CIN: U74101UP2011PLC047839

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF ABACUS LIFESTYLE BRANDS LIMITED (FORMERLY KNOWN AS "ABACUS LIFESTYLE BRANDS PRIVATE LIMITED") HELD ON SEPTEMBER 30, 2026 AT 10:00 PM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT HOUSE NO. B-102, VIBHUTI KHAND, GOMTI NAGAR, LUCKNOW-226010-UTTAR PRADESH, INDIA.

APPROVAL OF THE DRAFT RED HERRING PROSPECTUS AND DRAFT ABRIDGED PROSPECTUS:

The Chairman informed the board of directors ("**Board**") of **Abacus Lifestyle Brands** Limited the (**"Company"**) that pursuant to the resolutions passed by the Board of the Company at its meeting held on September 10, 2026, the Company was authorized to undertake an initial public offer of its equity shares bearing face value of ₹ 10/- each (the "**Equity Shares**") comprising a fresh issue of Equity Shares by the Company (**the "Fresh Issue**"). The Chairman tabled before the Board the draft red herring prospectus and Draft Abridged Prospectus of the Company in relation to the Issue, for its approval. The Board perused the matter and noted that the draft red herring prospectus and Draft Abridged Prospectus shared with the Board has been reviewed by it and after being satisfied that all the information included in the draft red herring prospectus and Draft Abridged Prospectus are true and correct, the following resolution was moved and passed unanimously:

"RESOLVED THAT, in furtherance of the resolution passed by the Board of Directors of the Company on September 10, 2026 and subject to the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable laws, rules and regulations, the draft red herring prospectus ("DRHP") and the draft abridged prospectus in respect of the proposed initial public offering of equity shares of face value of ₹10/- each of the Company ("Equity Shares"), comprising a fresh issue of up to 64,72,800 Equity Shares aggregating up to ₹[●] ("Issue"), through the book building process, as placed before the Board, be and is hereby approved and the same be filed with National Stock Exchange of India Limited **("NSE EMERGE")** and such other regulatory authorities, intermediaries and persons as may be required.

RESOLVED FURTHER THAT the DRHP and the draft abridged prospectus be and is hereby approved for execution and signing by all the Directors of the Company, the Chief Financial Officer and the Company Secretary & Compliance Officer, and that each of them be and is hereby authorised to sign the declaration page and such other documents, certifications, confirmations and undertakings as may be required in connection with the DRHP, the draft abridged prospectus and the Issue.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary & Compliance Officer be and are hereby severally authorised to make such modifications, alterations, additions, deletions, corrections or amendments to the DRHP and the draft abridged prospectus as may be required or suggested by NSE EMERGE, Registrar of Companies, the Book Running Lead Manager, legal advisors or any other regulatory authority or intermediary, and to finalise, execute and file the same with the relevant authorities.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary & Compliance Officer be and are hereby severally authorised to issue certificates, declarations, confirmations, undertakings and affidavits, and to sign, execute and deliver all applications, forms, documents, writings and papers as may be

necessary or desirable in connection with the filing of the DRHP, the draft abridged prospectus and the proposed Issue.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary & Compliance Officer be and are hereby severally authorised to do all such acts, deeds, matters and things as may be deemed necessary, proper, desirable or expedient for giving effect to this resolution and to settle any questions, difficulties or doubts that may arise in relation thereto.

RESOLVED FURTHER THAT for the purpose of giving effect to the above resolution, Mr. Sunit Kumar Mishra (DIN-05124540),Managing Director or Company Secretary & Compliance Officer on behalf of the Board, be and are hereby severally authorized to do all such acts, deeds, matters and things as they may, in their absolute discretion, deem necessary, proper or desirable for such purpose, and to make any filings, including with the Registrar of Companies, Uttar Pradesh-I, furnish any returns or submit any other documents to any government, statutory or regulatory authorities as may be required, and to settle any question, difficulty or doubt and further to do or cause to be done all such acts, deeds, matters and things and to negotiate, finalize and execute all documents, papers, instruments and writings as they may deem necessary, proper, desirable or expedient and to give such directions and/or instructions as they may from time to time decide and to accept and give effect to such modifications, changes, variations, alterations, deletions and/or additions as regards the terms and conditions as may be required; and any documents so executed and delivered or acts and things done shall be conclusive evidence of the authority of the Board in so doing and any document so executed and delivered or acts and things done prior to the date hereof are hereby ratified, confirmed and approved as the act and deed of the Board, as the case may be.

RESOLVED FURTHER THAT duly certified copies of the above resolutions under the hands of Mr. Sunit Kumar Mishra(DIN-05124540),Managing Director or Company Secretary & Compliance Officer be furnished to any government, statutory or regulatory authority as may be required from time to time."

For and on behalf of Abacus Lifestyle Brands Limited
(Formerly known as Abacus Lifestyle Brands Private Limited)



Sunit Kumar Mishra
Managing Director
(DIN-05124540)