

KATI PATANG LIFESTYLE LIMITED

CIN: L72200DL1992PLC047931

Regd. Off: S-101, Panchsheel Park, New Delhi - 110017;

Corp. Off: 504, Savitri Cinema Complex, Greater Kailash-II, New Delhi-110048

Ph: +91-11- 42701491: Email: cs@iamkatipatang.com

NOTICE

NOTICE is hereby given that an **Extra-Ordinary General Meeting** of the Shareholders of Kati Patang Lifestyle Limited (the "**Company**") will be held on **Monday, April 06, 2026 at 03:00 PM (IST)** through Video Conferencing ("**VC**")/Other Audio-Visual Means ("**OAVM**"), to transact the following items of business:

Special Business:

1. **Acquisition of 100% stake in Agnetta International Private Limited by way of Preferential Issue of Equity Shares of the Company towards discharge of Consideration payable for the acquisition through share swap arrangement**

To consider and, if thought fit, pass the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 as amended (hereinafter referred to as the "**Companies Act**") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014, as amended and other relevant rules made there under (including any statutory modification(s) thereto or amendment, re-enactment thereof for the time being in force), in accordance with the guidelines, rules and regulations of the Securities and Exchange Board of India ("**SEBI**") as amended including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), as amended, the Foreign Exchange Management Act, 1999 as amended and in accordance with other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by Ministry of Corporate Affairs, SEBI, Reserve Bank of India ("**RBI**") and/ or any other competent authorities, enabling provisions in Memorandum and Articles of Association of the Company, provisions of the uniform listing agreement entered into by the Company with BSE Limited ("**BSE**"), where the shares of the Company are **listed** ("**Stock Exchange**"), and subject to the approvals, consents, permissions and/ or sanctions, as may be required from the Government of India, SEBI, Stock Exchanges, and any other relevant statutory, regulatory, governmental authorities or departments, institutions or bodies and subject to such terms, conditions, alterations, corrections, changes, variations and/ or modifications, if any, as may be prescribed by any one or more or all of them in granting such approvals, consents, permissions and/ or sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "**Board**" which term shall be

deemed to include any committee thereof, which the Board has constituted or may hereafter constitute, to exercise one or more of its powers, including the powers conferred hereunder), the consent of the members of the Company be and is hereby accorded to the Board to, in its absolute discretion, create, offer, issue and allot on a preferential basis, in one or more tranches up to **14,58,333** Equity shares of face value of Rs. 10/- each ("Equity Shares") at an issue price of **Rs. 24/-** per equity share (including a premium of Rs. 14/- per Equity Share), being the price being not less than the floor price determined in accordance with Chapter V of the SEBI ICDR Regulations to each of the following entities (the **"Proposed Allottees"**), for consideration other than cash (i.e. swap of securities of **Agnetta International Private Limited ("Agnetta")** to the Proposed Allottees, towards discharge/payment of the sale consideration, amounting to **Rs. 3,49,99,992/-**, payable for the acquisition of the 100% shareholding of Agnetta, held by such allottees (collectively the **"Sale Shares"**), on such terms and conditions as may be deemed appropriate by the Board, details of which are as follows (**"Share Swap 1"**):

S. No.	Name of the Proposed Allottee	Category	Number of Shares held in Agnetta	No. of Shares of the Company to be issued
1.	Komal Goyal	Non-Promoter	14,04,684	4,21,924
2.	Puneet Ralhan	Non-Promoter	14,04,684	4,21,924
3.	Ravinder Goyal	Non-Promoter	4,95,770	1,48,913
4.	Plumeria Hospital Private Limited	Non-Promoter	15,50,000	4,65,572
Total			48,55,138	14,58,333

RESOLVED FURTHER THAT in terms of the provisions of Regulation 161 of Chapter V of SEBI ICDR Regulations, the Relevant Date for determining the minimum issue price shall be March 06, 2026, being the working day, 30 days prior to the date of Extra-Ordinary General Meeting i.e., April 06, 2026.

RESOLVED FURTHER THAT the aforesaid issue of Equity shares shall be subject to the following terms and conditions:

- The Equity shares to be issued and allotted shall be fully paid up and shall rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend voting powers, and distribution of assets in the event of voluntary or involuntary liquidation, dissolution or winding up of the Company) from the date of allotment thereof and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company.
- The Equity Shares shall be allotted by the Company to the Proposed Allottees in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Members' approval, provided that, where the issue and allotment of the said Equity Shares is pending on account of pendency of approval of any regulatory authority (including, but not limited to BSE, or SEBI) or the Government

of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

- c) The price determined and accordingly number of shares to be issued above shall be subject to appropriate adjustments as permitted under the rules, regulations, and laws, as applicable from time to time.
- d) The Subscription Shares so offered, issued and allotted to the Proposed Allottee, are being issued for consideration other than cash, towards discharge of total purchase consideration payable by the consideration for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
- e) The entire pre-preferential equity shareholding of the Proposed Allottees, if any, shall be subject to lock-in as per Regulation 167(6) of the SEBI ICDR Regulations.
- f) The Equity Shares to be allotted shall be subject to locked in for such period as specified in the provisions of Chapter V of SEBI ICDR Regulations and any other applicable law for the time being in force.
- g) The Equity Shares to be issued and allotted to the Proposed Allottee pursuant to the Preferential Issue shall be listed and traded on the Stock Exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals, as the case may be.
- h) The Equity shares to be offered/issued and allotted shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock-in provided under the SEBI ICDR Regulations except to the extent and in the manner permitted thereunder.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution and for the purpose of issue, allotment of the Equity Shares and listing thereof with the Stock Exchange, the Board of Directors of the Company or any duly authorised Committee thereof, and the Company Secretary of the Company be and is hereby authorized severally on behalf of the Company to take all actions and to do all such acts, deeds, matters and things as it may in its absolute discretion consider necessary, desirable or expedient, including without limitation, circulation of the Private Placement Offer Letter in Form PAS-4 as prescribed under the Companies Act, to make application to Stock Exchange for obtaining of in-principle approval and any other statutory or regulatory approvals (if any), listing of shares, filing of requisite documents with the Registrar of Companies, Registrar & Transfer Agent (RTA), National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, to resolve and settle any questions and difficulties that may arise in the proposed issue, offer and allotment of the said equity shares, utilization of proceeds of the Preferential Issue, execution of all deeds and documents instruments, agreements on behalf of the Company and to represent the Company before any governmental, legal or statutory or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps and actions which may be incidental, consequential, relevant or ancillary in this condition to further comply with the requirements, if any, of applicable law including the Companies Act, 2013, the SEBI ICDR Regulations and the SEBI

Listing Regulations as may be required without being required to seek any further consent or approval of the members of the Company or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein to Mr. Shantanu Upadhyay, Joint Managing Director, and Mr. Gokul Naresh Tandan, Managing Director and Sanjeev K Jha, Company Secretary be and are hereby severally to take all such actions to give effect to the aforesaid resolution including making necessary filings with the Stock Exchange for obtaining in-principle approval and other statutory or regulatory authorities execution of any documents, instruments, agreements on behalf of the Company and to represent the Company before any governmental, legal or statutory or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps and actions which may be incidental, consequential, relevant or ancillary in this condition to further comply with the requirements, if any, of applicable law including the Companies Act, 2013, the SEBI ICDR Regulations and the SEBI Listing Regulations."

2. **Acquisition of 38,728 equity share in Empyrean Spirits Private Limited representing approximately 2% equity of the company to make it wholly owned subsidiary of Kati Patang Lifestyle Limited by way of Preferential Issue of Equity Shares of the Company towards discharge of Consideration payable for the acquisition through share swap arrangement**

To consider and, if thought fit, pass the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 23(1)(b), 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 as amended (hereinafter referred to as the **"Companies Act"**) read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014, as amended and other relevant rules made there under (including any statutory modification(s) thereto or amendment, re-enactment thereof for the time being in force), in accordance with the guidelines, rules and regulations of the Securities and Exchange Board of India (**"SEBI"**) as amended including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (**"SEBI ICDR Regulations"**), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"SEBI Listing Regulations"**), as amended, the Foreign Exchange Management Act, 1999 as amended and in accordance with other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by Ministry of Corporate Affairs, SEBI, Reserve Bank of India (**"RBI"**) and/ or any other competent authorities, enabling provisions in Memorandum and Articles of Association of the Company, provisions of the uniform listing agreement entered into by the Company with BSE Limited (**"BSE"**), where the shares of the Company are **listed ("Stock Exchange")**, and subject to the approvals, consents, permissions and/ or sanctions, as may be required from the Government of India, SEBI, Stock Exchanges, and any other relevant statutory, regulatory, governmental authorities or departments, institutions or bodies and subject to such terms, conditions, alterations, corrections, changes, variations and/ or modifications, if any, as may be prescribed by any one or more or all of them in granting such approvals, consents, permissions and/ or sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the **"Board"** which term shall be

deemed to include any committee thereof, which the Board has constituted or may hereafter constitute, to exercise one or more of its powers, including the powers conferred hereunder), the consent of the members of the Company be and is hereby accorded to the Board to, in its absolute discretion, create, offer, issue and allot on a preferential basis, in one or more tranches up to 3,87,280 Equity shares of face value of Rs. 10/- each ("Equity Shares") at an issue price of Rs. 24/- per equity share (including a premium of Rs. 14/- per Equity Share), being the price being not less than the floor price determined in accordance with Chapter V of the SEBI ICDR Regulations to each of the following entities (the **"Proposed Allottees"**), for consideration other than cash (i.e. swap of securities of Empyrean Spirits Private Limited (**"ESPL"**), an unlisted material subsidiary of the Company) to the Proposed Allottees, towards discharge/payment of the sale consideration, amounting to Rs. 92,94,720/-, payable for the acquisition of the remaining 38,728 equity shares of ESPL, representing 2% equity, held by such allottees (collectively the **"Sale Shares"**), on such terms and conditions as may be deemed appropriate by the Board, details of which are as follows (**"Share Swap 2"**):

S. No.	Name of the Proposed Allottee	Category	Number of Shares held in ESPL	No. of Shares of the Company to be issued
1.	Raguvir Gurumurthy	Non-Promoter	4,724	47,240
2.	Satish Krishnan	Non-Promoter	15,992	1,59,920
3.	Vivek Baid	Non-Promoter	6,228	62,280
4.	Purslane Ventures AB	Non-Promoter	8,417	84,170
5.	Chinar Sanghi	Non-Promoter	3,367	33,670
Total			38,728	3,87,280

RESOLVED FURTHER THAT in terms of the provisions of Regulation 161 of Chapter V of SEBI ICDR Regulations, the Relevant Date for determining the minimum issue price shall be March 06, 2026, being the working day, 30 days prior to the date of Extra-Ordinary General Meeting i.e., April 06, 2026.

RESOLVED FURTHER THAT the aforesaid issue of Equity shares shall be subject to the following terms and conditions:

- The Equity shares to be issued and allotted shall be fully paid up and shall rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend voting powers, and distribution of assets in the event of voluntary or involuntary liquidation, dissolution or winding up of the Company) from the date of allotment thereof and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum of Association and Articles of Association of the Company.
- The Equity Shares shall be allotted by the Company to the Proposed Allottees in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Members' approval, provided that, where the issue and allotment of the said Equity Shares is pending on account of pendency of approval of any regulatory authority (including, but not limited to BSE, or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

- (c) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations, and laws, as applicable from time to time.
- (d) The Subscription Shares so offered, issued and allotted to the Proposed Allottee, are being issued for consideration other than cash, towards discharge of total purchase consideration payable by the consideration for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
- (e) The entire pre-preferential equity shareholding of the Proposed Allottees, if any, shall be subject to lock-in as per Regulation 167(6) of the SEBI ICDR Regulations.
- (f) The Equity Shares to be allotted shall be subject to locked in for such period as specified in the provisions of Chapter V of SEBI ICDR Regulations and any other applicable law for the time being in force.
- (g) The Equity Shares to be issued and allotted to the Proposed Allottee pursuant to the Preferential Issue shall be listed and traded on the Stock Exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals, as the case may be.
- (h) The Equity shares to be offered/issued and allotted shall not be sold, transferred, hypothecated, or encumbered in any manner during the period of lock-in provided under the SEBI ICDR Regulations except to the extent and in the manner permitted thereunder.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution and for the purpose of issue, allotment of the Equity Shares and listing thereof with the Stock Exchange, the Board of Directors of the Company or any duly authorised Committee thereof, and the Company Secretary of the Company be and is hereby authorized severally on behalf of the Company to take all actions and to do all such acts, deeds, matters and things as it may in its absolute discretion consider necessary, desirable or expedient, including without limitation, circulation of the Private Placement Offer Letter in Form PAS-4 as prescribed under the Companies Act, to make application to Stock Exchange for obtaining of in-principle approval and any other statutory or regulatory approvals (if any), listing of shares, filing of requisite documents with the Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/ or such other authorities as may be necessary for the purpose, to resolve and settle any questions and difficulties that may arise in the proposed issue, offer and allotment of the said equity shares, utilization of proceeds of the Preferential Issue, execution of all deeds and documents instruments, agreements on behalf of the Company and to represent the Company before any governmental, legal or statutory or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps and actions which may be incidental, consequential, relevant or ancillary in this condition to further comply with the requirements, if any, of applicable law including the Companies Act, 2013, the SEBI ICDR Regulations and the SEBI Listing Regulations as may be required without being required to seek any further consent or approval of the members of the Company or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein to Mr. Shantanu Upadhyay, Joint Managing Director, and Mr. Gokul Naresh Tandan, Managing Director and Sanjeev K Jha, Company Secretary, be and are hereby severally to take all such actions to give effect to the aforesaid resolution including making necessary filings with the Stock Exchange for obtaining in-principle approval and other statutory or regulatory authorities execution of any documents, instruments, agreements on behalf of the Company and to represent the Company before any governmental, legal or statutory or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps and actions which may be incidental, consequential, relevant or ancillary in this condition to further comply with the requirements, if any, of applicable law including the Companies Act, 2013, the SEBI ICDR Regulations and the SEBI Listing Regulations.”

By order of the Board of Directors

For Kati Patang Lifestyle Limited

Sd/-

Sanjeev K Jha

[Company Secretary)

Place: Delhi

Date: March 12, 2026

NOTES:

1. In view of the continuing Covid-19 pandemic and social distancing norms to be followed, the Ministry of Corporate Affairs (“MCA”) has vide its circular dated May 5, 2022 read with circulars dated April 8, 2022 and April 13, 2022 (collectively referred to as “MCA Circulars”) permitted the holding of the Extra Ordinary General Meeting (“EGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and MCA Circulars, the EGM of the Company is being held through VC / OAVM.
2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the EGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. In terms of MCA Circulars, since physical attendance of Members has been dispensed with, there is no requirement of appointment of proxies. Accordingly, the facility for appointment of proxies by the Members under Section 105 of the Act, will not be available for the EGM and, hence, the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Corporate members intending to attend the EGM through authorized representatives are requested to send a scanned copy of duly certified copy of the board or governing body resolution authorizing the representatives to attend and vote at the Extra Ordinary General Meeting. The said Resolution/Authorization shall be sent to the Scrutinizer by

email through its registered email address to cssanjeevjha@gmail.com with a copy marked to evoting@nsdl.co.in.

4. Members attending the EGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
5. Explanatory Statement as required under Section 102(1) of the Companies Act, 2013 is annexed.
6. Members can login and join the EGM 30 minutes prior to the scheduled time to start the EGM and the window for joining shall be kept open till the expiry of 15 minutes after the scheduled time to start the EGM. The facility of participation at the EGM through VC/OAVM will be made available for 1000 members, on first-come-first-served basis. However, the participation of large members (members holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairpersons of the Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee and Auditors can attend the EGM without restriction of first-come-first served basis. Instructions and other information for members for attending the EGM through VC/OAVM are given in this Notice.
7. Members are requested to kindly notify the change of address, if any to the Company/ the Registrar / Depository Participant.
8. In compliance with the aforesaid MCA Circulars and SEBI Circular dated May 12, 2022, Notice of the EGM along with the notes is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and notes will also be available on the Company's website www.virtsoft.com, websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com.
9. The Board of Directors has appointed Mr. Saket Billa, Practicing Company Secretary (ACS No. 22007, CP No. 21904) as the Scrutinizer to scrutinize the voting and remote e-voting process in a fair and transparent manner.
10. In terms of Section 72 of the Companies Act, 2013 and the applicable provisions, the shareholders of the Company may nominate a person in whose name the shares held by him/them shall vest in the event of his/their death. Shareholders desirous of availing this facility may submit the requisite nomination form.
11. Any member requiring further information on or at the meeting is requested to send the queries in writing to CS, at email id cs@iamkatipatang.com at least one week before the meeting.
12. The documents referred to in the proposed resolutions are available for inspection at its Registered Office of the Company during normal business hours on any working day except Saturdays, up to the date of meeting.

13. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN to the Company/Registrar.
14. Members who hold shares in multiple folios in identical names or joint holding in the same order of names are requested to send the share certificates to the Registrar, for consolidation into a single folio.
15. In compliance with the aforesaid MCA Circulars and SEBI Circular dated May 12, 2022, notice of EGM is being sent only through electronic mode to those Members who have not registered their e-mail address so far are requested to register their e-mail address for receiving all communication including Extra Ordinary Report, Notices, Circulars, etc. from the Company electronically.

In case you have not registered your email id with depository or RTA you may registered your email id in following manner.

Physical Holding	Send a signed request to Registrar and Transfer Agents of the Company, MAS Services Limited at investor@masserv.com providing Folio number, Name of the 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) for registering email address.
Demat Holding	Please contact your Depository Participant (DP) and register your email address as per the process advised by DP.

16. Voting through electronic means:

- (1) In compliance with the provisions of Regulation 44 of the Listing Regulations and Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 Company is offering e-voting facility to its members.
- (2) The remote e-voting period begins on Friday, 3 April 2026 at 9:00 a.m. and will end on Sunday, 5 April 2026 at 5.00 p.m. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., Monday, March 30, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, March 30, 2026.
- (3) Detailed procedure is given in the enclosed letter.

INSTRUCTION FOR REMOTE EVOTING, EVOTING AND JOINING OF EGM

THROUGH VIDEO CONFERENCING

- (i) The shareholders need to visit the e-voting website of NSDL <http://www.evoting.nsdl.com/>.
- (ii) Click on “Shareholders” module.
- (iii) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- (iv) Next enter the Image Verification as displayed and Click on Login.
- (v) If you are holding shares in demat form and had logged on to www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- (vi) If you are a first time user follow the steps given below:

	For Shareholders holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence/PAN number which is mentioned in email.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (iii).

- (vii) After entering these details appropriately, click on “SUBMIT” tab.
- (viii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is also to be used by the demat holders for voting on resolutions of any other company for which they are eligible to vote, provided that the company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (ix) For shareholders holding shares in physical form, the details can be used only for remote e-voting on the resolutions contained in this Notice.
- (x) Click on the EVSN for the Kati Patang Lifestyle Limited.
- (xi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same, the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

- (xiii) After selecting the resolution on which you have decided to vote, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xvi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

PROCESS FOR THOSE SHAREHOLDERS WHO WISH TO OBTAIN LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE BUT WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES:

1. For Physical shareholders- Kindly send an email with a scanned request letter duly signed by 1st shareholder, scan copy of front and back of one share certificate, copy of PAN card and Aadhar card to info@masserv.com
2. For Demat shareholders - Kindly update your email id with your depository participant and send copy of client master to info@masserv.com

INSTRUCTIONS FOR JOINING MEETING THROUGH VC:

- (i) To join the meeting, the shareholders should log on to the e-voting website <http://www.evoting.nsdl.com/> and login as explained above. After logging-in, kindly click on 'live streaming' tab and you will be redirected to 'cisco' website.
 - In the "Name" field - Put your USERID as informed in e-mail..
 - In the "last name" field - Enter your Name
 - In the "Email ID" field - Put your email ID
 - In the "Event password" field - Put the password as nsdl@1234"Click join now button.
Now screen will be displayed for downloading CISCO driver for VC. Please click on run temporary file download. Downloading of driver will be start open driver and click on run.
Event will start and you will be in the EGM through Video conferencing.
You can join meeting through laptop, tablet, and desktop. In case you want to join through mobile, you need to download the webex meet app from the respective play store .

PRE-REQUISITE FOR JOINING OF MEETING THROUGH DESKTOP OR LAPTOP:

1. System requirement:
 - ✓ Windows 7, 8 or 10
 - ✓ I3
 - ✓ Microphone, speaker
 - ✓ Internet speed minimum 700 kbps
 - ✓ Date and time of computer should be current date and time

PRE-REQUISITE FOR JOINING OF MEETING THROUGH MOBILE:

- ✓ Please download webex application from play store

NOTE:IT IS ADVISABLE TO LOGIN BEFOREHAND AT E-VOTING SYSTEM AS EXPLAINED IN E-VOTING INSTRUCTIONS ABOVE,TO BE FAMILIAR WITH THE PROCEDURE, SO THAT YOU DO NOT FACE ANY TROUBLE WHILE LOGGING-INDURING THE EGM.

**PROCEDURE FOR E-VOTING AND JOINING OF MEETING THROUGH VC
(EXPLAINED USING SCREENSHOTS):**

- i. The shareholders should log on to the e-voting website www.evoting.nsdl.com.
- ii. Press Shareholders/Members tab.
- iii. Enter user id as mentioned in your invite email, or read point number (iii) as given above. Since you are a registered user, below screen will be appear. Enter your existing NSDL password in password field.
- iv. Enter your PAN and bank detail/DOB or follow instruction as given point number above or mentioned in invite email.
- v. For e-voting, press EVSN number given in EVSN column; and for joining EGM through video conferencing, click on "Click here" tab under the live streaming column.

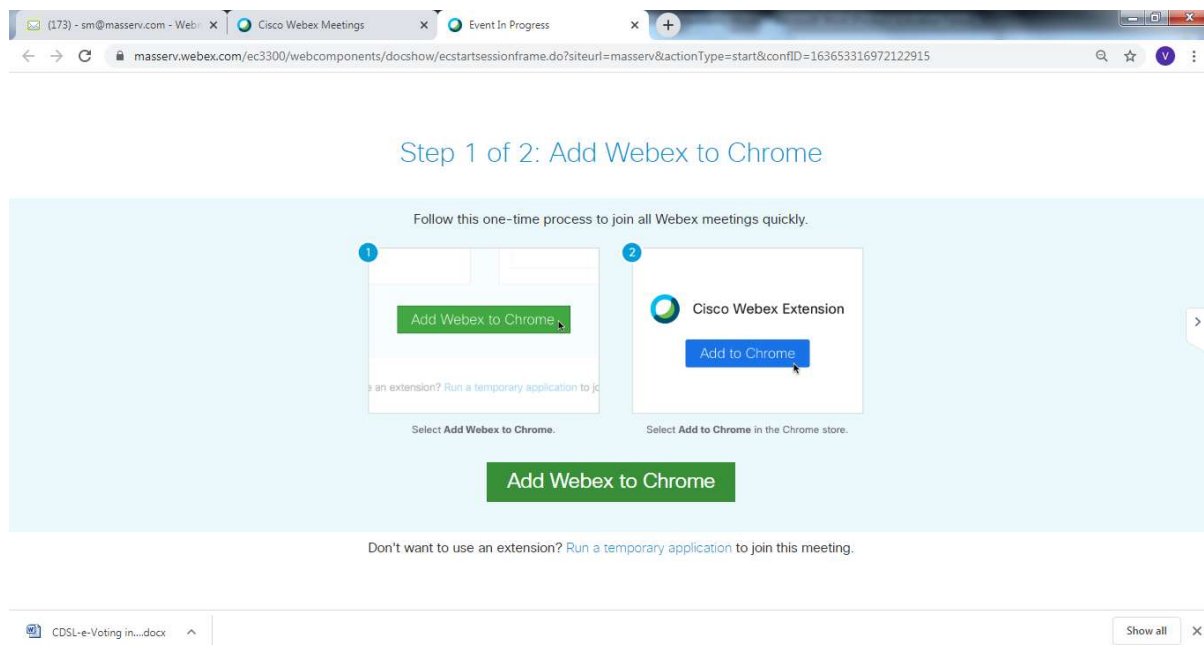
E-voting screen will be shown where you can cast your vote and press submit button given at the bottom of the screen.

Fill the details as:

- | | |
|-------------------------------|---------------------------------------|
| In the "Name" field | - Enter your USERID as given in email |
| In the "last name" field | - Enter your Name |
| In the "Email ID" field | - Put your email ID |
| In the "Event password" field | - Put the password as "nsdl@1234" |
| Click join now button. | |

You can join meeting through laptop, tablet, and desktop. In case you want to join through mobile, you need to download the webex meet app from the respective play store .

- vi. Once you click on 'Join now' tab, the following screen will be appear :



- vii. Now, Kindly click on 'Run a temporary application', after which a Webex driver will get downloaded. After downloading webex driver, run the application and you will be directed to the EGM.

By Order of the Board of Directors
For Kati Patang Lifestyle Limited

(Sanjeev K Jha)
Company Secretary
FCS: 8690
Place: Delhi
Date: March 12, 2026

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

The following Explanatory Statement relating to the accompanying Notice sets out all material facts relating to the business mentioned in the Notice as specified under Section 102 (1) of the Companies Act, 2013:

Item No. 1 & 2

The Board of Directors of the Company at their meeting held today i.e., 12th March, 2026, considered and approved the preferential issue of aggregate upto 18,45,613 Shares at an Issue Price of Rs. 24/- each in the following manner:

- a) Preferential Issue of upto 14,58,333 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 24/- each, being the price determined in accordance with SEBI ICDR Regulations, 2018, to be issued to shareholders of **Agnetta International Private Limited** towards acquisition of 100% stake in Agnetta International Private Limited through share swap arrangement for an aggregate investment value of Rs. 3,49,99,992/- ("**Share Swap 1**").
- b) Preferential Issue of upto 3,87,280 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 24/- each, being the price determined in accordance with SEBI ICDR Regulations, 2018, to be issued to shareholders of **Empyrean Spirits Private Limited (ESPL)** towards acquisition of remaining 2% stake in ESPL through share swap arrangement for an aggregate investment value of Rs. 92,94,720/- ("**Share Swap 2**").

The Special Resolution contained in Item No. 1& 2 of the notice, has been proposed pursuant to the provisions of Section 23, Section 42 and Section 62 of the Companies Act, 2013 ("Companies Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, each as amended, or any other applicable rules made thereunder, to issue and allot, on a preferential basis.

The proposed Preferential Issue shall be made in terms of provisions of Chapter V of the SEBI ICDR Regulations and applicable provisions of the Companies Act, 2013. The approval of the members of the Company is accordingly being sought by way of a 'Special Resolution' under Sections 42, and 62(1)(c) of the Companies Act, 2013, read with the rules made thereunder, and Regulation 160 of the SEBI ICDR Regulations.

The details of the issue for Item No. 1 & 2 as required in terms of Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and Regulation 163 of the SEBI ICDR Regulations are set forth below:

I. Object of the Issue:

- a) Preferential Issue of upto 14,58,333 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 24/- each, being the price determined in accordance with SEBI ICDR Regulations, 2018, to be issued to shareholders of **Agetta International Private Limited** towards acquisition of 100% stake in Agetta International Private Limited through share swap arrangement for an aggregate investment value of Rs. 3,49,99,992/- ("**Share Swap 1**");
- b) Preferential Issue of upto 3,87,280 Equity Shares of face value of Rs. 10/- each at an issue price of Rs. 24/- each, being the price determined in accordance with SEBI ICDR Regulations, 2018, to be issued to shareholders of **Empyrean Spirits Private Limited (ESPL)** towards acquisition of remaining 2% stake in ESPL through share swap arrangement for an aggregate investment value of Rs. 92,94,720/- ("**Share Swap 2**").

II. Monitoring of Utilization of Funds

Not Applicable since consideration is other than cash.

III. Particulars of the offer including securities offered, maximum number of specified securities to be issued:

The Company proposes to issue aggregate upto 18,45,613 Equity Shares of Rs. 10/- each at an Issue Price of Rs. 24/- each (Including Share Swap 1 & Share Swap 2) to the proposed allottees.

IV. The intent of the promoters, directors, key management personnel, or senior management of the issuer to subscribe to the offer.

None of the promoters or promoter group or directors or key managerial personnel or senior management of the Company intend to subscribe to any of the Equity Shares proposed to be issued under the proposed Preferential Issue.

V. The Shareholding Pattern of the issuer before and after the Preferential Issue.

The shareholding pattern of the Company before and after the proposed preferential issue for Share Swap 1 and Share Swap 2 is likely to be as follows:

Sr no	Category	Pre-issue		Shares to be allotted	Post issue		Post issue (on fully Diluted basis)	
		No of Shares held	% of share holding		No of Shares held	% of share holding	No of Shares held	% of share holding
A	Promoters Shareholding							
A1	Indian:							
	Individuals & HUF	1,49,84,815	36.25		1,49,84,815	34.70	1,57,13,010	29.41
	Body Corporate	15,57,989	3.77		15,57,989	3.61	15,57,989	2.92
A2	Foreign promoters	-	-				-	
	Subtotal (A)=A1+A2	1,65,42,804	40.02		1,65,42,804	38.31	1,72,70,999	32.32

B	Public Shareholding							
B1	Institutional investor							
	Domestic	4,300	0.01		4,300	0.01	4,300	0.01
	Foreign	-	-	-	-	-	-	-
B2	Central Govt./Stat Govt./POI	-	-	-	-	-	-	-
B3	Non-Institutional Investors							
	Individuals	1,93,60,879	46.84	12,95,871	2,06,56,750	47.84	2,82,08,846	52.79
	Body Corporate	41,14,247	9.95	4,65,572	45,79,819	10.61	60,94,721	11.41
	Others [including NRI's/ Foreign Body Corporates/ Cooperative]	13,11,050	3.17	84,170.00	13,95,220	3.23	18,56,678	3.47
	Directors and their relatives (excluding Independent Directors & Nominee Directors)	-	-		-		-	-
	Sub Total (B)=B1+B2+B3	2,47,90,476	59.98		2,66,36,089	61.69	3,61,64,545	67.68
	Grand Total (A+B)	4,13,33,280	100.00	18,45,613	4,31,78,893	100	5,34,35,544	100.00

Notes:

1. *Post-issue %age have been calculated on the basis of post-issue fully paid-up share capital comprising of 4,31,78,893 Equity Shares of Rs. 10/ each.
2. **Post-issue (fully diluted) %age have been calculated on the basis of post-issue fully paid-up share capital on diluted basis comprising of 5,34,35,544 Equity Shares of Rs. 10/ each (including full conversion of outstanding 1,02,56,651 Partly Paid Rights Equity Shares on which Rs. 5/- has been paid-up).
3. The pre-issue shareholding pattern is as on the latest BENPOS date i.e. Friday, March 06, 2026.
4. Post shareholding structure may change depending upon any other corporate action in between.

VI. Proposed time limit within which the allotment shall be completed:

As required under Regulation 170 of the SEBI ICDR Regulations, Preferential Issue of the said Equity Shares shall be completed within a period of 15 (fifteen) days from the date of passing of special resolution at Item No. 1 and 2. Provided that where the allotment is pending on account of receipt of any approval or permission from any regulatory authority, if applicable, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of the last of such approvals or permissions.

VII. Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:

Not Applicable, since the Company has not made any allotment on preferential basis during the year.

VIII. Class or classes of the proposed allottee(s):

S. No.	Name of the proposed allottee	Category/ Class
1.	Komal Goyal	Non-Promoter
2.	Puneet Ralhan	Non-Promoter
3.	Ravinder Goyal	Non-Promoter
4.	Plumeria Hospital Pvt. Ltd	Non-Promoter
5.	Raguvir Gurumurthy	Non-Promoter
6.	Satish Krishnan	Non-Promoter
7.	Vivek Baid	Non-Promoter
8.	Purslane Ventures AB	Non-Promoter
9.	Chinar Sanghi	Non-Promoter

IX. The identity of the natural persons who are the ultimate beneficial owners of the securities proposed to be allotted and/or who ultimately control the proposed allottee(s):

Identity of the ultimate beneficial owners of the securities proposed to be allotted:

S. No.	Name of the proposed allottee	Name of ultimate beneficial owners
1.	Komal Goyal	Not Applicable
2.	Puneet Ralhan	Not Applicable
3.	Ravinder Goyal	Not Applicable
4.	Plumeria Hospital Pvt. Ltd	Mr. Ajit Pai
5.	Raguvir Gurumurthy	Not Applicable
6.	Satish Krishnan	Not Applicable
7.	Vivek Baid	Not Applicable
8.	Purslane Ventures AB	Mr. Martin Jansson & Mr. Johan Lundber
9.	Chinar Sanghi	Not Applicable

X. The percentage of post preferential issue capital that may be held by the allottee(s) pursuant to the preferential issue.

S. No.	Name of proposed allottee	Pre issue (Fully-Paid-up)		No. of equity shares to be allotted	*Post-issue (Fully-Paid-up)		**Post issue (fully diluted basis)	
		No. of shares	%		No. of shares	%	No. of shares	%
1.	Komal Goyal	-	-	421924	4,21,924	0.98	4,21,924	0.79
2.	Puneet Ralhan	-	-	421924	4,21,924	0.98	4,21,924	0.79

3.	Ravinder Goyal	-	-	148913	1,48,913	0.34	1,48,913	0.28
4.	Plumeria Hospital Pvt. Ltd	-	-	465572	4,65,572	1.08	4,65,572	0.87
5.	Raguvir Gurumurthy	-	-	47240	47,240	0.11	47,240	0.09
6.	Satish Krishnan	-	-	159920	1,59,920	0.37	1,59,920	0.30
7.	Vivek Baid	-	-	62280	62,280	0.14	62,280	0.12
8.	Purslane Ventures AB	-	-	84170	84,170	0.19	84,170	0.16
9.	Chinar Sanghi	-	-	33670	33,670	0.08	33,670	0.06
	TOTAL	-	-	18,45,613	18,45,613	4.27	18,45,613	3.45

Note:

5. *Post-issue %age have been calculated on the basis of post-issue fully paid-up share capital comprising of 4,31,78,893 Equity Shares of Rs. 10/ each.
6. **Post-issue (fully diluted) %age have been calculated on the basis of post-issue fully paid-up share capital on diluted basis comprising of 5,34,35,544 Equity Shares of Rs. 10/ each
7. The pre-issue shareholding pattern is as on the latest BENPOS date i.e. Friday, March 06, 2026.
8. Post shareholding structure may change depending upon any other corporate action in between.

XI. Consequential changes in the voting rights, change in control, and change in the management, if any, in the issuer consequent to the preferential issue:

As a result of the proposed Preferential Issue of Equity Shares set out under Item No. 1 & 2, there will be no change in the control or management of the Company. However, voting rights will change in tandem with the shareholding pattern.

XII. Lock-in Period:

- a. Equity Shares to be allotted shall be under lock-in for such period as may be prescribed under Chapter V of the SEBI ICDR Regulations.
- b. The entire pre-preferential shareholding, if any, of the Proposed Allottees, in the Company, shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

XIII. Basis or justification for the issue price and relevant date:

In terms of Regulation 161 of SEBI ICDR Regulations, the Relevant Date for determining the floor price for the Preferential Issue of Equity Shares under Item No. 1 & 2 has been reckoned as March 06, 2026, being the working day, 30 days prior to the date of EGM to be held on April 06, 2026.

The Equity shares of the Company are listed on BSE only and are frequently traded thereat as per the provisions of Chapter V of the SEBI ICDR Regulations, 2018. Accordingly, BSE's stock price data has been considered for the purpose of pricing in compliance with Regulation 164 of Chapter V of SEBI ICDR Regulations, 2018.

The minimum issue price per Equity Share shall be the higher of the price determined through following methods:

1. In terms of the provisions of Regulation 164 of the SEBI ICDR Regulations, the minimum issue price at which the Equity Shares may be issued computed to Rs. 23.99/- each, being higher of following:

- a) Rs. 22.63/- being the Average of 90 Trading days volume weighted average price of the equity shares of the Company quoted on the Stock Exchange preceding the Relevant Date: or
- b) Rs. 23.99/- being the Average of 10 Trading days volume weighted average price of the equity shares of the Company quoted on the Stock Exchange preceding the Relevant Date.

2. Price as determined in accordance with the methodology prescribed in the Articles of Association of the Company- Not applicable as the Articles of Association of the Company are silent on the determination of floor price/minimum price of the shares issued on preferential basis.

3. Pricing under Regulation 166A of the SEBI ICDR Regulations- Not Applicable

The Board of the Company has decided to issue Equity Share at Rs. 24/- each, which is higher than the abovementioned prices for the preferential issue mentioned under Item No. 1 & 2.

XIV. Undertakings:

The Company hereby undertakes that:

- The Company is eligible to make Preferential Issue to the Proposed Allottee under Chapter V of the SEBI ICDR Regulations.
- None of the Company, its directors or promoters are categorized as a willful defaulter or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines on willful defaulters issued by Reserve Bank of India ("RBI"). Consequently, the disclosures required under Regulation 163(1)(i) is not applicable.
- None of its directors or promoters are fugitive economic offenders as defined under the SEBI ICDR Regulations.
- As the Equity Shares have been listed on a recognized stock exchange for a period of more than 90 trading days as on the Relevant Date, the provisions of Regulation 164(3) of SEBI ICDR Regulations governing re-computation of the price of shares shall not be applicable. Consequently, the undertaking required under Regulation 163(1)(g) and Regulation 163(1)(h) of SEBI ICDR Regulations is not applicable.
- The Proposed Allottees has not sold or transferred any Equity Shares during the 90 trading days preceding the relevant date.
- The Company is in compliance with the conditions of continuous listing of Equity Shares as specified in the listing agreement with the Stock Exchange and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and any circulars and notifications issued by the SEBI thereunder.

XV. Disclosures specified in Schedule VI of ICDR Regulations, whether the issuer or any of its promoters or directors is a willful defaulter or fraudulent borrower:

Not Applicable, since none of the Directors or Promoters are categorized as wilful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines on willful defaulters issued by the RBI.

XVI. The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:

S. No.	Name of the proposed allottee	Current Status	Post-Issue Status

1.	Komal Goyal	Non-Promoter	Non-Promoter
2.	Puneet Ralhan	Non-Promoter	Non-Promoter
3.	Ravinder Goyal	Non-Promoter	Non-Promoter
4.	Plumeria Hospital Pvt. Ltd	Non-Promoter	Non-Promoter
5.	Raguvir Gurumurthy	Non-Promoter	Non-Promoter
6.	Satish Krishnan	Non-Promoter	Non-Promoter
7.	Vivek Baid	Non-Promoter	Non-Promoter
8.	Purslane Ventures AB	Non-Promoter	Non-Promoter
9.	Chinar Sanghi	Non-Promoter	Non-Promoter

XVII. Practicing Company Secretary's Certificate:

The certificate from Saket Billa & Associates, Practicing Company Secretaries, certifying that the preferential issue of Equity Shares is being made in accordance with requirements of Chapter V of SEBI ICDR Regulations has been obtained considering the said preferential issue under Item No. 1 & 2. The copy of said certificate shall be available for inspection by the members and the same may be accessed on the Company's website at https://virtsoft.com/investors/kp/Practicing_Company_Secretary.pdf

XVIII. Listing:

The Company will make an application to the BSE for listing of the Equity Shares issued pursuant to the Preferential Issue under Item No. 1 & 2. Such Equity Shares, once allotted, shall rank pari-passu with the existing Equity Shares of the Company in all respects, including inter alia dividend and voting rights.

XIX. Valuation for consideration other than cash and the justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:

The Company intends to acquire 100% stake of Agnetta International Pvt. Ltd and remaining 2% stake of ESPL from their respective shareholders (Purchase Shares) under Share Swap 1 and Share Swap 2 respectively. As per Regulation 163(3) of the SEBI ICDR Regulations, the value/ consideration of Purchase Shares under Share Swap 1 and Share Swap 2 has been arrived at on the basis of valuation report issued by an independent valuer for consideration other than cash.

The value of the Purchase Shares has been determined taking into account Valuation Report dated 3rd March 2026 issued by Mr. Subodh Kumar, Registered Valuer (IBBI/RV/05/2019/11705) available at https://virtsoft.com/investors/kp/Valuation_Reports.pdf

XX. Details of the directors, key managerial persons, or their relatives, in any way, concerned or interested in the said resolution:

None of the directors, key managerial personnel or their relatives, in any way are concerned or interested, financially or otherwise, in the resolutions set out at Item no. 1 & 2 of this Notice.

The Board of Directors of the Company believes that the Proposed Issue is in the best interest of the Company and its shareholders and therefore recommends the Special Resolutions as set out in Item No. 1 & 2 in the accompanying notice for your approval.

The Board recommends the resolution as set out at Item No. 1 & 2 of this notice for the issue of Equity Shares on a preferential basis, to the proposed allottees by way of Special Resolution.

By order of the Board of Directors
For Kati Patang Lifestyle Limited

Sd/-
Sanjeev K Jha
Company Secretary

Place: Delhi
Date: March 12, 2026