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USHA FINANCIAL SERVICES LIMITED
CIN: L74899DL1995PLC068604
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CORRIGENDUM TO THE NOTICE OF 30th ANNUAL GENERAL MEETING OF USHA FINANCIAL SERVICES LIMITED

This Corrigendum is being issued by **USHA FINANCIAL SERVICES LIMITED** ("Company") in continuation of notice for convening the 30TH Annual General Meeting ("AGM") of the Shareholders of the Company scheduled for Wednesday, 09th day of September, 2026 at 04:00 P.M. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), which shall be deemed to be held at the Registered Office of the Company situated at Plot No. 73, First Floor, Patparganj Industrial Area, Delhi – 110092.

The notice of 30th AGM was dispatched to the shareholders of the Company on 13th August, 2026 electronically in due compliance with the provisions of the Companies Act, 2013, as amended, and the rules made thereunder (the "Companies Act"), read with circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India ("SEBI"), to transact the business stated therein.

THIS CORRIGENDUM IS TO BE READ IN CONJUNCTION WITH THE AGM NOTICE DATED AUGUST 12, 2026, AS AVAILABLE ON WEBSITE OF COMPANY.

Subsequent to the dispatch of the Notice of the 30th AGM, it has been observed that certain disclosures required to be provided to the Members in accordance with the SEBI Circular dated October 13, 2025 and the SEBI Master Circular dated January 30, 2026 on the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" **("RPT Industry Standards")** was inadvertently missed from the explanatory statement forming part of **Agenda Item No. 4 – "Approval for Material Related Party Transaction(s) with Nupur Nature Resorts Private Limited for the Financial Year 2026-27"** of the AGM Notice dated August 12, 2026.

Accordingly, this Corrigendum is being issued to provide the requisite additional information and disclosures prescribed under the aforesaid RPT Industry Standards in respect of the proposed Material Related Party Transaction(s) with **Nupur Nature Resorts Private Limited**.

The Members are requested to read the additional information and disclosures set out below **in conjunction with and as an integral part of the explanatory statement to Agenda Item No. 4** of the Notice of the 30th Annual General Meeting. The said additional information shall supplement and form part of the disclosures already contained in the AGM Notice and shall be considered by the Members while considering and approving the said Agenda Item No. 4.

To,
All Members
Usha Financial Services Limited

This Corrigendum is being issued to amend/ provide additional disclosures/ information with respect to the material related party transactions with Nupur Nature Resorts Private Limited as mentioned herein, pursuant to the provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, Companies Act, 2013 and relevant guidelines/circulars issued by the Stock Exchange thereto.

EXPLANATORY STATEMENT FOR ITEM NO. 4:

On page 155 of the Annual Report and pg. no. 12 of the Notice of the AGM, the information/ disclosures provided in the explanatory statement for Item No. 4 i.e., Approval for material related party transaction(s) with NUPUR NATURE RESORTS PRIVATE LIMITED for the Financial Year 2026-27 shall be read along with the disclosures provided hereunder in terms of SEBI Circular dated October 13, 2025 and SEBI Master Circular dated January 30, 2026 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), :

MINIMUM INFORMATION TO BE PROVIDED TO THE SHAREHOLDERS FOR APPROVAL OF MATERIAL RPTS:

PART A

A1. Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	**NUPUR NATURE RESORTS PRIVATE LIMITED**
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Dealing in Hotels and Motels, inns, resorts, providing short term lodging facilities; includes accommodation in house boats

A2. Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	A company having common promoter/ directors with the company

	A. Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Mr. Rajesh Gupta, one of the promoters of the listed entity is holding 1 share in the related party. Some of the promoters of the listed entity are holding shareholding of Nupur Hospitality Private Limited *(hereinafter referred to as "NHPL")*, the holding company of the related party in the following manner: • Mr. Rajesh Gupta is holding 80% shareholding of NHPL; • Mrs. Nupur Gupta is holding 10% shareholding of NHPL; and • M/S BR Hands Investments Private Limited is holding 10% shareholding of NHPL
	B. Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	C. Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered	Mr. Rajesh Gupta, one of the shareholders of the related party is also the shareholder, promoter and director of the listed entity. Mr. Rajesh Gupta is holding 19.64% shareholding of the listed entity.

A3. Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year	NA as the related party incorporated in this year only
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately	<table><tr><th>Nature of Transaction</th><th>Amount (in Rs. Lakhs)</th></tr><tr><td>Loan given</td><td>185.00</td></tr><tr><td>**TOTAL**</td><td>**185.00**</td></tr></table>

	preceding the quarter in which the approval is sought.	
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	No

A4. Amount of the proposed transaction:

S. No.	**Particulars of the information**	**Information provided by the management**
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Upto Rs. 25 crores
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	35.06%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	Not Applicable as there is no subsidiary of the listed entity
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available	Not available as the related party incorporated in this year only
6.	Financial performance of the related party for the immediately preceding financial year.	Not available as the related party incorporated in this year only

A (5) Basic details of proposed transactions to be approved

S. No.	**Particulars of the information**	**Information provided by the management**

1.	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/services, giving loan, borrowing etc.)	Loans and advances (Inter-corporate loans/deposits);
2.	Details of the proposed transaction	Loans and advances (Inter-corporate loans/deposits) to the related party in the ordinary course of business and on an arm's length basis.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For the financial year 2026-2027
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Upto Rs. 25 crores
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The funds proposed to be extended shall be raised in the ordinary course of business. The deployment of such funds is expected to positively impact the Company's loan book growth, enhance loans and advances, and thereby contribute to an increase in revenue of the listed entity.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	a. Mr. Rajesh Gupta
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	b. Mr. Rajesh Gupta, one of the promoters of the listed entity is holding 1 share in the related party. Also, Mr. Rajesh Gupta is holding 80% shareholding and Mrs. Nupur Gupta is holding 10% shareholding of Nupur Hospitality Private Limited, the holding company of the related party.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	The transaction will be executed or modified in accordance with applicable regulations of the Reserve Bank of India, including the RBI Act, 1934, the Master Directions of RBI, and any other

		directions, circulars, or notifications issued by the RBI (including any modifications or re-enactments thereof).

<u>PART B and C</u>:

Additional disclosures in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary:

S. No.	Particulars	Information provided by the management
1.	Source of funds in connection with the proposed transaction;	Not applicable in case of listed NBFCs.
2.	Where any financial indebtedness is incurred to give loans, inter corporate deposit or advance, specify the following: a) Nature of indebtedness; b) Total cost of borrowing; c) Tenure; d) Other details	Not applicable in case of listed NBFCs.
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Not applicable in case of listed NBFCs.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The rate of interest shall be as may be mutually agreed between the parties, subject to prevailing market conditions and in compliance with applicable laws and regulatory guidelines, including those prescribed by the Reserve Bank of India (RBI) for NBFCs;
5.	Maturity/ Due Date	On or before 24 months
6.	Repayment schedule or terms	Repayable on demand or monthly/ quarterly instalments;
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction	For the business operations
10.	Latest credit rating of the related party	Not Applicable
11.	Defaults on borrowings, if any, over the last 3 financial years by the related party from the listed entity or any other person and value of subsisting default. a) Whether the account of the related	Not available as the related party incorporated in this year only. a) No

	party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016	b) No c) No d) No
12.	Year wise reporting of defaults (if any)	Not applicable

Additional Information to be provided to the Shareholders for Approval of Material Related Party Transactions

S. No.	Particulars	Information provided by the management
1.	Justification as to why the proposed transaction is in the interest of the Listed Entity, basis for determination of price and other material terms and conditions of the proposed Related Party Transaction has been considered and approved by the Audit Committee.	The funds proposed to be extended shall be raised in the ordinary course of business. The deployment of such funds is expected to positively impact the Company’s loan book growth, enhance loans and advances, and thereby contribute to an increase in revenue of the listed entity. The proposed transaction is related to loans and advances; therefore, price related criteria are not required to be determined. Other material terms and conditions of the proposed Transaction has been considered and approved by the Audit Committee.
2.	The facts that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole-time Director/Manager and CFO of the Listed Entity, as required under the RPT Industry Standards.	Yes, the Audit Committee has reviewed the certificates provided by the CEO and CFO of the Listed Entity, confirming that the terms of the RPTs proposed to be entered into are in the interest of the listed entity.
3.	The proposed Material Related Party Transaction/ material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed	Yes, the Audit Committee has approved the proposed Material Related Party Transaction in its meeting dated 12th August, 2026.

	transaction to the shareholders for their approval.	
4.	Web-link and QR Code through which the shareholders may access the valuation report or other reports of an external party, if any, considered by the Audit Committee while approving the Related Party Transaction.	Not Applicable
5.	The Audit Committee and Board of Directors may approve redaction of commercial secrets and such other information which may affect the competitive position of the Listed Entity, and affirm that the redacted disclosures continue to provide all necessary information to the public shareholders for informed decision-making.	There is no commercial secret or other information affecting the competitive position of the Listed Entity that requires redaction. Accordingly, no information has been redacted from the disclosures provided to the shareholders.
6.	Any other information that may be relevant to the shareholders for taking an informed decision on the proposed Related Party Transaction.	Not Applicable

Except for the aforesaid additional information/disclosures being provided pursuant to the RPT Industry Standards, **there is no change in the Agenda Item No. 4 or in the resolution proposed thereunder**, and all other contents of the Notice of the 30th AGM shall remain unchanged.

All concerned shareholders, Stock Exchanges, Depositories, Registrar and Share Transfer Agent, agency appointed for e-voting and all other concerned persons are requested to take note of the above change.

All other contents of the AGM Notice, save and except as modified or supplemented by this corrigendum, shall remain unchanged.

FOR USHA FINANCIAL SERVICES LIMITED

Sd/-
Ms. KRITIKA
COMPANY SECRETARY & COMPLIANCE OFFICER
M.NO.: A65161