

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF TCC CONCEPT LIMITED AT ITS MEETING DULY HELD ON FRIDAY, JULY 31, 2026 AT 4:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 5TH FLOOR, VB CAPITOL BUILDING, RANGE HILL ROAD, OPP. HOTEL SYMPHONY, BHOSLENAGAR, SHIVAJINAGAR, PUNE – 411007, MAHARASHTRA

CONSIDERATION AND APPROVAL OF THE SCHEME OF AMALGAMATION (BY WAY OF MERGER BY ABSORPTION) BY AND AMONG ALTRR SOFTWARE SERVICES LIMITED ("THE AMALGAMATING COMPANY" OR "THE TRANSFEROR COMPANY") AND TCC CONCEPT LIMITED ("THE AMALGAMATED COMPANY" OR "THE TRANSFeree COMPANY") AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS ("THE SCHEME")

"RESOLVED THAT pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), the rules and regulations made thereunder, the applicable provisions of the Securities and Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable SEBI Circulars / Master Circulars relating to Schemes of Arrangement, Memorandum of Association and Articles of Association of the Company and subject to necessary approval(s), consent(s), sanction(s), permission(s) of the shareholders and / or creditors of the Company, as may be applicable, sanction of the National Company Law Tribunal ("Tribunal") constituted under the provisions of the Companies Act, 2013, or such other competent authority, as may be applicable or any other appropriate authority under the applicable provisions of the Act, as may be applicable, and such other approvals / permissions, as may be required under applicable laws, regulations, and guidelines issued by the regulatory authorities, and on the recommendation of the Audit Committee at their meeting held on July 31, 2026, the consent and approval of the Board of Directors of the Company (hereinafter referred to as **"the Board"**) be and is hereby accorded to approve the proposed Scheme of Amalgamation (By way of Merger by Absorption) by and among ALTRR Software Services Limited (**"the Amalgamating Company"** or **"the Transferor Company"**) and TCC Concept Limited (**"the Amalgamated Company"** or **"the Transferee Company"**) and their respective shareholders and creditors (**"the Scheme"**), as per the terms and conditions mentioned in the Scheme, as placed before the Board and initialed by the Chairman for the purposes of identification."

RESOLVED FURTHER THAT the draft Scheme placed before this meeting and initialled by the Chairman for the purposes of identification be and is hereby approved and inter alia containing the following salient terms and conditions be and is hereby noted and approved:

- a) Appointed Date for the Scheme - as the opening of the business hours on 1st April 2026 or such other date as the Tribunal may direct.
- b) "Effective Date" means the date on which authenticated/ certified copy(ies) of the Order of the Tribunal under Section 230 to 232 of the Act sanctioning this Scheme is filed by the Transferor Company and the Transferee Company with the Registrar of Companies, whichever is later.
- c) Consideration:

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The Transferee Company holds 100% of the equity shares of Transferor Company. Accordingly, thus pursuant to amalgamation of the Transferor Company with the Transferee Company on the Appointed Date, equity shares held by the Transferee Company in the Transferor Company shall be cancelled and extinguished without any further act, procedure or deeds, and hence, no shares of the Transferee Company shall be issued and allotted upon the Scheme becoming effective, in consideration of the amalgamation of the Transferor Company with the Transferee Company.

RESOLVED FURTHER THAT the certificate dated July 30, 2026 issued by M/s. Mehra Goel & Co. LLP (Formerly known as M/s. Mehra Goel & Co.), Chartered Accountants, Statutory Auditors of the Company, stating that the accounting treatment proposed in the Scheme is in compliance with applicable Indian Accounting Standards read with Rules framed thereunder; is hereby placed before the Board be and is hereby noted and approved.

RESOLVED FURTHER THAT the Board be and is hereby approves the making of all necessary applications to government, judicial, quasi-judicial and other statutory authorities or regulatory authority or any other body or agency, in relation to seeking relevant regulatory approval(s) or sanction(s) for the Scheme and any other approvals required in connection with the Scheme.

RESOLVED FURTHER THAT Mr. Umesh Kumar Sahay, Chairman and Managing Director, Mr. Abhishek Narbaria, Director, Mr. Nikhil Dilipbhai Bhuta, Director, Mr. Rahul Jaswant Shah, Chief Financial Officer and Ms. Isha Arora, Company Secretary (collectively referred to as “**Authorised Representatives**”) be and are hereby jointly or severally authorized to take all the necessary steps, for and on behalf of the Board, inter alia, to:-

- (a) prepare and sign provisional financial statements along with relevant annexures, schedules and other necessary supporting's;
- (b) finalize, sign, swear, affirm, execute and file application, declarations, petition, affidavits, vakalatnama, confirmations, statements, reports, letters, forms, powers of attorney, authority letters, deeds, documents and such other letters and papers in connection with the Scheme of Amalgamation and undertake all necessary actions to enable the implementation of the abovementioned resolutions to its full intent and extent;
- (c) file the Scheme and/or application and/or petition and/or pleadings and/or rejoinders and/or any other document/ information/ details/ submissions with the government, judicial, quasi-judicial and other statutory authorities or regulatory authorities or any other body or agency to obtain their approval(s) or sanction(s) to the provisions of the Scheme or for giving effect thereto;
- (d) obtain approval/ consent/ dispensation from shareholders and/ or creditors and any other statutory or regulatory authority, as may be considered necessary, in relation to the said Scheme or for the purpose of dispensing with the requirement of holding meetings of shareholders and/ or creditors of the Company;
- (e) filing of application(s) with the Tribunal or any other appropriate authority under the applicable provisions of the Act, as may be applicable, seeking directions as to convening/dispensing with the meeting of the shareholders and/or creditors of the Company, and where necessary, to take steps to convene and hold such meetings as per such directions;

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- (f) accept services of notices or other processes which may from time to time be issued in connection with the matter aforesaid;
- (g) finalize and settle public advertisements, the draft of the notices for convening the shareholders and/or creditors' meetings as directed by the Tribunal or otherwise and the draft of the explanatory statement with any modifications as they may deem fit;
- (h) approval of Postal Ballot / physical meeting / E-voting Notice along with explanatory statement and the conduct of process for seeking approval of shareholders and/or creditors to the Scheme, as applicable;
- (i) conducting the meetings of the shareholders and/or the creditors, including signing and sending the notices along with explanatory statements and such other information as may be directed to be disclosed and carrying all such other activities in relation to the meeting, if the Tribunal does not dispense with the meetings;
- (j) prepare, sign and file applications, petitions, documents, affidavits, vakalatnama and other documents relating to the Scheme or delegate such authority to another person by a valid Power of Attorney;
- (k) sign and file petition(s) for sanction of the Scheme as directed by the Tribunal or any other appropriate authority under the applicable provisions of the Act, as may be applicable;
- (l) file affidavits, pleadings, applications or any other proceedings incidental or deemed necessary or useful in connection with the above proceedings and to engage Counsels, Advocates, Solicitors, Chartered Accountants, Company Secretary and other professionals and to sign and execute vakalatnama wherever necessary and sign and issue public advertisements and notices;
- (m) apply and obtain approval from Central Government and /or such other regulatory or statutory authorities or other authorities and parties including the shareholders, lenders, financial institutions, creditors, as may be considered necessary, for implementation of the Scheme;
- (n) approve such actions as may be considered necessary for approval/sanction of the Scheme and the implementation of the Scheme after the same is sanctioned by the Tribunal or any other appropriate authority under the applicable provisions of the Act, as may be applicable including but not limited to making filing with the concerned Registrar of Companies, Regional Directors, Official Liquidator, Income Tax authorities, GST Authorities and, other authorities as may be required and to approve all other actions required for full and effective implementation of the sanctioned Scheme and to remove and resolve all doubts and difficulties and to do all such acts, deeds and things as they may deem necessary and desirable in connection therewith and incidental thereto;
- (o) agree to any modifications or conditions that may be imposed or stipulated by the National Company Law Tribunal or any other competent authority and to take all necessary steps and actions as they may in their discretion deem fit;

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- (p) give effect to any modifications, changes, variations, alterations or revision in the Scheme from time to time or to suspend, withdraw or revive the Scheme from time to time as may be specified by any competent authority or any other statutory authority or as may Suo motto be decided by the Board in its absolute discretion and to do all such acts, deeds, matters and things whatsoever, including settling any question, doubt or difficulty that may arise with regard to or in relation to the Scheme as it may in its absolute discretion consider necessary, expedient, fit and proper;
- (q) withdraw the application/petition filed before the Tribunal for the proposed Scheme at any stage, in case any changes and/or modifications suggested or required to be made in the application/petition or any condition imposed, whether by the Tribunal and/or any other regulatory authority are, in their view, not in the interest of the Company and/or if the application/petition cannot be implemented otherwise, and to do all such deeds, acts and things as the Board may deem necessary and desirable in connection therewith and incidental thereto;
- (r) affix Round Seal/ Common Seal of the Company in accordance with the provisions of the Articles of Association of the Company on any document in connection with the Scheme, as may be required, and to send the Common Seal of the Company to other places, if so required, to facilitate execution of documents / papers in connection with the Scheme;
- (s) appoint and fix the remuneration payable to experts, for valuation, legal and other advisory services, if required, for the purpose of implementing the scheme;
- (t) decide the fees to be paid to the statutory auditors for providing/availing of any certification services under the Scheme;
- (u) suitably inform, apply and/or represent to the Central and/or State Government(s) and/or local or other regulatory authorities, including but not limited to the Sub-Registrar of Assurances, Customs authorities, Excise authorities, Income Tax authorities, Goods and Services Tax Authorities, Sales Tax authorities, Value Added Tax and Entry Tax authorities, Employees' State Insurance and Provident Fund authorities, telephone authorities, electricity authorities, postal authorities, and all other applicable authorities, agencies, etc., and/or to represent the Company before the said authorities and agencies and to sign and submit such applications, letters, forms, returns, memoranda, undertakings, declarations, deeds or documents and to take all required necessary steps and actions from time to time in the above connection, including registration of documents with the concerned Sub-Registrar of Assurances;
- (v) issue and allot such equity shares of the Company as a consideration to such persons and on such terms and conditions as provided in the Scheme
- (w) pass such accounting entries and/or making such other adjustments in the books of accounts of the Company, as are considered necessary to give effect to the Scheme, in accordance with applicable accounting standards;
- (x) settle any question or difficulty that may arise with regard to the implementation of the Scheme, and to give effect to the above resolution;

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- (y) authenticate any document, instrument, proceeding and record of the Company;
- (z) pay/authorize payments of stamp duties, taxes, charges, fees and such other payments as may be necessary;
- (aa) file requisite forms with the Ministry of Corporate Affairs/Registrar of Companies in connection with the Scheme during the process of sanction thereof and during the implementation of the Scheme;
- (bb) do all further acts, deeds, matters and things as may be necessary, proper or expedient to give effect to the Scheme and for matters connected therewith or incidental thereto without need of obtaining approval of the Board;
- (cc) delegate any or all of the powers conferred upon them by this Resolution by way of power of attorney or otherwise, to any other person(s) as they may in their full and absolute discretion, deem appropriate;
- (dd) To inform, intimate, notify, correspond and make necessary filings with all concerned statutory, regulatory, governmental, judicial, quasi-judicial and other authorities, including but not limited to the Securities and Exchange Board of India (SEBI), the Stock Exchanges, the Registrar of Companies, the National Company Law Tribunal (NCLT), the Regional Director, Official Liquidator, Income Tax Authorities and such other authorities or agencies as may be required, in connection with the Scheme, and to furnish such information, documents, clarifications, confirmations, undertakings and replies as may be required by any such authority from time to time.
- (ee) obtain the Order of the National Company Law Tribunal, approving the Scheme and file the same with the concerned Registrar of Companies, or such other appropriate authorities so as to make the sanctioned Scheme effective."

RESOLVED FURTHER THAT Mr. Umesh Kumar Sahay, Chairman and Managing Director, Mr. Abhishek Narbaria, Director and Mr. Nikhil Dilipbhai Bhuta, Director, Mr. Rahul Jaswant Shah, Chief Financial Officer and Ms. Isha Arora, Company Secretary be and are hereby severally authorized to make any alterations/ changes to the Scheme as may be expedient or necessary subject to the approval of the Tribunal.

RESOLVED FURTHER THAT Mr. Umesh Kumar Sahay, Chairman and Managing Director, Mr. Abhishek Narbaria, Director and Mr. Nikhil Dilipbhai Bhuta, Director, Mr. Rahul Jaswant Shah, Chief Financial Officer and Ms. Isha Arora, Company Secretary be and are hereby severally authorized to delegate powers to any person and/or authorized persons or executive(s) of the Company, to sign/execute on behalf of the Company, all deeds, documents, agreements, notices, forms, writings and papers, as may be required, for any of the purpose as mentioned aforesaid and to revoke/modify all or any of the aforesaid powers so delegated to such executives, persons and/or authorized persons, from time to time, as deem fit and proper in the best interest of the Company.

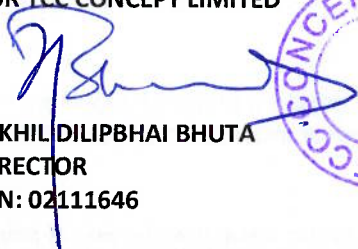
RESOLVED FURTHER THAT the Round Seal or the Common Seal of the Company, if required, be affixed to relevant documents wherever deemed necessary in the presence of any Director of the Company in terms of the Articles of Association of the Company.

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RESOLVED FURTHER THAT any Director of the Company or any of the Authorised Representatives be and are hereby severally authorised to certify a copy of these resolutions and furnish the same to any statutory authority, regulatory authority, tribunal, court, stock exchange, professional adviser or any other person as may be required."

**CERTIFIED TRUE COPY
FOR TCC CONCEPT LIMITED**


NIKHIL DILIPBHAI BHUTA
DIRECTOR
DIN: 02111646



DATED AUGUST 18, 2026 AT PUNE.

TCC Concept Limited

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF TCC CONCEPT LIMITED ("THE COMPANY") AT ITS MEETING DULY HELD ON TUESDAY, SEPTEMBER 8, 2026 AT 4:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 5TH FLOOR, VB CAPITOL BUILDING, RANGE HILL ROAD, OPP. HOTEL SYMPHONY, BHOSLENAGAR, SHIVAJINAGAR, PUNE – 411007, MAHARASHTRA

CONSIDERATION AND APPROVAL OF THE AMENDMENT TO THE SCHEME OF AMALGAMATION (MERGER BY ABSORPTION) OF ALTRR SOFTWARE SERVICES LIMITED ("THE AMALGAMATING COMPANY" OR "THE TRANSFEROR COMPANY") WITH TCC CONCEPT LIMITED ("THE AMALGAMATED COMPANY" OR "THE TRANSFeree COMPANY") AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS ("THE SCHEME").

It was apprised to the Board of Directors of the Company that the Board of Directors, at its Meeting held on **31 July 2026**, had approved the **Scheme of Amalgamation (Merger by Absorption) of ALTRR Software Services Limited** ("the Amalgamating Company" or "the Transferor Company") with **TCC Concept Limited** ("the Amalgamated Company" or "the Transferee Company") and their respective shareholders and creditors ("the Scheme").

It was further apprised to the Board of Directors that, subsequent to the approval of the Scheme, the Company had undertaken the following corporate actions pursuant to the approval of the shareholders obtained **through Postal Ballot**, the results of which were declared on **22 August 2026**:

1. Subdivision/split of equity shares of the Transferee Company such that 1 (One) equity share having face value of Rs. 10/- (Indian Rupees Ten only) each, fully paid-up, be subdivided into 5 (Five) equity shares having face value of Rs. 2/- (Indian Rupees Two only) each, and
2. Amendment to the Object Clause of the Memorandum of Association of the TCC Concept Limited.

The Board was further apprised that, pursuant to the aforesaid corporate actions undertaken by the Company, certain consequential amendments and modifications were required to be incorporated in the **Scheme of Amalgamation (Merger by Absorption) of ALTRR Software Services Limited with TCC Concept Limited and their respective shareholders and creditors.**

Accordingly, the **updated Scheme**, incorporating the aforesaid amendments and consequential changes and on the recommendation of the Audit Committee, was placed before the Board of Directors for its consideration, approval and authorisation.

The Board discussed and deliberated upon the matter and, after due consideration, unanimously passed the following resolution:

"WHEREAS, the Board of Directors of the Company had, at its meeting held on 31 July 2026, approved the of Amalgamation (By way of Merger by Absorption) by and among ALTRR Software Services Limited ("the Amalgamating Company" or "the Transferor Company") and TCC Concept Limited ("the Amalgamated Company" or "the Transferee Company") and their respective shareholders and creditors ("the Scheme"), which Scheme is presently pending sanction before the Hon'ble National Company Law Tribunal ("NCLT");

WHEREAS, pursuant to the special resolution passed by the members of the Second Applicant Company on 22 August 2026 approving the amendment to the Object Clause of the Memorandum of

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Association of the Second Applicant Company, and pursuant to the ordinary resolution dated 22 August 2026 sub-divide/split the equity share capital of the Second Applicant Company such that 1 (One) equity share of face value of Rs. 10/- (Indian Rupees Ten only) each, fully paid-up, be sub-divided into 5 (Five) equity shares of face value of Rs. 2/- (Indian Rupees Two only) each, fully paid-up, ranking pari passu with each other in all respects, the aforesaid amendment to the Object Clause of the Memorandum of Association and the sub-division of the equity share capital of the Second Applicant Company be and are hereby noted and approved for incorporation into, and as part of, the Scheme;

RESOLVED THAT pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), the rules and regulations made thereunder, the applicable provisions of the Securities and Exchange Board of India Act, 1992, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the applicable SEBI Circulars / Master Circulars relating to Schemes of Arrangement, Memorandum of Association and Articles of Association of the Company and subject to necessary approval(s), consent(s), sanction(s), permission(s) of the shareholders and /or creditors of the Company, sanction of the National Company Law Tribunal ("Tribunal") constituted under the provisions of the Companies Act, 2013, or such other competent authority, as may be applicable or any other appropriate authority under the applicable provisions of the Act, as may be applicable, and such other approvals / permissions, as may be required under applicable laws, regulations, and guidelines issued by the regulatory authorities, the consent and approval of the Board of Directors of the Company (hereinafter referred to as "the Board") be and is hereby accorded to the amendments to the proposed Scheme of Amalgamation (By way of Merger by Absorption) by and among ALTRR Software Services Limited ("the Amalgamating Company" or "the Transferor Company") and TCC Concept Limited ("the Amalgamated Company" or "the Transferee Company") and their respective shareholders and creditors ("the Scheme"), as per the terms and conditions mentioned in the Scheme, as placed before the Board and initialed by the Chairman for the purposes of identification;

RESOLVED FURTHER THAT except for the above amendments, all other terms and conditions of the Scheme, as approved earlier by the Board, and which are not dealt in this resolution, shall remain unaltered;

RESOLVED FURTHER THAT all the Directors of the Company and all the authorized Persons in the Resolution dated July 31, 2026 be and are hereby severally authorized to sign any copy of this resolution as a certified true copy thereof and furnish the same to whomsoever concerned."

FOR TCC CONCEPT LIMITED

NIKHIL DILIPBHAI BHUTA
DIRECTOR
DIN: 02111646



DATED SEPTEMBER 8, 2027 AT PUNE

TCC Concept Limited

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