

solely for information purposes. Once the vote on the resolution is cast by the member, the member shall not be allowed to change it subsequently.

9. The scrutinizer shall after the conclusion of e-voting at the Meeting, first download the votes cast during the Meeting and thereafter unblock the votes cast through remote e-voting and shall make a consolidated scrutinizer's report of the total votes cast in favour or against, invalid votes, if any, and whether the resolution has been carried or not, and submit his combined report to the Chairperson of the Meeting. The scrutinizer's decision on the validity of the votes shall be final. The results of the votes cast through remote e-voting and e-voting during the Meeting will be announced within two working days from the conclusion of the Meeting i.e. Thursday, January 23, 2025. The results, together with the scrutinizer's report, will be displayed at the registered office and on the website of the Demerged Company i.e. www.abfrl.com, and on the website of Link Intime at <https://instavote.linkintime.co.in>. and shall be communicated to BSE and NSE.
10. The result shall be reported to the NCLT by the Chairperson within the time fixed by NCLT (i.e., within 30 days of conclusion of Meeting), as directed in the NCLT Order.
11. The Explanatory Statement setting out the material facts and reasons, in respect of this Notice, is annexed herewith and the same should be taken as part of this Notice. The Meeting will be conducted in compliance with the applicable provisions of the NCLT Order, SEBI Listing Regulations, the Companies Act, SS-2 and other applicable laws.
12. The Notice, the Explanatory Statement and the Annexures as indicated in the Index (collectively referred to as "**Particulars**"), are being sent through electronic mode to those Equity Shareholders whose e-mail IDs are registered with Link Intime and/or with concerned depositories whose names appear in the register of members/list of beneficial owners as on Friday, December 6, 2024.
13. Equity Shareholders whose email address are not available, shall be provided an opportunity by way of an advertisement to register their e-mail address to receive the Particulars and also to provide access to download the particulars from the website of the Demerged Company.
14. The Equity Shareholders may note that the aforesaid Particulars will be available on the Demerged Company's website i.e. www.abfrl.com, websites of the Stock Exchanges i.e. BSE Limited, the National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, website of SEBI at www.sebi.gov.in, and on the website of [Link Intime at <https://instavote.linkintime.co.in>. Copies of the aforesaid Particulars can be obtained free of charge, between 11.00 a.m. to 4.00 p.m. (IST) on all working days, up to the date of the Meeting, from the registered office of the Demerged Company or by sending a request along with details of your shareholding by email at secretarial@abfrl.adityabirla.com.
15. All the documents referred to in the accompanying Explanatory Statement will be made available for inspection through electronic mode or physical mode, basis the request being sent from their registered email ID on secretarial@abfrl.adityabirla.com. Further, all the documents referred to in the accompanying Explanatory Statement shall also be open for inspection by the Equity Shareholders at the registered office of the Demerged Company between 11.00 a.m. to 4.00 p.m. IST on all working days up to the date of the Meeting.
- 16. THE PROCEDURE AND INSTRUCTIONS FOR MEMBERS FOR VOTING AND JOINING MEETING THROUGH VC/ OAVM ARE AS UNDER:**

In terms of NCLT order, Section 108 and other applicable provisions, if any, of the Companies Act, read with the Companies (Management and Administration) Rules, 2014 and other relevant rules made thereunder, as amended, Regulation 44 of the SEBI Listing Regulations and MCA Circulars read with SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 read with SEBI Circular No. SEBI/HO/CFD/SSEP/CIR/P/2022/003 dated January 3, 2022 ("**SEBI Circulars**"), the Demerged Company is pleased to provide the facility of remote e-voting and e-voting during the Meeting to its Members holding shares in physical or dematerialised form, as on the Cut-off date to exercise their right to vote through electronic means on the business specified in this Notice.

The Demerged Company has engaged the services and made necessary arrangements with Link Intime for facilitating voting through electronic means, as authorized e-voting agency. The remote e-voting period commences on Thursday, January 16, 2025 at 9:00 a.m. (IST) and ends on Monday, January 20, 2025 at 5:00 p.m. (IST). The e-voting module shall be disabled by Link Intime for voting thereafter. A person who is not a Member as on the Cut-off date should treat this Notice for information purpose only. Those Members, who will be present in the Meeting through VC/OAVM facility and have not cast their vote on the resolution through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the Meeting. The Members who have cast their vote by remote e-voting prior to the Meeting may also attend/ participate in the Meeting through VC/OAVM but shall not be entitled to cast their vote again. The voting rights of the Members shall be in proportion to their shares of the paid-up equity share capital of the Demerged Company as on the Cut-off date. Only a person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by Link Intime as on the Cut-off date, shall be entitled to avail the facility of remote e-voting or casting vote through e-voting system during the Meeting.

THE PROCEDURE AND INSTRUCTIONS FOR MEMBERS FOR E-VOTING AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

URL for remote e-voting

Type of shareholder	:	E-voting link
Individual Shareholders holding securities in Demat mode with National Securities Depository Limited	:	https://eservices.nsdl.com or directly through your depository participant
Individual Shareholders holding securities in Demat mode with Central Depository Services (India) Limited	:	https://web.cdslindia.com/myeasitoken/home/ login or directly through your depository participant
Individual shareholders holding securities in physical form/ Non-Individual Shareholders holding securities in Demat mode	:	https://instavote.linkintime.co.in

REMOTE E-VOTING: PROCEDURE

(1) Depository: For Individual Shareholders holding securities in demat mode

Step No.	For Shareholders holding securities with NSDL	For Shareholders holding securities with CDSL
Registered User		
1.	The URL for users to login for NSDL IDEAS facility: https://eservices.nsdl.com either on a personal computer or on a mobile.	The URL for users to login to Easi / Easiest facility is www.cdslindia.com and click on login icon & New System Myeasi Tab.
2.	Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password.	Login through their user id and password.
3.	After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page.	After successful login of Easi/ Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. [LINKINTIME] for casting your vote during the remote e-Voting period. Additionally, there are also links provided to access the system of all e-Voting service providers, so that the user can visit the e-Voting service providers' website directly.
4.	Click on company name or e-Voting service provider name i.e. [LINKINTIME] and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.	Click on e-Voting service provider name and you will be redirected to "InstaVote" website for casting your vote during the remote e-Voting period.
First time user		
5.	Option to register is available at https://eservices.nsdl.com Select "Register Online for IDEAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp	Option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration or www.cdslindia.com
Alternative Method		
6.	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.	The user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page.
7.	Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.	(Skip step)
8.	A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen.	

Step No.	For Shareholders holding securities with NSDL	For Shareholders holding securities with CDSL
9.	After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page.	(Skip step)
10.	Click on company name or e-Voting service provider name i.e. LINKINTIME and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.	The system will authenticate the user by sending OTP on registered mobile & e-mail as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. LINKINTIME. Click on LINKINTIME and you will be redirected to "InstaVote" website for casting your vote during the remote e-Voting period.

Pursuant to Section 108 of the Companies Act, Rule 20 Companies (Management and Administration) Rules, 2014, as amended, Regulation 44 of the SEBI Listing Regulations and the Circulars, the Demerged Company is pleased to provide the facility to the Members to exercise their right to vote, on the resolution proposed to be passed by remote e-Voting and e-Voting, by electronic means. As per the SEBI circular dated December 9, 2020, individual shareholders holding securities in demat mode can register directly with the depository or will have the option of accessing various ESP portals directly from their demat accounts.

Individual Shareholders (holding securities in demat mode) login through their depository participants

You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Once login, you will be able to see e-Voting feature. Click on Company name or e-Voting service provider name i.e. LINKINTIME and you will be redirected to "InstaVote" for casting your vote during the remote e-Voting period.

In case shareholders/ members holding securities in demat mode have any technical issues related to login through Depository i.e. NSDL/ CDSL, they may contact the respective helpdesk given below:

Login type	Helpdesk Details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

- (2) InstaVote: For Individual Shareholders holding securities in physical mode/ Non- Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register for e-Voting facility of LINKINTIME is given below:

Step No.	For first time users of InstaVote OR shareholders holding shares in physical mode	For shareholders holding shares in demat form and existing user of InstaVote
1.	Open the internet browser and launch the URL: https://instavote.linkintime.co.in	

Step No.	For first time users of InstaVote OR shareholders holding shares in physical mode	For shareholders holding shares in demat form and existing user of InstaVote												
2.	<p>Click on "Sign Up" under 'SHARE HOLDER' tab and register with your following details: -</p> <p>A. User ID: Enter your User ID</p> <table border="1" data-bbox="336 338 892 775"> <tr> <td data-bbox="336 338 395 472">(i)</td> <td data-bbox="395 338 892 472">For members holding shares in demat account held with CDSL : 16 digits beneficiary ID,</td> </tr> <tr> <td data-bbox="336 472 395 607">(ii)</td> <td data-bbox="395 472 892 607">For members holding shares in demat account held with NSDL : 8 Character DP ID followed by 8-digit client ID,</td> </tr> <tr> <td data-bbox="336 607 395 775">(iii)</td> <td data-bbox="395 607 892 775">For members holding shares in physical form : EVEN (240855) followed by the Folio number registered with the Company</td> </tr> </table> <p>B. Permanent Account Number (PAN): Enter your 10-digit PAN (Members who have not updated their PAN with the Depository Participant (DP)/Company shall use the sequence number provided to you, if applicable.</p> <p>C. Date of Birth (DOB)/ Date of Incorporation (DOI): Enter the DOB/ DOI (As recorded with your DP/ Company - in DD/MM/YYYY format)</p> <p>D. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.</p> <table border="1" data-bbox="336 1245 892 1693"> <tr> <td data-bbox="336 1245 395 1379">(i)</td> <td data-bbox="395 1245 892 1379">For members holding shares in demat account held with CDSL : Shall provide either 'C' or 'D', above</td> </tr> <tr> <td data-bbox="336 1379 395 1514">(ii)</td> <td data-bbox="395 1379 892 1514">For members holding shares in demat account held with NSDL : Shall provide 'D' above</td> </tr> <tr> <td data-bbox="336 1514 395 1693">(iii)</td> <td data-bbox="395 1514 892 1693">For members holding shares in physical form but have not recorded 'C' and 'D' above : Shall provide their folio number in 'D' above</td> </tr> </table>	(i)	For members holding shares in demat account held with CDSL : 16 digits beneficiary ID,	(ii)	For members holding shares in demat account held with NSDL : 8 Character DP ID followed by 8-digit client ID,	(iii)	For members holding shares in physical form : EVEN (240855) followed by the Folio number registered with the Company	(i)	For members holding shares in demat account held with CDSL : Shall provide either 'C' or 'D', above	(ii)	For members holding shares in demat account held with NSDL : Shall provide 'D' above	(iii)	For members holding shares in physical form but have not recorded 'C' and 'D' above : Shall provide their folio number in 'D' above	(Skip step)
(i)	For members holding shares in demat account held with CDSL : 16 digits beneficiary ID,													
(ii)	For members holding shares in demat account held with NSDL : 8 Character DP ID followed by 8-digit client ID,													
(iii)	For members holding shares in physical form : EVEN (240855) followed by the Folio number registered with the Company													
(i)	For members holding shares in demat account held with CDSL : Shall provide either 'C' or 'D', above													
(ii)	For members holding shares in demat account held with NSDL : Shall provide 'D' above													
(iii)	For members holding shares in physical form but have not recorded 'C' and 'D' above : Shall provide their folio number in 'D' above													
3.	Set the password of your choice [The password should contain minimum 8 characters, at least one special Character (@!#\$%&*), at least one numeral, at least one alphabet and at least one capital letter]													
4.	Click on 'confirm' and your password will be generated.	(Skip step) [Use your existing password]												
5.	Click on 'Login' under the ' SHAREHOLDER ' tab.													
6.	Enter your User ID, Password and Image Verification (CAPTCHA) Code and click on ' Submit '.													
7.	After successful login, you will be able to see the notification for e-voting.													
8.	Select ' View ' icon and the e-voting page will appear.													

Step No.	For first time users of InstaVote OR shareholders holding shares in physical mode	For shareholders holding shares in demat form and existing user of InstaVote
9.	Refer the Resolution description and cast your vote by selecting your desired option ' Favour/ Against '. (If you wish to view the entire Resolution details, click on the ' View Resolution ' file link).	
10	After selecting the desired option i.e. Favour/Against, click on 'Submit'. A confirmation box will be displayed. If you wish to confirm your vote, click on ' Yes ', else to change your vote, click on ' No ' and accordingly modify your vote.	
11.	Once the vote on a resolution is cast by the member, such member shall not be allowed to change it subsequently.	

(3) Remote e-voting: Points to remember

- Institutional shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on the e-voting system of LIPL at <https://instavote.linkintime.co.in/> and register themselves as 'Custodian/ Mutual Fund/ Corporate Body'. They are also required to upload a scanned certified true copy of the board resolution/authority letter/power of attorney etc. together with attested specimen signature of the duly authorized representative(s) in PDF format in the '**Custodian/ Mutual Fund/ Corporate Body**' login for the Scrutinizer to verify the same.
- If you have forgotten the password:
 - Click on '**Login**' under '**SHARE HOLDER**' tab and further Click '**forgot password**'
 - Enter User ID, select Mode and Enter Image Verification (CAPTCHA) Code and Click on 'Submit'.
- In case shareholders/members is having valid e-mail address, password will be sent to his/her registered e-mail address.
- Shareholders can set the password of his/her choice by providing the information about the particulars of the Security Question and Answer, PAN, DOB/ DOI, Bank Account Number (last four digits) etc.
- The password should contain a minimum of 8 characters, at least one special character (@!#\$%&*), at least one numeral, at least one alphabet and at least one capital letter.
- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/members can login any number of time till they have voted on the resolution(s) for a particular "Event".
- Shareholders/members holding multiple folios/demat account shall choose the voting process separately for each of the folios/demat account.

In case shareholders/members holding securities in physical mode/Institutional shareholders have any queries regarding e-voting, they may refer the Frequently Asked Questions and InstaVote e-Voting manual available at <https://instavote.linkintime.co.in>, under Help section or send an e-mail to enotices@linkintime.co.in or contact on: Tel: 022-4918 6000.

(4) Attending the Meeting through InstaMeet

Shareholder will be provided with a facility to attend the Meeting through VC/OAVM through InstaMeet. The Meeting shall be opened 30 (Thirty) minutes before the scheduled time and the e-voting at the Meeting shall be kept open throughout the proceedings of the Meeting.

Please note that the attendance of the Members attending the Meeting through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Act.

Members desiring to attend the Meeting through VC/OAVM are requested to refer to the detailed procedure given below:

Step no.	For all shareholders
1.	Open the internet browser and launch the URL: https://instameet.linkintime.co.in & click on "Login".
2.	Select the "Company" and 'Event Date' and register with your following details: - A. Demat Account No. or Folio No: Enter your 16-digit Demat Account No. or Folio No: (i) For members holding shares in demat : 16 digits beneficiary ID, account held with CDSL (ii) For members holding shares in demat : 8 Character DP ID followed by 8-digit client ID, account held with NSDL (iii) For members holding shares in physical : Folio number registered with the form Company B. PAN: Enter your 10-digit PAN (Members who have not updated their PAN with the DP/ Company shall use the sequence number provided to you, if applicable). C. Mobile No.: Enter your mobile number. D. E-mail ID: Enter your e-mail ID, as recorded with your DP/Company.
3.	Click "Go to Meeting" (You are now registered for InstaMeet and your attendance is marked for the meeting).
4.	Shareholders will be required to allow camera and use internet with a good speed to avoid any disturbance during the meeting.

(5) E-voting during the Meeting through InstaMeet

1. Only those shareholders, who are present in the Meeting through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system available during the Meeting.
2. If any Votes are cast by the shareholders through the e-voting available during the Meeting and if the same shareholders have not participated in the Meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the Meeting.
3. Shareholders who have voted through remote e-voting will be eligible to attend the Meeting. However, they will not be eligible to vote at the Meeting.

Once the electronic voting is activated by the scrutinizer/moderator during the Meeting, shareholders/ members who have not exercised their vote through the remote e-voting can cast the vote as under:

Step no.	For all shareholders
1.	On the Shareholders VC page, click on the link for e-Voting "Cast your vote".
2.	Enter your 16-digit Demat Account No./ Folio No. and OTP (received on the registered mobile number/ registered e-mail ID) received during registration for InstaMEET and click on 'Submit'.
3.	After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.
4.	Cast your vote by selecting appropriate option i.e. "Favour/ Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/ Against'.
5.	After selecting the appropriate option i.e. Favour/ Against, click on "Save". Then a confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote.
6.	Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

In case shareholders/ members have any queries regarding login/ e-voting, they may send an e-mail to instameet@linkintime.co.in or contact on: - Tel: 022-49186175.

(6) Other information related to e-voting

- a. A person, whose name is recorded in the register of members or in the register of beneficial owners of the Company, as on the cut-off date i.e., Tuesday, January 14, 2025 only shall be entitled to avail the facility of e-voting, either through remote e-voting and voting at the Meeting. A person who is not a member as on the cut-off date should treat this Notice for information purposes only.
- b. Members who have cast their vote by remote e-voting prior to the Meeting will be entitled to attend the Meeting and their presence shall be counted for the purpose of quorum. However, they shall not be entitled to cast their vote again. In case a member casts his vote by more than one mode of voting including remote e-voting, then voting done through remote e-voting shall prevail and other shall be treated as invalid.
- c. Voting rights of the members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e., Tuesday, January 14, 2025.
- d. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holds shares as of the cut-off date may follow the procedure for remote e-voting as enumerated in detail hereinabove. They may also refer to the FAQs and e-voting manual available at <https://instavote.linkintime.co.in/> (under help section) or write an e-mail to enotices@linkintime.co.in or secretarial@abfirl.adityabirla.com.
- e. Every client ID no./ folio no. will have one vote, irrespective of number of joint holders. However, in case the joint holders wish to attend the meeting, the joint holder whose name is higher in the order of names among the joint holders, will be entitled to vote at the Meeting.
- f. The members may also update their mobile number and e-mail ID in the user profile details of their respective client ID no./ folio no., which may be used for sending future communication(s).

(7) Speaker registration for the Meeting

1. Shareholders who would like to express their views/ask questions during the Meeting may register themselves as a speaker by sending their request in advance at least 7 (seven) days prior to meeting i.e. Tuesday, January 14, 2025 mentioning their name, demat account number/folio number, e-mail ID, mobile number at secretarial@abfirl.adityabirla.com.
2. Only those shareholders who have registered themselves as a speaker will be allowed to express their views/ask questions during the Meeting.
3. Shareholders will get confirmation on first cum first basis depending upon the provision made by the Company.
4. Shareholders/ members who are registered as speakers for the event are requested to download and install the Webex application by clicking on the link www.webex.com/downloads.html/ (Members may also refer a tutorial video available on www.youtube.com/watch?v=U2C9BVtGVrk).
5. Shareholders are requested to speak only when moderator of the Meeting/ management will announce the name and serial number for speaking.
6. Please note that the Company reserves the right to restrict the number of questions and number of speakers, depending upon availability of time as appropriate for smooth conduct of the Meeting.
7. Other shareholder may ask questions to the panellist, via active chat-board during the Meeting.

The shareholders who do not wish to speak during the Meeting but have queries may send their queries in advance 7 (seven) days prior to meeting i.e. Tuesday, January 14, 2025 mentioning their name, demat account number/folio number, e-mail ID, mobile number at secretarial@abfirl.adityabirla.com. These queries will be replied to by the Demerged Company suitably by e-mail.

(8) General Instructions

- a. Shareholders/Members are encouraged to join the Meeting through Tablets/Laptops connected through broadband for better experience.
- b. Shareholders/Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

- c. Please note that Shareholders/Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
- d. At the Meeting, the Chairperson shall, at the end of discussion on the resolutions on which voting is to be held, allow e-voting at the Meeting.
- e. The voting results along with the consolidated scrutinizer's report shall be declared by means of dissemination on the website of the Company i.e. www.abfrl.com and website of Link Intime i.e. <https://instavote.linkintime.co.in/> and communication to BSE and NSE, thereby enabling them to disseminate the same on their respective websites