



AKG EXIM LIMITED

CIN: L00063HR2005PLC119497; Website: www.akg-global.com; Email: info@akg-global.com

Registered Office: Unit No. 237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, India
Phone: +91-124-4267873 | **Fax:** +91-124-4004503

NOTICE OF POSTAL BALLOT / E-VOTING

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

Notice is hereby given to the Members of **AKG Exim Limited** (the “Company”), for seeking consent of Members of the Company for transacting the special business by passing the following resolution through Postal Ballot including Electronic Voting (e-voting) pursuant to Section 110 of the Companies Act, 2013 and all other applicable provisions, if any, of the Companies Act, 2013, read with the rules made there under, (including any statutory modification(s) or re-enactment(s) thereof for time being in force).

The proposed resolution and explanatory statement pertaining to the said resolution, pursuant to sections 102 and 110 of the Companies Act, 2013 setting out the material facts concerning each item and the reason thereof is annexed to this Postal Ballot Notice (“Notice”) for your consideration and forms part of this Notice.

The Company has engaged the services of National Securities Depository Limited (“NSDL”) as the agency to provide the e-voting facility. Accordingly, members shall have to cast their vote electronically through the NSDL e-voting platform. Instructions on E-voting are enumerated as part of the Notice.

E-voting facility is available at the link <https://www.evoting.nsdl.com/> from Tuesday 24th June, 2025, 9.00 a.m. (IST) onwards to Wednesday, 23rd July, 2025, 5.00 p.m. (IST).

Shareholders are requested to read carefully the e-voting instructions given in the Notes forming part of the Postal Ballot Notice, before logging into the e-voting link.

The Board of Directors in its meeting held on 17th May, 2025 has appointed Mr. KUNDAN KUMAR MISHRA, (Membership no. 11769) Proprietor of M/s. KUNDAN KUMAR MISHRA & ASSOCIATES, Practicing Company Secretaries, New Delhi, as the Scrutinizer for conducting the Postal Ballot (only through Remote E-voting process in a fair and transparent manner. The Scrutinizer, after completion of scrutiny, will submit his report to the Chairperson of the Company. Thereafter the results of the Postal Ballot would be announced by the Chairperson or Company Secretary of the Company on or before 24th July, 2025 at the Company’s registered office. In addition to the results being communicated to Stock Exchange, the results along with Scrutinizer’s report will also be placed on Company’s website viz. www.akg-global.com and shall also be displayed at the Company’s registered office.

The Resolution, if approved by requisite majority, shall be deemed to have been passed on the last date of e-voting i.e., 23rd July, 2025.

The resolution for the purpose as stated herein below is proposed to be passed by Postal Ballot (**only through Remote E-voting**):

SPECIAL BUSINESS:

Item No. 1

Sale of property situated at Unit No. 237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

“**RESOLVED THAT**, pursuant to the provisions of Section 180(1)(a) and Section 110 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, and subject to other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modification or re-enactment thereof for the time being in force), the provisions of the Memorandum and Articles of Association of the Company, the provisions of the listing agreement entered into by the Company with the Stock Exchange where the shares of the Company are listed, and such other approvals, consents and permissions being obtained from the appropriate authorities to the extent applicable and necessary, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred as the “Board” which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute from time to time to exercise its powers including the power conferred by this resolution), to sell / transfer / dispose-off its property situated at Unit No. 237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana (“Undertaking / Property”), in the interest of the Company, to MLH Ventures LLP (“MLH”) for a consideration which shall not be lower than the higher of the two fair market valuations conducted by independent valuers and on such terms and conditions as may be deemed fit by the Board.

RESOLVED FURTHER THAT the Board be and is hereby authorised and empowered to finalise and execute necessary documents including but not limited to definitive Agreements, deeds of assignment / conveyance and other ancillary documents, with effect from such date and in such manner as is decided by the Board to do all such other acts, deeds, matters and things as they may deem necessary and/or expedient to give effect to the above Resolution including without limitation, to settle any questions, difficulties or doubts that may arise in regard to sale and transfer of the Undertaking as they may in their absolute discretion deem fit.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred, to any Committee of Directors or any one or more Directors of the Company with power to delegate to any Officers of the Company, with authorities as required, affixing the Common Seal of the Company on agreements/ documents, arranging delivery and execution of contracts, deeds, agreements and instruments.”

Item No. 2

Approval of Material Related Party Transaction(s) with MLH VENTURES LLP, a Promoter Group Entity, for sale of the Company's property (Registered Office of the Company) at Gurugram, Haryana.

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

“**RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), the applicable provisions of the Companies Act, 2013 (‘the Act’), if any, read with relevant rules framed thereunder including any statutory modification(s) or amendment(s) thereof for the time being in force and other applicable laws or statutory provisions, if any, read with the Policy on Related Party Transactions of the Company and based on the approval and recommendation of the Audit Committee and the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as the ‘Board’, which term shall be deemed to include the

Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), to enter into the material related party transaction(s) / contract(s) / arrangement(s) / agreement(s), (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as mentioned in detail in the explanatory statement annexed herewith, for sale of the Company's property situated at Unit No. 237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, to MLH VENTURES LLP, a Promoter Group Entity and accordingly a related party of the Company under Regulation 2(1)(zb) of the Listing Regulations, on such terms and conditions as may be mutually agreed between the Company and MLH VENTURES LLP, for an aggregate value which shall not be lower than the higher of the two fair market valuations conducted by independent valuers, as described in the explanatory statement, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business for 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 and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and other ancillary documents, filing applications and making representations in respect thereof and seeking necessary approvals from relevant authorities, including Governmental authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to the Managing Director, Chief Financial Officer, Company Secretary or any other officer / authorised representative of the Company, 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 consent thereto expressly by the authority of this resolution."

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

Item No. 3

Approval of Material Related Party Transaction(s) with MLH VENTURES LLP, a Promoter Group Entity, for leaseback arrangements.

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

"RESOLVED THAT pursuant to Regulations 2(1)(zc), 23(4) and other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the applicable provisions of the Companies Act, 2013 ('the Act'), if any, read with relevant rules framed thereunder including any statutory modification(s) or amendment(s) thereof for the time being in force and other applicable laws or statutory provisions, if any, read with the Policy on Related Party Transactions of the Company and based on the approval and recommendation of the Audit Committee and the Board of Directors, consent of the Members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee or any other Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution), to enter into the material related party transaction(s) / contract(s) / arrangement(s) / agreement(s), (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as mentioned in detail in the explanatory statement annexed herewith for leaseback of the property situated at Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, pursuant to sale of the said property situated at Gurugram, Haryana, to MLH VENTURES LLP, a Promoter Group Entity and accordingly a

related party of the Company under Regulation 2(1)(zb) of the Listing Regulations, on such terms and conditions as may be mutually agreed between the Company and MLH VENTURES LLP, for an aggregate value as may be decided by the Board of Directors, provided that such transaction(s) / contract(s) / arrangement(s) / agreement(s) is being carried out at an arm's length pricing basis and in the ordinary course of business for 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 and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and other ancillary documents, filing applications and making representations in respect thereof and seeking necessary approvals from relevant authorities, including Governmental authorities; settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions from powers herein conferred; and delegate all or any of the powers herein conferred to the Managing Director, Chief Financial Officer, Company Secretary or any other officer / authorised representative of the Company, 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 consent thereto expressly by the authority of this resolution."

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

**By Order of the Board of Directors
For AKG Exim Limited**

**Sd/-
Reeta**

**Place: Gurugram
Date: 21st June, 2025**

Company Secretary & Compliance Officer

NOTES:

1. The Explanatory Statement pursuant to Sections 102 and 110 of the Companies Act, 2013 stating all material facts and the reasons for the proposal is annexed herewith.
2. Where the resolution by the Board of Directors on 17th May, 2025 has appointed M/s. KUNDAN KUMAR MISHRA & ASSOCIATES, Practicing Company Secretary firm (Membership No. A-11769 & COP No. 19844) to act as "the Scrutinizer" for conducting the Postal Ballot by way of remote e-voting process in accordance with the Act and in a fair and transparent manner.
3. The Postal Ballot Notice is being sent to Members in electronic form to the email addresses registered with their Depository Participants (in case of electronic shareholding)/the Company's Registrar and Share Transfer Agents (in case of physical shareholding) and whose name appears on the Register of Members/ List of Beneficial Owners on 20th June, 2025. The Postal Ballot Notice will also be available on the Company's website at www.akg-global.com.
4. The voting period will be from Tuesday 24th June, 2025, 9.00 a.m. (IST) onwards to Wednesday, 23rd July, 2025, 5.00 p.m. (IST). During this period, shareholders of the Company, holding shares either in physical form or in dematerialised form as on the cut-off date of 20th June, 2025, may cast their vote electronically. The e-voting module shall be disabled by NSDL for voting thereafter.

5. The Members whose email ids are not registered with the Company or Depository Participant(s) as on the Cut -Off date are requested to register their e-mail ID's by sending e-mail citing subject "AKG-Postal Ballot Registration of e-mail Id's" to Registrar and share transfer Agent (RTA) of the Company, i.e., MAS SERVICES LIMITED at info@masserv.com or to the Company at csakg@akg-global.com with the name of registered shareholder(s), folio number(s)/DP Id/Client Id and Number of equity shares held from the e-mail address they wish to register to enable them to exercise their vote on special businesses as set out in the Postal Ballot notice through remote e-voting facility provided by NSDL.
6. Voting rights in e-voting cannot be exercised by a proxy. However, corporate and institutional members shall be entitled to vote through their authorised representatives with proof of their authorisation.
7. The results of the Postal Ballot will be declared on 24th July, 2025. The results of the Postal Ballot will be hosted on the website of the Company viz. www.akg-global.com and will also be communicated to the Stock Exchange where the equity shares of the Company are listed. The results of the Postal Ballot will be declared by the Chairman, or in his absence by the Managing Director or Company Secretary, or any other person so authorised by the Chairman and it will display at Company's Registered Office. The resolutions will be taken as passed if the results of the Postal Ballots indicate that the requisite majority of the shareholders assented to the Resolution.
8. The resolution, if passed by the requisite majority, shall be deemed to have been passed on the last date specified by the Company for e-voting i.e., 23rd July, 2025.
9. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date of 20th June, 2025.
10. The Scrutinizer's decision on the validity or otherwise of the Postal Ballot (only through remote E-Voting) will be final.
11. Documents referred to in this notice and explanatory statement are open for inspection by the shareholders at the Registered Office of the Company on all working days (except Saturday & Sunday) from 11:00 am to 4:00 pm till from the date of dispatch of the Postal Ballot Notice up to the completion of Postal Ballot i.e., 23rd July, 2025.
12. In compliance with provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management & Administration) Rules, 2014, the Company is pleased to provide its members the facility to exercise their right to vote by electronic means as an alternate mechanism. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating e-voting in order to enable the members to cast their votes electronically instead of dispatching postal ballot form.

PROCEDURE/INSTRUCTIONS FOR REMOTE E-VOTING:

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P /2020/242 dated 09th December 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.

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: Log-in to NSDL e-Voting system at <https://www.evoting.nsdl.com/>

Step 2: Cast your vote electronically on NSDL e-Voting system.

Details on Step 1 are mentioned below:

How to Log-into NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholders’ section.
3. A new screen will open. You will have to enter your User ID, your Password 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***

Your password details are given below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial

password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

- (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e., a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
- (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.

5. 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.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

6. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

7. Now, you will have to click on "Login" button.

8. After you click on the "Login" button, home page of e-Voting will open.

Details on Step 2 is given below:

How to cast your vote electronically on NSDL e-Voting system?

- 1. After successful login at Step 1, you will be able to see the home page of e-Voting. Click on e-Voting. Then, click on Active Voting Cycles.
- 2. After click on Active Voting Cycles, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
- 3. Select "EVEN" of company for which you wish to cast your vote.
- 4. Now you are ready for e-Voting as the Voting page opens.
- 5. 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.
- 6. Upon confirmation, the message "Vote cast successfully" will be displayed.
- 7. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
- 8. 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 Kundankumarmishra107@gmail.com with a copy marked to evoting@nsdl.co.in.
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 toll free no.: 1800-222-990 or send a request at evoting@nsdl.co.in

On account of threat posed by COVID-19 and in terms of the MCA Circulars, the Company will send Postal Ballot Notice in electronic form only and hard copy of Postal Ballot Notice along with Postal Ballot forms and pre-paid business envelope will not be sent to the members for this Postal Ballot. Accordingly, the communication of the assent or dissent of the members would take place through the remote e-voting system only.

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 csakg@akg-global.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 csakg@akg-global.com.

EXPLANATORY STATEMENT SETS OUT ALL MATERIAL FACTS PURSUANT TO SECTIONS 102 OF THE COMPANIES ACT, 2013:

Item No. 1

Sale of property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

Company is having its property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana at which Company is operating its registered office. In light of the changing economic scenario and due to increasing competitive environment particularly from the unorganized sector and our Company has obtained various loans from Banks and institutions for its business needs.

The Board decided to sell the property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana in the overall best interest of all the stakeholders. The Board of Directors of the Company, at its meeting held on 17th May, 2025 approved the Company to sell / dispose off its property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana to MLH Ventures LLP (a related party to our Company) higher than the fair value determined by the two Independent Valuers. The net proceeds from the sale of the Undertaking will be

utilized to repay the existing loans and reduce interest burden, or enhancement of working capital of the Company or general business purpose.

The sale of the said Undertaking will not have any impact on the Company's existing business.

Closing of the Transaction is conditional inter alia upon passing of the Special Resolution by the shareholders of your Company and receipt of all the required approvals. Barring unforeseen circumstances, it is anticipated that the Closing will take place by the end of July 2025.

The Board of Directors of the Company has approved the proposal to transfer the Undertaking as above, to MLH Ventures LLP, the Purchaser, on the terms and conditions as referred to in this Explanatory Statement.

In compliance with the applicable provisions of the Companies Act, 2013, Special Resolution as set out in the accompanying Notice is now being placed before the members for their approval. Your directors recommend the passing of the resolution as Special Resolution.

Except Mr. Rajeev Goel and Mrs. Mahima Goel, None of the Directors and key managerial personnel of the Company or their respective relatives are concerned or interested in the said Special Resolution.

Item No. 2 - Approval of Material Related Party Transaction(s) with MLH VENTURES LLP, a Promoter Group Entity for sale of property situated at Unit No. 237 and 238, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana; and

Item No. 3 - Approval of Material Related Party Transaction(s) with MLH VENTURES LLP, a Promoter Group Entity for leaseback arrangements for property situated at Unit No. 237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

Company is having its property situated at Unit No. 237 and 238, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana out of which Company is operating its registered office at Unit No. 237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana. In light of the changing economic scenario and due to increasing competitive environment particularly from the unorganized sector and our Company has obtained various loans from Banks and institutions for its business needs.

The Board decided to sell the property situated at Unit No. 237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana in the overall best interest of all the stakeholders. The Board of Directors of the Company, at its meeting held on 17th May, 2025 approved the Company to sell / dispose off its property situated at Unit No. 237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana to MLH Ventures LLP (a related party to our Company) for a consideration higher than fair market value as may be determined by the Independent Valuers. The net proceeds from the sale of the Undertaking will be utilized to repay the existing loans and reduce interest burden, or enhancement of working capital of the Company or general business purpose.

In view of the aforementioned transaction and in terms of provisions of regulation 23 or any other regulation of SEBI LODR, 2015 and Section 188 or any other provision of Companies Act, 2013, the proposed transaction is for sale of the Company's property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana and hence, approval of the Members is being sought.

Approval of the Members is also being sought for the subsequent leaseback arrangements to be entered into with MLH VENTURES LLP. The Management has provided the Audit Committee with relevant details of the proposed transactions, including material terms and basis of pricing. The Audit Committee, after reviewing all necessary information, has granted its approval for entering into the said related party transactions. The Audit Committee has noted that the said transaction(s) mentioned in Item Nos.2 and 3 will be at an arm's length pricing basis and will be in the ordinary course of business for the Company. The

Board, pursuant to the Company's Policy on Related Party Transactions, has also granted its approval for the said related party transactions with MLH VENTURES LLP. The Ordinary Resolutions set out at Item Nos. 2 and 3 of this Notice are being recommended for approval by the Members. The Audit Committee and Board, at their respective meetings, approved the proposal to sell the property situated at Unit No.237 and 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana to MLH VENTURES LLP for an aggregate value which is not lower than the higher of two fair market valuations conducted by independent valuers. Further, to ensure continuity of the Company's business operations, it is proposed to leaseback the property situated at Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana from MLH VENTURES LLP.

MLH VENTURES LLP, a related party entity of the Company, as per the definition in the Companies Act, 2013, is engaged in trading business of Import / Export of various goods and consultancy services.

Details of the proposed Related Party Transactions between the Company and MLH VENTURES LLP, including information required to be disclosed in the Explanatory Statement pursuant to the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, are as follows:

1. A summary of the information provided by the Management to the Audit Committee / Board:

Sr. No.	Particulars	Details
1.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	<p>1. Sale of Company's Property situated at Gurugram, Haryana: MLH VENTURES LLP having LLPIN: ABA-1552 is a related party Entity incorporated as defined under the Limited Liability Partnership Act, 2008. MLH VENTURES LLP is neither a holding company nor a subsidiary Company. It's a related party transaction due to common management.</p> <p>2. Leaseback arrangement of the property of the Company situated at Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, between the Company and MLH VENTURES LLP pursuant to sale of the property of the Company situated at Haryana: Same as above.</p> <p>MLH Ventures LLP, an active limited liability partnership, was established on 07 January 2022 in Gurugram, Haryana, India. Engaging in trading business of Import/Export of various goods and consultancy services, it holds LLPIN: ABA-1552 and is a related party of AKG Exim Limited due to common management.</p>
2.	Type, material terms and particulars of the proposed transaction	<p>1. Sale of Company's Property situated at Gurugram, Haryana: Sale of the property of the Company a to MLH VENTURES LLP, basis final negotiations.</p> <p>(i) The final sale price shall not be lower than the higher of the two fair market valuations conducted by independent valuers. The transaction will be negotiated on an arm's length basis.</p> <p>(ii) The Company owns a property measuring approximately 1,940 Sq Ft. at Unit No. 237 and 238, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, India, out of total property, property situated at Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, is primarily used by the Company for its Registered Office and Business Operations.</p> <p>(iii) The total covered area of the Registered Office is approximately 970 Sq ft.</p>

		<p>(iv) The potential buyer i.e., MLH VENTURES LLP already has a in the Haryana where it is currently operating and managing its business operations from C-50, Front Portion, Suncity, Sector-54, Gurugram-122002, Haryana.</p> <p>(v) The proposed transaction is a part of the Company's overall Strategy to reduce the debt burden on the Company and reduce the finance cost.</p> <p>(vi) Further details on the tenure, value and other key terms pertaining to the proposed sale of the property provided below.</p> <p>(vii) This transaction shall be in the ordinary course of business for the Company and on rates determined basis higher of valuations carried out by two independent valuers i.e., on arm's length pricing basis.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the Registered Office:</p> <p>(i) The Company is currently utilising space at the Registered Office situated at Unit No. 237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana for its business operations.</p> <p>(ii) To enable the Company to continue it business operations, the Company is proposing to enter into a space leaseback arrangement whereby MLH VENTURES LLP shall lease the entire property to the Company situated at Unit No. 237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana for an initial term of 11 months, which may be renewed, as mutually agreed by the Company and MLH VENTURES LLP.</p> <p>(iii) Additionally, to ensure continuity of its business operations post the sale of Registered Office of the Company, the Company is proposing to enter into a leaseback arrangement with MLH VENTURES LLP, whereby MLH VENTURES LLP shall lease the entire property to the Company situated at Unit No.237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana, for a period of 11 months from the date of execution of sale deed.</p> <p>(iv) The area proposed to be leased back from MLH VENTURES LLP comprises of entire space of Unit No.237, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana that is proposed to be sold by the Company to MLH VENTURES LLP.</p> <p>(v) The documentation for the above leaseback arrangements shall be executed simultaneously with the sale deed, and the terms therein shall come into effect from the date of execution of sale deed between the Company and MLH VENTURES LLP for the sale of Registered Office of the Company.</p> <p>(vi) These transactions shall be in the ordinary course of business and on arm's length pricing determined through fair valuation by independent valuers.</p>
3.	Tenure of the proposed transaction	<p>1. Sale of Company's Property situated at Gurugram, Haryana:</p> <p>(i) The proposed transaction is a one-time transaction. The proposed transaction for sale of the Registered Office of the Company will take place upon completion of the negotiations in relation to deal structuring and the final sale price.</p>

		<p>(ii) While the Company reasonably foresees that the proposed transaction will be undertaken in FY 2025-26, in case the negotiations are not completed by 31st July, 2025, the proposed transaction will take place in FY 2025-26.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the property:</p> <p>(i) The leaseback arrangement for the property, which may be renewed as mutually agreed by the Company and MLH VENTURES LLP, for a period of 11 months from the date of execution of sale deed.</p>										
4.	Value of the proposed transaction	<p>1. Sale of Company’s Property situated at Gurugram, Haryana:</p> <p>The final sale price shall not be lower than the higher of the two fair market valuations conducted by independent valuers. A description of the valuations arrived at by the independent valuers is provided below. The final sale price shall be fixed upon completion of negotiations with MLH VENTURES LLP on an arm’s length basis and is expected to be in the range of Rs. 196.00 Lakhs to Rs. 200.00 Lakhs.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the Registered Office:</p> <table><tr><th>Sr. No.</th><th>Description</th><th>Area (sq. ft.)</th><th>Lease Duration</th><th>Lump sum Annual Rental (lakhs) Estimated</th></tr><tr><td>1.</td><td>Property situated at Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana</td><td>970 SQ. FT</td><td>11 months from the date of execution of sale deed.</td><td>Rs. 5.00 lakhs</td></tr></table> <p><i>* Maintenance charges for the space to be leased-back as stated above, will be paid at paid by MLH Venture LLP.</i></p> <p>The value of all existing transactions entered into or proposed to be entered into (i.e., those for which specific approval / omnibus approval has already been obtained from the Audit Committee) between the Company and MLH VENTURES LLP during FY 2025-26.</p>	Sr. No.	Description	Area (sq. ft.)	Lease Duration	Lump sum Annual Rental (lakhs) Estimated	1.	Property situated at Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana	970 SQ. FT	11 months from the date of execution of sale deed.	Rs. 5.00 lakhs
Sr. No.	Description	Area (sq. ft.)	Lease Duration	Lump sum Annual Rental (lakhs) Estimated								
1.	Property situated at Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana	970 SQ. FT	11 months from the date of execution of sale deed.	Rs. 5.00 lakhs								
5.	The percentage of the listed entity’s annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	<p>1. Sale of Company’s Property situated at Gurugram, Haryana:</p> <p>Around 2.87% of the Company’s turnover for FY 2024-25 As stated in point (4) above, the final sale price shall be arrived at only upon completion of arm’s length negotiations with MLH VENTURES LLP. The approximate percentage specified above is based on the estimated range of the final sale consideration, which is expected to be between Rs. 196.00 Lakhs to Rs. 200.00 Lakhs.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the Registered office:</p> <p>Around 0.07% of the Company’s turnover for FY 2024-25 The approximate percentage specified above is based on the estimated transaction value of Rs. 5.00 Lakhs per annum.</p>										
6.	Information to be provided if the transaction relates to	Not applicable										

	any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary	
7.	Justification as to why the related party transaction is in the interest of the listed entity	<p>1. Sale of Company's Property situated at Gurugram, Haryana:</p> <p>(i) The properties of the Company which were used by the Company when it was actively engaged in the trading business.</p> <p>(ii) The sale of the properties is a part of the Company's overall Strategy, with the prime objective of reduce the debt and interest cost.</p> <p>(iii) MLH VENTURES LLP has shown interest to purchase the properties from the Company.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the property:</p> <p>As stated, pursuant to the sale transaction, it would be critical for the Company to continue to its business operations and customers connectivity, and therefore, the Company will need space in Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana. As per current business estimates, the Company requires a same office space and infrastructure for this purpose. The Company requires to leaseback the property with entire space of Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana for continuing services for its customers without disruption till such time as the Company may make alternate setup operations. This transition period is expected to be up to 11 months from the date of execution of the sale deed.</p>
8.	Details on the valuation	<p>1. Sale of Company's Property situated at Gurugram, Haryana:</p> <p>For Unit No. 238, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana</p> <p>Valuer's Name: Er. Gaurav Vashist, Govt Approved Valuer, Report date: 9th June, 2025 Fair Market Value: Rs. 97.00 lakhs</p> <p>Valuer's Name: Mukesh Jain and Associates, Govt Approved Valuer, Report date: 3rd June, 2025 Fair Market Value: Rs. 90.00 lakhs</p> <p>For Unit No. 237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana</p> <p>Valuer's Name: Er. Gaurav Vashist, Govt Approved Valuer, Report date: 9th June, 2025 Fair Market Value: Rs. 97.00 lakhs</p> <p>Valuer's Name: Mukesh Jain and Associates, Govt Approved Valuer, Report date: 3rd June, 2025 Fair Market Value: Rs. 90.00 lakhs</p>

		<p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana:</p> <p>The Board of Director is authorised to determine the amount of lease to be paid pursuant to lease arrangement which shall not be less than the fair value as may be determined by the two Independent Valuers.</p>
9.	Percentage of the counterparty's annual consolidated turnover that is represented by the value of the proposed related party transaction.	<p>1. Sale of Company's Property situated at Gurugram, Haryana: Counterparty's (i.e., MLH VENTURES LLP's) turnover for FY 2024-25 was Rs. 1198.41 Lakhs. Based on this:</p> <p>(a) the proposed transaction value will be approximately 16.69% of the turnover of the counterparty.</p> <p>(b) the value of the proposed and existing transactions will be approximately in the range of 25% to 35% of the turnover of the counterparty.</p> <p>2. Leaseback arrangement of the property of the Company, between the Company and MLH VENTURES LLP pursuant to sale of the Unit No.237, Tower B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana:</p> <p>Counterparty's (i.e., MLH VENTURES LLP's) turnover for FY 2024-25 was Rs. 1198.41 Lakhs. Based on this:</p> <p>(a) the proposed transaction value will be approximately 0.42% of the turnover of the counterparty.</p> <p>(b) the value of the proposed and existing transactions will be approximately 25% to 35% of the turnover of the counterparty.</p>
10.	Any other information that may be relevant	<p>1. Members may note that the final sale price for sale of the property arrived at basis negotiations could be significantly higher than the fair market value ('FMV') arrived at by the two independent valuers. The FMV provided by the Independent Valuers for the property is on a standalone basis. Keeping in view the ease of doing business and business continuity that the proposed transaction will bring for MLH VENTURES LLP, the transaction may get closed at a value higher than the fair market valuations, thus being beneficial to the Company.</p> <p>2. As stated, pursuant to the sale transaction, it would be critical for the Company to enter into the leaseback arrangement with MLH VENTURES LLP as stated above to ensure continuity of its business.</p> <p>3. Mrs. Mahima Goel, Managing Director of the Company is also a Designated Partner of MLH VENTURES LLP.</p>

2. Justification for why the proposed transaction is in the interest of the listed entity – Please refer point 7 above.
3. Details of transaction relating to any loans, intercorporate deposits, advances or investments made or given by the listed entity or its subsidiary – Not Applicable
4. Arm's length pricing and a statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through registered email address of the shareholder –
 - (i) For sale of property: The Company had engaged two independent valuers to carry out fair market valuation of the property. The proposed transaction for sale of the property will take place upon completion of the negotiations in relation to deal structuring and the final sale price, shall not be lower than the higher of the two fair market valuations conducted by the independent valuers. Since the transaction will be at a value higher than the fair market valuation carried out by

independent agencies, the transaction shall be deemed to be in accordance with arm's length pricing principle. The reports issued by the two independent valuers are available for inspection by the Members of the Company. They may request inspection of documents as per the process mentioned in the 'Notes' section forming part of this Notice.

- (ii) For the leaseback arrangement of property, between the Company and MLH VENTURES LLP pursuant to the sale: The valuation of the leaseback arrangement will be based upon the fair value of the Rent to be determined by two Independent Valuers, independent valuers.

- 5. Percentage of counterparty's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis - Please refer point 9 above.
- 6. Any other information that may be relevant -Please refer table above.

All relevant information is mentioned in the Explanatory Statement setting out material facts, pursuant to Section 102(1) of the Act and Listing Regulations, forming part of this Notice.

Considering the aforementioned transaction value, the proposed transaction for sale of the property when aggregated with the value of other transactions entered into by the Company with MLH VENTURES LLP for FY 2024-25 is likely to exceed the materiality limit and hence requires prior approval of the Members of the Company. Accordingly, approval of the Members of the Company is also being sought for the subsequent leaseback arrangements. Members may note that in terms of the provisions of Regulation 23 of Listing Regulations, no Related Party(ies) as defined thereunder shall vote to approve the Resolutions at Item Nos. 2 and 3, whether such Related Party(ies) is a party to the aforesaid transactions or not. Mrs. Mahima Goel, Managing Director of the Company, is also a Designated Partner of MLH VENTURES LLP. Mrs. Mahima Goel's interest or concern is limited only to the extent of her position as the Managing Director of the Company and her partnership in MLH VENTURES LLP as disclosed herein. Other than the interest of Mrs. Mahima Goel, as disclosed, none of the Directors and KMPs of the Company or their respective relatives is in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolutions set out at Item Nos. 2 and 3 of the accompanying Notice. The Board recommends the Resolutions at Item Nos. 2 and 3 of the accompanying Notice for approval by the Members of the Company.

**By Order of the Board of Directors
For AKG Exim Limited**

**Sd/-
Reeta**

Company Secretary & Compliance Officer

**Place: Gurugram
Date: 21st June, 2025**