have more than 28 years of experience. M.A. English Literature from university of Kerala in 1984 (Course Completed in May 1984) and B.Sc. Math's from university of Callicat 1982.

3. Mr. Sabu Thomas - Executive and Managing Director

He is a Chartered Accountant by Profession, Graduation in BSE Math's, MBA, have more than 21 years of in his field.

4. Mrs. Sonal Atal - Non-Executive Independent Director

Experience in diverse fields of company Law, Corporate Governance, Legal Compliance, Corporate Social Responsibility and Quality Control, having more than 9 years of experience she is Bachelor of commerce and Company Secretary.

5. Mr. Asir Raja Selvan - Non-Executive Independent Director

He is a Practicing Company Secretary since 2017. He has done Bachelor of Law, Madras Law college in 2000. He is also a Fellow member of Institute of Chartered Accountant of India, since 2005. He is a Registered Insolvency Professional, IBBI, since Feb 2018. He is also Securities of Registered Financial Valuer Assets, for IBBI, since May 2019. He has done Forensic Accounting & Fraud detection, ICAI, course in August 2019. He has Vast experience in SEBI Act, Rules and Regulations, Listing Agreement, Incorporation of Companies. He will add value to the company with his vast knowledge & experience and it will be best interest of the Company to appoint him as Independent Director for the five consecutive years.

6. Mr. Hitenkumar Jayantilal Prajapati - Non-Executive Independent Director

He is a Master of Business Administration (MBA) and has experience of more than 7 years in the field of corporate laws, legal, Corporate Governance, Accounts, Audits and finance department.

7. Mr. Chirag R Shah - Non-Executive Independent Director

He is Fellow Member of the Institute of Chartered Accountants of India (ICAI), the Institute of Company Secretaries of India (ICSI) and Diploma Holder in Information System Audit, Certified in Concurrent Audit**,** Registered Valuer – Securities & Financial Assets (ICAI-RVO) and Member of Insolvency & Bankruptcy Board of India (IBBI) & Member of Indian Institute of Insolvency Professionals of ICAI. Mr. Chirag Shah brings a unique blend of financial acumen, corporate governance expertise, and regulatory insight to the Board. His background as a Chartered Accountant, Company Secretary, Registered Valuer, and Insolvency Professional enables him to provide independent judgment, strategic guidance, and robust oversight in the best interest of stakeholders.

8. Mr. Kushal Agrawal - Non-Executive Independent Director

He has experience of more than 7 years in the field of Accounts, Audits and Finance department

9. Mr. Shashank Suhalka - Non-Executive Independent Director

He has experience of more than 5 years in the field of Accounts, Audits and Finance department

Industry Skills	**Name of Directors who has such skills/ Expertise/ Competencies**

Strategy and Business Planning, Technology Innovation Risk, Assurance and Internal controls	Mr. Valath Sreenivasan Ranganathan Mr. Sabu Thomas Mr. Asir Raja Selvan Ms. Sonal Atal Mr. Hemant Agarwal
Governance and Collective Skills	**Name of Directors who has such skills/ Expertise/ Competencies**
Finance, accounts and audit Governance, Ethics and Regulatory Oversight	Mr. Valath Sreenivasan Ranganathan Mr. Sabu Thomas Mr. Asir Raja Selvan Ms. Sonal Atal Mr. Hemant Agarwal Mr. Kushal Agrawal Mr. Shashank Suhalka Mr. Hitenkumar Jayantilal Prajapati Mr. Chirag R Shah
Personal Attributes	**Name of Directors who has such skills/ Expertise/ Competencies**
Human Resource Leadership skills	Mr. Valath Sreenivasan Ranganathan Mr. Sabu Thomas Mr. Hemant Agarwal

7. CONFIRMATION THAT IN THE OPINION OF THE BOARD, THE INDEPENDENT DIRECTORS FULFILL THE CONDITIONS SPECIFIED IN THESE REGULATIONS AND ARE INDEPENDENT OF THE MANAGEMENT:

All the Independent Directors have furnished declarations stating they meet the criteria of independence as laid down in the Companies Act, 2013 and Listing Regulations. The Board of Directors hereby confirms that in their opinion, the Independent Directors fulfil the conditions specified in the Listing Regulations and are Independent of the Management.

The Company through familiarization programmes has updated the Independent Directors with nature of Industry, business of the Company and their roles, responsibilities, rights in the Company etc. The detail of such familiarization programme is available at the website of the Company at https://www.ttienterprises.com//Uploads/FAMILIARISATION_PROGRAMME_INDEPENDENT_DIRECTORS_1784890118_1397.pdf

8. DETAILED REASONS FOR THE RESIGNATION OF AN INDEPENDENT DIRECTOR WHO RESIGNS BEFORE THE EXPIRY OF HIS OR HER TENURE ALONG WITH A CONFIRMATION BY SUCH DIRECTOR THAT THERE ARE NO OTHER MATERIAL REASONS OTHER THAN THOSE PROVIDED:

- Mr. Asir Raja Selvan (DIN: 07586210), vide his resignation letter dated 17th July, 2025 has resigned as Independent Director from the Board of the Company with effect from 17th July, 2025, due to his preoccupation and other professional commitments. He has confirmed that there are no material reasons for his resignation other than mentioned in his resignation letter

- Mr. Chirag R Shah (DIN: 08174425), vide his resignation letter dated 09th February, 2026 has resigned as an Independent Director from the Board of the Company with effect from 15th February, 2026, due to some personal reasons. He has confirmed that there are no material reasons for his resignation other than mentioned in his resignation letter.

- Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315), vide his resignation letter dated 09th February, 2026 has resigned as an Independent Director from the Board of the Company with effect from 15th February, 2026, due to personal and professional reasons. He has confirmed that there are no material reasons for his resignation other than mentioned in his resignation letter.

9. AUDIT COMMITTEE:

- ***Composition, Name of Members and Chairperson:***

In accordance with provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of Audit Committee During the Financial Year 2025-26 is as under:

Committee Member	Designation	No. of meetings attended
Asir Raja Selven*	Chairperson and Member	02/02
Mrs. Sonal Atal	Member	08/08
Mr. Sabu Thomas**	Member	02/02
Mr. Valath Sreenivasan Ranganathan***	Member	04/04
Mr Chirag Shah^	Chairperson and Member	03/03
Mr. Hitenkumar Jayantilal Prajapati^^	Member	02/02
Mr. Hemant Agarwal^^^	Member	04/04
Mr. Kushal Agrawal#	Chairperson and Member	01/01

*Mr. Asir Raja Selven Resigned with effect from 17th July, 2025
** Mr. Sabu Thomas Resigned with effect from 11th June, 2025
*** Mr. Valath Sreenivasan Ranganathan resigned with effect from 04th November, 2025
^Mr. Chirag Shah Appointed with effect from 29th August, 2025 and Resigned with effect from 12th February, 2026.

^^ Hitenkumar Jayantilal Prajapati Appointed with effect from 13th August, 2025 and Resigned with effect from 29th August, 2025.
^^^ Mr. Hemant Agrawal Appointed with effect from 04th November, 2025.
# Mr. Kushal Agrawal Appointed with effect from 12th February, 2026.

The Composition of Audit Committee as on 31.03.2026 is as follows:

Committee Member	Designation	Category
Mr. Kushal Agrawal	Chairperson and Member	Independent Director
Mrs. Sonal Atal	Member	Independent Director
Mr. Hemant Agarwal	Member	Executive Director

During the year under review, a total Eight meetings of the Audit Committee were held, on 10th April, 2025, 21st May, 2025, 13th August, 2025, 29th August, 2025, 14th November, 2025, 03rd December, 2025, 12th February, 2026 and 20th February, 2026.

The role of the Audit committee is to monitor and provide effective supervision of the Company's financial reporting process with a view to ensure that the financial statements are accurate, sufficient and reliable.

- ***The terms of reference of the audit committee as defined by the Board are:***

1. oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.

2. recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity

3. approval of payment to statutory auditors for any other services rendered by the statutory auditors;

4. reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to;

(a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
(b) changes, if any, in accounting policies and practices and reasons for the same;
(c) major accounting entries involving estimates based on the exercise of judgment by management;
(d) significant adjustments made in the financial statements arising out of audit findings;
(e) compliance with listing and other legal requirements relating to financial statements;
(f) disclosure of any related party transactions;
(g) modified opinion(s) in the draft audit report;

5. reviewing, with the management, the quarterly financial statements before submission to the board for approval

6. reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public issue or rights issue or preferential issue or qualified institutions placement], and making appropriate recommendations to the board to take up steps in this matter;

7. reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

8. approval or any subsequent modification of transactions of the listed entity with related parties;

9. scrutiny of inter-corporate loans and investments;

10. valuation of undertakings or assets of the listed entity, wherever it is necessary;

11. evaluation of internal financial controls and risk management systems;

12. reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

13. reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

14. discussion with internal auditors of any significant findings and follow up there on;

15. reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

16. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

17. to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

18. to review the functioning of the whistle blower mechanism;

19. approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

20. Carrying out any other terms of reference as may be decided by the Board or specified/provided under the Companies Act, 2013 or the SEBI Listing Regulations or by any other regulatory authority;

21. reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision;

22. consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders;

23. The audit committee shall mandatorily review the following information:
   a. management discussion and analysis of financial condition and results of operations;
   b. management letters / letters of internal control weaknesses issued by the statutory auditors;
   c. internal audit reports relating to internal control weaknesses; and
   d. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee;
   e. statement of deviations:
      (i) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
      (ii) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

10. STAKEHOLDERS' RELATIONSHIP COMMITTEE:

- ***Composition, Name of Members and Chairperson as well as Meeting & Attendance during the year:***

In accordance with provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of Stakeholders' Relationship Committee During the Financial Year 2025-26 is as under:

Committee Member	Designation	No. of meetings attended
*Mr. Asir Raja Selvan	Member	01/01
**Mrs. Sonal Atal	Member	01/01
Mr. Sabu Thomas	Member	02/02
**Mr. Valath Sreenivasan Ranganathan	Member	01/01
^Mr. Hitenkumar Jayantilal Prajapati	Chairperson and Member	0/0
^Mr. Chirag R Shah	Member	0/0
^^Mr. Shashank Suhalka	Chairperson and Member	01/01
^^Mr. Kushal Agrawal	Member	01/01

*Mr. Asir Raja Selven Resigned with effect from 17th July, 2025
**Mr. Valath Sreenivasan Ranganathan and Ms. Sonal Atal resigned with effect from 11th June, 2025
^Mr. Hitenkumar Jayantilal Prajapati and Mr. Chirah R Shah Resigned with effect from 12th February, 2026.
^^Mr. Shashank Suhalka and Mr. Kushal Agrawal Appointed with effect from 12th February, 2026.

The Composition of Stakeholders' Relationship Committee as on 31.03.2026 is as follows:

Committee Member	Designation	Category
Mr. Shashank Suhalka	Chairperson and Member	Independent Director
Mr. Kushal Agrawal	Member	Independent Director
Mr. Sabu Thomas	Member	Managing Director

During the year under review, a total two meeting of the Stakeholders' Relationship Committee were held, on 21st May, 2025 and 20th February, 2026.

- ***Number of shareholders' complaints received, not solved and pending during the financial year***

Number of shareholders' complaints received so far	Number not solved to the satisfaction of shareholders	Number of pending complaints
0	0	0

- ***Terms of Reference:***

1. Redressal of shareholders' and investors' complaints, including and in respect of:
a) Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or where the space at back for recording transfers have been fully utilized.
b) Issue of duplicate certificates and new certificates on split/consolidation/renewal, etc.;
c) Non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.

2. Review the process and mechanism of redressal of Shareholders' /Investor's grievance and suggest measures of improving the system of redressal of Shareholders' /Investors' grievances.

3. Efficient transfer of shares; including review of cases for refusal of transfer / transmission of shares and debentures;

4. Reviewing on a periodic basis the approval/refusal of transfer or transmission of shares, debentures or any other securities;

5. Issue of duplicate certificates and new certificates on split/consolidation/renewal;

6. Allotment and listing of shares;

7. Review of measures taken for effective exercise of voting rights by shareholders.

8. Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.

9. Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

10. Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 as amended from time to time.

11. Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants;

12. Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting, and

13. Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

14. Such other matters as may from time to time be required by any statutory, contractual or other regulatory requirements to be attended to by such Committee.

11. NOMINATION AND REMUNERATION COMMITTEE:

- ***Composition, Name of Members and Chairperson:***

In accordance with provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Composition of Stakeholders' Relationship Committee During the Financial Year 2025-26 is as under

Committee Member	Designation	No. of meetings attended
Mrs. Sonal Atal	Chairperson and Member	06/06
*Mr. Asir Raja Selvan	Member	01/01
**Mr. Sabu Thomas	Member	01/01
***Mr. Hitenkumar Jayantilal	Member	04/04

Prajapati		
^Mr. Chirag R Shah	Member	03/03
^^Mr. Shashank Suhalka	Member	01/01
^^Mr. Kushal Agrawal	Member	01/01

* Mr. Asir Raja Selven Resigned with effect from 17th July, 2025
** Mr. Sabu Thomas Resigned with effect from 11th June, 2025
*** Mr. Hitenkumar Jayantilal Prajapati appointed with effect from 11th June, 2025 and Resigned with effect from 12th February, 2026
^ Mr. Chirag R Shah appointed with effect from 29th August, 2025 and Resigned with effect from 12th February, 2026
^^ Mr. Shashank Suhalka and Mr. Kushal Agrawal Appointed with effect from 12th February, 2026

During the year under review, a total six meetings of the Nomination and Remuneration Committee were held, on 11th June, 2025, 29th August, 2025, 04th November, 2025, 03rd December, 2025, 12th February, 2025 and 20th February, 2026.

- ***Terms of Reference:***

1. Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance;

2. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the level and composition of remuneration of the directors, key managerial personnel and other employees;

3. Formulation of criteria for evaluation of independent directors and the Board;

4. Devising a policy on Board diversity; and

5. Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors

6. Determine our Company's policy on specific remuneration package for the Managing Director /Executive Director including pension rights;

7. Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.

8. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

9. Decide the amount of Commission payable to the Whole Time Directors;

10. Recommend to the board, all remuneration, in whatever form, payable to senior management.

11. For every appointment of an independent director, they shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
a. use the services of an external agencies, if required;
b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
c. consider the time commitments of the candidates

12. recommend to the board, all remuneration, in whatever form, payable to senior management and

13. To undertake specific duties as may be prescribed by the Companies Act, 2013, SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and other applicable laws or as may be prescribed by the Board of Directors of the Company, from time to time.

- ***Remuneration Policy:***

The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The Company endeavours to attract, retain, develop and motivate the high-caliber executives and to incentivize them to develop and implement the Companies Strategy, thereby enhancing the business value and maintain a high-performance workforce. The policy ensures that the level and composition of remuneration of the Directors is optimum.

The policy is available on the Company's website.

- **Selection and appointment of the Board Members:**

The Committee, along with the Board, reviews on an annual basis, appropriate skills, characteristics and experience required for the Board as a whole and its individual members. The objective is to have a Board with diverse background and experience in business, government, academics, technology and in areas that are relevant for the Company's operations.

- ***Remuneration to Executive Directors, Key Managerial Personnel(s) (KMPs) and Senior Management Personnel (s) (SMPs):***

Their remuneration shall be governed by the external competitive environment, track record, potential, individual performance and performance of the company as well as industry standards. The remuneration determined for MD/ WTDs, KMPs and SMPs are subjected to the approval of the Board of Directors in due compliance of the provisions of Companies Act, 2013.

The Company has in place a policy for remuneration to the Directors, the Key Managerial Personnel and the Senior Management Personnel, criteria for the selection of candidates for appointment to the said positions which has been approved by the Board. The policy covers the compensation structure i.e. Remuneration to Non-Executive Directors, Remuneration to Executive Directors, KMP and Senior Management Personnel.

The Non-executive Directors of the company are paid remuneration by way of sitting fees only for attending the meetings of the Board of Directors. Beside the sitting fees they are also entitled to reimbursement of expenses. The Non-executive Directors of the Company are not paid any other remuneration.

- **Remuneration to Directors:**

  1. There were no pecuniary relationship or transactions with any Non- Executive Director.
  2. Non-Executive Directors are paid Sitting Fees.

Following are the details of Sitting Fees paid to the Non-Executive Directors during the Financial Year ended on 31st March, 2026:

Name of the Director	**Category**	**Sitting Fees (In Lakhs)**
Ms. Sonal Atal	Non-Executive Independent Director	6.60
Mr. Asir Raja Selvan	Non-Executive Independent Director	0.18
Mr. Hitenkumar Jayantilal Prajapati	Non-Executive Independent Director	1.05
Mr. Chirag R Shah	Non-Executive Independent Director	0.81
Mr. Shashank Suhalka	Non-Executive Independent Director	0.30
Mr. Kushal Agrawal	Non-Executive Independent Director	0.30

Following are the details of Remuneration paid to the Executive Directors during the Financial Year ended on 31st March, 2026:

Name of the Director	**Category**	**Remuneration (Amount in Rs.)**
Mr. Sabu Thomas	Managing Director	6.00
Mr. Valath Sreenivasan Ranganathan	Executive Director	0.00
Mr. Hemant Agrawal	Executive Director	4.50

- ***Performance Evaluation:***

Pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations, the Committee has carried out the annual performance evaluation of Directors and Key Managerial Personnel. The Board of Directors also carried out annual performance evaluation of Independent Directors and Committees of the Board. Performance evaluation was carried out based on approved criteria such as adherence to ethical standards and code of conduct, constructive participation in board meetings, implementing good corporate governance practices etc. The Directors expressed their satisfaction with the evaluation process. The independent directors also held separate meeting to review the performance of Non-Independent Directors and Board as whole, reviewed the performance of Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board.

12. GENERAL BODY MEETINGS:

a. **Location and time, where last three annual general meetings held is as under:**

Annual General Meeting along with Financial Year	**Day, Date and Time of AGM**	**Venue**
42nd Annual General Meeting (Financial year 2022-23)	Friday, 29th Day of September, 2023 at 11:00 A.M	Through Video Conferencing ('VC)/Other Audio-Visual Means ('OAVM')
43rd Annual General Meeting (Financial year 2023-24)	Monday, 30th September, 2024 at 11.00 A.M.	Through Video Conferencing ('VC)/ Other Audio-Visual Means ('OAVM')
44th Annual General Meeting (Financial year 2024-25)	Thursday, 25th September, 2025 at 12.30 P.M.	Through Video Conferencing ('VC)/ Other Audio-Visual Means ('OAVM')

b. whether any special resolutions passed in the previous three annual general meetings: **YES, the details are as under:**

Annual General Meeting along with Financial Year	**Agenda**	**Special Resolution Passed or not**
42nd Annual General Meeting (Financial year 2022-23)	1. To appoint Mr. Sabu Thomas (Din:08224794) as managing director and chairperson of the company. 2. Increasing Borrowing Limits of The Board of Directors of The Company	Special Resolution was passed for all the agendas

	Under Section 180 of the Companies Act, 2013. 3. Authorization to make Loan(S) and give guarantee(S), provide security(ies) or make investments under section 186 of the Companies Act, 2013. 4. Authorization To Advance any loan or give any guarantee or provide any security under Section 185 of the Companies Act, 2013	
43rd Annual General Meeting (Financial year 2023-24)	1. Increasing borrowing limits of the board of directors of the company under section 180 of the companies act, 2013: - special resolution 2. Authorization to make loan(s) and give guarantee(s), provide security(ies) or make investments under section 186 of the companies act, 2013 3. Authorization to advance any loan or give any guarantee or provide any security under section 185 of the companies act, 2013 4. Approval for related party transaction as per companies act, 2013 for the financial year 2024-2025	Special Resolution was passed for all the agendas
44th Annual General Meeting (Financial year 2024-25)	1. To Regularise Mr. Hitenkumar Jayantilal Prajapati (DIN: 10002315) as a Non-Executive Independent Director of the Company 2. To Regularise Mr. Chirag R Shah (DIN: 08174425), as a Non-Executive Independent Director of the Company	

	3. Revision in the terms of remuneration of Mr. Sabu Thomas (DIN: 08224794), Managing Director of the Company 4. Revision in the terms of remuneration of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224), Executive Director of the Company 5. Approval For Related Party Transaction as per the Companies Act, 2013 for the Financial Year 2025-2026 with Melker Premium LLP 6. Approval for Related Party Transaction as per Companies Act, 2013 for the Financial Year 2025-2026 With Ujjam Estates LLP	

c. whether any special resolution passed in last three years through **Extraordinary General Meetings: No**

d. whether any special resolution passed last year through postal ballot: **YES, the details are as under:**

i. As per Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, during the year under review, Ordinary/Special resolution for:

a) Regularisation of Mr. Hemant Agarwal (DIN: 11363521) as an Executive Director of the Company.
b) Fixation of Remuneration of Mr. Hemant Agarwal (DIN: 11363521) as Executive Director of the Company

was passed by members of the Company through Postal Ballot.

Details of the postal ballot process followed in this regard are as under:

Date of Postal Ballot Notice: 03rd December, 2025 Voting period: Monday 08th December, 2025 at 9:00 AM IST and ends on Tuesday 06th January, 2026 at 05:00 PM IST Date of declaration of result: 08th January, 2026.

In compliance with Regulation 44 of the Listing Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules framed thereunder and the General Circulars issued in this regard by the Ministry of Corporate Affairs ("MCA"), members were provided remote e-voting facility to vote on the resolution mentioned above.

The Company availed electronic voting platform of National Securities Depository Limited (NSDL) for facilitating remote e-voting facility to all its members.

Ms. Prity Bishwakarma, Proprietor of M/s. Prity Bishwakarma & Co., Practising Company Secretary (Certificate of Practice Number: 27227 and Membership Number: A63580), were appointed as the Scrutiniser for carrying out the Postal Ballot voting process through electronic means in a fair and transparent manner.

The Postal Ballot Notice was sent to the members in electronic form at their email addresses registered with the depositories and Company's Registrar and Share Transfer Agent. The Scrutiniser submitted his report to the Chairman of the Company after the completion of scrutiny. The consolidated results of the voting by postal ballot were announced by the Managing Director on 08th January, 2026, as authorised by the Board of Directors of the Company.

ii. As per Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, during the year under review, Ordinary/Special resolution for:

a) To Alter the Existing Object Clause of Memorandum Of Association ("MoA") of the Company
b) Alteration of Memorandum of Association ("MoA") as per the provisions of the Companies Act, 2013
c) To Surrender the Non-Banking Financial Company ("NBFC") Licence of the Company
d) To Regularise Mr. Kushal Agrawal (DIN: 11533036), as a Non Executive Independent Director of the Company
e) To Regularise Mr. Shashank Suhalka (Din: 09767749), as a Non-Executive Independent Director of the Company
f) Ratification of Cessation of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) Director due to Disqualification was passed by members of the Company through Postal Ballot.

Details of the postal ballot process followed in this regard are as under:

Date of Postal Ballot Notice: 20th February, 2026 and Addendum of Postal Ballot Notice dated 25th February, 2026 Voting period: Thursday 26th February, 2026 at 9:00 AM IST and ends on Friday 27th March, 2026 at 05:00 PM IST Date of declaration of result: 28th March, 2026.

In compliance with Regulation 44 of the Listing Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules framed thereunder and the General Circulars issued in this regard by the Ministry of Corporate Affairs ("MCA"), members were provided remote e-voting facility to vote on the resolution mentioned above.

The Company availed electronic voting platform of National Securities Depository Limited (NSDL) for facilitating remote e-voting facility to all its members.

Ms. Prity Bishwakarma, Proprietor of M/s. Prity Bishwakarma & Co., Practising Company Secretary (Certificate of Practice Number: 27227 and Membership Number: A63580), were appointed as the Scrutiniser for carrying out the Postal Ballot voting process through electronic means in a fair and transparent manner.

The Postal Ballot Notice was sent to the members in electronic form at their email addresses registered with the depositories and Company's Registrar and Share Transfer Agent. The Scrutiniser submitted his report to the Chairman of the Company after the completion of scrutiny. The consolidated results of the voting by postal ballot were announced by the Managing Director on 28th March, 2026, as authorised by the Board of Directors of the Company.

13. GENERAL DISCLOSURES:

a. Related Party Transections:

Transactions with related parties are disclosed in the Notes to Accounts in the Financial Statements. All transactions with related parties are at arms' length basis and in compliance with transfer pricing regulations. Consideration is paid/ received through cheque/ online payment. All Related Party Transactions are entered into by the Company only after obtaining the prior approval of the Audit Committee and Board of In Directors and are entered into on an Arms' length basis. terms of The Companies Act, 2013, and The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has Transactions. adopted a policy to determine Related Party Related Party Transaction policy is placed on the Company's website at: https://www.ttienterprises.com//Uploads/POLICY_ON_RELATED_PARTY_TRANSACTION_AND_ALSO_ON_DEALING_WITH_RPT_1774937946_1144.pdf

b. In preparing the Annual Accounts in respect of the Financial Year ended 31st March, 2026, no accounting treatment was different from that prescribed in the Accounting Standards;

c. Means of Communication:

The quarterly unaudited results of the Company are announced within forty-five days of the end of respective quarter and the audited financial results for the year are announced within sixty days from end of Financial Year and same has been uploaded on the BSE Website i.e. https://www.bseindia.com/.

The Company discloses to the stock exchange regarding information required to be disclosed under Regulation 30 read with Part A of Schedule III of The SEBI (Listing

Obligations and Disclosures Requirements) Regulations, 2015, including material information which have a bearing on the performance / operations of the Company. All information is filed electronically on BSE's online portal and BSE Listing Centre.

Furthermore, Newspaper Advertisement has also been given for the all the quarter and year ended.

14. MINISTRY OF CORPORATE AFFAIRS (MCA)

The Company has periodically filed all the necessary documents with MCA.

15. GENERAL SHAREHOLDER INFORMATION:

a. The 45^{th} Annual General Meeting will be held on Friday 18^{th} September, 2026, at 12.30 p.m., via Video Conferencing (“VC”)/other Audio Visual Means (“OAVM”)

b. The Company follows 01^{st} April - 31^{st} March as its financial year. The results for every quarter beginning from April will be declared within the time period prescribed under Listing Regulations.

c. The Company’s Shares are listed on BSE Limited (CIN: L46300WB1981PLC033771) having Registered Office at Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata, 700040 and we confirm that the Annual Listing Fees has been paid to such stock exchange. (The ISIN Number of the Company’s Shares in the Demat form is INE404F01031) (BSE Code: 538597)

d. Register of Shareholders will remain closed from 12^{th} September, 2026 to 18^{th} September, 2026, both days inclusive.

e. Cut-off date for remote E-voting: 11^{th} September, 2026

The remote e-voting / voting rights of the shareholders / beneficial owners shall be reckoned on the equity shares held by them as on Cut-off date i.e. 09^{th} September, 2026.

f. Board Meetings approval of Results:

June 30, 2025: 13^{th} August, 2025
September 30, 2025: 14^{th} November, 2025
December 31, 2025: 12^{th} February, 2026
March 31, 2026: 27^{th} May, 2026

g. Dividend:

Due to Loss, The Company do not propose any dividend for the Financial Year ended March 31, 2026.

h. Shareholding Pattern as on 31^{st} March, 2026:

Category	No. of Shares held	% of holding
A. Promoter Holding		
1. Promoters	-	-
Indian Promoters	47,61,759	18.74
Persons acting in concert	-	-
Total Promoter Holding	**47,61,759**	**18.74**
B. Non-Promoter Holding		
2. Institutional Investors	-	-
Banks, Financial Institutions, Insurance Companies (Central/State Govt. Institutions/ Non-Government Institutions, NBFCs registered with RBI, Other Financial Institutions)	-	-
a. FIIs	-	-
b. Mutual Funds	-	-
Sub Total	**-**	**-**
3. Others	-	-
a. Bodies Corporate	1,25,70,303	49.48
b. Indian Public	79,61,847	31.34
c. NRIs/ OCBs	1,08,513	0.43
d. HUF	-	-
e. Clearing Members	2000	0.01
f. Trusts	-	-
g. LLP	-	-
h. Foreign Corporate Bodies	-	-
Sub Total	**2,06,42,663**	**81.26**
Total Non-Promoter Holding	**2,06,42,663**	**81.26**
Grand Total	**2,54,04,422**	**100.00%**

i. **Distribution of shareholding as on 31st March, 2026**

No. of shares	No. of Holders	% to Total Holders	Holding	% to Holding	Amount (Rs)	% to Capital
1 to 500	6552	82.9262	5,85,106	2.3032	58,51,060	2.3032
501 to 1000	508	6.4296	4,06,520	1.6002	40,65,200	1.6002
1001 to 5000	625	7.9104	14,89,863	5.8646	1,48,98,630	5.8646
5001 to 10000	86	1.0885	6,37,297	2.5086	63,72,970	2.5086
10001 to 50000	101	1.2783	22,42,474	8.8271	2,24,24,740	8.8271
50001 to 100000	14	0.1772	10,56,909	4.1603	1,05,69,090	4.1603
100001 to Above	15	0.1898	1,89,86,253	74.7360	18,98,62,530	74.7360
Total	**7901**	**100.00**	**2,54,04,422**	**100.00**	**254044220**	**100.00**

j. **Shares in Demat mode as on 31st March, 2026**

Particulars	No. of Shares	% of Shares
No. of shares held in Demat Form	2,53,59,177	99.82%

No. of shares held in Physical Form	45,245	0.18%
Total	**2,54,04,422**	**100.00%**

16. GREEN INITIATIVES:

As per directions of the Ministry of Corporate Affairs your Company too has initiated for online Annual Accounts to the shareholders to save paper and hence we request all the shareholders to inform their brokers of DP to get the Annual Reports through email.

17. SHARE TRANSFER SYSTEM:

In terms of Listing Regulations, equity shares of the Company can only be transferred in dematerialised form including transmission or transposition of shares held in physical. Requests for dematerialisation of shares are processed and confirmation thereof is given to the respective depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services India Limited (CDSL), within the statutory time limit.

Share Transfer Agent:

NICHE TECHNOLOGIES PRIVATE LIMITED
SEBI Reg. No.: INROO0003290
Add: No.: 3A, Auckland Place, 7th Floor, Room No. 7A & 7B, Kolkata-700017 Tel 033-23016761 / 23012518
Email ID: nichetechpI@nichetechpl.com
Website: www.nichetechpl.com

18. DEMATERIALIZATION OF SHARES:

As on 31st March 2026 about 99.82% of the Company's Equity Shares has been held in dematerialized form with NSDL & CDSL. The ISIN Number of the Company's Shares in the Demat form is INE404F01031.

19. OUTSTANDING GDRS/ADRS/WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT ON EQUITY:

The Company has not issued GRSs, ADRs or any other Convertible Instruments during financial year ended 31st March, 2026.

20. COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES:

The Company does not trade in commodities. The Commodity price risk and commodity hedging activities are not applicable to the Company.

21. RECONCILIATION OF SHARE CAPITAL AUDIT:

As Stipulated by Securities and Exchange Board of India (SEBI), a qualified Practicing Company Secretary carries out the Share Capital Audit to reconcile that the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This audit is carried out every quarter and the report thereon is submitted to stock exchanges and is also placed before the board of Directors. No discrepancies were noticed during these audits.

22. ADDRESS FOR CORRESPONDENCE:

For any assistance regarding dematerialization of shares, share transfers, transmissions, change of address, non-receipt of dividend on any other query relating shares, the investor can write to registrar and Share Transfer Agent (address mentioned above) or please write to:

NICHE TECHNOLOGIES PRIVATE LIMITED
SEBI Reg. No.: INROO0003290
Add: No.: 3A, Auckland Place, 7th Floor, Room No. 7A & 7B, Kolkata-700017
Tel 033- 23016761 / 23012518
Email ID: nichetechpI@nichetechpl.com
Website: www.nichetechpl.com

TTI Enterprise Limited
REGISTERED OFFICE:
Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040
Contact No: 9874402938
E-Mail Id: tti1711@gmail.com
Website: www.ttienterprises.com

23. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES:

During the year under review, a petition has been filed before the Hon'ble National Company Law Tribunal, Kolkata Bench, West Bengal, in the matter concerning refusal to register the transfer of shares/rectification of the Register of Members in relation to 35,00,000 (Thirty-Five Lakh) Equity Shares of face value of ₹10/- each.

The petition has been filed by M/s. Realearth Ecofarms India Private Limited against Mr. Valath Sreenivasan Ranganathan and TTI Enterprise Limited. The matter arises out of a Share Surrender Agreement dated March 20, 2025, and pertains, inter alia, to the registration of transfer of the aforesaid 35,00,000 Equity Shares in favour of M/s. Realearth Ecofarms India Private Limited.

The matter is presently pending adjudication before the Hon'ble National Company Law Tribunal, Kolkata Bench. The Company is taking appropriate steps in the matter and will comply with the directions/orders of the Hon'ble Tribunal as may be passed from time to time.

24. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT:

There were no such instances where any shares of the Shareholders are in the demat suspense account or unclaimed suspense account

a) aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: **No Such instances**
b) number of shareholders who approached listed entity for transfer of shares from suspense account during the year: **No Such instances**
c) number of shareholders to whom shares were transferred from suspense account during the year: **No Such instances**
d) aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: **No Such instances**
e) that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares: **No Such instances.**

25. COMPLIANCE CERTIFICATE WITH CORPORATE GOVERNANCE REQUIREMENTS:

a) The certification by the Managing Director and Chief Financial Officer of the Company, in compliance of Regulation 17(8) read with Part B, Schedule II of the SEBI Listing Regulations, is annexed here with as a part of the report.
b) Mr. Gourav Saraf, Practicing Company Secretary (A Peer Reviewed Firm) have certified that the Company has complied with the conditions of Corporate Governance as stipulated in Schedule V of the SEBI Listing Regulations and the said certificate is annexed to the Report.
c) The Company has received a certificate from Mr. Gourav Saraf, Practicing Company Secretary (A Peer Reviewed Firm) that none of the Directors on the board of the company have been debarred or disqualified from being appointed or continuing as Directors of the Company by the Board/Ministry of Corporate Affairs or any such statutory authority. The Certificate of Company Secretary in practice is annexed herewith as a part of the report.

26. OTHER DISCLOSURES:

a) disclosures on materially significant related party transactions that may have potential conflict with the interests of listed entity at large: **There are no materially significant transactions with the related parties that had potential conflict with the interest of the Company. Transactions with related parties as per applicable Indian Accounting Standard have been disclosed in the notes forming part of the Financial Statement.**

   The Policy on related party transactions, which provides the criteria for determining the materiality of related party transactions and also the manner of dealing with related party transactions, adopted by the Board in accordance with the provisions of Regulation 23(1) of the Listing Regulations, has been uploaded on the website of the Company, accessible at https://www.ttienterprises.com//Uploads/POLICY_ON_RELATED_PARTY_TRANSACTION_AND_ALSO_ON_DEALING_WITH_RPT_1774937946_1144.pdf

b) As seen on the BSE website TTI Enterprise Limited is SDD non-compliant status - company have received several emails notices for SDD compliances. Company have updated SDD data as on report The details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years: **Refer Annual Secretarial Compliance Report issued by the Practicing Company Secretary for the last three year and the weblink for the same is** www.ttienterprises.com

c) details of establishment of vigil mechanism/whistle blower policy, and affirmation that no personnel has been denied access to the audit committee: **The Company has adopted a Whistle Blower Policy/Vigil Mechanism and has established the necessary mechanism for directors/employees to report concerns about unethical behavior. The Policy has been uploaded on website of the Company at the Weblink https://www.ttienterprises.com//Uploads/POLICY_ON_WHISTLE_BLOWER_POLICY__VIGIL_MECHANISM_._1774960883_1873.pdf**

d) Disclosure of Commodity Price Risk and Commodity Hedging Activities: **The Company does not trade in commodities. The Commodity price risk and commodity hedging activities are not applicable to the Company. Therefore, the said disclosure is not applicable to the Company**

e) details of compliance with mandatory requirements and adoption of the non-mandatory requirements: **The Company complies with all the mandatory requirements of SEBI Listing Regulations, 2015 with regard to Corporate Governance. In addition, Company has adopted the following non-mandatory requirement:**

Shareholders rights: The Company has not adopted the practice of sending out half-yearly declaration of financial performance to shareholders. Quarterly / Half yearly / Annual Financial results as approved by the Board is disseminated to Stock Exchange and updated on the Website of the Company and published in the newspapers.

Modified opinion(s) in audit report: There are no modified opinions in audit report.

f) web link where policy for determining 'material' subsidiaries is disclosed: **Not Applicable as there are no material subsidiaries.**

g) web link where policy on dealing with related party transactions: https://www.ttienterprises.com//Uploads/POLICY_ON_RELATED_PARTY_TRANSACTION_AND_ALSO_ON_DEALING_WITH_RPT_1774937946_1144.pdf

h) disclosure of commodity price risks and commodity hedging activities: **The Company does not trade in commodities. The Commodity price risk and commodity hedging activities are not applicable to the Company. Therefore, the said disclosure is not applicable to the Company.**

i) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A): **During the year under review, the Company has not raised any funds through preferential allotment or qualified institutions placement during the year under review.**

j) a certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority: **Attached as Annexure.**

k) where the board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof: **During FY 2025-26, there were no instances where the Board had not accepted any recommendation of any committee of the Board.**

l) total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part: The details related to fees paid to the statutory auditors are given in the Note No. 13 of the Financial Statement

m) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:
   a. number of complaints filed during the financial year: **NIL**
   b. number of complaints disposed of during the financial year: **NIL**
   c. number of complaints pending as on end of the financial year: **NIL**

n) disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount: **The Company does not have material subsidiary Companies as on reporting date. Hence, the said disclosure is not applicable.**

o) Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries: **The Company does not have material subsidiary Companies as on reporting date. Hence, the said disclosure is not applicable.**

p) Non-compliance of any requirement of corporate governance report of sub-paras (2) to (10) above, with reasons thereof shall be disclosed: **No such instances.**

q) List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilisation of funds, whether in India or abroad: **Not Applicable.**

For and on behalf of the Board of Directors of
TTI ENTERPRISE LIMITED

HEMANT AGARWAL	**MITHUN WALES**
EXECUTIVE DIRECTOR	**MANAGING DIRECTOR**
DIN: 11363521	**DIN: 06416388**

DATE: 27th AUGUST, 2026
PLACE: KOLKATA

Declaration Regarding Compliance of Code of Conduct under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of Regulation 26(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct is made applicable, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the year ended 31st March, 2026.

For and on behalf of the Board of Directors of
TTI ENTERPRISE LIMITED

HEMANT AGARWAL	**MITHUN WALES**
EXECUTIVE DIRECTOR	**MANAGING DIRECTOR**
DIN: 11363521	**DIN: 06416388**

DATE: 27th AUGUST, 2026
PLACE: KOLKATA

CEO / CFO Certification

We hereby certify that:

a) We have reviewed the financial statements and cash flow statement for the year ended 31st March, 2026 and to the best of our knowledge and belief:

   i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b) They are, to the best of our knowledge and belief; no transactions entered into by the Company during the year ended 31st March, 2026 are fraudulent, illegal or violate any of the Company's code of conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the auditors and the Audit Committee and steps have been taken to rectify these deficiencies.

d) We have indicated to the Auditors and the Audit Committee that there are no:

   i) Significant changes in internal control over financial reporting during the year under reference;
   ii) Significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and
   iii) Instances during the year of significant fraud with involvement therein, if any, of the management or any employee having a significant role in the Company's internal control system over financial reporting.

For and on behalf of the Board of Directors of
TTI ENTERPRISE LIMITED

ASHISH GOENKA	**MITHUN WALES**
CFO	**MANAGING DIRECTOR**
	DIN: 06416388

DATE: 27th AUGUST, 2026
PLACE: KOLKATA

CERTIFICATE REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

(As per Provisions of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 as amended from time to time)

To
The Members
TTI ENTERPRISE LIMITED
Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040

I, Mr. Gourav Saraf, Practicing Company Secretary (A Peer Reviewed Firm), being the Secretarial Auditor of **TTI ENTERPRISE LIMITED** ("Company") have examined all relevant records of the Company for the purpose of certifying compliance of the conditions of Corporate Governance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended March 31, 2026. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the above certification.

The compliance of conditions of corporate governance is the responsibility of the management. My examination was carried out in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. My examination was limited to the procedures and implementation thereof, adopted by the company for ensuring the compliance of the conditions of corporate governance. This certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

On the basis of my examination of the records produced, explanations and information furnished, I certify that the Company has complied with the mandatory conditions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as applicable and amended from time to time for the financial year ended March 31, 2026.

For, Gourav Saraf
Practising Company Secretary
Membership No. 49646 C. P. No. 18106
Peer Review No. 5758/2024
UDIN: A049646H001250186
Date: 27th August, 2026
Place: Kolkata

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS (Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members
TTI ENTERPRISE LIMITED
Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **TTI ENTERPRISE LIMITED** (hereinafter called "the Company") having CIN: L46300WB1981PLC033771, produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	Designation	DIN	Date of Appointment
1.	Mr. Sabu Thomas	Managing Director	08224794	28-08-2023
2.	Mr. Hemant Agarwal	Executive Director	11363521	04-11-2025
3.	Ms. Sonal Atal	Non-Executive - Independent Director	09308801	23-05-2022
4.	Mr. Shashank Suhalka	Non-Executive - Independent Director	09767749	12-02-2026
5.	Mr. Kushal Agrawal	Non-Executive - Independent Director	11533036	12-02-2026

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For, Gourav Saraf
Practising Company Secretary
Membership No. 49646 C. P. No. 18106
Peer Review No. 5758/2024
UDIN: A049646H001250065
Date: 27th August, 2026
Place: Kolkata

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In this Management Discussion and Analysis Report, your directors present a comprehensive overview of the company's performance, achievements and prospects for the financial year ended on 31st March, 2026. This report aims to provide stakeholders with insights into the company's operations, key financial metrics, risk management, opportunities, threats and future outlook.

INDUSTRY OVERVIEW

The Indian economy remained one of the fastest-growing major economies during the financial year 2025-26, supported by strong domestic consumption, public infrastructure spending, improving manufacturing activity, and continued policy reforms aimed at enhancing the ease of doing business. Despite global geopolitical uncertainties, inflationary pressures, and supply chain disruptions, India's economic fundamentals continued to remain resilient.

During the year, TTI Enterprise Limited initiated a strategic transition by amending its Main Object Clause to diversify from its erstwhile Non-Banking Financial Company (NBFC) business into wholesale trading operations. The wholesale trading industry plays a vital role in the Indian economy by facilitating the efficient movement of goods across manufacturers, distributors, retailers, and end-users. The sector is supported by increasing urbanization, expansion of organized retail, growth in e-commerce, improvements in logistics infrastructure, digitalization of supply chains, and government initiatives such as GST and the National Logistics Policy, which have enhanced operational efficiency and market integration.

The wholesale trading sector continues to offer significant opportunities driven by rising consumer demand, increasing industrial activity, and the formalization of trade practices. Businesses operating in this sector are increasingly adopting technology-enabled inventory management, digital procurement, and data-driven supply chain solutions to improve efficiency and competitiveness.

At the same time, the industry is exposed to challenges such as intense competition, fluctuations in commodity prices, changes in customer demand, supply chain disruptions, and evolving regulatory requirements. Companies are therefore required to maintain strong operational controls, prudent working capital management, and effective risk management practices to achieve sustainable growth.

Although the Company has initiated its strategic diversification into wholesale trading, its Certificate of Registration as a non-deposit taking NBFC continues to remain valid following the Reserve Bank of India's decision not to accept the Company's application for voluntary surrender of its NBFC licence. Accordingly, the Company continues to comply with the applicable provisions of the Reserve Bank of India Act, 1934, the directions issued by the Reserve Bank of India from time to time, and other applicable laws governing NBFCs, while simultaneously pursuing opportunities under its revised business objects.

The management believes that the Company's strategic diversification, coupled with a disciplined approach to governance, compliance, and operational execution, positions it to capitalize on emerging opportunities and create sustainable long-term value for its stakeholders.

BUSINESS OVERVIEW

TI Enterprise Limited was incorporated on 12 June 1981 under the Companies Act, 1956 and has its registered office at Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata – 700040.

During the financial year 2025-26, the Company was registered as a non-deposit taking Non-Banking Financial Company (NBFC) bearing Registration No. B.05.02515 issued by the Reserve Bank of India.

Pursuant to the approval of the shareholders through Postal Ballot on 27th March 2026, the Company amended its Main Object Clause in the Memorandum of Association to diversify from its erstwhile NBFC business into wholesale trading operations. This strategic change is intended to broaden the Company's business activities and create sustainable long-term value for its stakeholders.

Simultaneously, the shareholders also approved the proposal for voluntary surrender of the Company's NBFC Certificate of Registration. Accordingly, the Company submitted an application to the Reserve Bank of India seeking voluntary surrender of its Certificate of Registration.

Subsequent to the close of the financial year, the Company received a communication from the Reserve Bank of India rejecting its application for voluntary surrender of the NBFC Certificate of Registration. Consequently, the Company's Certificate of Registration continues to remain valid, and the Company shall continue to comply with all applicable provisions of the Reserve Bank of India Act, 1934, the directions and guidelines issued by the RBI from time to time, and all other applicable laws governing NBFCs until such time as any further regulatory decision is taken.

FORWARD LOOKING STATEMENTS

This Management Discussion and Analysis contains certain statements describing the Company's objectives, expectations, projections, estimates, plans, strategies, and outlook that may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations. These statements are based on management's current expectations, assumptions, estimates, and perceptions regarding future events and business conditions.

Forward-looking statements are subject to a number of risks, uncertainties, and other factors, many of which are beyond the Company's control, that could cause actual results, performance, or achievements to differ materially from those expressed or implied in such statements. These factors include, but are not limited to, changes in economic conditions, government policies, regulatory developments, market conditions, competitive intensity, interest rate movements, inflation, changes in taxation, supply chain disruptions, technological developments, and other factors affecting the industries in which the Company operates or proposes to operate.

The Company has initiated a strategic diversification into wholesale trading operations while continuing to hold a valid Certificate of Registration as a non-deposit taking Non-Banking Financial Company (NBFC). The Company's future business performance will depend, among other things, on market opportunities, business execution, regulatory developments, and the prevailing economic environment.

Readers are advised not to place undue reliance on these forward-looking statements. The Company undertakes no obligation to publicly update, revise, or modify any forward-looking statements, whether as a result of new information, future events, or otherwise, except as required under applicable laws, regulations, or statutory obligations.

BUSINESS PERFORMANCE AND SEGMENT REPORTING

The analysis in this section relates to the financial results for the year ended on 31st March, 2026. Significant accounting policies used in the preparation of the financial statements are disclosed in the notes to the Standalone financial statements.

ABOUT THE COMPANY:

TI Enterprise Limited was incorporated on 12 June 1981 under the Companies Act, 1956 and has its registered office at Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata – 700040.

During the financial year 2025-26, the Company was registered as a non-deposit taking Non-Banking Financial Company (NBFC) bearing Registration No. B.05.02515 issued by the Reserve Bank of India.

Financial performance & review

(In Lakhs)

Particulars	**Standalone**	
	FY 2026	**Fy 2025**
Revenue From operation	246.31	284.03
Other Income	0	0
Expenses	364.37	192.86
Profit Before Tax	-118.06	91.18
Profit After Tax	-141.14	91.04
EPS (Basis) (In Rs.)	**-0.06**	**0.04**
EPS (Diluted) (In Rs.)	**-0.06**	**0.04**

SEGMENT WISE PERFORMANCE

The Company is engaged in a single business segment. Accordingly, in accordance with the requirements of the applicable Indian Accounting Standards (Ind AS), no separate segment-wise reporting is applicable for the financial year under review.

OUTLOOK

The Company remains focused on implementing its strategic business realignment following the amendment of its Main Object Clause to undertake wholesale trading operations. Management believes that the diversification of business activities will enable the Company to explore new growth opportunities, broaden its revenue base, and create sustainable long-term value for its stakeholders.

The Company will continue to evaluate business opportunities that are aligned with its strategic objectives while maintaining prudent financial management, sound corporate governance, effective risk management practices, and regulatory compliance. Management remains optimistic about the Company's long-term growth prospects and is committed to enhancing shareholder value through sustainable and responsible business practices.

RISK MANAGEMENT

Key factor in determining a company's performance is the company's ability to manage the risks in its business/environment effectively. Many risks exist in a company's operating environment, and they emerge on a regular basis, Viz Currency Risk, Commodity price Risk, Human Resource Risk. Risk management is embedded in the operating framework of your Company. Your Company believes that managing risks helps in maximizing returns. The risk management framework is reviewed periodically by the Board and the Audit Committee. Like any other industry, the retail industry is also exposed to the risk of competition, government policies, fluctuation of commodity prices, natural factors like change in climate etc.

OPPORTUNITIES AND THREATS:

Opportunities:

The Company is undergoing a strategic transformation with the diversification of its business activities into wholesale trading operations. This transition presents opportunities to expand its business portfolio, diversify revenue streams, and leverage emerging market opportunities across various trading segments. India's growing economy, increasing domestic consumption, improvements in logistics infrastructure, digitalization of supply chains, and continued government focus on enhancing the ease of doing business are expected to support the long-term growth prospects of the wholesale trading sector.

The Company's revised business objectives provide flexibility to identify and pursue commercially viable opportunities while maintaining prudent financial discipline and operational efficiency. The management remains focused on building sustainable business relationships, strengthening operational capabilities, and creating long-term value for stakeholders.

At the same time, the Company remains exposed to various risks and challenges that could impact its operations and financial performance. These include changes in economic conditions, fluctuations in commodity prices, supply chain disruptions, intense market competition, changes in customer demand, evolving regulatory requirements, inflationary pressures, and geopolitical uncertainties.

The Company continuously monitors developments in the business environment and adopts appropriate strategies to manage risks, enhance operational resilience, and capitalize on emerging opportunities in line with its long-term strategic objectives.

Threats:

The Company operates in an evolving business environment and is exposed to various external and internal risks that could affect its business operations and financial performance. Key threats include economic slowdowns, inflationary pressures, fluctuations in commodity prices, changes in consumer demand, intense competition, supply chain disruptions, and volatility in domestic and global markets.

The wholesale trading business is characterized by competitive pricing, changing customer preferences, and the need for efficient inventory and working capital management. Any adverse changes in these factors may impact the Company's profitability and growth prospects.

The Company is also subject to regulatory risks arising from changes in applicable laws, taxation policies, and compliance requirements. Although the Company has amended its Main Object Clause to undertake wholesale trading activities, its Certificate of Registration as a non-deposit taking Non-Banking Financial Company (NBFC) continues to remain valid. Accordingly, the Company is required to comply with the provisions of the Reserve Bank of India Act, 1934, the directions issued by the Reserve Bank of India from time to time, and other applicable regulatory requirements until any further regulatory decision is received.

The management continuously monitors these risks and has implemented appropriate internal controls, governance mechanisms, and risk mitigation measures to minimize their potential impact and support the Company's long-term business objectives.

RISKS AND CONCERNS:

The Company recognizes that effective risk management is fundamental to achieving its strategic objectives and sustaining long-term growth. The business environment continues to be influenced by economic, financial, regulatory, and operational factors that may affect the Company's performance.

The Company is exposed to various business risks, including changes in macroeconomic conditions, fluctuations in commodity prices, supply chain disruptions, market competition, liquidity and working capital management, credit risk, operational risks, information technology and cybersecurity risks, and changes in the regulatory and taxation framework. These risks may have an impact on the Company's operations, profitability, and overall financial performance.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has established an adequate system of internal controls commensurate with the size, scale, and nature of its business. The internal control framework is designed to ensure the orderly and efficient conduct of business operations, safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records, reliability of financial reporting, and compliance with applicable laws, regulations, and internal policies.

The Company has implemented appropriate policies and procedures for the authorization of transactions, financial reporting, operational controls, and statutory compliance. These controls are periodically reviewed by the management to assess their effectiveness and to identify areas requiring further strengthening.

The management regularly monitors the adequacy and effectiveness of the internal control systems and undertakes corrective actions, wherever necessary, to ensure continuous improvement. The Audit Committee of the Board periodically reviews the internal control framework, significant audit observations, compliance status, and the implementation of corrective measures, thereby strengthening the Company's governance framework.

The Company continues to maintain appropriate internal controls to ensure compliance with the applicable provisions of the Companies Act, 2013, the Reserve Bank of India Act, 1934, the directions issued by the Reserve Bank of India from time to time, and other applicable statutory and regulatory requirements.

The Board of Directors believes that the existing internal control systems are adequate and are operating effectively to support the Company's business objectives while ensuring transparency, accountability, and sound corporate governance.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The Financial Statements are prepared under the historical cost convention in accordance with Indian generally accepted accounting principles and the provisions of the Companies Act, 2013. All Income and Expenditure having a material bearing on the Financial Statements are recognized on accrual basis. The Management has taken utmost care for the integrity and the objectivity of these Financial Statements, as well as for various estimates and Judgments used therein.

Subsidiaries

The Company has no subsidiary as on 31st March, 2026.

Material Developments in Human Resources and Industrial Relations Front:

Company takes pride in the commitment, competence and dedication shown by its employees in all areas of business. Your directors wish to convey their gratitude and place on record their appreciation for all the employees at all levels for their hard work, solidarity, cooperation and dedication during the year. Industrial relations were cordial throughout the year.

Details Of Significant Changes (i.e. Change of 25% or more as compared to the immediately previous financial year) in key financial ratios. The Company has identified the following ratios as key financial ratios:

Ratio's	Numerator	Denominator	Year ended 31.03.2026	Year ended 31.03.2025	% Change	Reason for change in ratio more than 25%
P&L Ratios:						
1. Net profit ratio	(1,41,13,763)	2,46,31,043	(57.30)	32.05	(89.35)	-
2. Interest coverage ratio (in times)	86,21,683	2,46,31,043	0.35	2.71	(2.36)	-
3. Earnings per share	(1,41,13,763)	2,54,04,422	(0.56)	0.36	(0.92)	-
Balance sheet ratios:						
1. Current ratio	6,43,95,825	2,11,97,775	3.04	4.56	(1.52)	-
2. Quick ratio	13,95,825	2,11,97,775	0.07	0.06	0.01	-
3. Return on equity ratio	(1,41,13,763)	26,27,07,801	(0.05)	0.03	(0.08)	-
4. Trade receivables to turnover ratio (No of days)	-	-	-	-	-	-
5. Trade payables to turnover (No of days)	-	-	-	-	-	-
6. Net capital turnover ratio	26,27,07,801	2,46,31,043	10.67	9.75	0.92	-

7. Return on capital employed ratio	(1,06,94 ,616)	262747 958	(0.04)	0.20	(0.2 4)	-
8. Inventory Turnover	-	-	-	-	-	-
9. Debt Equity Ratio	283945 733	262707 801	1.08	1.05	0.03	-
10. Operating Profit Margin (%)	-	-	-	-	-	-

COMPLIANCE:

The Compliance department of the company ensure strict observance of all statutory and regulatory requirements for the company. The Compliance Department of the Company continues to play a pivotal role in ensuring implementation of compliance functions in accordance with the directives issued by different regulators, the Company's Board of Directors and the Company's Compliance Policy.

The Company has complying with the provisions of the SEBI Listing Regulations, the Company has an optimum combination of executive and non-executive directors with a woman independent director. The Different Committees of the Board reviews the performance of the Compliance Department and the status of compliance with regulatory/internal guidelines on a periodic basis.

CAUTIONARY STATEMENT:

Investors and stakeholders are cautioned that the statements in this management discussion and analysis report are subject to various risks and uncertainties that could cause actual results to differ materially from those expressed or implied by such statements. and Risks and uncertainties that could adversely impact future results include, but are not limited to market conditions, competitive landscape, regulatory changes, technological advancements, currency and interest rate, credit liquidity risks, environmental and social risks, etc. The company undertakes no obligation to update or revise any forward-looking statements to reflect new information, future events, or changes in circumstances, except as required by law. This report should be read in conjunction with the financial statements included herein and the notes thereto.

For and on behalf of the Board of Directors of
TTI ENTERPRISE LIMITED

HEMANT AGARWAL	**MITHUN WALES**
EXECUTIVE DIRECTOR	**MANAGING DIRECTOR**
DIN: 11363521	**DIN: 06416388**

DATE: 27th AUGUST, 2026
PLACE: KOLKATA

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026
(Pursuant to section 204(1) of the Companies Act, 2013 and the Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
The Board of Directors
TTI ENTERPRISE LIMITED
CIN: L46300WB1981PLC033771
Registered Office: Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040, West Bengal, India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **TTI ENTERPRISE LIMITED** (hereinafter called "the Company") pursuant to the applicability of Section 204(1) of the Companies Act, 2013 read with rule 9(1)(c) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to us and representations made by the management of the company, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended **March 31, 2026 ('Relevant Audit Period')**, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **TTI ENTERPRISE LIMITED** ("the company") for the financial year ended March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
iii. The Depositories Act, 1996 and the Regulations and bye-laws framed thereunder;
iv. Provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and Regulations made thereunder to the extent of External Commercial Borrowings were not attracted to the company under the Audit period.
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
   a) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
   b) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018; **[Not applicable to the company during the Audit Period]**
   c) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

d) SEBI (Buyback of Securities) Regulations, 2018; **[Not applicable to the company during the Audit Period]**
e) SEBI (Share Based Employee Benefits and Sweat Equity) Regulations 2014; **[Not applicable to the company during the Audit Period]**
f) SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **[Not applicable to the company during the Audit Period].**
g) SEBI (Prohibition of Insider Trading) Regulations, 2015;
h) SEBI (Depositories and Participants) Regulations, 2018;
i) SEBI (Registrars to an Issue and Share Transfer Agents) Regulations, 1993
j) SEBI (Delisting of Equity Shares) Regulations, 2021 and circulars/ guidelines issued thereunder.

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below during the period under review (01/04/2025 – 31/03/2026): -

Sr No.	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken By	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response
1	Delay Submission of SHP for June 2025	Regulation 31 of SEBI (LODR) Regulations, 2015	Delay Submission of SHP for June 2025	BSE	Fine	Delay Submission of SHP for June 2025	Rs. 4720	The Company has paid fine Amounting to Rs. 4720 on 18-08-2025	The Company has paid fine Amounting to Rs. 4720 on 18-08-2025
2	Delay submission of Annual Report For FY 2024-25	Regulation 34 of SEBI (LODR) Regulations, 2015	Delay submission of Annual Report For FY 2024-25	BSE	Fine	Delay submission of Annual Report For FY 2024-25	Rs. 2360	The Company has paid fine Amounting to Rs. 2360 on 18-11-2025	The Company has paid fine Amounting to Rs. 2360 on 18-11-2025
3	The company has received the warning letter dated 21st August, 2025 from BSE	Regulation 4(2)(e) of SEBI (LODR) regulations, 2015	Warning Letter	BSE	Warning Letter	For Not appointing qualified company secretary as mandated under Regulation 6(1) of SEBI	NA	The Company took the note of the same and assure the timely compliances	The Company took the note of the same and assure the timely compliances

						(LODR) Regulations, 2015			
4	Delay Submission of resignation of Mr. Asir Raja Selven Independent Director of the Company	Regulation 30 of SEBI (LODR) regulations, 2015	Delay Submission of Resignation of Independent Director	BSE	Clarification	Delay Submission of Resignation of Independent Director of the Company	NA	The Company has submitted the Clarification vide its letter dated 28th November, 2025 with BSE	The Company has submitted the Clarification vide its letter dated 28th November, 2025 with BSE

Note –

1. As per the Clarification received from the Company, due to operational and space constraints, the Company has undergone multiple office relocations in the last three months to accommodate business requirements, staff expansion, and administrative convenience. During the above transitions, various office files and records were packed and transported in multiple batches through internal staff and support personnel. After the final relocation, it has been observed that certain files are not traceable despite thorough internal checks and verification.

   The Company has lodged a complaint regarding the said loss/misplacement with the concerned Police Station, at Bowbazar Police Station, dated **24-04-2026**.

   The missing records broadly pertain to routine administrative, statutory, and *financial documentation maintained in the ordinary course of business

2. As per the Clarification received from the Company, The Board of Directors of the Company had taken note of the disqualification incurred by Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) from the office of Director pursuant to the provisions of Section 167 read with Section 164 of the Companies Act, 2013, and had initiated the necessary filing with the Central Registration Centre (CRC), Manesar. However, the said application was rejected by the CRC, Manesar.

   Thereafter, the Company received, by e-mail on 30th April, 2026, the resignation letter of Mr. Valath Sreenivasan Ranganathan (DIN: 02786224), Executive Director of the Company. Accordingly, the Company filed e-Form DIR-12 with the Registrar of Companies for recording his resignation with effect from 30th April, 2026.

3. As per the Clarification received from the Company, the Calcutta Stock Exchange Limited (CSE) vide its letter no. Ref. No. CSE/LD/DL/18090/2026 dated 21st May, 2026 which was received by the company through email on 29th May, 2026 has granted approval for voluntary delisting of the Equity Shares of the Company from CSE w.e.f. 22nd May, 2026 in compliance with Securities Exchange Board of India (Delisting of Equity Shares) Regulations, 2021.

I have also examined compliance with the applicable clauses of the following:

i. The Listing Agreements entered into by the Company with Stock Exchanges

ii. Secretarial Standards (SS-1 & SS-2) issued by the Institute of Company Secretaries
of India.;

the following Non compliances observed:

1. *During the course of our audit, it was observed that the Company had received several notices from BSE Limited regarding updating of the compliance status and submission relating to the Structured Digital Database (SDD) as required under Regulation 3(5) of the SEBI (Prohibition of Insider Trading) Regulations, 2015.*
2. *It was observed that the Company was not in compliance with the provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, wherever applicable, and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the constitution of the Audit Committee during the quarter ended 30th June 2025.*
3. *It was observed that the Company was not in compliance with the provisions of Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, wherever applicable, and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, relating to the constitution of the Nomination and Remuneration Committee during the quarter ended 30th June 2025.*

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

I further report that; as represented by the Company and relied upon by me there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period the Company has not passed any Board & Special Resolutions which may have major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

I further report that during the audit period; there were no instances of:

1. Public/Preferential Issue of securities;
2. Redemption/Buy Back of Securities;
3. Foreign technical Collaborations
4. Right Issue of Equity Shares

I further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, Accounting Standards etc. has not been reviewed in this

Audit, since the same is subject to review by designated professional/s during the course of statutory financial audit.

I further report that during the audit period there were no specific events/actions having a major bearing on Company's affairs in pursuance of the above-referred laws, rules, regulations, guidelines, standards, etc.

I further state that my report of even date is to be read along with **"Annexure – A"** appended hereto.

For, Gourav Saraf
Practising Company Secretary
Membership No. 49646 C. P. No. 18106
Peer Review No. 5758/2024
UDIN: A049646H001249724
Date: 27th August, 2026
Place: Kolkata

Note: This report is to be read with our letter of even date which is annexed as Annexure 'A' and forms an integral part of this report.

Annexure – A

To,
The Board of Directors
TTI ENTERPRISE LIMITED
CIN: L46300WB1981PLC033771
Registered Office: Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040, West Bengal, India.

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, Gourav Saraf
Practising Company Secretary
Membership No. 49646 C. P. No. 18106
Peer Review No. 5758/2024
UDIN: A049646H001249724
Date: 27th August, 2026
Place: Kolkata

Disclaimer: - I have conducted the assignment by examining the secretarial records received by way of electronic mode from the company and was randomly verified by us. The management has confirmed that the records submitted to us are True and Correct. This report is limited to statutory compliances on law / regulations / guidelines listed in our report which have been complied by the company pertaining to financial year 25-26. We are not commenting on the statutory compliances whose due dates are extended by Registrars from time to time or still there is time line to comply with such compliances.

**ANNUAL SECRETARIAL COMPLIANCE REPORT OF
TTI ENTERPRISE LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026**

**To,
The Board of Directors
TTI ENTERPRISE LIMITED
CIN: L46300WB1981PLC033771
Registered Office: Ground Floor, 3/25, Azadgarh (Regent Park),
LP-15/26/2/0, Kolkata, 700040, West Bengal, India.**

I have conducted the review of the Compliance of the applicable statutory provisions and the adherence to good corporate practices by **TTI ENTERPRISE LIMITED** (hereinafter referred as "the listed entity") having its Registered Office at Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata, 700040, West Bengal, India. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, the undersigned Mr. Gourav Saraf, Practicing Company Secretaries (COP: 18106), have examined

(a) All the documents and records made available to us and explanation provided by **TTI ENTERPRISE LIMITED**("the listed entity"),
(b) The filings/submissions made by the listed entity to the stock exchanges,
(c) Website of the listed entity,
(d) Any other document/filing, as may be relevant, which has been relied upon to make this certification,

For the financial year ended **31st March, 2026** ("Review Period") in respect of compliance with the provisions of:

(a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
(b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, have been examined, include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not Applicable to the listed entity during the Review Period)**
(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018**; (Not Applicable to the listed entity during the Review Period)**
(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021; **(Not Applicable to the listed entity during the Review Period)**
(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the listed entity during the Review Period)**
(g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013**; (Not Applicable to the listed entity during the Review Period)**
(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(i) Securities and Exchange Board of India (Registrar to an issue and Share Transfer Agents) Regulations, 1993.
(j) Securities and Exchange Board of India (Depositories and Participants) Regulations 2018;
(k) Other regulations as applicable and circulars/ guidelines issued there under

I, hereby further report that, during the Review Period as advised in the BSE Notice No. 20230329-21 dated 29th March 2023 as well as BSE Notice No. 20230410-41 dated 10th April 2023, following are the additional information which is the parts of ongoing Annual Secretarial Audit Report:

Sr. No.	**Particulars**	**Compliance Status (Yes/No/NA)**	**Observations/ Remarks by PCS***
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	NIL
2.	**Adoption and timely up-dation of the Policies:** All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI.	YES	NA
3.	**Maintenance and disclosures on Website:** The Listed entity is maintaining a functional website.	YES	

	Timely dissemination of the documents/ information under a separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/section of the website.		
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	YES	NIL
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a)Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries (Company is not having any material subsidiaries).	NA NA	No Material Subsidiaries
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	YES	As per the Clarification received from the Company due to operational and space constraints, the Company has undergone multiple office relocations in the last three months to accommodate business requirements, staff expansion, and administrative convenience. During the above transitions, various office files and records were packed and transported in multiple batches through internal staff and support personnel. After the

			final relocation, it has been observed that certain files are not traceable despite thorough internal checks and verification. The Company has lodged a complaint regarding the said loss/misplacement with the concerned Police Station, at Bowbazar Police Station, dated **24-04-2026**. The missing records broadly pertain to routine administrative, statutory, and *financial documentation maintained in the ordinary course of business
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	YES	NIL
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequentlyapproved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	YES NA	NIL No such event
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	NO	During the review, the Company has submitted the delay disclosure for resignation of Mr.

			Asir Raja Selver Independent Director and for the same Company has submitted the clarification with the BSE.
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	NO	The Company has not complied with the requirements of Structural Digital Data Base for the FY 2025-26 in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023 and received various notices from BSE. **However, as on date of this Report company has stated updating the Structural Digital Data Base in their Software in terms of Securities & Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited**

			dated March 16, 2023
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	NO	1. The Company has received the Notice from BSE regarding SOP Fines for Non Compliance for June 2025 Quarter for Regulation 18(1) of SEBI (LODR) Regulations, 2015 for Constitution of Audit Committee Amounting to Rs. 1,67,560/- and Regulation 19(1)/19(2) of SEBI (LODR) Regulations, 2015 for Constitution of NRC Committee on 29th August, 2025 Amounting to Rs. 167560 and the same fine paid by the company on 03-09-2025 and 12-09-2025 respectively. 2. On 14th August, 2025 Company has received the Notice vide Email from BSE regarding delay Submission of SHP for June 2025 Quarter under Regulation 31 of SEBI (LODR) Regulations, 2015 and imposed fine Amounting to Rs. 4720/- and the same is paid the company on 18-08-2025. 3. On 17th November, 2025

			Company has received the Notice vide Email from BSE regarding delay submission of Annual Report under regulation 34 of SEBI (LODR) Regulations, 2015 and imposed fine amounting the Rs. 2360/- and the same is paid by the company on 18-11-2025. 4. The company has received the warning letter dated 21st August, 2025 under Regulation 4(2)(e) of SEBI (LODR) regulations, 2015 for the listed entity to ensure timely and accurate disclosures on all material matters including the financial situation, performance, ownership and governance.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	No such event
13.	**Additional non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional Non compliances have been observed

			during the period under review

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019: **Not Applicable as there was no resignation of Statutory Auditors**

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS
1.	**Compliances with the following conditions while appointing/re-appointing an auditor:**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	No such event
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	No such event
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	No such event
2.	**Other conditions relating to resignation of statutory auditor** i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information /	NA	The auditor of the listed entity has not reported any concern during the review period.

	non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A	NA	No such event

	in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.		

*Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

(a) (**) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr No.	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken By	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Non Compliance for June 2025 Quarter for Constitution of Audit Committee	Regulation 18(1) of SEBI (LODR) Regulations, 2015	Non Compliance for Constitution of Audit Committee	BSE	Fine	Non Compliance for Constitution of Audit Committee	Rs. 167560	The Company has paid fine Amounting to Rs. 167560 on 12-09-2025	The Company has paid fine Amounting to Rs. 167560 on 12-09-2025	As on date Company is Complied
2	Non Compliance for June 2025 Quarter for Constitution of NRC Committee	Regulation 19(1)/ 19(2) of SEBI (LODR) Regulations, 2015	Non Compliance for Constitution of NRC Committee	BSE	Fine	Non Compliance for Constitution of NRC Committee	Rs. 167560	The Company has paid fine Amounting to Rs. 167560 on 03-09-2025	The Company has paid fine Amounting to Rs. 167560 on 03-09-2025	As on date Company is Complied
3	Delay Submission of SHP for June 2025	Regulation 31 of SEBI (LODR) Regulations, 2015	Delay Submission of SHP for June 2025	BSE	Fine	Delay Submission of SHP for June 2025	Rs. 4720	The Company has paid fine Amounting to Rs. 4720 on 18-08-2025	The Company has paid fine Amounting to Rs. 4720 on 18-08-2025	--
4	Delay submission of Annual Report For FY 2024-25	Regulation 34 of SEBI (LODR)	Delay submission of Annual	BSE	Fine	Delay submission of Annual	Rs. 2360	The Company has paid fine	The Company has paid fine	--

		Regulations, 2015	Report For FY 2024-25			Report For FY 2024-25		Amounting to Rs. 2360 on 18-11-2025	Amounting to Rs. 2360 on 18-11-2025	
5	The company has received the warning letter dated 21st August, 2025 from BSE	Regulation 4(2)(e) of SEBI (LODR) regulations, 2015	Warning Letter	BSE	Warning Letter	For Not appointing qualified company secretary as mandated under Regulation 6(1) of SEBI (LODR) Regulations, 2015	NA	The Company took the note of the same and assure the timely compliances	The Company took the note of the same and assure the timely compliances	--
6	Delay Submission of resignation of Mr. Asir Raja Selven Independent Director of the Company	Regulation 30 of SEBI (LODR) regulations, 2015	Delay Submission of Resignation of Independent Director	BSE	Clarification	Delay Submission of Resignation of Independent Director of the Company	NA	The Company has submitted the Clarification vide its letter dated 28th November, 2025 with BSE	The Company has submitted the Clarification vide its letter dated 28th November, 2025 with BSE	--
7	The Company has not complied with the requirements of Structural Digital Data Base for the FY 2025-26	SEBI (PIT) Regulation, 2015 including various Circulars issued by SEBI thereunder and	Not complied with the requirements of Structural Digital Data Base for the FY 2025-26	BSE	Show Cause Notice	Not complied with the requirements of Structural Digital Data Base for the FY 2025-26	NA	**As on date of this Report company has stated updating the Structural Digital Data Base in**	**As on date of this Report company has stated updating the Structural Digital Data**	--

		Circular (s) issued by BSE Limited dated March 16, 2023						**their Software in terms of SEBI (PIT) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular(s) issued by BSE Limited dated March 16, 2023**	**Base in their Software in terms of SEBI (PIT) Regulation, 2015 including various Circulars issued by SEBI thereunder and Circular (s) issued by BSE Limited dated March 16, 2023**	

(b)The listed entity has taken the following actions to comply with the observations made in previous reports.

Sr No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Non submission of the financial results within the period	Regulation 33	Late Submission	BSE	Charged Fine of Rs, 5900 and several communications sent for asking	Late Submission and No reply for delayed	Rs. 5900/-	Company have paid fine to BSE Limited on	Company have paid fine to BSE Limited on	---

	prescribed under this regulation				reasons of delayed submission	submission		13.01.2025	13.01.2025	
2	Delay in furnishing prior intimation about the meeting of the board of directors	Regulation 29(2)1 29(3)	Late Submission	BSE	Charged fine of Rs. 11800/- for delayed submission of Board Meeting Intimation	Late Submission of Board Meeting Intimation	Rs. 11800/-	Company have paid fine to BSE Limited on 13.01.2025	Company have paid fine to BSE Limited on 13.01.2025	---
3	Delayed Submission of Share holding Pattern	Regulation 31	Late Submission	BSE	Charge delay submission fine of Rs 24240	Late Submission	Rs. 24240/-	Company have paid fine to BSE Limited on 10.06.2025	Company have paid fine to BSE Limited on 10.06.2025	----
4	Delayed submission corporate governance report	Regulation 27	Late Submission	BSE	Mail Received for Delay Submission	Late Submission	----	The Company has submit the clarification along with the revised Corporate Governance Report for March 2025 quarter on 03rd June, 2025	The Company has submit the clarification along with the revised Corporate Governance Report for March 2025 quarter on 03rd June, 2025	----

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. The compliance review has been carried out on the basis of records, papers, documents, filings, data and explanations furnished by the Company through electronic means including e-mail correspondence. I have also undertaken independent verification from available statutory records and public platforms to the extent considered necessary. Responsibility for accuracy, completeness and genuineness of the records so furnished rests with the management of the Company.
3. My responsibility is to certify based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
4. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
5. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For, Gourav Saraf
Practising Company Secretary
Membership No. 49646 C. P. No. 18106
Peer Review No. 5758/2024
UDIN: A049646H000527684
Date: 28/05/2026
Place: Kolkata

Independent Auditor's Report on the Audit of Ind AS Financial Statements

To
The Board of Directors of
TTI ENTERPRISE LIMITED

Report on the audit of the Ind AS Financial Statements

Opinion

1. We have audited the Ind AS Financial Statements of **TTI ENTERPRISE LIMITED** (hereinafter referred to as "the Company"), which comprise the Balance Sheet as at 31st March 2026 and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year ended, and notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Ind AS Financial Statements").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS Financial Statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its Profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the "Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following notes to the financial statements:

1. As required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, the Company was required to maintain accounting software having an audit trail (edit log) feature and preserve the same throughout the year. However, due to non-availability of complete information, system records and supporting evidence regarding the accounting software and audit trail feature maintained by the Company, Based on the information and explanations made available to us, we are unable to comment whether the audit trail feature was enabled, operated throughout the year and preserved as required under the aforesaid Rules.
2. The Company has submitted an application dated 04th May, 2026 to the Reserve Bank of India seeking voluntary surrender of its Certificate of Registration as a Non-Banking Financial Company. The application is pending consideration by RBI as at the date of this report.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period.

Assessment of Recoverability of Loan Exposure and Expected Credit Loss

The Company has an outstanding loan exposure of ₹ 2.37 Crore to a borrower undergoing Corporate Insolvency Resolution Process before NCLT. The assessment of recoverability of the said exposure and determination of expected credit loss involves significant management judgment regarding future recoveries and realizable value of underlying assets.

Due to the materiality of the loan amount and significant estimation involved, the same has been considered as a Key Audit Matter.

Auditor's Response

Our audit procedures included, among others:

• Evaluating the Company's accounting policy for recognition of interest income.

• Verifying the computation of accrued interest income on a sample basis.

• Reviewing loan agreements and other supporting documents relating to the underlying loans.

• Reviewing NCLT/legal proceedings and related documentation.

• Examining subsequent receipts, wherever available, and other evidence supporting recoverability.

• Evaluating management's assessment regarding the recoverability of the accrued interest and the need for impairment/provision, if any.

• Assessing the adequacy of disclosures made in the financial statements relating to the accrued interest income and related uncertainties.

- Assessing management's basis for classification of the loan asset and adequacy of impairment provision under applicable Ind AS requirements

Information Other than the Financial Statements and Auditor's Report Thereon

1. The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Board's Report but does not include the financial statements and our auditor's report thereon.
2. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
3. In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.
4. As we have not received the other information as at the date of this report, we have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

1. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

2. In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

3. The Board of Directors is also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

1. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

2. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

    - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.

    - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

    - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

    - Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Our audit is not specifically designed to determine compliance with the provisions of the Prevention of Money Laundering Act, 2002 ('PMLA') and the rules framed thereunder. As represented by the management, the Company has complied with all applicable provisions of PMLA, including related rules, amendments, and regulatory communications, to the extent applicable. Management has further confirmed that, to the best of their knowledge and belief, neither the Company nor its promoters, directors, key managerial personnel, or employees have engaged in or facilitated any activities construed as money laundering or fraud under applicable laws, and that no such matters requiring disclosure have come to their attention during the year.

  Accordingly, our audit procedures did not include examination of compliance under the Prevention of Money Laundering Act, 2002 ('PMLA') and related regulations, and we do not express any separate opinion thereon.

3. Materiality is the magnitude of misstatements in the Ind AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Ind AS Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Ind AS Financial Statements.

4. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

5. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The Standalone Financial Statements include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
2. Our opinion on the Standalone Financial Statements is not modified in respect of above matters.

For MARK & Co.
Chartered Accountant
Firm Registration No. 142902W

Rahul Lodha
Partner
Membership No. 148787

Place: Mumbai
Date: 27.05.2026
UDIN: 26148787NMATZB3027

TTI ENTERPRISE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2026

I. ASSETS	Note	31.03.2026 Amount (`)	(Rs. In Lakhs) 31.03.2025 Amount (`)
(1) Non-current Assets			
(a) Property, plant and equipment	2	0.07	0.19
(b) Other Intangible Assets			
(2) Financial Assets			
Non Current Assets			
Investments			
Loans	3	2,158.16	2,233.99
Other Financial Assets	4	0.05	0.05
Current Assets			
Inventories (Stock in Trade)	5	630.00	630.00
Cash & Cash Equivalent	6	8.06	8.04
Other Bank Balances	7	5.90	0.82
		2,802.17	**2,873.09**
(2) Non Financial Assets (Current)			
Current Tax Assets (Net)	8	37.11	35.37
Deferred Tax Assets (Net)		0.11	0.16
		37.21	**35.54**
	TOTAL	**2,839.46**	**2,908.62**
II. EQUITY & LIABILITIES			
(1) Shareholder's Funds :			
Equity Share Capital	9	2,540.44	2,540.44
Other Equity	10	86.64	227.77
		2,627.08	**2,768.22**
(2) Provisions (Non Current)			
Provision for Standard Assets	11	0.40	0.40
(3) Financial Liabilities (Current)			
(i) Trade Payables	12	37.72	16.96
(ii) Other Financial liabilities	13	29.97	20.74
(iii) Borrowings	14	144.29	102.31
(4) Non Financial Liabilities (Current)			
Deferred Tax Liabilities		-	-
	TOTAL	**2,839.46**	**2,908.62**
Significant Accounting Policies & Notes to Financial Statements	1-24		

In terms of our report attached
For MARK & Co.
Chartered Accountants
Firm No. 142902W

(Rahul Lodha)
Partner
CP No:148787
UDIN: 25148787BMIBYL7403
Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Sabu Thomas
Managing Director
DIN: 08224794

Hemant Agarwal
Executive Director
DIN: 11363521

Ashish Geonka
CFO

Chandra Prakash Singh
CS

Place: Kolkata Date: 27th May, 2026

TTI ENTERPRISE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs. In Lakhs)

PARTICULARS	Note	31.03.2026 Amount (`)	31.03.2025 Amount (`)
Revenue from Operations			
(a) Sale of Shares / Units of Mutual Funds	14	-	-
(b) Interest Income	15	246.31	284.03
(c) Dividend Income		-	-
(d) Other operating Revenue		-	-
(e) Net Gain on Fair Value Changes	16	-	-
Total Revenue form Operations		**246.31**	**284.03**
Other Income		-	-
Misc. Income		-	-
1 **Total Income**		**246.31**	**284.03**
Expenses			
(a) Purchases of Stock in Trade		-	-
(b) Changes in Stock in Trade	17	-	-
(c) Employee Benefits Expense	18	31.91	49.64
(d) Depreciation & Amortisation	2	0.12	0.33
(e) Administrative and Other expenses	19	86.22	76.98
(f) Bad Debts Written Off		246.12	65.90
(g) Provision for Debts *(I Tax-Spl Reserve)*		-	-
(h) Provision for Doubtful Debts		-	-
2 **Total Expenses**		**364.37**	**192.86**
3 **Profit /(Loss) before tax (1-2)**		**(118.06)**	**91.18**
4 **Tax Expense:**			
(a) Current Tax Expense for the year		-	-
(b) Deferred Tax (Assets) / Liabilities		0.06	0.06
(c) Tax Adjustments for earlier years		23.02	0.07
Net tax expense		**23.08**	**0.13**
5 **Profit /(Loss) For the year from Continuing Operations**		**(141.14)**	**91.04**
Total Comprehensive Income		**(141.14)**	**91.04**
6 **Earning Per Share (of ` 10/- each)**			
Basic & Diluted for all opeartions		**(0.06)**	**0.04**
Significant Accounting Policies & Notes to Financial Statements	1-24		

In terms of our report attached
For MARK & Co.
Chartered Accountants
Firm No. 142902W

(Rahul Lodha)
Partner
CP No:148787
UDIN: 25148787BMIBYL7403
Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Sabu Thomas
Managing Director
DIN: 08224794

Hemant Agarwal
Executive Director
DIN: 11363521

Ashish Geonka
CFO

Chandra Prakash Singh
CS

Place: Kolkata Date: 27th may, 2026

TTI ENTERPRISE LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2026

	31.03.2026 Amount (`)	31.03.2025 Amount (`)
A. Equity Share Capital		
Balance at the beginning of the reporting year	2540.44	2,540.44
Changes in Equity Share Capital during the year	-	-
Balance at the end of the reporting year	2,540.44	2,540.44

(There are no errors in Equity Share Capital in the prior periods thus no changes required)

B. Other Equity (Rs. In Lakhs)

	Statutory Reserves U/s 45 IC of RBI Act	Special Reserve U/s 36 (1) (viii) of Income Tax Act	Capital reserves	General Reserves	Retained Earnings	Total
Balance at on 01.04.25	22.38	4.30	7.25	10.00	183.84	227.77
Total Comrehensive Income for the Year					(141.14)	(141.14)
Transfer to Statutory Reserves (RBI)	23.88				(23.88)	-
Transfer to Special Reserves (Income Tax)						-
Balance as on 31.03.26	**46.26**	**4.30**	**7.25**	**10.00**	**18.82**	**86.64**
Balance as on 01.04.2024	22.38	4.30	7.25	10.00	92.80	136.73
Total Comrehensive Income for the Year					91.04	91.04
Transfer to Statutory Reserves (RBI)						-
Transfer to Special Reserves (Income Tax)		-				-
Balance as on 31.03.25	**22.38**	**4.30**	**7.25**	**10.00**	**183.84**	**227.77**

Significant Accounting Policies & Notes to Financial Statements 1- 24

In terms of our report attached
For MARK & Co.
Chartered Accountants
Firm No. 142902W

(Rahul Lodha)
Partner
CP No:148787
UDIN: 25148787BMIBYL7403
Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Sabu Thomas
Managing Director
DIN: 08224794

Hemant Agarwal
Executive Director
DIN: 11363521

Ashish Geonka
CFO

Chandra Prakash Singh
CS

Place: Kolkata Date: 27th may, 2026

TTI ENTERPRISE LIMITED
Financial Year 2025-26

Notes to Financial Statements Continued......

		31.03.2026 Amount (`)	31.03.2025 Amount (`)
			(Rs. In Lakhs)
Note 4 : Loans			
Loans at Amortised Cost			
Loans Repayable on Demand - Gross		2,158	2,234
Less: Impairment Loss Allowance		-	-
Net Loans		2,158	2,234
Unsecured Loans in India to others		2,158	2,234
Less: Impairment Loss Allowance		-	-
Net Unsecured Loans in India to Others		**2,158**	**2,234**
Note 5 : Other Financial Assets			
GST Paid Recoverable		-	0
Other Receivables		-	-
Security Deposit (CDSL)		0	0.05
Santoshkumar KamleshChand		-	-
Bloom Enterprises		-	-
		0	0
Note 6 : Cash & Cash Equivalents			
(a) Cash in hand		2.92	2.95
(As Certified by the Management)			
(b) Balances with banks			
In current accounts			
Kotak Mahindra Bank		5.05	5.05
Dhanlaxmi Bank Ltd		0.08	0.04
		8.06	8.04
Note 7 : Other Bank Balances			
Deposits with Residual Maturity of less than 12 months (Along with Accrued Interest)		5.90	0.82
		5.90	0.82
Note 8 : Current Tax Assets			
Income Tax Refundable (Net of Provisions)		37.11	35.37
		37.11	35.37
Note 9 : Share Capital	*No. of Shares*		
(a) Authorised Share Capital	*2,55,00,000.00 (of ` 10/- each)*	2,550.00	2,550.00
(b) Issued Subscribed & Fully Paid up Share Capital	*2,54,04,422.00 (of ` 10/- each)*	2,540.44	2,540.44
		2,540.44	**2,540.44**

a. The Company has just one class of Equity shares having par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per equity share.All shares issued carry equal rights with respect to payment of Dividend and repayment of capital. There are no restrictions attached to any of the shares

b. In the event of Liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

TTI ENTERPRISE LIMITED
Financial Year 2025-26

	31.03.2026	31.03.2025
Notes to Financial Statements Continued……	**Amount (`)**	**(Rs. In Lakhs)** **Amount (`)**

Note 9(a): Reconciliation of Equity Share Outstanding at the beginning and at the end of the year

Equity Shares	As on 31st March, 2026		As on 31st March,2025	
Issued Subscribed and and Fully Paid up	No. of Shares	Amount (`)	No. of Shares	Amount (`)
At the beginning of the year	254.04	2,540.44	254.04	2,540.44
At the end of the year	254.04	2,540.44	254.04	2,540.44

Note 9(b): Details of Shares held by each shareholder holding more than 5% shares.

	As on 31st March, 2026		As on 31st March,2025	
Class of Shares / Name of Shareholder	*No.of Shares held*	*% holding in that class of share*	*No.of Shares held*	*% holding in that class of share*
Equity Shares with Voting rights				
Pragnay Advisors LLP	51.22	20.16	53.29	20.98
Kashyapi Advisors LLP	43.98	17.31	48.10	18.94
Meghnath Wealth Creators LLP	13.80	5.43	13.80	5.43
Irawati Enterprises LLP	22.00	8.66	22.00	8.66
Vaikundam Advisors LLP	24.15	9.51	24.15	9.51
Vanshi Infra Projects LLP	26.29	10.35	38.43	15.13

Note:9 (c) Details of Shareholdings of the Promoters

		As on 31st March, 2026			As on 31st March,2025	
SL No.	**Class of Shares / Name of Promoter**	*No.of Shares held*	*% holding in that class of share*	% change during the Year	*No.of Shares held*	*% holding in that class of share*
	Equity Shares with Voting rights					
1	Jitendra Kumar Mehta	0.52	0.20	-	0.52	0.20
2	Paraj Mehta	0.80	0.31	-	0.80	0.31
3	Paraj Mehta (HUF)	1.31	0.52	-	1.31	0.52
4	Binjal Mehta	0.92	0.36	-	0.92	0.36
5	Irawati Enterprises LLP	22.00	8.66	-	22.00	8.66
6	Vaikundam Advisors LLP	24.15	9.51	-	24.15	9.51
7	Meghnath Wealth Creators LLP	13.80	5.43	-	13.80	5.43

Note 10 : Other Equity

(a) Capital Reserve	7.25	7.25
(b) General Reserves	10.00	10.00
(c) Statutory Reserves (Sec 45-IC of RBI Act)	46.26	22.38
(d) Special Reserves (Sec 36 (i) (viii) of the Income Taxl Act)	4.30	4.30
(e) Retained Earnings	18.82	183.84
	87	**228**

Statutory Reserves - Every Year, the Company transfers a sum of not less than 20% of net profits of that year as disclosed in the statement of profit and loss to its Statutory Reserves pursuant to Section 45-IC of the RBI Act, 1934. As per the above Section, no appropriation of any sum from the reserve fund shall be made by the company except for the purpose as may be specified by the RBI from time to time.

Special Reserves- Funds transferred to Special Reseves upto 5% of Total Taxable Income of the Company.

TTI ENTERPRISE LIMITED
Financial Year 2025-26

Notes to Financial Statements Continued......	31.03.2026 Amount (`)	31.03.2025 Amount (`)
		(Rs. In Lakhs)
Note 11 : Short Term Provisions		
Contingent Provision for Std. Assets (0.40%)	0.40	0.40
	0.40	**0.40**

The Company makes provision against standards assets @ 0.25% as per RBI Prudential Norms. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. However, the provisions made against Standard Assets once created is not written back until and unless the management is of the view that the provisions made are far in excess of the requirements as per prudential norms. Provisions for Non Performing Assets is made as per Prudential Norms of RBI
Short Term Loans and Advances are unsecured , considered good by the management except as otherwise disclosed and provided for.

Note 12 : Trade Payable		
(i) Trade Payables - Others	37.7186063	16.95913
	38	**17**

The Company does not have any payable to Mico Small and Medium Enterprises as on 31.03.22
All payables are undisputed and are outstanding for a period of less than 1 year.

Note 13 : Other Financial Liabilities		
(i) Audit Fees Payable	1.35	0.675
(ii) TDS Payable	6.1309	7.612642
(iii) Other Liabilities	22.49148	12.45
	30	**21**

The Company does not have any payable to Mico Small and Medium Enterprises as on 31.03.25
All payables are undisputed and are outstanding for a period of less than 1 year.

Note 14 : Borrowings		
Melker TTI Biofuels Limited	2.16674	0
Trupearl Ventures Pvt Ltd	0	16.63893
Ranganathan V S	74.79886	85.67172
Real Earth Ecofarms India Pvt Ltd	67.32116	0
	144	**102**
Note 14 : Interest Income		
Interest on Loans	246.27178	283.96911
Interest on IT Refund	0	0.04552
Interest on Deposits with Bank	0.0386526	0.0188574
	246	**284**
Note 15 : Net Gain on Fair Value Changes		
Net Gain on Investments at Fair Value Through Profit & Loss Account (FVTPL)	-	-
	-	-
Fair Value Changes		
Realised	-	-
Unrealised	-	-
Total Net gain on Fair Value Changes	-	-
Note 14 : Other Income		
Interest on IT Refund	-	-
Short Term Capital Gain	-	-
	-	-
Note 16 : Changes In Stock In Trade		
Inventories at the end of the year	630	630
Inventories at the beginning of the year	630	630
Net (increase)/ decrease	-	-

-

Note 17 : Employee Benefit Expense		
(a) Salary Paid	12.275	14.08226
(b) Salary Payment to Directors	14.05	32.4
(c) Staff Welfare Expenses	5.586	3.1562
	32	**50**

TTI ENTERPRISE LIMITED
Financial Year 2025-26

Notes to Financial Statements Continued……	**31.03.2026** **Amount (`)**	**(Rs. In Lakhs)** **31.03.2025** **Amount (`)**
Note 18 : Administrative & Other Expenses		
Depository Charges	1.9124235	0.75
Listing Fees	3.25	3.25
Payment to Directors		
For Sitting Fees	8.68742	0.6
Payment to Auditors		
For Statutory Audit	1.5	1.5
Legal and professional charges	16.27	9.91
STT	0	0
Rent, taxes and energy costs	3	3
Repairs and maintenance	10.156	22.45
Communication Costs	0	0
Printing and stationery	2.7287	1.1232
Advertisement and publicity	0	0
Filing Fees	0	0
Travelling Expenses	6.40776	14.856
Other Administrative Expenses	32.3045253	19.5454406
	86	**77**

TTI ENTERPRISE LIMITED

Financial year 2025-26

Notes to Financial Statements Continued...... **(Rs. In Lakhs)**

Note 20: Related Party Disclosures

Related party disclosures, as stipulated by A S-18 "Related Party Disclosures", issued by ICAI, are given below:

i) Key Management Personnel:

Sabu Thomas, Chairman and Executive Director
Ranganathan V S, Executive Director
Asir Raja Selvan, Non - Excutive and Independent Director*
Kushal Agarwal, Non - Excutive and Independent Director
Shashank Suhalka, Non - Excutive and Independent Director
Chirag Shah, Non - Excutive and Independent Director*
Hiten Prajapati, Non - Excutive and Independent Director*
Sonal Atal, Non - Excutive and Independent Director
Hemant Agarwal, Excutive Director
Chandra Prakash Singh, Company Secretary
Nikhil Khombat Mohanan, CFO*
Ashish Goenka, CFO*

ii)Enterprises in which KMP and their relatives have Significant Influence

Transactions with Related Parties:

Name of the Party and nature of relationship	Nature of Transaction	For the year ended Amount	For the year ended Balance Outstanding as on 31.03.2026	For the year ended Amount	For the year ended Balance Outstanding as on 31.03.2025
KMP					
Asir Raja Selvan	Sitting Fees	0.18	1.23	0.60	1.05
Sonal Atal	Sitting Fees	6.60	-	1.20	0.90
Sabu Thomas	Remuneration	6.00	11.25	6.00	5.85
Payal Bafna	Sitting Fees	-	-	1.20	-
Jagruti Suhalkar	Salary	-	-	0.30	0.20
Chandra Prakash Singh	Salary	3.00	0.13	1.78	1.78
Ranganathan V S	Remuneration	-	74.80	24.00	85.67
Nikhil Mohanan	Salary	1.70	-	-	-
Ranganathan V S	Loan Interest	6.39	74.80	1.13	85.67
Kushal Agarwal	Sitting Fees	0.30	0.20	-	-
Shashank Suhalka	Sitting Fees	0.30	0.20	-	-
Chirag Shah	Sitting Fees	0.81	-	-	-
Hiten Prajapati	Sitting Fees	1.05	-	-	-
Hemant Agarwal	Remuneration	4.50	0.90	-	-
Enterprises in which KMP and their relatives have Significant Influence					
Melker Premium LLP	Loan Interest	-	-	20.50	134.16

* Asir Raja Selvan resigned w.e from 17.07.2025
* Nikhil Khombat Mohanan resigned w.e from 03.02.2026
*Mr Hiten Prajapati and Mr. Chirag Shah Resiged w.e.f 15th february, 2026

TTI ENTERPRISE LIMITED

Cash Flow Statement for the year ended 31st Mar, 2026

(Rs. In Lakhs)

Particulars	For the year ended 31st March,2026		For the year ended 31st March,2025	
	Amount in `	Amount in `	Amount in `	Amount in `
Cash flow from operating activities				
Net Profit / (Loss) before taxation		(118.06)		91.18
Adjustments for				
Provisions	(23.02)		(0.07)	
Depreciation	0.12		0.33	
			-	
Net (gain) / loss on sale of investments	-	(22.90)	-	0.26
Operating profit / (loss) before working capital changes		(140.96)		91.44
Changes in Working Capital				
(Increase)/Decrease in Inventories	-		-	
(Increase)/Decrease in Other Financial Assets	(6.81)		(16.83)	
Increase/(Decrease) in Other current liabilities	29.99	23.18	33.86	17.02
Cash generated from operations		(117.78)		108.46
Direct Taxes (Paid) / Received (Net)				
Net cash generated from/(used in) operating activities (a)		**(117.78)**		**108.46**
Cash flow from investing activities				
(Increase)/ Decrease in Fixed Assets	-		-	
(Increase)/ Decrease in Other Investments	75.83		(92.26)	
(Increase)/Decrease in Short-term loans and advances	-		-	
(Increase)/Decrease in Borrowings	41.98		(31.85)	
(Purchase) / Sale of investments		117.80		(124.10)
Net cash generated from/(used in) investing activities (b)		**117.80**		**(124.10)**
Net increase / (decrease) in Cash and cash equivalents (a+b)		0.02		(15.64)
Cash and cash equivalents at the beginning of the year		8.04		23.68
Cash and cash equivalents at the end of the year		**9.06**		**8.04**
* Comprises:				
(a) Cash in hand	2.92		2.95	
(b) Balances with banks				
In current accounts	5.13	**8.06**	5.08	**8.04**

Notes:

1. The above Statement of Cash Flows has been prepared in accordance with the Indian Accounting Standard 7 'Statement of Cash Flows'.
2. Previous year figures have been rearranged/ regrouped wherever necessary to conform to the current year's classification.

In terms of our report attached
For MARK & Co.
Chartered Accountants
Firm No. 142902W

(Rahul Lodha)
Partner
CP No:148787
UDIN: 25148787BMIBYL7403
Place : Mumbai
Date : 27th May, 2026

For and on behalf of the Board of Directors

Sabu Thomas
Managing Director
DIN: 08224794

Hemant Agarwal
Executive Director
DIN: 11363521

Ashish Geonka
CFO
Date: 27th May, 2026

Chandra Prakash Singh
CS
Place: Kolkata

Annexure-2

DEPRECIATION CHART AS PER INCOME TAX

Ass. Year 2026-27

(Rs. In Lakhs)

PARTICULARS	Rate %	W. D. V. 01.04.2025 (Rs.)	Addition more than Six Months (Rs.)	Addition Less than Six Months (Rs.)	Less Sold during the Year	Total (Rs.)	Depreciation for the year (Rs.)	W. D. V. 31.03.2026 (Rs.)
Computer & Printer	40	0.74	-	-	-	0.74	0.30	0.44
Software	40	0.17	-	-	-	0.17	0.07	0.10
TOTAL		0.91	-	-	-	0.91	0.36	0.55

WDV AS PER COMPANY ACT (A)	0.07
WDV AS PER INCOME TAX ACT (B)	0.55
(A-B)	(0.48)
DEFFERED TAX LIABILITIES (CLOSING)	(0.11)
DEFFERED TAX LIABILITIES (OPENING)	(0.16)
PROVISION REQUIRED DURING THE YEAR	0.06

TTI ENTERPRISE LIMITED
(Financial Year 2025-26)

Significant accounting policies and notes to financial statements for the year ended 31st March, 2026

1. **Company Background**
TTI Enterprise Limited (the Company) is a public company limited by shares, incorporated and domiciled in India. The CIN of the Company is L67120WB1981PLC033771.The Registered Office of the Company is located at Ground Floor, 3/25, Azadgarh (Regent Park), LP-15/26/2/0, Kolkata, 700040. The Company is a Non Banking Finance Company (Non Deposit Taking) holding a Certificate of Registration no.B.05.02515 issued by the Reserve Bank of India dated 23.12.2000. The Shares of the Company are listed on the Calcutta Stock Exchange and the BSE Ltd. in India

2. **Significant Accounting Policies**

2.1 Basis of Accounting and preparation of financial statements

These financial statements of the Company have been prepared in accordance with the Indian Accounting Standards as per the Companies (Indian Accounting Standards) Rules 2015 as amended and notified under Section 133 of the Companies Act, 2013 ("the Act"), (as applicable) in conformity with the accounting principles generally accepted in India and other relevant provisions of the Act. Any application guidance/ clarifications/ directions issued by RBI are implemented as and when they are issued/ applicable.

The financial statements have been prepared on the basis of historical cost convention and on an accrual basis except for certain Financial Assets which are measured at Fair Value as required by the relevant IND AS. The Financial Statements of the Company have been prepared as per Schedule III (Division III) as notified by the MCA along with subsequent amendments as applicable to NBFCs.

2.2 Use of Estimates

The preparation of financial statements requires the management of the Company to make judgements, estimates and assumptions that affect the reported balances of assets, liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses for the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in the future periods.

2.3 Segment Reporting

The Company is primarily engaged in the business of trading and investment in equity shares and units of mutual funds, along with lending activities. These constitute a single reportable business segment based on the nature of operations, risks, and returns. Accordingly, segment reporting as required under the applicable Accounting Standards is not applicable to the Company.

2.4 Revenue Recognition

a. Income on Loan transactions
Interest income on loans is recognised using the Effective Interest Rate (EIR) method by applying the EIR to the gross carrying amount of financial assets that are not credit-impaired. In the case of credit-impaired financial assets, interest income is recognised on a receipt basis.

Interest income on financial assets measured at amortised cost is recognised using the Effective Interest Rate (EIR) method. In respect of credit-impaired financial assets, interest income is recognised on the net carrying amount of the financial asset after considering impairment allowance, wherever applicable.

b. Income on Fair Value Changes in Financial Assets
Gains or losses arising from changes in the fair value of financial assets are recognised in accordance with their respective classification under the applicable accounting framework, i.e., Fair Value Through Profit or Loss (FVTPL) or Fair Value Through Other Comprehensive Income (FVTOCI).

c. Dividend Income
Dividend income is recognised when the Company's right to receive the dividend is established.

d. Revenue from Trading Activities
Revenue from trading in shares and securities is recognised on the trade date, being the date on which the significant risks and rewards of ownership are transferred and the Company becomes entitled to the economic benefits arising from the transaction.

2.5 Financial Instruments held for Trading- Inventory

Shares and units of mutual funds held as inventory are valued at fair market value as at the reporting date. Any increase or decrease in the fair market value is recognised in the Statement of Profit and Loss for the period.

2.6 Goods & Service Tax Input Credit

GST Input Tax Credit (ITC) is recognised in the books of account in the period in which the underlying goods or services are received, the applicable statutory conditions, including payment to the supplier wherever required, are complied with, and there is reasonable certainty that the credit will be available for utilisation in accordance with the provisions of the Goods and Services Tax laws.

2.7 Operating Cycle

Based on the nature of the Company's operations and the normal time elapsed between the acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle to be 12 months. Accordingly, assets and liabilities have been classified as current or non-current based on this operating cycle and the criteria prescribed under the applicable provisions of the Companies Act, 2013 and the relevant Indian Accounting Standards.

2.8 Income Taxes

Tax expense is the aggregate in respect of current tax and deferred tax amount.

Current tax:

Current tax is the amount of income taxes payable in respect of taxable profit for a period. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible under the Income Tax Act, 1961.
Current tax is measured using tax rates that have been enacted by the end of reporting period for the amounts expected to be paid to the taxation authorities.

Deferred tax:

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit under Income Tax Act, 1961.
Deferred tax liabilities are generally recognized for all taxable temporary differences. However, in case of temporary differences that arise from initial recognition of assets or liabilities in a transaction that affect neither the taxable profit nor the accounting profit, both deferred tax assets and liabilities are not recognized.
Deferred tax assets are generally recognized for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary difference can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefits of part or all of such deferred tax assets to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled.

Presentation of current and deferred tax:

Current and deferred tax are recognized as income or an expense in the Statement of Profit and Loss, except when they relate to items that are recognized in Other Comprehensive Income, in which case, the current and deferred tax income/ expense are recognized in Other Comprehensive Income.

The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset, if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

2.9 Write Offs

The Company reduces the gross carrying amount of a financial asset when the Company has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. This is generally the case when the Company determines that the borrower does not have assets or resources to repay the amounts subjected to write-offs.

2.10 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cheques on hand, balances with banks, demand deposits, and other short-term highly liquid investments with original maturities of three months or less from the date of acquisition, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

2.11 Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

2.12 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has present obligations, as result of past events, for which, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of obligation. Contingent liabilities are not recognised but disclosed in the financial statements. A Contingent asset is neither recognised nor disclosed in the financial statements.

2.13 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets

Classification of Financial Instruments

The Company classifies its financial assets into the following categories:

a. Financial assets to be measured at amortised cost

b. Financial assets to be measured at fair value through other comprehensive income (FVTOCI)

c. Financial assets to be measured at fair value through profit or loss account (FVTPL)

The classification depends on the contractual terms of the financial assets' cash flow and the Company's Business model for managing financial assets.

Initial recognition and measurement:
The Company recognizes a financial asset in its Balance Sheet when it becomes party to the contractual provisions of the instrument.
Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as applicable, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the Statement of Profit and Loss.

Where the fair value of a financial asset at initial recognition is different from its transaction price, the difference between the fair value and the transaction price is recognized as a gain or loss in the Statement of Profit and Loss at initial recognition if the fair value is determined through a quoted market price in an active market for an identical asset (i.e. level 1 input) or through a valuation technique that uses data from observable markets (i.e. level 2 input).

Significant accounting policies and notes to financial statements for the year ended 31st March, 2026 (Continued…)

In case the fair value is not determined using a level 1 or level 2 input as mentioned above, the difference between the fair value and transaction price is deferred appropriately and recognized as a gain or loss in the Statement of Profit and Loss only to the extent that such gain or loss arises due to a change in factor that market participants take into account when pricing the financial asset.

Subsequent measurement:
For subsequent measurement, the Company classifies a financial asset in accordance with the below criteria:

i. The Company's business model for managing the financial asset and
ii. The contractual cash flow characteristics of the financial asset.

a. Financial assets measured at amortized cost:
A financial asset is measured at the amortized cost if both the following conditions are met:
a) The Company's business model objective for managing the financial asset is to hold financial assets in order to collect contractual cash flows, and
b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely, payments of principal and interest on the principal amount outstanding.
This category applies to bank balances, trade receivables, loans and other financial assets of the Company. Such financial assets are subsequently measured at amortized cost using the effective interest method.

b. Financial assets measured at FVTOCI:
A financial asset is measured at FVTOCI if both of the following conditions are met:
a) The Company's business model objective for managing the financial asset is achieved both by collecting contractual cash flows and selling the financial assets, and
b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

As on the reporting Date the company does not have any financial instrument measured at Fair Value Through Other Comprehensive Income.

c. Financial assets measured at FVTPL:

A financial asset is measured at FVTPL unless it is measured at amortized cost or at FVTOCI as explained above. This is a residual category applied to all other investments / Trading Assets of the Company. Such financial assets are subsequently measured at fair value at each reporting date. Fair value changes are recognized in the Statement of Profit and Loss.

Financial Instruments held for Trading
A financial instrument is classified as held for trading if it is acquired or incurred principally for selling or repurchasing in the near term, or forms part of a portfolio of financial instruments that are managed together and for which there is evidence of short-term profit taking. These are measured at FVTPL.

Effective Interest Rate (EIR) Method
The Company's EIR method recognises interest income / expense using a rate of return that represents the best estimate of a constant rate of return over the expected behavioural life of loans given / taken and recognises the effect of potentially different interest rates at various stages and other characteristics of the product life cycle. This estimation, by nature requires an element of judgement regarding the expected behaviour and life cycle of the instruments.

Significant accounting policies and notes to financial statements for the year ended 31st March, 2026 (Continued…)

De-recognition:
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized (i.e. removed from the Company's Balance Sheet) when any of the following occurs:
i. The contractual rights to cash flows from the financial asset expires;
ii. The Company transfers its contractual rights to receive cash flows of the financial asset and has substantially transferred all the risks and rewards of ownership of the financial asset;
iii. The Company retains the contractual rights to receive cash flows but assumes a contractual obligation to pay the cash flows without material delay to one or more recipients under a 'pass through' arrangement (thereby substantially transferring all the risks and rewards of ownership of the financial asset);
iv. The Company neither transfers nor retains substantially all risk and rewards of ownership and does not retain control over the financial asset.
In cases where Company has neither transferred nor retained substantially all of the risks and rewards of the financial asset, but retains control of the financial asset, the Company continues to recognize such financial asset to the extent of its continuing involvement in the financial asset. In that case, the Company also recognizes an associated liability. The financial asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained. On de-recognition of a financial asset, (except as mentioned in ii above for financial assets measured at FVTOCI), the difference between the carrying amount and the consideration received is recognized in the Statement of Profit and Loss.

Financial Liabilities

Initial recognition and measurement:
The Company recognizes a financial liability in its Balance Sheet when it becomes party to the contractual provisions of the instrument. All financial liabilities are recognized initially at fair value minus, in the case of financial liabilities not recorded at fair value through profit or loss (FVTPL), transaction costs that are attributable to the acquisition of the financial liability.
Where the fair value of a financial liability at initial recognition is different from its transaction price, the difference between the fair value and the transaction price is recognized as a gain or loss in the Statement of Profit and Loss at initial recognition if the fair value is determined through a quoted market price in an active market for an identical asset (i.e. level 1 input) or through a valuation technique that uses data from observable markets (i.e. level 2 input).
In case the fair value is not determined using a level 1 or level 2 input as mentioned above, the difference between the fair value and transaction price is deferred appropriately and recognized as a gain or loss in the Statement of Profit and Loss only to the extent that such gain or loss arises

due to a change in factor that market participants take into account when pricing the financial liability.

Subsequent measurement:

All financial liabilities of the Company are subsequently measured at amortized cost using the effective interest method except for financial Liabilities at fair value through profit or loss (FVTPL). Under the effective interest method, the future cash payments are exactly discounted to the initial recognition value using the effective interest rate. The cumulative amortization using the effective interest method of the difference between the initial recognition amount and the maturity amount is added to the initial recognition value (net of principal repayments, if any) of the financial liability over the relevant period of the financial liability to arrive at the amortized cost at each reporting date. The corresponding effect of the amortization under effective interest method is recognized as interest expense over the relevant period of the financial liability. The same is included under finance cost in the Statement of Profit and Loss.

De-recognition:

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid is recognized in the Statement of Profit and Loss.

Impairment of Financial Assets

The measurement of impairment losses requires judgement, in particular, the estimation of the amount and timing of the future cash flows when determining impairment losses and assessment of a significant increase in credit risks. These are based on reasonable assumptions and available information as past experience of the management. These significant assumptions have been applied to the financial statements.

The Company recognises impairment allowance for expected credit loss on financial assets held at amortised cost based on 'Expected Credit Loss' (ECL) method having 3 Stages where Stage 1 is 12 months ECL, Stage 2 is Lifetime ECL (not credit impaired) and Stage 3 as Credit Impaired Lifetime ECL

The ECL is calculated based on the following principle

a. Probability of Default (PD)
b. Exposure at Default (ED)
c. Loss given Default (LGD)

All these methods are based on the past recovery parameters of the Company. The measurement of impairment losses requires significant judgment, in particular with respect to estimation of amount and timing of future cash flows while determining impairment losses and the assessment of a significant increase in credit risk.

2.14 Measurement of Fair Value

The Company measures financial instruments at fair value in accordance with the accounting policies mentioned above. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

• In the principal market for the asset or liability;
• In absence of principal market, in the most advantageous market for the asset or liability.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy that categorizes into three levels, described as follows, the inputs to valuation techniques used to measure value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and the lowest priority to unobservable inputs (Level 3 inputs).

Level 1 — quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 —inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3 — inputs that are unobservable for the asset or liability

TTI ENTERPRISE LIMITED

(Financial Year 2025-26)

Notes to Financial Statements for the Year Ended 31st March, 2026 (Continued)

Note: 20 Information as required in terms of paragraph 19 of Master Direction - Non-Banking Financial Company – Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016 is furnished vide Annexure - I attached herewith. These disclosures are prepared under Ind AS issued by MCA unless otherwise stated

Note: 21 Capital Management and Risk Management Strategy.

a. Capital Management- The Company does not have any borrowings. All its funds are owned funds. It is debt free and its Debt equity ratio is 0. The company believes in safeguarding its ability to continue as going concern.

b. Risk Management Framework- The Board of Directors have devised and implemented a risk management policy to identify, assess monitor and mitigate various risks faced by the company. Major risks so indentified are addressed through risk response strategies and mitigating actions.

c. Financial Risk Management- The Company is exposed to market risk, credit risk and Liquidity risk which may have an adverse impact on the fair value of its financial instruments

The Risk Management Policies aim to mitigate the following risks from Financial Instruments

i. **Market Risk-** Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market prices. Such changes in the values of financial instrument may result from changes in the interest rates and other market changes.
ii. **Interest rate risk-** Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to interest rate risk as the Company does not have borrowings as at the respective reporting date.
iii. **Credit risk management-** Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration risks. The Company has adopted a policy of only dealing with creditworthy counterparties to mitigating the risk of financial loss from defaults.
iv. **Liquidity Risk -** The Company needs to ensure that all times, it meets its payment obligations on time. The Company is debt free and has, adequate liquidity, to meet its exigencies. These measures are considered by the management adequate to ensure that the Company is not exposed to any liquidity risk.
v. **Foreign currency risk management -** The Company's functional currency is Indian Rupees (INR). The Company does not have any foreign currency exposures.

Note 22: Additional Disclosures required as per Amendment to Schedule III, Division III of the Companies Act, 2013 as notified by the MCA.

i) The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
ii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year
iii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
   a. directly or indirectly lend or invest in other persons or entities identified in any manner

whatsoever by or on behalf of The Company (ultimate beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

iv. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
    a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
    b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

v. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

vi. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

vii. The Company is not declared wilful defaulter by any bank or financials institution or lender during the year.

viii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

viii) The Company does not have any transactions with companies which are struck off.

Note: 23 - Figures pertaining to previous year have been rearranged / regrouped wherever necessary, to make them comparable with those of current Year

For MARK & Co.
Chartered Accountants
Firm No. 142902W

SABU THOMAS
Director
DIN: 08224794

HEMANT AGRAWAL
Director
DIN:11363521

(Rahul Lodha)
Partner
CP No:148787
UDIN:26148787NMATZB3027
Place : Mumbai
Date : 27th May, 2026

Ashish Goenka
CFO

Chandra Prakash Singh
Company Secretary