

FREQUENTLY ASKED QUESTIONS

RIGHTS ISSUE OF EQUITY SHARES BY CALIFORNIA SOFTWARE COMPANY LIMITED

Set out below are the frequently asked questions (“FAQs”) to guide investors in gaining familiarity with the application process for subscribing to the rights issue of equity shares CALIFORNIA SOFTWARE COMPANY LIMITED (“Company”) (“Issue” or “Rights Issue”) in terms of the letter of offer dated January 07, 2025 (“Letter of Offer”) filed with the BSE Limited and NSE Limited (“BSE” and “NSE” or “Stock Exchanges”). These FAQs are not exhaustive, nor do they purport to contain a summary of all the disclosures in the Letter of Offer or the entire application process in the Issue or all details relevant to prospective investors (“Investors”). Further, these FAQs should be read in conjunction with, and are qualified in their entirety by, more detailed information appearing in the Letter of Offer, including the sections “Notice to Investors”, “Risk Factors” and “Terms of the Issue” on pages 14, 24 and 139, respectively, of the Letter of Offer. Readers are advised to refer to the Letter of Offer which is available on the website of the Registrar to the Issue (www.integratedregistry.in), Company (www.calsofts.com), SEBI (www.sebi.gov.in) and Stock Exchanges (www.bseindia.com) and (www.nseindia.com). Unless otherwise defined herein, all capitalised terms shall have such meaning as ascribed to them in the Letter of Offer.

1. What are the details of the Issue?

Rights Equity Shares being offered by our Company	46,371,318 Rights Equity Shares
Rights Entitlement for the Rights Equity Shares	3 (Three) Rights Equity Share for every 1 (One) Equity Shares held on the Record Date
Record Date	Wednesday, January 15, 2025
Face Value per Equity Share	₹10/- each
Issue Price	₹ 10/- per Rights Equity Share. On Application, Investors will have to pay ₹ 2.50 per Rights Equity Share, which constitutes 25 % of the Issue price and a balance ₹ 7.50 per Rights Equity Share which constitutes 75% of the Issue Price, will have to be paid, on one or more subsequent Call(s), as determined, from time to time, at its sole discretion, by our Board or the Rights Issue Committee.
Issue Size	46,371,318 Equity Shares of face value of ₹ 10/- each for cash at a price of ₹10/- per Rights Equity Share up to an amount of ₹ 4637.1318 Lakhs * * Assuming full subscription and receipt of all Call Monies with respect to Rights Equity Shares
Voting Rights and Dividends	The Equity Shares issued pursuant to this Issue shall rank <i>pari-passu</i> in all respects with the Equity Shares of our Company.
Fractional Entitlement	The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of 3 (Three) Rights Equity Shares for every 1 (One) Equity Share held on the Record Date. Since the offer is structured to provide 3 Rights Equity Shares for each Equity Share, fractional entitlements do not arise in this issue.
Equity Shares issued, subscribed and paid up and outstanding prior to the Issue	1,54,57,106 Equity Shares issued subscribed and paid up. For details, please see “Capital Structure” on page on page 46 of this Letter of Offer.
Equity Shares outstanding after the Issue (assuming full subscription for and Allotment of the Rights Equity Shares)	61,828,424 Equity Shares* *Assuming full subscription and receipt of all Call Monies with respect to Rights Equity Shares
Security Codes for the Equity Shares	ISIN: INE526B01014 NSE Code: CALSOFT BSE Code: 530109
ISIN for Rights Entitlements	INE526B20014
ISIN for Rights Equity Share (Partly Paid-up at the time of application)	IN9526B01012
Terms of the Issue	For details, please see “Terms of the Issue” on page 139 of this Letter of Offer.
Use of Issue Proceeds	For details, please see “Objects of the Issue” on page 49 of this Letter of Offer

2. What is the Rights Issue schedule?

INDICATIVE TIMETABLE [#]			
Issue Opening Date	Friday, January 24, 2025	Date of Allotment (on or about)	Friday, February 07, 2025
Last Date for On-Market Renunciation*	Tuesday, January 28, 2025	Date of credit of Rights Equity Shares to Demat account of Allottee (on or about)	Thursday, February 13, 2025
Issue Closing Date [#]	Friday, January 31, 2025	Date of listing/ commencement of trading of Rights Equity Shares on the Stock Exchange (on or about)	Friday, February 14, 2025
Finalisation of Basis of Allotment (on or about)	Friday, February 07, 2025		

3. What is the Rights Entitlement Ratio?

The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of 03 (Three) Rights Equity Shares for every 1 (One) fully paid-up Equity Shares held by the Eligible Equity Shareholders as on the Record Date.

4. What is the amount to be paid when submitting the Application Form?

The amount payable at the time of Application is ₹ 2.5 per Partially Paid Rights Equity Share in respect of the Rights Equity Shares applied in the Issue at the Issue Price.

5. When will next Call Money be payable?

AMOUNT PAYABLE PER RIGHTS EQUITY SHARE	FACE VALUE (₹)	PREMIUM (₹)	TOTAL (₹)
On Application	2.50	0	2.50
One or more subsequent calls as may be decided by the Board from time to time	7.50	0	7.50
Total	10.00	0	10.00

On application, investors must pay ₹2.50 per Rights Equity Share, constituting 25% of the issue price. The balance of ₹7.50 per Rights Equity Share, constituting 75% of the issue price, will be payable in one or more subsequent calls, as determined by the Board or the Rights Issue Committee, at their sole discretion, within 12 months.

* For further details on the Payment Schedule, see “*Terms of the Issue*” on page 139 of this Letter of Offer.

For further details on the Payment Schedule, see “*Terms of the Issue – Payment Terms*” on page 139.

6. Will the Rights Equity Shares trade with the currently listed Equity Shares of the Company? YES

7. Will Rights Equity Shares trade freely post-listing? YES

8. What are Rights Entitlements?

Rights Entitlements refer to the number of Rights Equity Shares that an Eligible Equity Shareholder can subscribe to, based on their shareholding on the Record Date, i.e., Wednesday, January 15, 2025. In this case, Eligible Equity Shareholders are entitled to 3 Rights Equity Shares for every 1 fully paid-up Equity Share held. Shareholders holding Equity Shares in dematerialised form or physical form as of the Record Date will receive Rights Entitlements as outlined in their Rights Entitlement Letter, sent via email or physical dispatch by the Registrar. The details of the Rights Entitlements can also be accessed on the Registrar’s website (www.integratedregistry.in) or the Company’s website (www.calsofts.com) by entering their DP ID, Client ID, Folio No., or PAN.

9. How are Rights Entitlements (REs) issued?

Rights Entitlements (REs) are issued in dematerialised form only under a separate ISIN i.e. INE526B20014.

For further details on the procedure of rights entitlements, please see the chapter entitled “*Terms of the Issue – Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders*” beginning on page 150 of the Letter of Offer.

10. What happens to Rights Entitlements (REs) which are neither subscribed nor renounced on or before the Issue Closing Date?

Rights Entitlements (REs) which are neither subscribed nor renounced by the Investors on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

11. How will the Basis of Allotment be decided?

Subject to the provisions in the Letter of Offer, Abridged Letter of Offer, Rights Entitlement Letter, Application Form, Articles of Association, and approval of the Designated Stock Exchanges, our Board will allot Rights Equity Shares in the following order of priority:

- a) Fully allot Rights Equity Shares to Eligible Equity Shareholders and Renouncees who apply for their entitlements, either in full or in part.
- b) Allot one additional Rights Equity Share to Eligible Equity Shareholders with fractional or zero entitlements, subject to availability after (a). If demand exceeds availability, allotment will be made equitably in consultation with the stock exchanges.
- c) Allot additional Rights Equity Shares to shareholders who have applied for all their entitlements and requested additional shares, subject to availability after (a) and (b).
- d) Allot additional Rights Equity Shares to Renouncees who have fully applied for their entitlements, subject to availability after (a), (b), and (c).
- e) Any remaining shares may be allotted to other persons at the Board's discretion, following applicable laws.

Unsubscribed shares after the above will be deemed 'unsubscribed.'

Upon stock exchange approval of the Basis of Allotment, the Registrar will provide the controlling branches with:

- a) A list of investors allotted shares and payment details from ASBA accounts to the company's issue account.
- b) The transfer deadline for the funds.
- c) Details of rejected ASBA applications for unblocking.

The Registrar will also provide the Banker to the Issue with refund details for unsuccessful applicants.

12. How can an Eligible Equity Shareholder access the details of his respective Rights Entitlement?

Eligible Equity Shareholders, as beneficial owners of Equity Shares in dematerialized form or as registered members holding physical shares as of the Record Date, can access their Rights Entitlements through the following methods:

- a) **Demat Accounts:** Rights Entitlements will be credited to the demat accounts of Eligible Equity Shareholders before the Issue Opening Date.
- b) **Registrar's Website:** Shareholders can check their Rights Entitlements on the Registrar's website (www.integratedregistry.in) by entering their DP ID, Client ID, or Folio Number (for physical shareholding), PAN, and other credentials. The link will also be available on the Company's website (www.calsofts.com).
- c) **Entitlement Letter:** The Registrar will email or dispatch the Entitlement Letter containing details of Rights Entitlements, along with the Abridged Letter of Offer and the Application Form.
- d) Shareholders without an email address but with a registered Indian address will receive these documents physically.

Key Notes for Physical Shareholders:

- Rights Entitlements and Allotments will only be credited in dematerialized form as per SEBI regulations.
- Physical shareholders wishing to participate must provide their demat account details to the Registrar or Company at least two Working Days before the Issue Closing Date.
- If demat account details are unavailable, Rights Entitlements will be credited to a demat suspense escrow account.

For Physical Shareholders Opening Demat Accounts Post Record Date:

- a) Send a letter to the Registrar with Name, address, email, contact details, demat account details, self-attested PAN, and a self-attested Client Master Sheet.
- b) Ensure the letter reaches the Registrar at least two Working Days before the Issue Closing Date.
- c) The Registrar will transfer Rights Entitlements to the demat account one day before the Issue Closing Date.
- d) Follow the Application process as outlined under "Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process."

Renunciation Restriction for Physical Shareholders:

- Shareholders with physical shares cannot renounce their Rights Entitlements. However, once Rights Entitlements are credited to their demat accounts, they may apply for Additional Rights Equity Shares via the ASBA process.

13. What happens to Rights Entitlements which are neither subscribed nor renounced on or before the Issue Closing Date?

Rights Entitlements which are neither renounced nor subscribed by the Investors on or before the Issue Closing Date shall lapse and shall be extinguished after the Issue Closing Date.

14. When will credit of Rights Entitlements in the demat accounts happen?

Prior to the Issue Opening Date, the Company will credit Rights Entitlements as follows:

- a) To the demat accounts of Eligible Equity Shareholders holding Equity Shares in dematerialized form.
- b) To a demat suspense escrow account for:
 - Rights Entitlements of shareholders holding shares in physical form as of the Record Date.
 - Rights Entitlements held in the Investor Education and Protection Fund (IEPF).
 - Rights Entitlements lying in unclaimed suspense/demat suspense accounts (including those under Regulation 39 of SEBI LODR Regulations).
 - Rights Entitlements that were returned, reversed or failed to be credited for any reason.

The Company has coordinated with NSDL and CDSL to ensure the Rights Entitlements are credited in dematerialized form. A separate ISIN for the Rights Entitlements has been generated. This ISIN will remain frozen (for debit) until the Issue Opening Date and will be suspended for transfers post the Issue Closing Date.

Action Required for Certain Eligible Equity Shareholders:

Eligible Equity Shareholders, whose Rights Entitlements are credited to the demat suspense escrow account, are requested to provide the following details to the Company or Registrar at least two Working Days before the Issue Closing Date:

- Self-attested PAN copy.
- Client master sheet of the demat account.
- Other documents confirming legal and beneficial ownership of shares.

This will enable the transfer of Rights Entitlements to their demat accounts at least one day before the Issue Closing Date, allowing them to apply in the Issue. Shareholders must ensure their provided demat account is active for this transfer.

15. What is the process for Renunciation of Rights Entitlements?

- **Renouncees**
All rights and obligations applicable to Eligible Equity Shareholders for Applications and refunds will equally apply to Renouncees.
- **Renunciation of Rights Entitlements**
Eligible Equity Shareholders can renounce their Rights Entitlements, fully or partially:
 - a) **On-Market Renunciation:** Sell/trade Rights Entitlements on the secondary market platform of Stock Exchanges.
 - b) **Off-Market Renunciation:** Transfer Rights Entitlements via a depository participant.

Renunciation is subject to the following:

- Transfers between non-resident and resident shareholders must comply with FEMA rules and RBI/Ministry of Finance guidelines.
- Rights Entitlements of erstwhile OCBs can be renounced only if compliant with applicable FEMA guidelines.
- Shareholders holding shares in physical form who have not provided demat account details to the Company/Registrar at least two Working Days before the Issue Closing Date cannot renounce their Rights Entitlements.
- Unsubscribed or unrenounced Rights Entitlements will lapse post the Issue Closing Date.

- **Procedure for Renunciation of Rights Entitlements**

- a) On Market Renunciation**

- Rights Entitlements can be traded on the secondary market via registered stockbrokers during the Renunciation Period (January 24, 2025, to January 28, 2025).
 - Trading will occur under ISIN: INE526B20014 on a T+1 rolling settlement basis.
 - Rights Entitlements are tradable in dematerialized form only, with a market lot size of 1.
 - Shareholders must quote ISIN and provide Rights Entitlements details when selling.

- b) Off Market Renunciation**

- Rights Entitlements can be transferred through a depository participant using delivery instruction slips.
 - The buyer must ensure receipt instructions are in place before the transfer.
 - Transfers must be completed before the Issue Closing Date to allow the Renouncees to subscribe.
 - Transfer is restricted to the extent of Rights Entitlements available in the seller's demat account.

Rules for such transfers will be specified by NSDL and CDSL.

- Payment Schedule of Rights Equity Shares**

On application, investors will be required to pay ₹2.50 per Rights Equity Share, constituting 25% of the issue price. The balance of ₹7.50 per Rights Equity Share, constituting 75% of the issue price, will be payable in one or more subsequent calls, as determined by the Board or the Rights Issue Committee, at their sole discretion, within 12 months.

Our Company accepts no responsibility to bear or pay any cost, applicable taxes, charges, and expenses (including brokerage), and such costs will be incurred solely by the Investors.

16. If the Investor purchased Rights Entitlements from the secondary market, does he need to pay once again for the Rights Equity Shares applied for through ASBA: YES

17. Whether any persons who are not existing shareholders of the issuer Company as on Record Date, can apply to the Rights Issue?

Persons who are not existing shareholders of the Company as of the Record Date can buy the Rights Entitlements (REs) through On Market Renunciation or Off Market Renunciation and apply in the Rights Issue up to the Rights Entitlements bought as well as the Additional Rights Equity Shares.

18. What will happen if Rights Entitlements (REs) are purchased through On Market Renunciation / Off Market Renunciation, and no application is made for subscribing to the shares offered under the Rights Issue?

In case Rights Entitlements are purchased through On Market Renunciation/ Off Market Renunciation, and no corresponding application is made for subscribing to the shares offered under Rights Issue, the Rights Entitlements purchased will lapse.

19. What are the options available to the Eligible Equity Shareholders in the Rights Issue?

The Rights Entitlement Letter will indicate the number of Rights Equity Shares that the Eligible Equity Shareholder is entitled to.

If the Eligible Equity Shareholder applies in this Issue, then such Eligible Equity Shareholder can:

- apply for its Rights Equity Shares to the full extent of its Rights Entitlements; or
- apply for its Rights Equity Shares to the extent of part of its Rights Entitlements (without renouncing the other part); or
- apply for Rights Equity Shares to the extent of part of its Rights Entitlements and renounce the other part of its Rights Entitlements; or
- apply for its Rights Equity Shares to the full extent of its Rights Entitlements and apply for Additional Rights Equity Shares; or renounce its Rights Entitlements in full.

20. Can an application in the rights Issue be made using a third-party bank account?

Investors can make payments only using a bank account held in their name. Please note that Applications made with payment using third-party bank accounts are liable to be rejected.

21. Can a joint bank account be used to make applications on behalf of shareholders?

A joint bank account can be used by the applicant provided they are joint holders in the beneficiary account. In case the Application Form is submitted in joint names, ensure that the beneficiary account is also held in the same joint names and that such names are in the same sequence in which they appear in the Application Form and the Rights Entitlement Letter.

22. Can an application be made by cash/cheque? No

23. Can an application be made by visiting the Company or Registrar's office? No

24. Can the broker collect the application form and apply? No

25. Does the purchase of Rights Entitlement mean the purchaser will automatically get Rights Equity Shares?

The credit of the Rights Entitlements in the demat account does not, per se, entitle the Investors to the Rights Equity Shares and the Investors have to submit applications for the Rights Equity Shares on or before the Issue Closing Date and make payment of the Application Money.

Please note that if no Application is made by the Eligible Equity Shareholders of Rights Equity Shares on or before the Issue Closing Date, the Rights Entitlements of such Eligible Equity Shareholders shall get lapse and shall be extinguished after the Issue Closing Date. No Rights Equity Shares for such lapsed Rights Entitlements will be credited, even if such Rights Entitlements were purchased from the market and the purchaser will lose the amount paid to acquire the Rights Entitlements. Persons who are credited the Rights Entitlements are required to make an application to apply for a subscription of Rights Equity Shares offered under the Issue.

26. How can an Investor understand that the Application has been successfully made?

Investors will be provided an acknowledgment/confirmation email upon successful completion of the Application.

27. How can an Investor understand if the Equity Shares have been allocated?

The Company and/or the Registrar will send email intimation (Allotment/ refund advice) to all the applicants who have been Allotted Rights Equity Shares.

28. How can an Investor apply in the Issue?

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular, and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, please see "*Making an Application through the ASBA Process*" of the Letter of Offer.

29. What is the procedure for making a plain paper application and where can the plain paper application be submitted?

Eligible Equity Shareholders in India who are eligible to apply under the ASBA process may submit an application on plain paper if:

- a) The Application Form has not been received through physical delivery (where applicable).
- b) The shareholder cannot obtain the Application Form from other sources (e.g., Registrar or Stock exchanges).

Key Points

- a) **Submission Process:** The plain paper Application must be submitted to the Designated Branch of the Self-Certified Syndicate Bank (SCSB). The SCSB will authorize the blocking of the Application Money in the shareholder's bank account.
- b) **Eligibility:** Applications on plain paper will not be accepted from shareholders who have not provided an Indian address.
- c) **Regulatory Compliance:** As per Regulation 78 of SEBI ICDR Regulations, plain paper Applications must include all required details for the application. Both plain paper Applications and Applications on the official form cannot be

submitted by the same shareholder. If both are submitted, both applications will be rejected.

- d) Restrictions: Shareholders applying on plain paper are not entitled to renounce their Rights Entitlements. The Application Form, if received subsequently, must not be used for renunciation or any other purpose.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his/her bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- a) Name of our Company, California Software Company Limited;
- b) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- c) Folio number (in case of Eligible Equity Shareholders who hold Equity Shares in physical form as at Record Date)/DP and Client ID;
- d) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder, and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to this Issue;
- e) Number of Equity Shares held as at Record Date;
- f) Allotment option – only dematerialised form;
- g) Number of Rights Equity Shares entitled to;
- h) Number of Rights Equity Shares applied for within the Rights Entitlements;
- i) Number of Additional Rights Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for);
- j) Total number of Rights Equity Shares applied for;
- k) Total amount paid at the rate of ₹ 10/- per Rights Equity Share;
- l) Details of the ASBA Account such as the SCSB account number, name, address, and branch of the relevant SCSB;
- m) In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE / FCNR/ NRO account such as the account number, name, address, and branch of the SCSB with which the account is maintained;
- n) Authorisation to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- o) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB);
- p) An approval obtained from any regulatory authority, if required, shall be obtained by the Eligible Equity Shareholders and a copy of such approval from any regulatory authority, as may be required, shall be sent to the Registrar at yuvraj@integratedindia.in; and
- q) All such Eligible Equity Shareholders shall be deemed to have made the representations, warranties, and agreements outlined in “Restrictions on Purchases and Resales” of the Letter of Offer.

30. What is the process of Application by the Physical Shareholders?

In compliance with **Regulation 77A of the SEBI ICDR Regulations** and SEBI Rights Issue Circulars:

- a) Mandatory Requirement: All Rights Entitlements and Allotment of Rights Equity Shares will be issued only in dematerialised form.
- b) Action Required for Physical Shareholders:
 - Eligible Equity Shareholders holding shares in physical form as of the Record Date, who wish to subscribe to Rights Equity Shares, must Furnish their Demat account details (such as Client ID and DP ID) to the Registrar or the Company.
 - Include copies of the Self-attested PAN card and Client Master Sheet of the Demat account.
- c) Submission Timeline: The details must be provided at least two clear Working Days before the Issue Closing Date.
- d) Credit of Rights Entitlements: Upon submission of Demat details, the Rights Entitlements will be credited to the respective Demat accounts at least one day before the Issue Closing Date.
- e) Failure to Provide Demat Details: Shareholders who do not furnish their Demat account details within the stipulated timeline will not receive the Rights Entitlements, thus being unable to apply for Rights Equity Shares in the Issue.

31. Procedure for Application by Eligible Equity Shareholders holding Equity Shares in physical form.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and whose demat account details are not available with our Company or the Registrar, shall be credited in a demat suspense account opened by our Company.

Eligible Equity Shareholders, who hold Equity Shares in physical form as at Record Date and who have opened their demat accounts after the Record Date, shall adhere to the following procedure for participating in this Issue:

- a) The Eligible Equity Shareholders shall send a letter to the Registrar containing the name(s), address, e-mail address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by e-mail, post, speed post, courier, or hand delivery to reach to the Registrar no later than two clear Working Days before the Issue Closing Date;
- b) The Registrar shall, after verifying the details of such demat account, transfer the Rights Entitlements of such Eligible Equity Shareholders to their demat accounts at least one day before the Issue Closing Date;
- c) The remaining procedure for Application shall be the same as set out in “*Terms of Issue—Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process*” on page 143.

32. Can shareholders holding Equity Shares in a physical form renounce their Rights Entitlement?

Resident Eligible Equity Shareholders who hold Equity Shares in physical form as on the Record Date will not be allowed to renounce their Rights Entitlements in the Issue. However, such Eligible Equity Shareholders, where the dematerialized Rights Entitlements are transferred from the suspense escrow demat account to the respective Demat accounts within prescribed timelines, can apply for additional Equity Shares while submitting the Application through the ASBA process.

33. Will share certificates be provided to shareholders holding Equity Shares in a physical form if a Demat account is not provided?

Since, in accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only, no, share certificates will be provided to shareholders holding Equity Shares in a physical form.

34. Why will physical share certificates not be issued to successful Allottees in the Rights Issue?

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialised form only.

35. Will the shareholders holding shares in physical form, who have not been provided demat account details be allotted shares in the Rights Issue?

Shareholders holding shares in physical form who have not provided their demat account details by at least two working days before the Issue Closing Date will not be allotted any Rights Equity Shares. Their Rights Entitlements will not be credited to a demat account or held in a suspense escrow account. Eligible shareholders wishing to participate in the Rights Issue must provide their demat account details to the Registrar or the Company in a timely manner to enable the credit of Rights Entitlements. For more details, refer to the section "Credit of Rights Entitlement in demat account of Eligible Equity Shareholders" in the Letter of Offer.

36. How much time will it take to get the Rights Entitlement credited in the Demat account for those investors who have provided their Demat account details during the issue period?

The Company (with the assistance of the Registrar) shall, after verification of the details of the Demat account by the Registrar, within reasonable time initiate the process of transfer of the Rights Entitlement from the Demat suspense account to the Demat accounts of such Eligible Equity Shareholders. Such Eligible Equity Shareholders hold Rights Equity Shares in physical form as on Record Date and can make an application only after the Rights Entitlements are credited to their respective demat accounts.

37. What is the last date for providing the demat account details for getting the Rights Equity Shares Allotted in the Issue in such a demat account?

At least two clear working days before the Issue Closing Date.

38. Can shareholders holding Equity Shares in physical form apply through ASBA?

Please note that if Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date, have not provided the details of their demat accounts to our Company or the Registrar, they are required to provide their demat account details to our Company or the Registrar not later than two Working Days before the Issue Closing Date to enable the credit of the Rights Entitlements by way of transfer from the demat suspense escrow account to their respective demat accounts, at least one day before the Issue Closing Date.

39. Can shareholders holding Equity Shares in physical form apply through plain paper application through ASBA? No

40. What is the process to be followed by a shareholder holding Equity Shares in demat form to make an application in rights Issue?

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular and ASBA Circulars, all Investors desiring to make an Application in the Issue are mandatorily required to use the ASBA process, Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA process.

For details, see “*Terms of the Issue – Making of an Application through the ASBA process*” of the Letter of Offer.

41. Why the physical copies of the Letter of Offer, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter have not been dispatched by post to the Eligible Equity Shareholders?

In accordance with the SEBI ICDR Regulations, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter, and other applicable Issue material will be sent/dispatched only to the Eligible Equity Shareholders who have provided their Indian address to our Company. In case such Eligible Equity Shareholders have provided their valid e-mail address, the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other Issue material will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter and other Issue material will be dispatched, on a reasonable effort basis, to the Indian addresses provided by them.

Further, the Letter of Offer will be sent/dispatched to the Eligible Equity Shareholders who have provided Indian addresses and who have requested in this regard. Investors can access the Letter of Offer, the Abridged Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable laws) on the websites of the Registrar (www.integratedregistry.in), the Company (www.calsofts.com), the Stock Exchange (www.bseindia.com and www.nseindia.com).

Further, the Company will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through other means, as may be feasible.

42. Is there any restriction on the total investment amount / Equity Shares?

Investors are required to ensure that the number of Equity Shares applied for by them does not exceed the prescribed limits under the applicable law. Do not apply if you are ineligible to participate in this Issue under the securities laws applicable to your jurisdiction. Any person who makes an application to acquire Rights Entitlements and the Rights Equity Shares offered in the Issue will be deemed to have declared, represented, warranted, and agreed that such person is authorized to acquire the Rights Entitlements and the Rights Equity Shares in compliance with all applicable laws and regulations prevailing in such person’s jurisdiction and India, without requirement for the Company or its affiliates to make any filing or registration (other than in India). For further details, please see “*Restrictions on Foreign Ownership of Indian Securities*” of the Letter of Offer.

43. What will be the treatment of multiple Applications?

The Investors shall submit only one Application Form for the Rights Entitlements available in a particular demat account.

In cases where multiple Applications are made using the same demat account, such Applications shall be liable to be rejected. A separate Application can be made in respect of Rights Entitlements in each demat account of the Investors and such Applications shall not be treated as multiple applications. Similarly, a separate Application can be made against Equity Shares held in dematerialized form and Equity Shares held in physical form, and such Applications shall not be treated as multiple applications. Further supplementary Applications in relation to further Equity Shares with/without using additional Rights Entitlement will not be treated as multiple applications. A separate Application can be made in respect of each scheme of a mutual fund registered with SEBI and such Applications shall not be treated as multiple applications. For details, see “*Procedure for Applications by Mutual Funds*” of the Letter of Offer.

In cases where Multiple Application Forms are submitted, including cases where (a) an Investor submits Application Forms along with a plain paper Application or (b) multiple plain paper Applications (c) or multiple applications through ASBA, such Applications shall be treated as multiple applications and are liable to be rejected, other than multiple applications submitted

by our Promoters to meet the minimum subscription requirements applicable to this Issue as described in “*Capital Structure*” of the Letter of Offer.

44. Can Investors apply with Multiple Applications with the same Folio/DPID-CLID? YES

45. Can an Application for Rights Equity Shares be submitted by a custodian of an institutional investor? YES

46. How to withdraw an application made through ASBA?

An Investor who has applied in the Issue may withdraw their application at any time during the Issue Period by approaching the SCSB where the application is submitted. However, no Investor may withdraw their application post 5.00 p.m. (Indian Standard Time) on the Issue Closing Date.

47. Whether Overseas Investors can participate in the Issue?

The Rights Entitlements and the Issue Shares have not been and will not be registered under the U.S. Securities Act and may not be offered or sold within the United States.

The Rights Entitlements or the Equity Shares may not be offered or sold, directly or indirectly, and none of this Letter of Offer, its accompanying documents or any offering materials or advertisements in connection with the Rights Entitlements or the Equity Shares may be distributed or published in or from any country or jurisdiction except in accordance with the legal requirements applicable in such jurisdiction.

Investors are advised to consult their legal counsel prior to accepting any provisional allotment of Equity Shares, applying for excess Equity Shares or making any offer, sale, resale, pledge or other transfer of the Rights Entitlements or the Equity Shares. Each person who exercises the Rights Entitlements and subscribes for the Equity Shares, or who purchases the Rights Entitlements, or the Rights Equity Shares shall do so in accordance with the restrictions in their respective jurisdictions. For details, see “*Restrictions on Foreign Ownership of Indian Securities*” of the Letter of Offer.

For the details of Application by Mutual Funds, NRIs, Systemically Important Non-Banking Financial Companies, AIFs, FVCIs and VCFs, FPIs, see the chapter titled “*Terms of the Issue - Procedure for Applications by certain categories of Investors*” of the Letter of Offer.

48. When will the Rights Equity Shares be credited to the demat account?

On or about Thursday, February 13, 2025

49. When will the Rights Equity Shares get listed on the exchange?

On or about Monday, Friday, February 14, 2025

50. When I will get a refund, if any?

In case of non-Allotment or partial Allotment, surplus Application Money shall be refunded to the Investor after finalization of Basis of Allotment in consultation with the Designated Stock Exchange. Unblocking refunds, if any for unallotted or partially allotted Applications shall be completed within such period as prescribed under the SEBI ICDR Regulations.

51. Can I use the bank details of my family/friends to make a payment? No

52. Can I use a credit card to make payment? No

53. My payment has failed, whom do I approach?

Please check if you have provided the correct details. You can write to us email: E-mail yuvraj@integratedindia.in or call us at 044 – 2814 0801/803

54. Payment confirmation is not received however amount is debited, whom do I approach?

Please write to us at E-mail yuvraj@integratedindia.in or call us at 044 – 2814 0801/803 and we shall provide the status.

55. In case of wrong information being submitted, do I have the option to revoke or rectify it?

No. Once the application is submitted, it is final. However, the application can be withdrawn by sending an email with a withdrawal request to E-mail yuvraj@integratedindia.in during the Issue Period. Kindly note an application, whether applying through ASBA Process or not cannot be withdrawn after the Issue Closing Date.

56. Whether it is mandatory for Investors to link their PAN to their Aadhar Card before submitting their Applications in this Issue? Yes

DISCLAIMER FROM OUR COMPANY AND OUR DIRECTORS

Our Company accepts no responsibility for statements made otherwise than in the Letter of Offer or in any advertisement or other material issued by or at the instance of our Company and anyone placing reliance on any other source of information would be doing so at his own risk.

Investors who invest in the Issue will be deemed to have represented to our Company and their respective directors, officers, agents, affiliates and representatives that they are eligible under all applicable laws, rules, regulations, guidelines and approvals to acquire the Rights Equity Shares, and are relying on independent advice/evaluation as to their ability and quantum of investment in the Issue.

CAUTION

Our Company shall make all information available to the Eligible Equity Shareholders in accordance with the SEBI ICDR Regulations and no selective or additional information would be available for a section of the Eligible Equity Shareholders in any manner whatsoever including at presentations, in research or sales reports etc. after filing of the Letter of Offer.

No dealer, salesperson or other person is authorized to give any information or to represent anything not contained in this Letter of Offer. You must not rely on any unauthorized information or representations. This Letter of Offer is an offer to sell only the Rights Equity Shares and rights to purchase the Rights Equity Shares offered hereby, but only under circumstances and in jurisdictions where it is lawful to do so. The information contained in the Letter of Offer is current only as of its date.