



May 29, 2026

BSE Limited

Sir Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai – 400 001
Security Code: 532628

National Stock Exchange of India Limited

Exchange Plaza, 5th Floor,
Plot No. C-1, Block G
Bandra Kurla Complex,
Mumbai – 400 051
Scrip code: 3IINFOLD

Dear Sir/ Madam,

Sub: Annual Secretarial Compliance Report for the financial year ended March 31, 2026.

Pursuant to Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/27/2019 dated February 8, 2019, please find enclosed herewith the Annual Secretarial Compliance Report of the Company dated May 29, 2026 for the financial year ended March 31, 2026 issued by M/s. SAP & Associates, Practicing Company Secretaries.

You are requested to take the same on record.

Thanking you.

Yours faithfully,
For 3i Infotech Limited

Varika Rastogi
Company Secretary & Compliance Officer

Encl: As Above

3i Infotech Ltd.

CIN: L67120MH1993PLC074411

Tower # 5, International Infotech Park, Vashi Station
Complex, Navi Mumbai, Maharashtra, India, 400703

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SAP & ASSOCIATES

PRACTICING COMPANY SECRETARIES

Office :--Flat No.204, Mansarovar CHSL, Near MacDonald's, Sector – 17, Vashi, Navi Mumbai – 400705 , Maharashtra

Cell: 9320001973

Email: prakash@sapandassociates.in

Secretarial Compliance Report of 3i Infotech Limited
(Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)
For The Year Ended 31st March, 2026.

We, SAP & Associates, Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by 3i Infotech Limited (hereinafter referred as '**the listed entity**'), having its Registered Office at Tower #5, International Infotech Park, Vashi, Navi Mumbai- 400703 for the financial year ended March 31, 2026 ("Review Period"). Secretarial Review was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined:

- (a) All the relevant documents and records made available to us and the explanations provided by 3i Infotech Limited ("**the listed entity**"),
- (b) The filings/ submissions made by the listed entity to the stock exchange(s),
- (c) Website of the listed entity,
- (d) Any other documents/ filings, as may be relevant, which have been relied upon to make this report.

The foregoing information for the year ended March 31, 2026 ("Review Period") in respect of the compliance with the provisions of:

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

- (b) The Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”).

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

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (not applicable since there are no action/event in pursuance of said regulation);
- (c) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (e) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (not applicable since there are no action/event in pursuance of said regulation)
- (g) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (to the extent of Rights Issue);
- (h) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018, Not Applicable for F.Y. 2025-26).

and the circulars/ guidelines issued thereunder;

Based on the above examination, we hereby report that, during the Review Period:

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

Sr No	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Type of Action
As per Annexure A				

Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
As per Annexure A				

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended 31 st March 2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity
As per Annexure B				

Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
As per Annexure B	

II Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	<ul style="list-style-type: none"> i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year. 	NA	No such instances have been observed during the review period.
2.	Other conditions relating to resignation of statutory auditor		

	<p>Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <ul style="list-style-type: none"> i. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. ii. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable. iii. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. <p>ii. Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>	Not Applicable	No such instances have been observed during the review period.
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	

III We hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	None
2.	<u>Adoption and timely updation of the Policies:</u> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the due approval of Board of Directors of the listed entities. • All the policies are in conformity with SEBI Regulations and has been reviewed and timely updated as per the regulations/circulars/guidelines issued by SEBI. 	Yes	None
3.	<u>Maintenance and disclosure on Website:</u> <ul style="list-style-type: none"> • The Listed Entity is maintaining a functioning website • Timely dissemination of the documents/information under a separate section on the website. • Web-links provide in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website. 	Yes No Yes	None Timely dissemination of documents/information under a separate section on the website was generally complied with; however, financial statements of certain wholly owned subsidiary companies were not uploaded within the prescribed timeline. None
4.	<u>Disqualification of Director:</u> None of the Directors of the Company are disqualified under Section 164 of the Companies Act, 2013.	Yes	None
5.	<u>To examine details related to Subsidiaries of listed entities:</u> (a) Identification of material subsidiary companies (b) Requirements with respect to disclosure of material as well as other subsidiaries	Yes	None
6.	<u>Preservation of Documents:</u>	Yes	None

	The Listed Entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015		
7.	<u>Performance Evaluation:</u> The Listed Entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	Yes	None
8.	<u>Related Party Transactions:</u> (a) The Listed Entity has obtained prior approval of Audit Committee for all Related party transactions. (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the Audit Committee.	No	It was observed that in certain cases of inter wholly owned subsidiary related party transactions, omnibus approval limits (as prior approved by the Audit Committee) were exceeded under Regulation 23(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All these related party transactions were entered with wholly owned subsidiaries and all such transactions were subsequently ratified by the Audit Committee.
9.	<u>Disclosure of events or information:</u> The Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	None
10.	<u>Prohibition of Insider Trading:</u> The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	None
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No Actions taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.	NA	No actions were taken against the Listed Entity by SEBI or by the Stock Exchanges during the Review Period including under the Standard Operating Procedures issued by SEBI through various circulars.

12.	<u>Additional Non-compliances, if any:</u>	No	
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Assumptions & Limitation of scope and Review:

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

**For SAP & Associates
Company Secretaries
[Firm Regn. No. P2020MH079800]
[PR No.: - 3269/2023]**

VISHWANATH KISHAN KOTE Digitally signed by
VISHWANATH KISHAN KOTE
Date: 2026.05.29 18:50:16
+05'30'

**CS Vishwanath Kishan Kote
Partner
FCS No.: -F13579
COP No.: - 22647**

**Date: - 29/05/2026
Place: Vashi, Navi Mumbai.**

UDIN: F013579H000529017

Annexure A

Sr. No	Compliance Requirement (Regulations / circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
1	The Audit Committee shall recommend the appointment, remuneration and terms of appointment of auditors of the listed entity.	Part C of Schedule II read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements), 2015	While recommending appointment of M/s. CKSP & Co. LLP as Statutory Auditor for a term of five years, the Audit Committee resolution did not specifically record review/recommendation of audit remuneration or terms of remuneration.		The Audit Committee recommendation for appointment of Statutory Auditor covered the appointment proposal; however, the audit remuneration and terms relating thereto were not specifically reviewed or recommended in the resolution placed before the Committee.	Nil	It was observed that while recommending the appointment of M/s. CKSP & Co. LLP as Statutory Auditor of the Company for a term of five consecutive years, the Audit Committee did not specifically review or record the audit remuneration or terms relating to remuneration in its recommendation. Such practice appears not fully aligned with Part C of Schedule II of the SEBI (LODR) Regulations, 2015, which specifically requires the Audit Committee to recommend appointment, remuneration and terms of appointment of auditors.	The observation is duly noted and will be implemented to ensure enhanced alignment with the requirements of Part C of Schedule II of the SEBI (LODR) Regulations, 2015.	

Annexure B

Sr. No.	Observations made in the secretarial compliance report for the year ended 31 st March 2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations	Actions Taken by	Penalty imposed, if any,	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	<p>The Company has received a letter from NSE and BSE dated June 28, 2024, imposing fine of Rs. 1,25,000 and Rs. 1,45,000, respectively, for delay in submission of the Statement on the impact of audit qualification for the financial year 2023-24.</p>	Reg. 33 of SEBI (LODR) Regulations 2015	Delay in submission of the Statement on the impact of audit qualification for the financial year 2023-24	Imposition of penalty by NSE and BSE	<p>Yes.</p> <p>NSE and BSE levied a penalty Rs. 1,25,000 (by NSE) and Rs. 1,45,000 (by BSE)</p>	<p>GMJ & Co., previous Statutory Auditor issued disclaimer of opinion (not in italic) on the Company's financial statements, rather than the qualification. Accordingly, disclosure was made to the Stock Exchanges for unmodified opinion without including the statement of impact. We clarify that there was no intentional non-compliance on the part of the Company, and this was the first instance for the Company where the disclaimer of opinion was issued by the Statutory Auditors. Previous statutory auditors did not mention about the statement of impact.</p> <p>We became aware of this unintentional oversight, after follow-up from the stock exchanges.</p> <p>Thereafter, the Statement on Impact of Audit Qualifications for the financial year</p>	It was duly noted.

						<p>ended Mar. 31, 2024, was submitted with NSE & BSE on June 24, 2024, and delay took place due to unavailability of the director for signature.</p> <p>The Company filed a waiver application with the stock exchanges on July 12, 2024, requesting relief from imposition of fine, for which response is awaited.</p>	
2	<p>As per Regulation 17(8), the CEO and CFO certificate shall provide the compliance certificate to the Board of Directors. This certificate forms part of the Annual Report. However, there is no record of such approval in the Board minutes or the Audit Committee Meeting minutes.</p>	<p>Reg. 17(8) of SEBI (LODR) Regulations, 2015</p>	<p>Certificate issued by Acting CEO and CFO, dated 14.8.2024, forms part of the Annual Report but was not presented to the Board for approval.</p>	None	None	<p>The observation was duly noted and complied in current financial year.</p>	Complied.
