

**POLICY ON RELATED PARTY TRANSACTIONS**  
**[ADOPTED BY BOARD ON 05.02.2025]**

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## POLICY ON RELATED PARTY TRANSACTIONS

### 1. Objective

**1.1.** The objective of this Policy is to regulate Related Party Transactions between Excelsoft Technologies Limited (“Company”) or its subsidiaries with Related Parties and to ensure proper approval and reporting of transactions, based on the laws and regulations applicable in this regard.

### 2. The Regulatory Framework

**2.1.** The Companies Act, 2013 together with the Rules notified thereunder, Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), related circulars, clarifications, guidelines and notifications issued thereunder as issued/modified from time to time (together referred to as “the applicable laws”), provide a framework for regulating transactions with Related Parties.

**2.2.** On November 18, 2025, SEBI notified the SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025, introducing inter alia, turnover-based materiality thresholds, revised subsidiary approval limits and certain other requirements for related party transactions. These amendments came into effect on December 19, 2025. In view of the above, the Policy for Related Party Transactions is being revised to align it with the amended provisions of SEBI Listing Regulations.

**2.3.** This Policy is framed as per the requirements of the applicable laws and shall operate within the boundaries set by the laws.

### 3. Definitions

**3.1. “The Act”** means the Companies Act, 2013, together with the Rules notified thereunder including any statutory modifications or re-enactments thereof for the time being in force.

**3.2. “Accounting Standards”** means the standards of accounting or any addendum thereto for companies or class of companies referred to in Section 133 of the Act.

**3.3. “Arm’s Length Transaction”** means a transaction between two Related Parties that is conducted as if they were unrelated, so that there is no conflict of interest.

**3.4. “Associate Company”** in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company.

**3.5. “Audit Committee”** means Committee of Board of Directors of the Company constituted as such under the applicable laws.

**3.6. “Board”** means Board of Directors of the Company.

**3.7. “Key Managerial Personnel” or “KMP”** means:

- i. The Chief Executive Officer (CEO) or the Managing Director or the Manager as defined under the Act;
- ii. The Company Secretary;
- iii. The Whole-time Director;
- iv. The Chief Financial Officer (CFO);
- v. Such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board; and
- vi. Such other officer as may be prescribed.

**3.8. “Material Related Party Transaction”** means a transaction to be entered into with a Related Party, individually or taken together with previous transactions during a financial year, exceeding the following thresholds or such other thresholds as prescribed under SEBI Listing Regulations from time to time:

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**3.8.1. Materiality Thresholds:**

Consolidated Turnover of the Company as per last audited annual financial statements	Materiality Threshold
Up to Rs. 20,000 Crores	10% of the annual consolidated turnover of the Company
More than Rs. 20,000 Crores and up to Rs. 40,000 Crores	Rs. 2,000 Crores + 5% of the annual consolidated turnover of the Company above Rs. 20,000 Crores
More than Rs. 40,000 Crores	Rs. 3,000 Crores + 2.5% of the annual consolidated turnover of the Company above Rs. 40,000 Crores, or Rs. 5,000 Crores, whichever is lower

**3.8.2.** In case of transactions involving payments made with respect to brand usage or royalty, if it exceeds 5% of the annual consolidated turnover of the Company as per its last audited financial statements.

**3.9.** “Policy” means Policy on Related Party Transactions.

**3.10.** “Related Party” is a person or an entity which is:

- (i) a related party under Section 2(76) of the Act;
- (ii) a related party under the applicable Accounting Standards;
- (iii) a related party under Regulation 2(1)(zb) of the SEBI Listing Regulations.

**3.10.** “Related Party Transaction” means:

- (i) a transaction between the Company and a Related Party which is of the nature specified in sub-clause (a) to (g) of Section 188(1) of the Act; and
- (ii) a transaction involving transfer of resources, services or obligations, regardless of whether a price is charged, between parties as specified under Regulation 2(1)(zc) of SEBI Listing Regulations;

*Explanation: Related Party Transaction includes a single transaction or a group of transactions in a contract.*

**Following transactions shall NOT be Related Party Transactions:**

- (a) the issue of specified securities on a preferential basis, subject to compliance of the requirements under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (b) the following corporate actions which are uniformly applicable/offered to all shareholders in proportion to their shareholding:
  - (i) payment of dividend;
  - (ii) subdivision or consolidation of securities;
  - (iii) issuance of securities by way of a rights issue or a bonus issue;
- (c) buy-back of securities; and
- (d) retail purchases from the Company or its Subsidiary by directors or key managerial personnel of the Company or its Subsidiary, and Relatives of such directors or key managerial personnel, without establishing a business relationship, at terms which are uniformly applicable/offered to all directors, key managerial personnel and Relatives of directors or key managerial personnel.
- (e) Such other transactions as may be prescribed under the applicable laws from time to time.

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**3.12 “Relative”**, with reference to any person, means one who is related to another in any of the following manner:

- i if they are members of a Hindu Undivided Family
- ii if they are husband and wife
- iii Father (including step-father)
- iv Mother (including step-mother)
- v Son (including step-son)
- vi Son’s wife
- vii Daughter
- viii Daughter’s husband
- ix Brother (including step-brother)
- x Sister (including step-sister)

**3.13. “SEBI Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any statutory modifications or re-enactments thereof for the time being in force.

**3.14. “Senior Management or “SMP”** shall mean the definition assigned to it under SEBI Listing Regulations and the Act, read along with the Company’s Policy on Nomination, Remuneration & Evaluation.

**3.15. “Subsequent Material Modifications”** shall mean any modification with respect to the following:

- i Increase in the limit of amounts approved for a Related Party Transaction with a Related Party in a financial year;
- ii Significant terms and conditions of the contract with a Related Party such as modifications in price, margin, significant alteration to the credit period and material changes in scope of deliverables;
- iii Any other modification which as per the directions of the Audit Committee may be deemed material on case-to-case basis.

**3.16. “Subsidiary”** shall mean subsidiary of the Company as defined under Section 2(87) of the Act.

**3.17. “Transactions in the Ordinary Course of Business”** mean transactions/activities that are connected to or necessary for the business of the Company or the Subsidiary and satisfy the following principles:

- a) The transaction/activity is permitted under the Memorandum and the Articles of Association of the Company or the Subsidiary;
- b) The transaction/activity is carried on a frequent or regular basis or is as per the industry practice; and
- c) The terms of the transaction/activity are similar to those which would be otherwise applicable to transactions with unrelated parties.

**3.18. “Unforeseen Related Party Transaction”** means a Related Party Transaction, where the need for such transaction cannot be foreseen, the details whereof necessary for seeking an omnibus approval of the Audit Committee are not available and the value of such transaction does not exceed Rupees One Crore per transaction.

## 4. Policy

**4.1.** All Related Party Transactions must be reported to the Audit Committee and referred for approval of the Audit Committee or the Board or the shareholders as required under this Policy.

### 4.1.1. Identification of Related Party Transactions

**4.1.1.1.** Each Director and Key Managerial Personnel is responsible for providing notice to the Board/Audit Committee of any potential Related Party Transaction involving him or her or his or her Relative, including any additional information about the transaction that the Board/Audit Committee may reasonably request. Upon receipt of such notice, the CFO is authorised to determine whether the transaction does, in fact, constitute a Related Party Transaction requiring compliance with this Policy.

**4.1.1.2.** The CFO shall be responsible for keeping a record of all Related Parties of the Company and the transactions with all Related Parties at all times.

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**4.1.1.3.** As regards transactions with Related Parties that require prior approval of the Board/Audit Committee, the Chief Financial Officer and / or Chief Executive Officer shall be responsible to notify the Board/Audit Committee of any such potential Related Party Transactions.

**4.1.1.4.** The notice of any potential Related Party Transaction shall be given well in advance to the Board/Audit Committee and shall also contain adequate information about the Related Party Transaction(s). This will provide the Board/Audit Committee members adequate time and information to consider and review the proposed transaction(s).

#### **4.1.2. Approval for Related Party Transactions**

The Company or its Subsidiary shall not enter into any Related Party Transaction except as stated hereinafter.

##### **4.1.2.1. Transactions requiring approval of Audit Committee**

All Related Party Transactions and Subsequent Material Modifications shall require approval of the Audit Committee and only those members who are Independent Directors shall approve the Related Party Transactions.

Provided that a Related Party Transaction above Rupees 1(One) Crore to which the Subsidiary is a party but the Company is not a party shall require prior approval of the Audit Committee only if the value of such transaction, whether entered into individually or taken together with previous transactions during a financial year, exceeds the lower of the following:

(i) 10% of the annual standalone turnover of the Subsidiary as per the last audited financial statements of the Subsidiary; or

(ii) the threshold for Material Related Party Transactions as specified in clause 3.8.1.

Provided further that in the event of a Related Party Transaction above Rupees 1(One)Crore, to which the Subsidiary is a party but the Company is not a party and such Subsidiary does not have audited financial statements for a period of at least one year, prior approval of the Audit Committee shall be obtained if the value of such transaction, whether entered into individually or taken together with previous transactions during a financial year, exceeds the lower of the following:

(i) 10% of the aggregate value of paid-up share capital and securities premium account of the Subsidiary as on a date, not older than three months prior to the date of seeking approval of the Audit Committee;

(ii) the threshold for Material Related Party Transactions as specified in clause 3.8.1.

A prior approval of the Audit Committee shall be required for all Related Party Transactions except for the following:

(i) transactions between the Company and its wholly owned Subsidiary/(ies) whose accounts are consolidated with the Company and placed before the shareholders at the general meeting of the Company for approval ("WOS Transactions")

(ii) Provided that any of the above Related Party Transaction which is not in the Ordinary Course of Business or not at Arm's Length shall require prior approval of the Audit Committee and the Board.

b) Unforeseen Related Party Transactions.

c) A Related Party Transaction below Rupees 1(One) Crore, to which Subsidiary/(ies) is a party but Company is not, whether entered into individually or taken together with previous transactions during a financial year.

The members of the Audit Committee who are Independent Directors may ratify transactions within 3 (Three) months from the date of the transaction or in the immediate next meeting of the Audit Committee, whichever is earlier, subject to the following conditions:

- i. the value of the ratified transaction(s) with a Related Party, whether entered into individually or taken together, during a financial year shall not exceed Rupees One Crore;
- ii. the transaction is not material in terms of Clause 3.8;
- iii. rationale for inability to seek prior approval for the transaction shall be placed before the Audit Committee at the time of seeking ratification;

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- iv. the details of ratification shall be disclosed along with the relevant disclosures of Related Party Transactions to the Stock Exchanges under the SEBI Listing Regulations; and
- v. any other condition as specified by the Audit Committee.

Related Party Transactions entered into between two wholly-owned Subsidiaries of the Company, whose accounts are consolidated with the Company and placed before its shareholders at the general meeting for approval shall not require approval of the Audit Committee. Provided that any such Related Party Transaction which is not in the Ordinary Course of Business or not at Arm's Length shall require prior approval of the Audit Committee and the Board.

#### **4.1.2.2. Transactions requiring approval of Board**

Following transactions shall require a prior approval of the Board:

- i. Related Party Transactions which are not in the Ordinary Course of Business or not at Arm's Length price; and
- ii. Material Related Party Transactions.

#### **4.1.2.3. Transactions requiring approval of Shareholders**

All Material Related Party Transactions and Subsequent Material Modifications shall require prior approval of the shareholders of the Company by way of a resolution and no Related Party shall vote to approve such resolutions whether the entity is a party to the particular transaction or not.

Provided that the omnibus approval granted by shareholders for Material Related Party Transactions in an annual general meeting shall be valid till the date of the next annual general meeting held within the timelines prescribed under Section 96 of the Act and related notifications or circulars issued thereunder from time to time.

Provided further that in case of omnibus approvals for Material Related Party Transactions granted by shareholders in general meetings other than the annual general meeting, the validity of such omnibus approvals shall not exceed 1(one) year from the date of such approval.

All Related Party Transactions which are not in the Ordinary Course of Business or not at Arm's Length and which are in excess of the limits prescribed under the Act requiring the approval of shareholders, shall require approval of the shareholders by way of a resolution; and in such cases, the Related Parties to the transaction shall abstain from voting on such resolution.

#### **4.1.2.4. Deemed Approval**

The transactions or arrangements which are specifically dealt under separate provisions of the law and executed under separate approvals/procedures from the relevant committee shall be deemed to be approved for the purpose of this Policy. Such transactions are enumerated below:

- i. Payment of remuneration, fees, commission, etc. to directors, key managerial personnel of the Company/Subsidiary pursuant to approval of the Nomination and Remuneration Committee, wherever approval is required as per applicable laws.
- ii. Grant/issuance of stock options or stock appreciation rights or other share-based benefits to and payments made to/received from Directors or Key Managerial Personnel of the Company or directors/key managerial personnel/officers of its subsidiaries/associates pursuant to such share based incentive plans as approved by shareholders.
- iii. Any benefits or interest arising to a Related Party solely from the ownership of Company shares at par with other holders, for example, dividends, rights issues, stock splits or bonus shares approved by the Nomination and Remuneration Committee or any other Board constituted committee.
- iv. Contribution with respect to Corporate Social Responsibility to an eligible entity pursuant to approval of the Board or the Corporate Social Responsibility Committee.

#### **4.1.3. Approval & Review Mechanism**

**4.1.3.1.** While seeking the approval of the Audit Committee, Board or the shareholders, all information that is relevant and necessary to the Related Party Transaction and as prescribed under applicable laws, including any

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regulations, circulars, clarifications, or notifications issued by SEBI or Ministry of Corporate Affairs or by the Audit Committee or the Board, shall be duly provided to the Audit Committee, Board or shareholders, as the case may be.

**4.1.3.2.** The Audit Committee may grant omnibus approval for Related Party Transactions considering the repetitive nature of the transactions.

**4.1.3.3.** The Audit Committee shall, after being authorized by the Board, specify the criteria for granting omnibus approvals to the Related Party Transactions proposed to be entered into in the manner and to the extent prescribed under the applicable laws. Such omnibus approvals shall be valid for 1(one) financial year. The Audit Committee shall, while granting such omnibus approvals, satisfy itself about the adherence to the criteria so specified by it.

**4.1.3.4.** The Audit Committee shall satisfy itself about the need for such omnibus approval and that such approval is in the interest of the Company.

**4.1.3.5.** The omnibus approval granted by the Audit Committee shall include the following particulars:

- i. Name of the related parties;
- ii. Nature and duration of the transaction;
- iii. Maximum amount of transaction that can be entered into;
- iv. The indicative base price or current contracted price and the formula for variation in the price, if any;
- v. Relevant information specified under the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” notified vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 read with related circulars, clarifications, guidelines and notifications issued thereunder (as amended from time to time); and
- vi. Any other information relevant or important for the Audit Committee to take a decision on the proposed transaction

**4.1.3.6.** In case of Unforeseen Related Party Transactions, the Audit Committee may grant an omnibus approval for such transactions provided that the value does not exceed Rupees 1(One) Crore per transaction in a financial year.

**4.1.3.7.** The Audit Committee shall not grant omnibus approval for transactions in respect of selling or disposing of the undertaking of the Company.

**4.1.3.8.** All Material Related Party Transactions shall be reviewed and validated by the Statutory Auditors of the Company prior to seeking approval from the Audit Committee, Board or shareholders, as applicable, and a confirmation to that effect shall be placed before the relevant approving authority at the time of seeking such approval.

**4.1.3.9.** Any Director or Key Managerial Personnel who is interested in any Related Party Transaction shall not be present at the meeting of the Board or Audit Committee during discussions on the subject matter of the resolution relating to such transaction.

**4.1.3.10.** The Audit Committee shall review, on a quarterly basis, the details of all Related Party Transactions entered into by the Company and its Subsidiary(ies).

**4.1.3.11.** On a quarterly basis, the management shall submit a report to the Audit Committee providing a comparison between the approvals granted and the actual transactions.

#### **4.1.3.12. Material Deviation from Approved Limits**

Where the actual value of a Related Party Transaction entered into during a financial year is likely to exceed the limit approved by the Audit Committee, the Board or the shareholders, as the case may be, by more than 25% (“Material Deviation”), fresh approval of the relevant approving authority shall be obtained prior to entering into such excess transaction. For this purpose:

- i. The Chief Financial Officer and / or Chief Executive Officer shall monitor actual transaction values against approved limits on a quarterly basis and promptly notify the Company Secretary and the Chairman of the Audit Committee upon identification of a potential Material Deviation;
- ii. The management shall not enter into transactions that would result in a Material Deviation without obtaining fresh approval of the requisite authority;

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- iii. The quarterly report placed before the Audit Committee under Clause 4.1.3.11 shall specifically highlight any instance where actual utilization has exceeded or is expected to exceed the approved limit; and
- iv. Where a Material Deviation has occurred without prior approval, the matter shall be placed before the Audit Committee at its next meeting for ratification, subject to compliance with applicable provisions of the SEBI Listing Regulations and the Act.

**4.1.3.13.** The management shall ensure that the information provided to the Audit Committee and Shareholders for approval of any Related Party Transaction complies with the minimum disclosure requirements as prescribed under applicable laws from time to time.

Provided that the above requirements shall not apply to transactions that are exempt from the requirement of prior approval under this Policy or under applicable laws.

#### **4.1.4. Disclosure:**

4.1.4.1. Appropriate disclosures as required under the applicable laws shall be made in the Annual Return, Boards' Report and at such other places and to the Stock Exchanges on which equity shares of the Company are listed and such other authority as may be prescribed under the laws.

### **5. General**

**5.1.** The Policy would be subject to revision/amendment in accordance with the applicable laws. The Audit Committee shall review this Policy at least once in a year for making suitable revisions for better implementation of the Policy.

**5.2.** The Company reserves its right to alter, modify, add, delete or amend any of the provisions of this Policy. Any subsequent amendment(s)/ modification(s)/ circular(s)/ clarification(s)/ notification(s) in/under the SEBI Listing Regulations or the Act or any other governing Act/rules/regulations or re-enactment thereof, impacting the provisions of this Policy, shall automatically apply to this Policy and the relevant provision(s) of this Policy shall be deemed to be modified and/or amended to that extent, even if not incorporated in this Policy.

**5.3.** The power to interpret and administer this Policy shall rest with the Chairperson of the Audit Committee whose decision shall be final and binding. The Chairperson is also empowered to make any supplementary rules/orders to ensure effective implementation of the Policy. These will, however, be reported to or tabled before the Audit Committee, from time to time, to ensure the Audit Committee's oversight on these issues.

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