BRAJESH GUPTA & Co.
COMPANY SECRETARY IN PRACTICE
ICSI UCN- SS2020752900, PRN-2012/2022
Add: I-74, LIG Colony, Indore (M.P.)-452007
Ph. No. +917566666512, E-mail: brajesh.cs19@gmail.com

To
The Board of Directors
Indian Infotech and Software Limited
110, 1ST Floor, Golden Chamber Pre CO-OP Soc Ltd,
New Link Road, Andheri (W), Mumbai 400053.

Dear Sir/Madam,

Subject: Annual Secretarial Compliance Report for the Financial Year 2025-26, Under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I have been engaged by **Indian Infotech and Software Limited** (hereinafter referred to as "the Company") bearing **CIN: L70100MH1982PLC027198** whose equity shares listed on **Bombay Stock exchange** to conduct audit in terms of Regulations 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with **SEBI's Circular No. CIR/CFD/CMD1/27/2019 dated 8th February, 2019** and to issue the Annual Secretarial Compliance Report thereon.

It is responsibility of the management of the Company to maintains records, devise proper systems to ensure compliance with provisions of all applicable SEBI Regulations and Circulars/ guidelines issued thereunder from time to time and to ensure that the systems are adequate and are operating effectively.

Our responsibility is to verify compliances by the Company with provisions of all applicable SEBI Regulations and circulars/ guidelines issued there under from time to time and issue a report thereon.

Our audit was conducted in accordance with guidance note on Annual Secretarial Compliance report issued by the Institute of Company Secretaries of India and in a manner which involved such examinations and verifications as considered necessary and adequate for the said purpose. Annual Secretarial Compliance Report is enclosed.

For Brajesh Gupta and Co.
Practising Company Secretary

Brajesh Gupta, Proprietor
Mem. No A: 33070; COP No: 21306
UDIN- A033070H000556406

Place: Indore
Date: 30.05.2026

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SECRETARIAL COMPLIANCE REPORT OF INDIAN INFOTECH AND SOFTWARE LIMITED
For the year ended on 31st March, 2026
(Under Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
INDIAN INFOTECH AND SOFTWARE LIMITED
Office No. 110, 1st Floor,
Golden Chamber Pre Co-op Soc Ltd,
New link Road, Andheri West,
Mumbai 400053

I Brajesh Gupta & Co., Practicing Company Secretaries have examined:

(a) all the documents and records made available to us the explanation provided by **M/s. Indian Infotech and Software Limited having CIN - L70100MH1982PLC027198 ("the listed entity") the securities of the Company Listed on BSE Ltd. (Stock Exchange)**,

(b) the filings/ submissions made by the listed entity to the stock exchanges **(BSE Ltd.)**,

(c) website of the listed entity, www.indianinfotechandsoftwareltd.in

(d) other documents/ filings, which were relevant, and relied upon to make this certification and issue this report,

For the year ended **31st March, 2026 ("Review Period")** in respect of compliance with the provisions of:

(a) the **Securities and Exchange Board of India Act, 1992 ("SEBI Act")** and the Regulations, circulars, guidelines issued thereunder; and

(b) the **Securities Contracts (Regulation) Act, 1956 ("SCRA")**, rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

a) The **Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015** and amendments from time to time;
b) The **Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018** and amendments from time to time; ***(Not applicable to the company during the review period)***

"During the audit period, the Management of the Company informed and placed before us the relevant records, documents, disclosures, approvals, filings and supporting papers pertaining to the Rights Issue undertaken by the Company during the financial year under review. Based on the information, explanations and records made available to us, the following are the details of further issue of shares by company through right issue during the Audit Period, made in respect of compliance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018:

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i) During the year under review, the Board of Directors of Indian Infotech and Software Limited, at its meeting held on 23rd June, 2025, approved the proposed Rights Issue aggregating up to 47,00,00,000/- (Rupees Forty-Seven Crores Only) and approved the Draft Letter of Offer in accordance with the applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable laws. Subsequently, the Company obtained In-principle Approval from BSE Limited vide its letter dated 18th July, 2025 for the proposed Rights Issue."

ii) Further, the Board of Directors/Right Issue Committee, at its meeting held on 22nd July 2025, approved the Record Date, issue size, Rights Entitlement Ratio and issue price for the Rights Issue and decided to raise funds aggregating up to 42,23,47,590 equity shares of face value of ₹ 1.00/- each @ an issue price of ₹ 1.10/- per share (including premium of ₹ 0.10/- per shares) for an amount aggregating of ₹ 46,45,82,349/on Rights Basis to eligible equity shareholders of the Company, in compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable SEBI Regulations.

iii) The Company had obtained In-principle Approval from BSE Limited vide letter dated 18th July, 2025 for the proposed Rights Issue aggregating up to ₹47.00 Crores. The Company received valid subscription amounting to ₹44,83,20,489.10- only representing 96.50% of ₹ 46,45,82,349.00 (net of rejected/invalid applications), In this regard, the Right Issue Committee, at its meeting held on 05th September, 2025, took note of the actual subscription received and approved the revised allocation/utilization of issue. Thereafter, the Board/Committee, at its meeting held on 05th September, 2025, approved the allotment of 40,73,69,772 equity shares face value of Re. 01.00 each at a price of Re. 01.10 per share (including premium of Rs. Re. 0.10/- per share) on Rights Basis to eligible shareholders and/or renouncee(s), in accordance with the Letter of Offer and applicable provisions of the SEBI (ICDR) Regulations, 2018 and SEBI (LODR) Regulations, 2015."

c) The **Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011**;
d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***(Not applicable to the company during the review period)***
e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***(Not applicable to the company during the review period)***
f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***(Not applicable to the company during the review period)***
g) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
h) The Securities and Exchange Board of India (Depositories and Participant) Regulations, 2018 and other regulations as applicable.

and circulars/ guidelines issued thereunder;

and based on the above examination, I/We hereby report that, during the Review Period:
We hereby report that, during the Review Period:

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

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Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine /Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

a) The listed entity has taken the following actions to comply with the observations made in previous reports for F.Y. 2024-25:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended F.Y. 2023-24 (the years are to be mentioned)	Compliance Requirement (Regulations/circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	N.A	N.A	N.A	N.A	N.A	N.A
NOT APPLICABLE						

(c) we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI)	Yes	Satisfactory
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI	Yes	Satisfactory

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3.	Maintenance and disclosures on Website: • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	Yes	Satisfactory The Company maintains a website. However, reference is invited to BSE communication dated 23.04.2026 wherein the Exchange observed that certain mandatory disclosures required under Regulation 46 of SEBI (LODR) Regulations, 2015 were not traceable on the Company's website and advised the Company to ensure complete and timely compliance. Accordingly, compliance under Regulation 46 is subject to the observations contained in the said communication.
4.	Disqualification of Director: None of the Directors of the Company are disqualified under Section 164 of Companies Act, 2013	Yes	Satisfactory
5.	Details related to Subsidiaries of listed entities: (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	The company does not have any subsidiaries
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	Satisfactory
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations	Yes	Satisfactory
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit committee	Yes	Satisfactory

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9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder	Yes	Satisfactory
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Satisfactory
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	Not Applicable
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations, 2015 by listed entities	NA	There was no resignation of statutory auditors from the Company or its material subsidiary
13.	No Additional Non-compliances, if any: No additional non-compliance observed for any of the SEBI regulations/circular/guidance note etc. except as reported above	Yes	Not Applicable

*Observations/Remarks by PCS are mandatory if the Compliance status is provided as No or NA

We further, report that the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations are Not Applicable to the Company.

**** During the financial year 2025-26 has raised fund of Rs 4,645.82 Lakhs through Right Issue by allotment of 42,23,47,590 Equity shares of face value re. 1 each at a price of Rs. 1.10 per shares, and the company has fully utilized the raised fund of Rs. 4,645.82 Lakhs in financial year 2025-26.***

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

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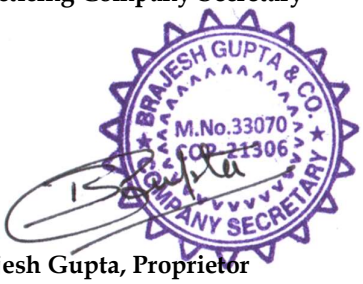
5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.
6. The audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

For, Brajesh Gupta & Co.
Practicing Company Secretary



Brajesh Gupta, Proprietor
Mem. No. ACS- 33070
C P No.: 21306
UDIN- A033070H000556406

Place: Indore
Date: 30/05/2026