

CERTIFICATE ON THE COMPLIANCE WITH THE CONDITIONS OF PROPOSED PREFERENTIAL ISSUE BY TCC CONCEPT LIMITED IN TERMS OF CHAPTER V OF THE SECURITIES EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS 2018.

To
The Board of Directors
TCC CONCEPT LIMITED

5th Floor, VB Capitol Building, Range Hill Road, Opp.,
Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh,
Pune, 411007.

Dear Sir,

We, Sachapara & Associates – having CP No. 22177, Practicing Company Secretary, have been appointed by the TCC CONCEPT LIMITED having CIN L68200PN1984PLC222140 and having its Registered Office at 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Aundh, Pune, 411007 to issue this Compliance Certificate in accordance with Regulation 163(2) of Chapter V of SEBI (Issue of Capital and Disclosure Requirements), Regulations, 2018 as amended from time to time, (hereinafter referred to as “Regulations”).

1. In connection with the proposed issuance of 7,756,336 (Seventy Seven Lakh Fifty Six Thousand Three Hundred Thirty Six) Equity shares by way of swap of Equity shares by way of preferential issue (hereinafter ‘Proposed Preferential Issue’) of the Company to below mentioned Allottees (hereinafter ‘Proposed Allottees’), the Company is required to obtain a certificate from Practicing Company Secretary, with regard to compliance with the conditions of the proposed preferential issue, as per the requirements of Regulation 163 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) regulations 2018, as amended (the “ICDR Regulations”).

LIST OF PROPOSED EQUITY SHAREHOLDERS

Sr. No.	Name of Proposed Allottee(s) belongs to ALTRR Software Services Limited
1	Abhishek Narbaria
2	Umesh Kumar Sahay
3	Amit Narbaria
4	Aditi Umesh Sahai
5	Nikhil Dilipbhai Bhuta
6	Sandeep Shridhar Ghate
7	Vineet Arora
8	Chirag Karsandas Bathia
9	Akash Haresh Savlani
10	Amogh Girish Brahme
11	Moheet Vinodkumar Agrawal
12	Harshal Chadnrakant Morde
13	Anuradha Harshal Morde
14	Morde Foods Private Limited
15	Shalini Chandrakant Morde
16	Dhanesh Dattatray Ghule
17	Manoj Dattatray Ghule
18	Kishor Eknath Morde
19	Vasant Eknath Morde
20	Sameer Vasant Morde
21	Sanjay Bhivsen Morde



22	Aditya Sahaya
23	Supriya Tejas Bhoite
24	Mahesh Ashok Morde
25	Ashwini Sagar Dhomse
26	Anjali Mahesh Chaudhari
27	Bridgemonte Advisors Pvt Ltd
28	Nozer Gustad Commissariat
29	Vikrant J Baijal
30	Kalawati Kishor Thakkar
31	Shridhar Salunke
32	Anil Eknath Morde
33	Sudhir Eknath Morde
34	Sandeep Nanabhau Doke
35	Marietta Barreto

2. In connection with the proposed acquisition of 24,988 (Twenty Four Thousand Nine Hundred Eighty Eight) Compulsory Convertible Debentures (to be converted in 699664 equity shares in conversion ratio 28:1) by way of acquisition of Compulsory Convertible Debentures by way of preferential issue (hereinafter 'Proposed Preferential Issue') and Conversion of said 24,988 Compulsory Convertible Debentures (CCDs) into 699,664 Equity Shares (Conversion Ration 28:1) of the Company to below mentioned Allottees (hereinafter referred as 'Proposed Allottees'), the Company is required to obtain a certificate from Practicing Company Secretary, with regard to compliance with the conditions of the proposed preferential issue, as per the requirements of Regulation 163 of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) regulations 2018, as amended (the "ICDR Regulations").

LIST OF PROPOSED DEBENTUREHOLDERS (CCD HOLDERS)

Sr. No.	Name of Proposed Allottee(s) belongs to ALTRR Software Services Limited
1	Vikas Digambar Gaikwad
2	Ankush Ashok Morde
3	Narendra D Dhumal
4	Neha Agrawal
5	Sanjay Bhramaji Awate
6	Shubhangi Sanjay Awate
7	Nazma Varun Morde
8	Ameihyaa Moarde
9	Atul Rakesh Sethi
10	Bhalerao Usha Baban
11	Kantilal Dattatray Thube
12	Kapil Narendra Thorat
13	Mangesh S Shete
14	Manisha Harshal Shah
15	Meghana More
16	Mohan Dwarkanath Deshpande
17	Narendra Sitaram Thorat
18	Nilesh Nivrutti Morde
19	Omkar Kishor Morde
20	Pratibha Bharat Morde
21	Pushpa S Gaikwad
22	Rahul Chandrakant Nighot
23	Rahul Chowdhury
24	Sarika Kailash Morde
25	Shashank Achyut Joshi



26	Balasaheb S Thorat
27	Deepak Ashok Nikam
28	Morde Rajkiran Vilas
29	Samidha Ganesh Kalokhe
30	Girish Ashok Morde
31	Erande Sandip Haridas
32	Shweta Anil Morde
33	Avinash Nivruti Morde
34	Rajashri Amit Kadlag
35	Aditya Ajit Kaware
36	Ajit Kisan Ghule
37	Ankush Dattatray Nighot
38	Chirag Vilas Sherkar
39	Dhananjay Shamrao Sherakar
40	Ganesh Nivruti Morde
41	Gundpatil Pradip
42	Harshad Dashrath Sutar
43	Jalinder Shankar Kaudare
44	Janardhan Shripati Gawade
45	Jyotsna Rao Dawande
46	Madan Dwarkanath Deshpande
47	Nitin Vilas Dangat
48	Parag Vilas Sherkar
49	Pratik Madhukar Pokharkar
50	Rahul S Bankar
51	Rajendra Dattatray Dhumal
52	Ramanukolunu Sainadha Charyulu
53	Reshma Nilesh Thorat
54	Rinku Ramratan Singh
55	Sagar Shrikant Jadhav
56	Sanjay Dattatray Patil
57	Smita Anil Khandare
58	Vaibhav Vijay Morde
59	Vilas Dattatray Sherkar
60	Vitthal Baban Walke
61	Amita Pradhan
62	Rajesh Poojari
63	Akhil Vinay Kapadia
64	Aneesa Turab Kapadia
65	Manish Shrikant More
66	Varsha Pravin Rane
67	Aarohi Amit Mahajan
68	Javed Iqbal Merchant
69	Jennifer Coutinho
70	Mayur Vishnu Thorave
71	Mishra Shashinath B
72	Ravindra Bhagwant Chaudhari
73	Rupesh Ashok Morde
74	Sayali Sandeep Ganjale
75	Sharad Vitthal Vaidya
76	Shashikala Subhash Padale
77	Shubhangi Ambadas Kanade
78	Soyaola Raihing Shimrah
79	Suhas Revendekar
80	Swarali Pravan Thorat



81	Ashwini Girish Morde
82	Ladhani N Hardeek
83	Radhika Ram Morde
84	Rajshree Sanket Thumbre
85	Sailee Ram Morde
86	Siddhesh Ram Morde
87	Siddhesh Sahadeo Waman
88	Rutuja Mahendra Jeve
89	Amarnath Rajendra Thorat
90	Anuj Bharat Morde
91	Anushka Kantilal Thube
92	Ganesh Balkrushna Pote
93	Gulab Pandharinath Pilane
94	Gulab Vitthal Kedari
95	Harshvardhan Chauhan
96	Jitendra Dattatray Pingle
97	Lakshman Singh
98	Madhav Sambhaji Nighot
99	Manali Ankush Morde
100	Manoj Jijaba Bhor
101	Neeta Shantaram Phalke
102	Prafulla C Wadmare
103	Ratna Sandeep Ishi
104	Rohan Samir More
105	Sachin M Madhurwar
106	Sandeep Khandu Lohakare
107	Sandip Rakhmaji Kale
108	Sanjay Sadashiv Jadhav
109	Shashikala Umashankar Tiwari
110	Shinde Nilesh Malhar
111	Shrusti Manoj Bhor
112	Thorat Ramesh M
113	Vasant Shantaram Mathe
114	Yogesh Kishor Kurhade
115	Parag Kanhere
116	Rahul Ramakant Jadhav
117	Ramesh Suryakant Mayekar
118	Dipika Shamrao Sherkar
119	Durve Prasad
120	Harish Suresh Kamble
121	Kaustubh Manohar Tambe
122	Shrikant Balkrushna Pote
123	Suryaprakash Prabhuram Purohit
124	Meena Sahadeo Waman
125	Sameer V Dumbre
126	Shraddha Abhishek Kadam



MANAGEMENT'S RESPONSIBILITY

The compliance with Chapter V of the ICDR Regulations for the preferential issue and allotment of Equity Shares by way of swap of shares is the responsibility of the management of the Company. Management is also responsible for preparation and maintenance of all accounting and other relevant support records and documents. This responsibility includes the design, implementation and maintenance of internal controls

relevant to the preparation of internal controls relevant to the preparation/ presentation of the Notice and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for providing all relevant information to the SEBI, and/or BSE Limited.

The Management is also responsible for ensuring that the Company complies with the below requirements of the SEBI (ICDR) Regulations, 2018:

- a. Determine the relevant date, being the date thirty days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue;
- b. Determine the minimum price of the equity shares and warrants in accordance with Regulation 165 of the SEBI (ICDR) Regulations, 2018.
- c. Compliance with the all other requirements of the SEBI (ICDR) Regulations, 2018.

CERTIFIER'S RESPONSIBILITY

Pursuant to the requirements of sub-para 2 of Regulation 163 of Part III of chapter V of the SEBI (ICDR) Regulations, 2018, it is our responsibility to obtain limited assurance and conclude as to whether the details of the proposed Preferential Issue is in accordance with the requirements of the SEBI (ICDR) Regulations, 2018 as applicable to the preferential issue.

We conducted our examination of the statement/ records in accordance with the applicable guidance's issued by the Institute of Company Secretaries of India (the "ICSI"). The guidance's requires that we comply with the ethical requirements of the Code of Conduct issued by ICSI.

A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we have performed the following procedures in relation to the engagement:

- i. With respect to conditions specified in Regulation 159 & 160 of the SEBI (ICDR) Regulations, 2018, we have performed the following procedures to confirm the compliance with required conditions:
 - a) Noted the relevant date November 03, 2023 being the date thirty days prior to the date on which the resolution shall be deemed to be passed, i.e. the December 05, 2023 which is the last date specified in the Notice for e-voting;
 - b) Verified that the Company has obtained requisite consent/undertaking from the Proposed Allottees to ensure that they have not sold or transferred any equity shares of the Company from the relevant date up to a period of 90 trading days from the date of allotment of such securities;
 - c) Verified from the undertaking obtained by the Company from Proposed Allottees, the 'preferential holding' of equity shares of the Company held by the proposed allottees, is held in the dematerialized form;
 - d) Verified that the Company has obtained Permanent Account Number ('PAN') of the Proposed Allottees; and
- ii. Read the Extraordinary General Meeting Notice and verified that special resolution for Proposed Preferential Issue of equity shares of the Company is included in the same and the requisite disclosures in the Notice have been made in accordance with Regulation 163(1) of the SEBI (ICDR) Regulations and other applicable laws and Regulations;



- iii. With respect to compliance with minimum price for proposed issue which is in accordance with applicable provisions of the SEBI (ICDR) Regulations, 2018 and recomputed the arithmetical accuracy of calculation of the minimum price of the proposed issue;
- iv. Read the certified copy of the resolution passed at the Board meeting held on the October 14, 2023 produced before us by the management containing the list of the Proposed Allottees;
- v. Conducted relevant management inquiries and obtained necessary representations.

CERTIFICATION

Based on my/our examination of such information/documents and explanation furnished to us by the management and employees of the Company and to the best of my/our knowledge and belief, I/we hereby certify that proposed preferential issue is being made in accordance with the requirements of the Regulations except special resolution required for approval of shareholders for proposed preferential issue is yet to be passed as required by the ICDR Regulations.

RESTRICTION ON USE

Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the SEBI (ICDR) Regulations, 2018 and this certificate is addressed to and provided to the Board of Directors of the Company solely with the purpose of placing before shareholders of the Company and on the website of the Company so as to provide them requisite information for approving the proposed preferential issue of Equity shares for the purpose of further submission to the stock exchanges and should not be used by any other person or for any other purpose.

Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. Also, we neither accept nor assume any duty or liability for any other purpose or to any other party to whom our certificate is shown or into whose hands it may come without our prior written consent.

For Sachapara & Associates

Practicing Company Secretaries



CS Chirag Sachapara

M. No. A59034

CP No. 22177

PR No. 3447/2023

UDIN: A059034E001280254

Dated this October 14, 2023 at Mumbai