

CORRIGENDUM/ADDENDUM TO THE NOTICE OF THE EXTRA-ORDINARY GENERAL MEETING TO BE HELD ON JUNE 08, 2026

Eraaya Lifespaces Limited (the "Company") had issued a Notice dated May 16, 2026 convening an Extra-Ordinary General Meeting ("EGM") of the Members of the Company on Monday, June 08, 2026 at 11:30 A.M. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), inter alia, to seek the approval of the Members for certain special businesses, including:

- **Item No. 7:** Issuance of Equity Shares on a Preferential Basis for Consideration Other Than Cash (Swap of Shares); and
- **Item No. 8:** Issuance of up to 3,12,41,250 (Three Crore Twelve Lakh Forty-One Thousand Two Hundred Fifty) Fully Convertible Warrants ("Warrants") on a Preferential Basis to persons belonging to the Promoter/Promoter Group and Non-Promoter Public Category.

The aforesaid EGM Notice was circulated to the Members on May 16, 2026 in compliance with the provisions of the Companies Act, 2013, the rules framed thereunder, and the circulars issued by the Ministry of Corporate Affairs ("MCA") and the Securities and Exchange Board of India ("SEBI").

The Company had submitted an application to BSE Limited ("BSE") seeking its in-principle approval for the proposed preferential issue of securities. Pursuant thereto, the Company received certain observations from BSE requiring additional disclosures, clarifications and modifications in the explanatory statements forming part of the EGM Notice.

Further, based on a review of the disclosures contained in the EGM Notice and with a view to providing Members with complete, accurate and updated information, the Company proposes to incorporate certain additional disclosures, clarifications and modifications in the explanatory statements relating to the proposed related party transactions as set out in the EGM Notice. Such updates are being made in alignment with the applicable provisions governing related party transactions, relevant SEBI circulars, and prevailing governance standards.

Accordingly, in compliance with the provisions of the Companies Act, 2013, the rules made thereunder, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), applicable SEBI regulations and circulars, this Corrigendum/Addendum is being issued to provide additional disclosures, clarifications, modifications and updates to the explanatory statements annexed to the EGM Notice, including those relating to the proposed preferential issue of securities and related party transactions, and the Members are requested to read the EGM Notice together with this Corrigendum/Addendum.

1. Details relating to Explanatory statement to the Item No.7 of the Notice be modified/substituted and read as follows:**a. The para relating to valuation report as contained in Point No. 7- Basis on which the price has been arrived at, justification for the price (including premium, if any) be substituted and read as follows:**

Further, as per the Articles of Association of the Company and Regulation 163 (3) of SEBI (ICDR) Regulations, 2018, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation report of Mr. Manish Manwani, an independent Registered Valuer (IBBI Registration No.: IBBI/RV/03/2021/14113), having office at Unit No. 125, Tower B-3, Spaze Itech Park, Sohna Road, Sector-49, Gurugram, Haryana-122018 is Rs. 31.53/- per equity share. The said report is available in the Investor zone titled "Valuation Report" on the website of the Company at https://www.eraayalife.com/wp-content/uploads/ELL_Final-Valuation-Report_Eraaya-Lifespaces.pdf

b. Point No. 24- Certificate from Practicing Company Secretary be substituted and read as follows:

A certificate from M/s. Prachi Bansal & Associates, (COP: 23670), Practicing Company Secretary, certifying that the proposed preferential issue of equity shares to Proposed Allottees is being made in accordance with the requirements of Chapter V of ICDR Regulations has been obtained. The copy of said certificate is available in the Investor zone titled "Compliance Certificate" on the website of the Company at [ELL_PCS-Compliance-Certificate.pdf](#)

2. Details relating to Explanatory statement to the Item No.8 of the Notice be modified/substituted and read as follows:

a. Point No. 1- Objects of the Preferential Issue be substituted and read as follows:

1. Objects of the Preferential Issue

Our Company intends to utilize the proceeds raised through the Preferential Issue towards funding the following objects:

- a) Working Capital Requirements of the Company, its subsidiaries, step-down subsidiaries, joint ventures, and associate entities;
- b) Investments in subsidiaries, step-down subsidiaries, joint ventures, and associates, including other opportunities aligned with the Company's main objects.;
- c) general corporate purpose; and
- d) issue related expenses which includes "In-Principle application" fee to Stock Exchange, payment to be paid to ROC, Advisors/consultants to the issue, Registered Valuer, Registrar and Share Transfer Agents of the Company, e-voting agency, Depositories.

Our Company intends to utilize the proceeds raised through the Preferential Issue towards funding the following objects:

S.No.	Particulars	Total estimated amount to be utilized (Rs. in Crores)*	Tentative timeline for utilization of funds
1	Working Capital Requirements of the Company, its subsidiaries, step-down subsidiaries, joint ventures, and associate entities;	50.00	Up to 31 March 2028
2	Investments in subsidiaries, step-down subsidiaries, joint ventures, and associates, including other opportunities aligned with the Company's main objects.;	25.00	Up to 31 March 2028
3	General Corporate Purposes	24.50	Up to 31 March 2028
4	issue related expenses which includes "In-Principle application" fee to Stock Exchange, payment to be paid to ROC, Advisors/consultants to the issue, Registered Valuer, Registrar and Share Transfer Agents of the Company, e-voting agency, Depositories.	0.47	Up to 31 March 2028
Total		99.97	

**considering 100% conversion of Warrants into Equity Shares within the stipulated time.*

Interim Use of Proceeds

Any pending utilization of the gross proceeds will be deposited exclusively with scheduled commercial banks listed in the second schedule of the Reserve Bank of India Act, 1934, in accordance with all applicable laws and regulations.

Monitoring of Utilization of Funds

As the issue size is less than ₹100 Crore (Rupees One Hundred Crore only), the Company is not required to appoint a credit rating agency as a monitoring agency in terms of regulation 162A of the SEBI ICDR Regulations.

Schedule of Implementation and Deployment of Funds

Since present preferential issue is for convertible warrants, issue proceeds in respect of warrants shall be received by the Company in 18 months period from the date of allotment of warrants in terms of Chapter V of the SEBI (ICDR) Regulation, and as estimated by our management, the entire proceeds received from the issue would be utilized for the all the above-mentioned objects, in phases, as per the company's business requirements and availability of issue proceeds. However, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board, subject to compliance with applicable laws.

If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilized in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board, subject to compliance with applicable laws.

b. The para relating to valuation report as contained in Point No. 7- Basis on which the price has been arrived at, justification for the price (including premium, if any) be substituted and read as follows:

Further, as per the Articles of Association of the Company and Regulation 166A of SEBI (ICDR) Regulations, 2018 as the as the proposed allotment under this item exceeds 5% of the post-issue fully diluted share capital of the Company to a single allottee or to an allottee along with persons acting in concert, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation report of Mr. Manish Manwani, an independent Registered Valuer (IBBI Registration No.: IBBI/RV/03/2021/14113), having office at Unit No. 125, Tower B-3, Spaze Itech Park, Sohna Road, Sector-49, Gurugram, Haryana-122018 is Rs. 31.53/- per equity share. The said report is available in the Investor zone titled "Valuation Report" on the website of the Company at https://www.eraayalife.com/wp-content/uploads/ELL_Final-Valuation-Report_Eraaya-Lifespaces.pdf

c. Point No. 21- Certificate from Practicing Company Secretary be substituted and read as follows:

A certificate from M/s. Prachi Bansal & Associates, (COP: 23670), Practicing Company Secretary, certifying that the proposed preferential issue of warrants to Proposed Allottees is being made in accordance with the requirements of Chapter V of ICDR Regulations has been obtained. The copy of said certificate is available in the Investor zone titled "Compliance Certificate" on the website of the Company at [ELL_PCS-Compliance-Certificate.pdf](#)

3. Details relating to Explanatory statement to the Item No.14 of the Notice be modified/substituted and read as follows:

The Company, along with its subsidiaries and step-down subsidiaries, operating under Ebix, Inc. is engaged in diversified business operations across technology, payment solutions, travel, digital transformation, financial services, infrastructure support and allied sectors. Considering the dynamic business environment in which the group operates across multiple business verticals and geographies, the Company, its subsidiaries, associates, other ventures, in the ordinary course of business, enter into various operational, financial, commercial and business support transactions such as providing and/or receiving fund-based or non-fund based support including loans, advances, guarantees, securities, ICDs, equity/debt and other financial assistance, together with related interest, commission and other income/expenses; purchase, sale, lease or supply of goods and services; and availing/rendering shared services and business support services including manpower, infrastructure, IT/digital services, cloud, analytics, cyber security, management support, brand usage/royalty, reimbursements and other allied or incidental transactions with each other (related parties) to achieve business synergies, operational integration, efficient treasury management, optimum utilisation of resources and seamless execution of business operations across group entities.

Pursuant to Regulation 23 of the SEBI Listing Regulations, approval of the shareholders by way of an Ordinary Resolution is required for all material related party transactions and subsequent material modifications thereto. Further, pursuant to Section 188 of the Companies Act, 2013 read with the applicable Rules framed thereunder, prior approval of the Members is required for certain related party transactions exceeding the prescribed thresholds.

Accordingly, approval of the Members is being sought for the material related party transaction(s) proposed to be entered into by the Company and/or its subsidiaries, step-down subsidiaries, joint ventures, associate entities and their respective related parties during the financial year 2026-27, within the limits as set out in the proposed resolution.

The Audit Committee and the Board of Directors of the Company have reviewed the rationale and terms of the proposed related party transactions and have accorded their approval for entering into the proposed transactions, subject to approval of the Members of the Company.

The proposed transactions are commercially beneficial and are intended to facilitate operational efficiencies, integrated business functioning and strategic growth initiatives of the Company and its subsidiaries/step-down subsidiaries, including various Ebix group entities acquired, managed and integrated by the Company and its group entities as part of the Company's ongoing business restructuring and acquisition strategy.

Certain information relating to internal treasury arrangements, commercial pricing methodologies, customer-specific contracts, funding deployment plans, operational processes, technology architecture, business strategies and other commercially sensitive information has not been disclosed in detail, as such disclosure could adversely affect businesses. The disclosures provided herein are intended to comply with applicable requirements under the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable SEBI circulars the Industry Standards on Related Party Transactions effective from September 01, 2025, and other applicable laws and regulatory requirements, while appropriately safeguarding commercially sensitive information.

S. No.	Particulars of the information	Information provided by the Management
1	Information as placed before the Audit Committee in the format as specified in	The information as required under the RPT Industry Standards was placed before the

	the RPT Industry Standards, to the extent applicable.	members of the Audit Committee. The required details are being provided below.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	To facilitate operational efficiencies, integrated business functioning, treasury management, resource optimisation, strategic growth initiatives and seamless execution of business operations across the group entities. Pricing and other material terms have been determined on an arm's length basis.
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity.	While no separate certificate from the CEO/Managing Director/Whole-Time Director/Manager and CFO was placed before the Audit Committee, all relevant information and confirmations forming part of such certification were presented to and reviewed by the Audit Committee during the meeting.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors and recommends the proposed transaction to the members for approval.	The material RPT has been approved by the Audit Committee and the Board of Directors at its meeting held on May 11, 2026, and has recommended the proposed transaction(s) to the members for their approval.
5	Provide web-link and QR Code, through which members can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable.
6	The Audit Committee and Board of Directors, while providing information to the members, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provide all the necessary information to the public members for informed decision making.	The Audit Committee and the Board of Directors confirm that, while providing information to the members, only commercially sensitive information has been redacted, where considered necessary, and that the disclosures made herein under provides all material information required for informed decision-making by the public members.
7	Any other information that may be Relevant	No other information, other than that disclosed above and in the accompanying Annexures, is considered relevant for the Members' consideration.

Pursuant to SEBI Circular dated June 26, 2025 the Minimum Information relating to the proposed Related Party Transaction(s) provided to the Audit Committee is provided herewith:

S. No.	Particulars	Details
A1. Basic Information		
1	Name of the Related Party	As set out in the Resolution
2	Country of incorporation of the Related Party	India, USA, Mauritius, Dubai, Singapore, Australia, New Zealand, United Kingdom, Brazil, Canada, United Arab Emirates, Philippines,

		Switzerland																																	
3	Nature of business of the Related Party	Related parties engaged in diversified business operations across technology, payment solutions, travel, digital transformation, financial services, infrastructure support, and allied sectors.																																	
A2. Relationship and ownership of the Related Party																																			
1	Relationship between the listed entity and the related party - including nature of its concern (financial or otherwise) and the following:	As set out in the Resolution																																	
2	Shareholding of listed entity, whether direct or indirect in the Related Party	Eraaya Lifespaces Limited holds a direct shareholding of 97.58% in Ebix Inc. Further, Eraaya Lifespaces Limited also holds indirect shareholding in other related parties and ultimate parent company																																	
3	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	Not Applicable																																	
4	Shareholding of the Related Party, whether direct or indirect, in the listed entity	The Related Parties do not hold any direct or indirect equity shareholding in the listed entity.																																	
A3. Details of previous transactions with Related Party																																			
1	Total amount of all the transactions undertaken by the listed entity with the Related Party during the last financial year																																		
	<table border="1"> <thead> <tr> <th>S.no</th> <th>Name of the Entity/ Company</th> <th>Name of the Related Party</th> <th>Nature of Relationship with respect to Eraaya Lifespaces Limited</th> <th>Amount (Rs. in Crores) in F.Y. 2025-26</th> <th>Nature of Transactions</th> </tr> </thead> <tbody> <tr> <td rowspan="5">1</td> <td rowspan="5">Eraaya Lifespaces Limited</td> <td rowspan="5">Ebix Technologies Limited</td> <td rowspan="5">Step down subsidiary</td> <td>38.85</td> <td>Inter corporate deposit given</td> </tr> <tr> <td>60.37</td> <td>Inter corporate deposit taken</td> </tr> <tr> <td>6.11</td> <td>Inter corporate deposit received back</td> </tr> <tr> <td>0.74</td> <td>Interest Expense on Inter corporate deposit taken</td> </tr> <tr> <td>0.08</td> <td>Interest Income on Inter corporate deposit given</td> </tr> <tr> <td rowspan="3">2</td> <td rowspan="3">Eraaya Lifespaces Limited</td> <td rowspan="3">EbixCash World Money Limited</td> <td rowspan="3">Step down subsidiary</td> <td>48.20</td> <td>Inter corporate deposit taken</td> </tr> <tr> <td>36.05</td> <td>Inter corporate deposit repaid</td> </tr> <tr> <td>7.50</td> <td>Inter corporate</td> </tr> </tbody> </table>					S.no	Name of the Entity/ Company	Name of the Related Party	Nature of Relationship with respect to Eraaya Lifespaces Limited	Amount (Rs. in Crores) in F.Y. 2025-26	Nature of Transactions	1	Eraaya Lifespaces Limited	Ebix Technologies Limited	Step down subsidiary	38.85	Inter corporate deposit given	60.37	Inter corporate deposit taken	6.11	Inter corporate deposit received back	0.74	Interest Expense on Inter corporate deposit taken	0.08	Interest Income on Inter corporate deposit given	2	Eraaya Lifespaces Limited	EbixCash World Money Limited	Step down subsidiary	48.20	Inter corporate deposit taken	36.05	Inter corporate deposit repaid	7.50	Inter corporate
S.no	Name of the Entity/ Company	Name of the Related Party	Nature of Relationship with respect to Eraaya Lifespaces Limited	Amount (Rs. in Crores) in F.Y. 2025-26	Nature of Transactions																														
1	Eraaya Lifespaces Limited	Ebix Technologies Limited	Step down subsidiary	38.85	Inter corporate deposit given																														
				60.37	Inter corporate deposit taken																														
				6.11	Inter corporate deposit received back																														
				0.74	Interest Expense on Inter corporate deposit taken																														
				0.08	Interest Income on Inter corporate deposit given																														
2	Eraaya Lifespaces Limited	EbixCash World Money Limited	Step down subsidiary	48.20	Inter corporate deposit taken																														
				36.05	Inter corporate deposit repaid																														
				7.50	Inter corporate																														

					deposit received back
				1.67	Interest Expense on Inter corporate deposit taken
				0.05	Interest Income on Inter corporate deposit given
3	Eraaya Lifespaces Limited	Ebix Travels Private Limited	Step down subsidiary	54.12	Inter corporate deposit taken
				7.95	Inter corporate deposit repaid
				1.48	Interest Expense on Inter corporate deposit taken
				0.03	Interest Income on Inter corporate deposit given
				0.80	Purchase of Services
				1.60	Re-imbursement of Expenses
4	Ebix Technologies Limited	Ebix E Mobility Limited	Step down subsidiary	6.38	Inter corporate deposit taken
				5.12	Inter corporate deposit repaid
				12.00	Corporate deposit conversion to equity investment
				0.95	Interest Expense on Inter corporate deposit taken
				0.00	Interest Income on Inter corporate deposit given
				13.90	Sale of Services
				3.47	Reimbursement of expenses incurred on behalf of the Company
5	Ebix Technologies Limited	Ebix Australia (Vic) Pty. Ltd.	Step down subsidiary	11.02	Services Received
				1.23	Currency fluctuation
				31.27	Funds Paid
6	Ebix Singapore Pte. Ltd.	Ebix Australia (Vic) Pty. Ltd.	Step down subsidiary	2.74	Services Provided
				0.76	Funds Received
7	Eraaya Lifespaces Limited	Ebix Inc.	Subsidiary	9.39	Funds Received
				9.39	Funds paid

8	Ebix Singapore Pte. Ltd.	Ebix Technologies Limited	Step down subsidiary	2.22	Services Received
9	Ebix Technologies Limited	Ebix Asia Pasific FZ-LLC	Step down subsidiary	3.78	Services Received
				64.32	Funds paid
				6.56	Net off adjustment
10	EbixCash World Money Limited	Ebix Money Express Private Limited	Step down subsidiary	1,560.17	Inter corporate deposit given
				1,446.00	Inter corporate deposit repaid
				4.23	Interest Expense on Inter corporate deposit taken
				9.31	Interest Income on Inter corporate deposit given and Interest on Compulsory Convertible Debentures
11	Ebix Technologies Limited	EbixCash World Money Ltd	Step down subsidiary	172.04	Inter corporate deposit given
				152.34	Inter corporate deposit received back
				12.83	Interest Income on Inter corporate deposit given
				9.01	Sale of Foreign Currency
				75.07	Purchase of Investment
12	Ebix Technologies Limited	Ebix Inc.	Step down subsidiary	40.88	Sale of services
13	Ebix Technologies Limited	Smartclass Education Services Private Limited	Step down subsidiary	208.92	Corporate deposit given
				125.91	Corporate deposit received back
				80.00	Corporate Gurantee transferred to provision made for doubtful loans
				25.31	Provision for doubtful loan written back
				0.34	Shared Services Provided

14	Ebix E Mobility Limited	Ebix Payment Services Pvt Ltd	Step down subsidiary	7.32	Purchase of Services
2	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought		Not Applicable		
3	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.		Nil		
A (4). Amount of the proposed transaction(s)					
1	Amount of the proposed transactions being placed for approval at the meeting of the Audit Committee.		As set out in the Resolution		
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				
S. No.	Name of Entity/Company	Name of Related Party	%		
1	Eraaya Lifespaces Ltd	Ebix Technologies Limited	19.47		
2	Eraaya Lifespaces Ltd	Ebix Travels Private Limited	13.63		
3	Eraaya Lifespaces Ltd	Ebix Cash World Money Limited	19.47		
4	Eraaya Lifespaces Ltd	Ebix Payment Services Private Limited	13.63		
5	Eraaya Lifespaces Ltd	Ebix Emobility Limited	13.63		
6	Eraaya Lifespaces Ltd	Ebix INC	19.47		
7	Eraaya Lifespaces Ltd	Ebix International Holding UK	13.63		
8	Eraaya Lifespaces Ltd	Any other existing and/or future subsidiaries, step- down subsidiaries, joint venture(s), associate company(ies)	19.47		
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)				

S. No.	Name of Entity/Company	Name of Related Party	%
1	Ebix Technologies Limited	Smartclass Educational Services Pvt Ltd.	90.51
2	Ebix Technologies Limited	Ebix Emobility Limited	129.30
3	Ebix Cash World Money Limited	Ebix Technologies Limited	43.10
4	Ebix Emobility Limited	Ebix Payment Services Pvt Ltd	1466.71
5	Ebix Travels Private Limited	Mercury Travels Private Limited	158.13
7	Ebix Inc.	With other subsidiaries of company	342.69
9	Ebix Technologies Limited	Ebix Asia Pacific FZ- LLC; Ebix Singapore Pte. Ltd; Ebix Inc.; Ebix Australia (VIC) Pty Ltd	193.95
10	Ebix Latin America Technologia E Consultoria LTDA	Ebix Singapore Pte. Ltd; Ebix Inc.; Ebix International Holdings Ltd	510.69
11	Ebix Singapore Pte. Ltd	Ebix Australia (VIC) Pty Ltd; Ebix Inc.; Ebix International Holdings Ltd	1077.28

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.	Not Available
---	--	---------------

6 Financial performance of the Related Party for the immediately preceding financial year:

S. No.	Name of Related Party	FY 2025-26		
		Turnover	Profit After Tax	Net Worth
1.	Ebix Technologies Limited	386.70	142.21	921.52
2.	Ebix Travels Private Limited	221.34	-35.68	-87.44
3.	Ebix Cash World Money Limited	580.02	80.85	231.09
4.	Ebix Payment Services Private Limited	43.22	-1.11	54.58
5.	Ebix Emobility Limited	34.09	6.94	10.22
6.	Ebix Inc	437.71	-68.15	-811.45
7.	Ebix International Holding UK	-	-558.87	1,655.32
8.	Smartclass Educational Services Pvt Ltd.	35.71	62.80	-123.55
9.	Ebix Asia Holdings Inc.	-	-110.18	938.33
10.	Ebix Asia Pacific FZ- LLC	12.12	8.80	3,422.22

11.	Ebix Singapore Pte. Ltd;	69.62	-308.31	250.23
12.	Ebix Australia (VIC) Pty Ltd;	301.06	-1.27	-307.35
13.	Ebix Latin America Technologia E Consultoria LTDA	146.86	15.24	61.83

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.)	As set out in the Resolution
2	Details of each type of proposed transaction	As set out in the Resolution
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Approval is being sought for financial year 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.	Not Applicable
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As already disclosed above
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.	Certain Promoters, Directors and Key Managerial Personnel of the Company may be deemed to be interested in the proposed transaction, directly and/or indirectly, by virtue of their shareholding, directorship, management control or other association with the related parties involved in the transaction
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.	No other information, other than that disclosed above is considered relevant for decision making.

Transaction specific details for proposed related party transactions
Transactions relating to loans, advances and investment

1.	Source of funds in connection with the proposed transaction	The financial assistance, investment, loan, advance, guarantee or security, as the case may be, may be funded through internal accruals, own funds, borrowings and/or any other permissible sources of funds, depending upon the business requirements and financial position of the Company at the relevant time.
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance or investment	The Company and/or relevant subsidiary may utilise existing banking facilities, working capital lines, term loans, inter-corporate

		funding arrangements or other permissible financing sources as may be considered appropriate from time to time.
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other lenders	Not Applicable
4.	Proposed interest rate to be charged by Company/ subsidiary from the related party	Any loan, advance or financial assistance or investment, if provided, shall be on an arm's length basis and in compliance with applicable laws. The rate of interest, wherever applicable, shall be determined at the time of the transaction, having regard to Section 186 of the Companies Act, 2013 and prevailing market conditions.
5.	Maturity / due date	The tenure, maturity and due date of the proposed transactions, wherever applicable, shall be determined based on the nature of the transaction and mutually agreed terms between the parties.
6.	Repayment schedule & terms	The repayment schedule and other terms and conditions shall be determined at the time of entering into the respective transaction(s) and shall be on an arm's length basis.
7.	Whether secured or unsecured?	The proposed transactions may be secured or unsecured, depending upon the nature of the transaction and the terms mutually agreed between the parties.
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be utilized for working capital requirements, capital expenditure, repayment or refinancing of existing obligations, business expansion, strategic investments, operational requirements and other general corporate purposes or lawful business activities of the recipient entity, as permissible under applicable laws.
Transactions relating to borrowings		
1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	The tenure, maturity and due date of the proposed transactions, wherever applicable, shall be determined based on the nature of the transaction and mutually agreed terms between the parties.

5.	Repayment schedule & terms	The repayment schedule and other terms and conditions shall be determined at the time of entering into the respective transaction(s) and shall be on an arm's length basis.
6.	Whether secured or unsecured	The proposed transactions may be secured or unsecured, depending upon the nature of the transaction and the terms mutually agreed between the parties.
7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be utilized for operational requirements, capital expenditure, working capital requirements, debt repayment, business expansion, investment activities and/or other general corporate purposes of the recipient entity, as may be permissible under applicable laws.
Transactions relating to any loans and advances		
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party	None, except as disclosed in audited financial statements
3.	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting	Not to the knowledge of the Company
4.	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	Not to the knowledge of the Company
6.	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016	Not Applicable
Disclosure pursuant to approval of material related party transaction		
Transactions relating to borrowings		
1.	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Not Available
Transactions relating to Purchase/Sale or supply of Goods & Services		
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The transactions are proposed based on operational requirements, specialised expertise available within the group, historical business relationships, efficiency considerations and comparative commercial evaluation. A formal bidding process is not considered necessary considering the nature of the services and the integrated operating model of the group.

2.	Basis of determination of price	Pricing is determined based on arm's length principles and may be based on cost-plus methodology, market benchmarks, comparable third-party quotations, transfer pricing principles, prevailing market rates or such other commercially accepted methods as may be appropriate.
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: <ul style="list-style-type: none"> a. Amount of trade advance b. Tenure c. Whether same is self-liquidating? 	No material trade advances are presently contemplated. Any trade advances, if extended, shall be in accordance with ordinary business practices and commercially agreed terms.

In terms of Regulation 23 of the SEBI Listing Regulations, all related parties of the Company, whether interested in the particular transaction(s) or not, shall abstain from voting on the resolution set out at Item No. 14.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives, except to the extent of their shareholding and/or interest in the respective related party entities, if any, is concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 14 of the accompanying Notice for approval of the Members.

4. Details relating to Explanatory statement to the Item No.15 and Item No.16 of the Notice be modified/substituted and read as follows:

Members are aware that the Company, as part of the consortium led by it for the acquisition of the Ebix group businesses pursuant to the Chapter 11 proceedings of Ebix Inc., had, inter alia, received strategic financial and operational support from certain entities having same promoter/promoter group namely Vikas Lifecare Limited ("VLL") and Advik Capital Limited ("ACL"), which facilitated the consummation and subsequent integration of the acquisition, and even post-acquisition, considering the evolving business and operational requirements of the Company and its subsidiaries/step-down subsidiaries engaged across technology, payment solutions, travel, digital transformation, financial services, infrastructure support and allied sectors, the Company and/or its subsidiaries, in the ordinary course of business, may continue to enter into various operational, financial, commercial and business support transactions with such related parties having the same promoter/promoter group, including financial assistance, shared services, infrastructure and technology support, management support services, purchase/sale of goods and services, reimbursements and other allied or incidental transactions, for achieving its business goals on an arm's length basis and in the ordinary course of business.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), approval of the Members by way of an Ordinary Resolution is required for material related party transactions and material modifications thereto. Further, the aforesaid transactions qualify as related party transactions by virtue of the concerned entities forming part of the same promoter and/or promoter group of the Company.

The Audit Committee and the Board of Directors of the Company have reviewed the rationale and terms of the proposed related party transactions and have accorded their approval for entering into the proposed transactions, subject to approval of the Members of the Company.

The proposed transactions are commercially beneficial and are intended to facilitate efficient treasury management, operational integration, strategic funding support and optimum utilisation of resources in the best interests of the Company and its stakeholders.

Certain information relating to internal treasury arrangements, commercial pricing methodologies, customer-specific contracts, funding deployment plans, operational processes, technology architecture, business strategies and other commercially sensitive information has not been disclosed in detail, as such disclosure could adversely affect businesses. The disclosures provided herein are intended to comply with applicable requirements under the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable SEBI circulars the Industry Standards on Related Party Transactions effective from September 01, 2025, and other applicable laws and regulatory requirements, while appropriately safeguarding commercially sensitive information

S. No.	Particulars of the information	Information provided by the Management
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	The information as required under the RPT Industry Standards was placed before the members of the Audit Committee. The required details are being provided below.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	To facilitate operational efficiencies, integrated business functioning, treasury management, resource optimisation, strategic growth initiatives and seamless execution of business operations across the group entities. Pricing and other material terms have been determined on an arm's length basis.
3	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity.	While no separate certificate from the CEO/Managing Director/Whole-Time Director/Manager and CFO was placed before the Audit Committee, all relevant information and confirmations forming part of such certification were presented to and reviewed by the Audit Committee during the meeting.
4	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors and recommends the proposed transaction to the members for approval.	The material RPT has been approved by the Audit Committee and the Board of Directors at its meeting held on May 11, 2026, and has recommended the proposed transaction(s) to the members for their approval.
5	Provide web-link and QR Code, through which members can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable.
6	The Audit Committee and Board of Directors, while providing information to the members, can approve redaction of commercial secrets and such other	The Audit Committee and the Board of Directors confirm that, while providing information to the members, only commercially sensitive information has been redacted, where

	information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provide all the necessary information to the public members for informed decision making.	considered necessary, and that the disclosures made herein under provides all material information required for informed decision-making by the public members.
7	Any other information that may be Relevant	No other information, other than that disclosed above and in the accompanying Annexures, is considered relevant for the Members' consideration.

Pursuant to SEBI Circular dated June 26, 2025 the Minimum Information relating to the proposed Related Party Transaction(s) provided to the Audit Committee is provided herewith:

S. No.	Particulars	Details
A1. Basic Information		
1	Name of the Related Party	As set out in the Resolution
2	Country of incorporation of the Related Party	India
3	Nature of business of the Related Party	Advik Capital Limited is an RBI-registered NBFC engaged in financing, lending, investment and other financial services activities. Vikas Lifecare Limited is engaged in the manufacturing and trading of polymer compounds, specialty chemicals, recycled plastic products, infrastructure products and allied business activities.
A2. Relationship and ownership of the Related Party		
1	Relationship between the listed entity and the related party - including nature of its concern (financial or otherwise) and the following:	As set out in the Resolution
2	Shareholding of listed entity, whether direct or indirect in the Related Party	Company has no direct or indirect shareholding in the Related Party
3	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	Not Applicable
4	Shareholding of the Related Party, whether direct or indirect, in the listed entity	Vikas lifecare Limited holds direct shareholding in the Company
A3. Details of previous transactions with Related Party		
1	Total amount of all the transactions undertaken by the listed entity with the Related Party during the last financial year	During the last financial year, the Company entered into financial and business support transactions with Vikas Lifecare Limited and Advik Capital Limited. The aggregate value of such transactions has been disclosed by the Company from time to time in accordance with applicable laws and regulatory requirements.
2	Total amount of all the transactions	Not Applicable

	undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought														
3	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.	Nil													
A (4). Amount of the proposed transaction(s)															
1	Amount of the proposed transactions being placed for approval at the meeting of the Audit Committee.	As set out in the Resolution													
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														
<table border="1"> <thead> <tr> <th>S. No.</th> <th>Name of Entity/Company</th> <th>Name of Related Party</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Eraaya Lifespaces Ltd</td> <td>Vikas Lifecare Limited</td> <td>19.47</td> </tr> <tr> <td>2</td> <td>Eraaya Lifespaces Ltd</td> <td>Advik Capital Limited</td> <td>38.94</td> </tr> </tbody> </table>			S. No.	Name of Entity/Company	Name of Related Party	%	1	Eraaya Lifespaces Ltd	Vikas Lifecare Limited	19.47	2	Eraaya Lifespaces Ltd	Advik Capital Limited	38.94	
S. No.	Name of Entity/Company	Name of Related Party	%												
1	Eraaya Lifespaces Ltd	Vikas Lifecare Limited	19.47												
2	Eraaya Lifespaces Ltd	Advik Capital Limited	38.94												
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.	Not Available													
6	Financial performance of the Related Party for the immediately preceding financial year:														
<table border="1"> <thead> <tr> <th rowspan="2">S. No.</th> <th rowspan="2">Name of Related Party</th> <th colspan="3">FY 2025-26</th> </tr> <tr> <th>Turnover</th> <th>Profit After Tax</th> <th>Net Worth</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Vikas Lifecare Limited</td> <td colspan="3">Not Available</td> </tr> </tbody> </table>			S. No.	Name of Related Party	FY 2025-26			Turnover	Profit After Tax	Net Worth	1.	Vikas Lifecare Limited	Not Available		
S. No.	Name of Related Party	FY 2025-26													
		Turnover	Profit After Tax	Net Worth											
1.	Vikas Lifecare Limited	Not Available													

2.	Advik Capital Limited	
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.)	As set out in the Resolution
2	Details of each type of proposed transaction	As set out in the Resolution
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Approval is being sought for financial year 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.	Not Applicable
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	As already disclosed above
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.	Certain Promoters, Directors and Key Managerial Personnel of the Company may be deemed to be interested in the proposed transaction, directly and/or indirectly, by virtue of their shareholding, directorship, management control or other association with the related parties involved in the transaction
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.	No other information, other than that disclosed above is considered relevant for decision making.

Transaction specific details for proposed related party transactions		
Transactions relating to loans, advances and investment		
1.	Source of funds in connection with the proposed transaction	The financial assistance, investment, loan, advance, guarantee or security, as the case may be, may be funded through internal accruals, own funds, borrowings and/or any other permissible sources of funds, depending upon the business requirements and financial position of the Company at the relevant time.
2.	Where any financial indebtedness is incurred to give loan, intercorporate deposit or advance or investment	The Company and/or relevant party may utilise existing banking facilities, working capital lines, term loans, inter-corporate funding arrangements or other permissible financing sources as may be considered appropriate from time to time.
3.	Rate of interest at which subsidiary is borrowing from its bankers/ other	Not Applicable

	lenders	
4.	Proposed interest rate to be charged by Company/ subsidiary from the related party	Any loan, advance or financial assistance or investment, if provided, shall be on an arm's length basis and in compliance with applicable laws. The rate of interest, wherever applicable, shall be determined at the time of the transaction, having regard to Section 186 of the Companies Act, 2013 and prevailing market conditions.
5.	Maturity / due date	The tenure, maturity and due date of the proposed transactions, wherever applicable, shall be determined based on the nature of the transaction and mutually agreed terms between the parties.
6.	Repayment schedule & terms	The repayment schedule and other terms and conditions shall be determined at the time of entering into the respective transaction(s) and shall be on an arm's length basis.
7.	Whether secured or unsecured?	The proposed transactions may be secured or unsecured, depending upon the nature of the transaction and the terms mutually agreed between the parties.
8.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The funds shall be utilized for working capital requirements, capital expenditure, repayment or refinancing of existing obligations, business expansion, strategic investments, operational requirements and other general corporate purposes or lawful business activities of the recipient entity, as permissible under applicable laws.
Transactions relating to borrowings		
1.	Material covenants of the proposed transaction	The transaction will be governed by the terms and conditions, including customary representations, warranties and covenants, as may be agreed between the parties in the definitive agreements.
2.	Interest rate	The interest charged will be in compliance with the provisions of Section 186 of the Companies Act, 2013.
3.	Cost of borrowing	The cost of borrowing will be determined based on mutually agreed terms and prevailing market conditions at the time of finalization.
4.	Maturity / due date	The tenure, maturity and due date of the proposed transactions, wherever applicable, shall be determined based on the nature of the transaction and mutually agreed terms between the parties.
5.	Repayment schedule & terms	The repayment schedule and other terms and conditions shall be determined at the time of entering into the respective transaction(s) and shall be on an arm's length basis.
6.	Whether secured or unsecured	The proposed transactions may be secured or

		unsecured, depending upon the nature of the transaction and the terms mutually agreed between the parties.
7.	The purpose for which the funds will be utilized by the subsidiary	The funds shall be utilized for operational requirements, capital expenditure, working capital requirements, debt repayment, business expansion, investment activities and/or other general corporate purposes of the recipient entity, as may be permissible under applicable laws.
8	Before and after Debt to Equity Ratio of the subsidiary based on last audited financial statements	Not Available
Transactions relating to any loans and advances		
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party	None, except as disclosed in audited financial statements
3.	Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting	Not to the knowledge of the Company
4.	Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting	No
5.	Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation	Not to the knowledge of the Company
6.	Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016	Not Applicable

In terms of Regulation 23 of the SEBI Listing Regulations, all related parties of the Company, whether interested in the particular transaction(s) or not, shall abstain from voting on the resolution set out at Item No. 15 and 16.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives, except to the extent of their shareholding and/or interest in the respective related party entities, if any, is concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 15 and 16 of the accompanying Notice for approval of the Members.



Except as referred above all other terms and contents of the EGM Notice shall remain unchanged.

This Addendum/ Corrigendum to the Notice of EGM shall form an integral part of the said Notice, which has already been circulated to the Shareholders of the Company, and on and from the date hereof, the Notice of EGM shall always be read in conjunction with this Corrigendum/ Addendum. Accordingly, all concerned shareholders, Stock Exchanges, Depositories, Registrar and Share Transfer Agent, agencies appointed for e-voting, other Authorities, regulators, and all other concerned persons are requested to take note of the above changes.

All other contents of the EGM Notice, save and except as modified / altered by this Addendum/ Corrigendum, shall remain unchanged.

This Addendum/ Corrigendum is being uploaded on the website of the Company at www.eraayalife.com and on the website of the NSDL i.e. www.evoting.nsdl.com and on website of BSE Limited at www.bseindia.com.

**By order of the Board of Directors
Eraaya Lifespaces Limited**

Urvashi Updhayay
Company Secretary & Compliance Officer

Place: New Delhi
Date: June 04, 2026