LETTER OF OFFER FOR RIGHTS ISSUE OF EQUITY SHARES

Date: August 27, 2026

ISSUE OF UPTO 12,72,800 (TWELVE LAKH SEVENTY TWO THOUSAND EIGHT HUNDRED) EQUITY SHARES AT AN ISSUE PRICE OF INR 110/- (RUPEES ONE HUNDRED TEN ONLY) PER EQUITY SHARE, COMPRISING A FACE VALUE OF INR 5/- AND SECURITIES PREMIUM OF INR 105/- PER EQUITY SHARE ("EQUITY SHARES"), AGGREGATING UPTO INR 14,00,08,000/- (RUPEES FOURTEEN CRORE EIGHT THOUSAND ONLY) FOR CASH, OF PRAKHAR SOFTWARE SOLUTIONS LIMITED (FORMERLY KNOWN AS PRAKHAR SOFTWARE SOLUTIONS PRIVATE LIMITED) (THE "COMPANY" OR THE "ISSUER"), ON A RIGHTS BASIS TO THE EXISTING EQUITY SHAREHOLDERS OF THE COMPANY IN THE RATIO OF 1:25 i.e 1 (ONE) EQUITY SHARE FOR EVERY 25 (TWENTY FIVE) EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, i.e, AUGUST 21, 2026 (THE "ISSUE")

ISSUE OPEN DATE	01/09/2026
ISSUE CLOSE DATE	**15/09/2026**

Dear Shareholder,

The Board of Directors of the Company has decided to raise funds to support its day-to-day operations as mentioned in the Memorandum of Association (MOA) of the Company. In view thereof, the Company intends to raise the required funds by way of the induction of fresh equity share capital from the existing shareholders of the company by way of rights issues to the existing shareholders of the Company.

A. GENERAL INFORMATION OF THE COMPANY:

Our Company was originally incorporated as 'Prakhar Software Solutions Limited (Formerly known as Prakhar Software Solutions Private Limited)' on 02/01/2014 as per the Companies Act, 1956 and a certificate of incorporation was granted to our Company by the Registrar of Companies, Delhi.

<table>
<tr><td>(i)</td><td>Company Name</td><td colspan="5">PRAKHAR SOFTWARE SOLUTIONS LIMITED
(FORMERLY KNOWN AS PRAKHAR SOFTWARE SOLUTIONS PRIVATE LIMITED)</td></tr>
<tr><td>(ii)</td><td>CIN</td><td colspan="5">U72100DL2014PLC262988</td></tr>
<tr><td></td><td>Registration Number</td><td colspan="5">262988</td></tr>
<tr><td>(iii)</td><td>Date of Incorporation</td><td colspan="5">02/01/2014</td></tr>
<tr><td>(iv)</td><td>Registered Address</td><td colspan="5">C-13, UGF, C-Block, Malviya Nagar, South Delhi, New Delhi, Delhi, India, 110017</td></tr>
<tr><td rowspan="2">(v)</td><td rowspan="2">Details of Directors of the Company</td><td>S. No.</td><td>Name</td><td>Address</td><td>DIN</td><td>Occupation</td></tr>
<tr><td>1</td><td>Mrs. Sahasha Namdeo</td><td>B-1/32, Third Floor, Malviya Nagar, South Delhi New Delhi, 110017</td><td>06746773</td><td>Business</td></tr>
</table>

		2	Mr. Pradeep Namdeo	B-1/32, Third Floor, Malviya Nagar, South Delhi New Delhi, 110017	05272209	Business
		3	Mr. Hira Nand Jha	House No- 160, KH. No.- 21/17, UGF, Street No-10, Block-B, Himgiri Enclave, Sant Nagar, Burari, North Delhi, Delhi 110084	10134923	Business
		4	Mr. Krishna Kumar Singh	Flat No. 130 Pocket-2, DDA SFS Flat, Sec. 11, Dwarka, Sec. 6, South West Delhi 110075	02854747	Professional
		5	Mr. Shrikant Shriram Modak	B-303, Avni Apartments, Mihar Complex, Charkop Village, Mumbai, 400067	10353569	Professional
		6	Mr. Manish Rawal	Flat No. 17, B-5 Bansi Ratna CHSL, S.V. Road, Mahesh Nagar, Mumbai, Mumbai Suburban, Maharashtra, 400104	09519301	Professional

B. DETAILS OF RIGHT ISSUE:

The Issue has been authorized by way of a resolution passed by Board on Friday, 14th August, 2026, pursuant to Section 62(1)(a) of the Companies Act, 2013 and other applicable provisions. The terms of the issue, including the Record Date and the Rights Entitlement, have been approved by a resolution passed by the Board of Directors, on 14th August, 2026.

The following is a summary of the Issue:

BRIEF ISSUE DETAILS	
Rights Equity Shares being offered by our Company	Upto 12,72,800 (Twelve Lakh Seventy Two Thousand Eight Hundred)
Rights Entitlement	1:25
Record Date	21/08/2026
Issue Price per Rights Equity Share	INR 110/-(One Hundred Ten) each
Face Value per Rights Equity Share	INR 5/- (Five) each
Premium per Right Equity Share	INR 105/- (One Hundred Five) each
Issue Size	INR 14,00,08,000/- (Rupees Fourteen Crore Eight Thousand Only)

Total Equity Shares subscribed, paid-up capital of the Company as on date of this offer	3,18,20,000 (Three Crore Eighteen Lakh Twenty Thousand)
Total Equity Shares after Full Subscription of Right Issue	3,30,92,800 (Three Crore Thirty Lakh Ninety Two Thousand Eight Hundred)
Total Share capital After Right Issue	INR 16,54,64,000/- (Sixteen Crore Fifty Four Lakh Sixty Four Thousand Only)
Mode of Allotment	Shares will be issued in Demat form
Terms of Payment	Full amount of INR 110 per share is payable with application.
Mode of Payment	Normal Banking Channel

C. OBJECTS OF THE ISSUE:

Our Company proposes to utilize the funds which are being raised towards funding the following objects:

The objects of the Issue are:

A. To fund the growth and expansion of the business of the Company in line with the objects set out in the Memorandum of Association ("MOA") of the Company.
B. To Support its day-to-day operations of the Company.

(Collectively, referred to hereinafter as the "Objects")

We intend to utilize the gross proceeds raised through the Issue **(the "Issue Proceeds")** after deducting the Issue related expenses **("Net Proceeds")** for the above mentioned Objects.

D. PRINCIPAL TERMS AND CONDITIONS OF ISSUE:

(1) This rights issue shall be called **"Prakhar Software Solutions Limited Rights Issue 2026-27".**

(2) The new Equity Shares offered shall carry the same rights as the existing Equity Shares and shall rank pari passu, in all respect with the existing Equity Shares of the Company.

(3) The following options may be exercised with regard to the Rights Issue of Equity Shares offered using the enclosed Letter of Offer (**"LOO"**).

S. No.	Option Available	Action Required
(a)	Apply for rights entitlement in full	Fill in and Sign Form- A
(b)	Apply for rights entitlement in part (without renouncing the other party)	Fill in and sign Form-A
(c)	Apply for rights entitlement in full and apply for additional Right Equity Shares	Fill in and Sign Form A for the acceptance of Rights Entitlement and for applying additional Rights Equity Shares.
(d)	Renounce entire rights entitlement to one or more renounces. Renouncee may also apply for additional shares.	Fill in and sign Form-B indicating the number of Equity Shares renounced, offered under the Rights Issue and hand it over to the Renouncee. The Renouncee must fill in and sign Form-C.

		In case the Rights Entitlement is renounced in favour of more than one Renouncee, separate copies of the relevant renunciation and application forms may be provided for each Renouncee, as required.
(e)	Apply for rights entitlement in part and renounce the other part. Renouncee may also apply for additional shares.	Fill in and sign Form-A to the extent of part application. Fill in and sign Formt-B Indicating the number of Equity Shares renounced, offered under the Rights issue and hand it over to the Renouncee. The Renouncee must fill in and sign Form C. In case the Rights Entitlement is renounced in favour of more than one Renouncee, separate copies of the relevant renunciation and application forms may be provided for each Renouncee, as required.

(4) The new Equity Shares offered cannot be renounced in favor of a partnership firm, minor, HUF, trust, societies (unless it is registered under the societies Registration Act, 1860 and the Indian Trust Act, 1882).

(5) Basis of allotment shall be finalized by the Board of Directors in the following order of priority:

(i) Full allotment to the shareholders/renouncees who have applied for their rights entitlement either in full or in part.

(ii) In the event of surplus shares available, allotment would be made to the original shareholders who have applied for additional shares provided that they have applied for all the shares offered to them. In case of over subscription, the allotment would be made in the ratio of the original holding of the applicant as on the record date.

(iii) In case surplus shares are still available, allotment would be made to the renouncees who have applied for additional shares provided that they have applied for all the shares offered to them. In case of over subscription, the allotment would be made in the ratio of the original holding of the applicant as on the record date.

(iv) Allotment to any other person as the Board may in their absolute discretion, deem fit, provided there is surplus available after allotment under above, in a manner permitted by law.

(v) In case issue is under subscribed, the Board of Directors may offer and dispose the under subscribed portion to such persons on such terms and in such manner, as it may deem fit in its absolute discretion which is not disadvantageous to the shareholders and the Company. Further, if for any reason, the Board of Directors is not able to dispose of shares as mentioned above, the rights issue shall be deemed to have been subscribed to the extent of the subscription money received by the Company.

(vi) If the Company receives acceptance, renunciation or intimation of non-acceptance from all the shareholders/ renouncees, as applicable, on or before September 15, 2026, and the minimum period of seven days prescribed under applicable law has been completed, the Board may, at its discretion, close the Rights Issue before the scheduled Closing Date and proceed with the allotment of the Rights Shares in accordance with applicable law.

(6) Account payee cheques, demand drafts accompanying the application should be drawn ln favor of "Prakhar Software Solutions Limited", payable at Noida. Share application money may also be credited to the following Bank account of the company through electronic mode:

(i) **Name of Account holder**: Prakhar Software Solutions Limited
(ii) **Bank & Branch**: ICICI BANK LTD- BK-11 &12 - Sector- 1- Noida 201301, Gautam Buddha Nagar, Uttar Pradesh, India
(i) **Account No**: 107005014358
(iii) **IFSC**: ICIC0001070

(7) A refund, if any, shall be made within 15 (fifteen) days of the closure of the issue, without any interest.

(8) Duly filled in application form with payment details for accepting the offer/renouncement shall be sent at C-13, UGF, C-Block, Malviya Nagar, South Delhi, New Delhi, India, 110017 on or before 15/09/2026 latest by 06:00 PM either by hand delivery or registered post/ speed post/ courier/email. The Company will not be liable for any postal delay.

(9) In case your application form complete in all respect is not received on or before 06:00 PM on 15/09/2026, your right to apply/renounce the equity shares shall be deemed to be waived and the Board will have also power to dispose of such shares at its sole discretion in the best interest of the Company.

(10) Applicants Income Tax PAN domiciles and photocopy must be provided along with application. Application without this will be considered incomplete and is liable to be rejected.

(11) The form must be filled in English and in block capital as applicable/appropriate and delete whichever is not applicable.

DECLARATION

NO STATEMENT MADE IN THIS LETTER OF OFFER CONTRAVENES ANY OF THE PROVISIONS OF THE COMPANIES ACT, 2013 AND THE RULES MADE THEREUNDER. ALL LEGAL REQUIREMENT CONNECTED WITH THE SAID ISSUE HAVE BEEN DULY COMPLIED WITH.

Yours faithfully,

For Prakhar Software Solutions Limited
(Formerly known as Prakhar Software Solutions Private Limited)

Sd/-

Sahasha Namdeo
Managing Director
DIN: 06746773
Address: B-1/32, Third Floor, Malviya Nagar
South Delhi, New Delhi -110017

Place: Delhi

Enclosures:

1. Application Form (Form-A)
2. Renunciation Form (Form- B)
3. Application Form for Renounced Shares (Form- C)