

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF BOARD OF DIRECTORS OF M/S EXPRESSION 360 SERVICES INDIA LIMITED, HELD AT THE REGISTERED OFFICE OF THE COMPANY AT 203/1, A.J.C. BOSE ROAD, CIRCUS AVENUE, KOLKATA - 700017, ON MONDAY, 16TH DAY OF FEBRUARY , 2026 AT 07:30 P.M. THROUGH VIDEO CONDECENCE OR OTHER AUDIO-VISUAL MEANS.

APPROVAL FOR INITIAL PUBLIC OFFER (IPO) OF EQUITY SHARES OF THE COMPANY THROUGH OFFER FOR SALE IN SUPERSESION OF EARLIER RESOLUTIONS, IF ANY

“RESOLVED THAT pursuant to the provisions of Section 23 and all other applicable provisions, if any, of the Companies Act, 2013, and the rules made thereunder, (collectively, the “**Companies Act**”), the Securities Contracts (Regulation) Act, 1956 and the rules framed thereunder (“**SCRA**”), the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the “**SEBI ICDR Regulations**”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “**SEBI LODR Regulations**”), the Foreign Exchange Management Act, 1999, as amended and the rules and regulations made thereunder, including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, as amended (“**FEMA Regulations**”) and any other applicable laws, rules, regulations, guidelines, press notes, notifications, circulars, and clarifications issued from time to time, in India, as amended (collectively, the “**Applicable Laws**”), and in accordance with the enabling provisions of the memorandum of association and the articles of association of the Company and the uniform listing agreement to be entered into between the Company and the respective recognized stock exchanges of India where the equity are proposed to be listed (“**Stock Exchanges**”), and subject to any approvals, consents, permissions, waivers and/ or sanctions from the Government of India (the “**GoI**”), including the Department for Promotion of Industry and Internal Trade, the Department of Economic Affairs, Ministry of Finance, the Reserve Bank of India (“**RBI**”), the Securities and Exchange Board of India (the “**SEBI**”), the Registrar of Companies, West Bengal at Kolkata (the “**RoC**”), the Stock Exchanges, and/ or any other appropriate government, statutory or regulatory authorities (collectively, the “**Regulatory Authorities**”) and any third parties including but not limited to lender(s) of the Company, and subject to such conditions and modifications as may be prescribed, stipulated or imposed by any of them while granting such approvals, consents, permissions, waivers and/or sanctions, which may be agreed to by the board of directors of the Company (the “**Board**”, which term shall be deemed to include any committee which the Board has duly constituted or may hereinafter duly constitute to exercise its powers including the powers conferred by this resolution), approval of the Board is hereby granted for an initial public offering of Equity Shares of Face value of ₹ 5/- each (“**Equity Shares**”) through offer for sale by the identified existing shareholders (the “**Offer**”), such that the total offer of Equity Shares aggregates up to 1,50,00,000 Equity Shares of Face Value of ₹ 5/- each at a price to be determined in consultation with the Book Running Lead Manager’s appointed in respect of the Offer (**BRLM’s**) and the identified existing shareholders, subject to market conditions and other applicable factors, in such manner and during such period, to such person or persons as may be permitted by and in accordance with Applicable Laws, at such premium or discount per Equity Share as permitted under applicable Laws and as may be fixed and determined by the company and the identified existing shareholders in consultation with the BRLM in accordance with the **SEBI ICDR Regulations** , out of the authorised share capital of the Company to any category of person or persons as permitted under Applicable Laws who may or may not be shareholders of the Company, as the Board may decide, including to one or more of the members of the Company, eligible employees of the Company whether through any reservation of a certain number of Equity Shares for any category or categories of persons as permitted under Applicable Laws, or otherwise or by a discount to the Offer price to retail individual bidders and / or eligible employees (“**Discount**”), Hindu undivided families, anchor investors (if any) or qualified institutional buyers, each as defined under the SEBI ICDR Regulations, foreign portfolio investors, registered foreign venture capital investors, registered alternate investment funds, public financial institutions as specified in Section 2(72) of the Companies Act, scheduled commercial banks, multilateral and bilateral financial institutions, state industrial development corporations, insurance companies, pension funds, insurance funds, development financial institutions, systemically important non-banking financial companies, Indian mutual funds registered with the SEBI, non-resident Indians, bodies corporate, companies (private or public) or other entities, authorities, and to such other persons (collectively referred to as the “**Investors**”) eligible to invest in Equity Shares of the Company,

including high net worth individuals, retail individual bidders or other entities, in one or more combinations thereof as may be permitted under Applicable Laws, in one or more tranches, at a price determined by the book building process in terms of the SEBI ICDR Regulations, for cash at such price or prices (at a discount, at par or at a premium) per Equity Share as may be fixed and determined by the Board, and subject to Applicable Laws, including, without limitation, through a prospectus, offering circular or an offering document, and in such manner and on such terms and conditions as may be finalized by the Board, in consultation with the book running lead managers to the Offer (“BRLMs”) and/or underwriters and/or other advisors or such persons appointed for the Offer, and that the Board in consultation with the BRLMs may finalize all matters incidental thereto as it may in its absolute discretion think fit without requiring any further approval of the members, and that all or any of the powers of the Company devolved pursuant to this resolution may be exercised by the Board or any duly constituted committee of the Board, including the “IPO Committee”.”

“**RESOLVED FURTHER THAT**, subject to receipt of necessary approvals from the Regulatory Authorities, if and to the extent required, and in accordance with Applicable Laws, one or more of the existing shareholders of the Company be and are hereby permitted to offer all or part of the Equity Shares held by them in the Company as part of the Offer for Sale, at a price to be determined in accordance with the book building process in terms of the SEBI ICDR Regulations, for cash at such price (including any premium) per Equity Share as may be determined in consultation with the BRLMs, underwriters and/or other advisors appointed in connection with the Offer, and in accordance with the terms of the agreements executed or to be executed with such BRLMs, underwriters and/or advisors, and offered to such categories of investors as may be permitted under Applicable Laws.”

“**RESOLVED FURTHER THAT**, the Board, the IPO Committee, and such other persons as may be authorized by the Board be and are hereby authorized, in accordance with Applicable Laws and subject to the consent of the selling shareholder(s), the Offer for Sale may include, without limitation, a reservation of a certain number of Equity Shares out of the shares being offered for such category or categories of persons, including eligible employees or shareholders of the Company, as may be permitted under Applicable Laws and as may be determined by the Board in consultation with the book running lead managers to the Offer.”

“**RESOLVED FURTHER THAT** the Company shall ensure that the selling shareholders and the Book Running Lead Managers comply with the applicable provisions of law, including the SEBI ICDR Regulations, in relation to the Offer for Sale, including the collection and refund of application monies, where applicable, and that the Company shall extend such cooperation and assistance as may be necessary in connection with the Offer.”

“**RESOLVED FURTHER THAT**, the powers of the Board set forth herein above are inclusive and not exclusive, and shall not be deemed to be restricted to, or be constrained by the provisions of any other part of this resolution.”

“**RESOLVED FURTHER THAT** in the event any of the Equity Shares offered by the selling shareholders remain unsubscribed or are not allotted for any reason whatsoever, the Company shall intimate the same to the selling shareholders, and the Company shall not be under any obligation to place or dispose of such shares, and any such further action, if required, shall be in compliance with the Applicable laws, including the provisions of the underwriting agreement, if any, and in consultation with the Book Running Lead Managers.”

“**RESOLVED FURTHER THAT** the Equity Shares transferred pursuant to the Offer for Sale shall be subject to the provisions of the memorandum and articles of association of the Company and shall rank pari passu with the existing Equity Shares of the Company in all respects, including rights in respect of dividends, if any, declared by the Company after such transfer.”with the BRLMs, the basis of allotment of the Equity Shares offered under the Offer for Sale may include rounding off to the nearest integer to the extent permitted under Applicable Laws, and such rounding off may result in slight variation in the final number of Equity Shares allocated, provided that there is no change in the aggregate size of the Offer as approved.”

“**RESOLVED FURTHER THAT**, subject to Applicable Laws, the consent of the Board be and is hereby accorded to the listing and trading of the Equity Shares of the Company on the National Stock Exchange of India Limited pursuant to the Offer, and that the Board (including any committee thereof) be and is hereby authorised to take all such steps as may be necessary or incidental for the purpose of such listing and trading, including but

not limited to the filing of requisite applications, documents, and agreements with the stock exchanges and other regulatory authorities.”

“**RESOLVED FURTHER THAT** in connection with any of the foregoing resolutions, the members of the Board, or a duly authorized committee thereof, including the IPO committee and such other persons as may be authorized by the Board, on behalf of the Company, be and are hereby severally authorized to do such acts, deeds and things as the Board in its absolute discretion deems necessary or desirable in connection with the Offer and to delegate all or any of the powers herein conferred in such manner as it may deem fit, to execute and deliver any and all other documents, papers or instruments and to do or cause to be done any and all acts or things as may be necessary, appropriate or advisable in order to carry out the purposes and intent of the foregoing resolutions for the Issue, and any such documents so executed and delivered or acts and things done or caused to be done shall be conclusive evidence of the authority of the Company in so doing, and any document so executed and delivered or acts and things done or caused to be done prior to the date hereof are hereby ratified, confirmed and approved as the acts and deeds of the Company, as the case may be.”

“**RESOLVED FURTHER THAT Mr. Mohit Gupta**, Chairman and Managing Director, of the company be and are hereby severally authorised to issue certified true copies of these resolutions to various authorities and to file necessary forms with the RoC and do all such acts, deeds, matters and things as may be required to be done to give effect to the above resolution.”

//Certified True Copy//

For and on behalf of

M/s Expression 360 Services India Limited

Expression 360 Services India Ltd.


Managing Director

Mohit Gupta
Managing Director

DIN: 02269890

Date: 16.02.2026

Address: GC-4, Tank-11, Salt Lake Sector-3

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