

Date: 08/10/2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai - 400051.

Subject: Notice of Postal Ballot & Remote E-voting - Disclosure under Regulation 30 of the SEBI (Listing Obligations Requirements) Regulations, 2015 ("Listing Regulations")

Ref: (Symbol/ISIN: TAC/ INE0SOY01013)

Dear Sir/Ma'am,

Pursuant to Regulations 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith a copy of the Postal Ballot Notice ("Notice") dated September 29, 2026, seeking approval of the Members of the Company in respect of the following proposed resolutions to be passed through postal ballot via remote e-voting, for your information and records:

Item No.	Particulars	Resolutions
1	To approve TAC Employee Stock Option Scheme- 2026	Special Resolution
2	To Grant of Employee Stock Options under the TAC Employee Stock Option Scheme-2026 to the employees of Subsidiary Company(ies) of the Company	Special Resolution
3	To approve the transfer of entire holding of the company in TAC Security Inc. a wholly owned subsidiary of the company to Cyberscope Web3 Security Inc, subsidiary of the company	Special Resolution
4	To approve material Related Party Transaction with TAC Security Inc., a wholly owned subsidiary of the company, and Cyberscope Web3 Security Inc., a subsidiary of the company	Ordinary Resolution

Further, the schedule of events for Postal Ballot/ E-voting is as under:

Benpose Date for Sending Notice	02 nd October, 2026
Date of Completion of Dispatch	08 th October, 2026
Cut Off Date	02 nd October, 2026
Remote e-Voting Start Date	12 th October, 2026
Remote e-Voting Start Time	09:00 A.M.
Remote e-Voting End Date	10 th November, 2026
Remote e-Voting End Time	5:00 P.M.
Date of Postal Ballot	29 th September, 2026

The Company has also uploaded the Postal Ballot Notice on the website of the Company at www.tacsecurity.com. The Postal Ballot Notice is also available on the website of Stock Exchange where shares of the Company are listed at www.nseindia.com and the website of NSDL at evoting@nsdl.com.

In accordance with applicable laws and circulars issued by MCA and SEBI, the Company has completed the electronic dispatch of the Postal Ballot Notice, along with the Explanatory Statement, on Thursday, October 08, 2026 to all the Members whose names appear in Register of Members/Register of Beneficial Owners, as on Friday, October 02, 2026 (the “**Cut-off date**”) and whose email IDs are registered with the Company/RTA/Depositories/Depository participants.

The Company has engaged the services of NSDL for the purpose of providing remote e-voting facility to all its Members. The remote e-voting commences from Monday, the 12th day of October, 2026 at 9.00 a.m. (IST) and ends on Tuesday, the 10th day of November, 2026 at 5.00 p.m. (IST). The communication of assent/ dissent of the Members on the proposed resolutions in the Notice will only take place through the remote e-voting system.

The results of the Postal Ballot will be declared at the Registered Office of the Company within prescribed statutory timelines and also be displayed on the website of the Company i.e. www.tacsecurity.com and the website of NSDL at www.evoting.nsdl.com and the same will also be intimated to the Stock Exchange where the Company's shares are listed.

We request you to take note of the same.

Thanking You,

Yours faithfully

For TAC Infosec Limited

Preeti
Paresh Rath
Digitally signed by
Preeti Paresh Rath
Date: 2026.10.08
19:25:55 +05'30'

Preeti Paresh Rath
Company Secretary & Compliance Officer
Membership No: A61313

Enc: Postal Ballot Notice

POSTAL BALLOT NOTICE
[Pursuant to Section 110 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014]

Dear Member(s),

NOTICE is hereby given pursuant to the provisions of Sections 108, 110 and other applicable provisions of the Companies Act, 2013 ('the Act') read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ("Rules"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), General Circular Nos. 14/2020 dated 8th April, 2020, Circular No. 17/2020 dated April 13, 2020, 03/2022 dated May 05, 2022 and 11/2022 dated December 28, 2022 respectively and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs ("MCA Circulars"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India (ICSI) and any other applicable law, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Company hereby seeks your approval in respect of the accompanied resolutions set out below by means of Postal Ballot, only by way of remote e-voting ("e-voting") process.

In compliance with the Listing Regulations and provisions of Section 108 & 110 of the Act read with the Rules and the MCA Circulars, the Postal Ballot Notice is being sent only through electronic mode to those shareholders whose email address is registered with M/s. Skyline Financial Services Private Limited ("RTA"), the Company's Registrar and Share Transfer Agent, and / or the Depository Participant(s) as on Friday 02/10/2026 ('**Cut-off date**'). If your e-mail address is not registered with the Company/Depositories, please follow the process provided in the Notes to receive this Postal Ballot Notice and login ID and password for e-voting. The communication of the assent or dissent of the members would only take place through the e-voting system. In case of any queries, shareholder may write to company.secretary@tacsecurity.com.

The Board of Directors ("Board") of the Company on Tuesday, September 29th, 2026, had approved resolutions proposed under this Postal Ballot subject to the approval of the Members of the Company as required in terms of applicable provisions of the Act and Listing Regulations and approvals of statutory, regulatory or governmental authorities as may be required under applicable laws.

The proposed resolutions and the Explanatory Statement pursuant to Section 102, 110 of the Act and any other applicable provisions of the Act, read with Rules framed thereunder, setting out the material facts and reasons thereof concerning the resolution mentioned in this Postal Ballot Notice ("**Notice**"), are annexed hereto.

Pursuant to Rule 22(5) of the Rules, the Board of Directors of the Company has appointed Mr. Rupesh Agarwal, Managing Partner (Membership No. ACS 16302), failing him Mr. Shashikant Tiwari, Partner (Membership No. FCS 11919) failing him Mr. Lakhan Gupta, Partner (Membership No. FCS 12682) of M/s. Chandrasekaran Associates, Company Secretaries, (FRN: P1988DE002500), as the Scrutinizer for conducting the postal ballot (e-voting process) in a fair and transparent manner.

The Members are requested to carefully read the instructions indicated in this notice ("**Notice/Postal Ballot Notice**"). The e-voting period commences from 09.00 A.M. (IST) on Monday, October 12, 2026 and ends at 05.00 P.M. (IST) on Tuesday, November 10, 2026.

The Scrutinizer will submit the results of the e-voting to the Chairman of the Company or any other authorized officer(s) of the Company after completion of the scrutiny of the e-voting. The results of the Postal Ballot along with the Scrutinizer's Report will also be displayed on the website of the

Company at www.tacsecurity.com, on the website of NSDL at www.evoting.nsdl.com and shall also be displayed at the notice board at the Registered Office of the Company while simultaneously being communicated to the National Stock Exchange of India Limited where the equity shares of the Company are listed.

The proposed resolution, if approved, will be taken as having duly passed on the last date specified for e-voting by the requisite majority of Members by means of Postal Ballot i.e Tuesday, November 10, 2026.

SPECIAL BUSINESS

Item No. 1:

To approve TAC Employee Stock Option Scheme- 2026:

To consider and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 62(1)(b) read with all other applicable provisions, if any of the Companies Act, 2013 and applicable rules made there under (including any amendment(s), statutory modification(s) or re-enactment thereof) (“Act”), in accordance with the provisions of the Memorandum of Association and Articles of Association of the Company, applicable provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, as amended and enacted from time to time read with all circulars and notifications issued thereunder (“**SBEB Regulations**”), as issued by Securities and Exchange Board of India (“**SEBI**”) as amended from time to time and subject to such approvals, consents, permissions and sanctions as may be necessary and subject to such conditions and modifications as may be prescribed or imposed while granting such approvals, consents, permissions and sanctions which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include the Nomination Remuneration Committee or any other Committee of the Company constituted/ to be constituted by the Board to exercise its powers including the powers conferred by this resolution) the approval and consent of the members be and are hereby accorded respectively to the “**TAC Employee Stock Option Scheme-2026**” (“**ESOP 2026**” or “**Scheme**”) and authorizing the Board/Committee, to exercise its powers, including the powers conferred by this resolution, to create, grant, issue, offer and allot at any time or from time to time to or for the benefit of present and / or future permanent employees of the Company (existing and in future) and Holding Company(if any in future) including directors of the Company (other than Promoter(s) or belonging to the Promoter Group, Independent Directors of the Company, directors of the Company who either himself or through his relative or anybody corporate, directly or indirectly, holds more than 10% of the outstanding equity shares of the Company), whether whole time director or otherwise, whether working in India or outside, as selected on the basis of criteria prescribed by the Board/committee in accordance with the Act and SBEB Regulations (hereinafter referred to as “**Eligible Employee(s)**”), not more than 4,00,000 (Four Lakh) employee stock options (“**Options**”), exercisable into not more than 4,00,000 (Four Lakh) equity shares of face value of Rs. 10/- (Rupee Ten only) each fully paid-up (“**Shares**”), under one or more tranches, where one employee stock option would convert into one equity share upon exercise, on such terms and conditions and in such manner as the Board may decide in accordance with the provisions of ESOP 2026 and in due compliance with the SBEB Regulations and other applicable laws, rules and regulations.

RESOLVED FURTHER THAT each option shall vest in the hands of the option holder after a minimum period of 1 (One) Year from the date of grant of the option or such longer period as may be determined by the Board/Nomination and Remuneration Committee from time to time subject to the conditions mentioned that the option grantee continues to be an employee of the Company and the performance or other conditions as may be determined by the Board/Committee from time to time.

RESOLVED FURTHER THAT vested option can be exercised in whole or in part after the vesting date and within the exercise period only by the Eligible Employee to whom the option have vested by making an application to the Company for issue of shares against the option vested to him/her by paying requisite amount of money and the unexercised portion of the vested options, will continue to be available to the Eligible Employee or the nominee for exercise as provided for in the scheme and the options granted to an employee cannot be transferred to any other person.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution including any creation, offer, issue, allotment or listing of the shares, on behalf of the Company, the Nomination and Remuneration Committee, the Board and any other committee authorized by the Board be and is hereby authorised on behalf of the Company to do all such acts, deeds, matters and things including to make any modifications, changes, variations, alterations or revisions in ESOP 2026 from time to time, as it may, in its absolute discretion, deem necessary, expedient, proper or desirable, or to suspend, withdraw or revive the Plan from time to time as may be specified by any statutory authority

RESOLVED FURTHER THAT the Nomination and Remuneration Committee (“NRC”) be and is hereby authorised to formulate, establish and administer, from time to time at its sole discretion, different plans under the Scheme for individual Employees or different categories, classes or groups of Employees, on such terms and conditions as may be determined by the NRC, subject to the provisions of the Scheme and Applicable Laws.

RESOLVED FURTHER THAT the Nomination and Remuneration Committee, the Board and any other committee authorized by the Board be and is hereby severally authorized to issue and allot Equity Shares upon exercise of the options from time to time in accordance with the Scheme and such Equity Shares shall rank pari-passu in all respects with the existing equity shares of the Company.

RESOLVED FURTHER THAT in case of any corporate action(s) such as rights issues, bonus issues, or any other re-organization of capital structure of the Company, as the case may be, the number of stock options and/or the shares to be allotted upon exercise of stock options shall be reasonably adjusted in accordance with such corporate action and in case of sub-division or consolidation of shares then the number of shares to be allotted and the exercise price shall automatically stand augmented or reduced, as the case may be, after such sub-division or consolidation, without affecting any other rights or obligations of the employees who have been granted stock options under the ESOP –2026 scheme.

RESOLVED FURTHER THAT the Company shall confirm to the accounting policies prescribed from time to time to the extent relevant and applicable to ESOP–2026 scheme.

RESOLVED FURTHER THAT the Board/Committee be and is hereby authorized to take requisite steps for listing of the equity shares allotted under ESOP 2026 scheme on the Stock Exchange where the equity shares of the Company are listed.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things including but not limited to the appointment of various intermediaries, experts, professionals, independent agencies and other advisors, valuers, consultants or representatives, being incidental to the effective implementation and administration of the ESOP–2026 Scheme, as it may, in its absolute discretion deem fit, for the aforesaid purpose and also to settle any issues, questions, difficulties or doubts that may arise in this regard at any stage and all the acts, deeds, matters and things done by the Board are hereby ratified, confirmed and approved, without being required to seek any further consent or approval of the shareholders of the Company, and further to execute all such agreements, deeds, documents, writings etc. and to give such directions and / or instructions as may be necessary, proper or expedient to give effect to ESOP -2026 scheme including any modification, alteration, amendment, suspension, withdrawal or termination of ESOP –2026 scheme and to take all such steps and do all such acts, deeds, things as may be incidental or ancillary thereto in compliance with the applicable laws.

RESOLVED FURTHER THAT the NRC/ any other Committee of the Company constituted to exercise such power by the Board of Directors of the Company be and is hereby authorized to advise to the Board to make modifications, changes, variations, alterations or revisions in the said schemes as it may deem fit subject to Shareholder’s approval, from time to time, in its sole and absolute discretion in conformity with the provisions of the Companies Act, 2013, as amended, modified or re-enacted from time to time, the Memorandum and Articles of Association of the Company and any other

applicable laws.

RESOLVED FURTHER THAT the Nomination and Remuneration Committee and any other committee of the Company as constituted by the Board be and are hereby authorized to implement, administer/superintend the scheme including identifying the eligible employees and determining the number of options that may be offered to them pursuant to the Scheme.

RESOLVED FURTHER THAT the Board or Company Secretary be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary including authority to delegate all or any of the powers conferred herein, to any Committee of the Company, with power to such Committee to further delegate such powers to any executives/ officers of the Company, in accordance with ESOP-2026 and/or prescribed law, to give effect to this resolution.”

Item No. 2:

To Grant of Employee Stock Options under the TAC Employee Stock Option Scheme-2026 to the employees of Subsidiary Company(ies) of the Company:

To consider and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (“the Act”), the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (“SEBI SBEB & SE Regulations”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 (“SEBI Listing Regulations”) read with such rules, guidelines and regulations issued by the Stock Exchanges or any other regulatory or governmental authority, as may be relevant (including any statutory amendment, modification or re-enactment thereof, for the time being in force), in accordance with the provisions of the Memorandum and Articles of Association of the Company and subject to such other consents, approvals, permissions and sanctions as may be necessary and subject to such conditions and modifications as may be prescribed or imposed while granting such consents, approvals, permissions and sanctions and in line with recommendation of Nomination and Remuneration Committee and the approval of the Board of Directors, the consent of the members of the Company be and hereby accorded to extend the benefits and coverage of the “TAC Employee Stock Option Scheme-2026” (“ESOP 2026” or “Scheme”) referred to in Resolution No. 01, within the ceiling as enumerated therein to the eligible employees of the Present or Future Subsidiary Company(ies), whether in India or outside India, on such terms and in such manner as may be fixed or determined in this behalf by the Board or the Nomination and Remuneration Committee in accordance with as per the provisions of the ESOP 2026.

RESOLVED FURTHER THAT any of the directors of the Company or company secretary of the Company be and are hereby severally authorized to do all such acts, deeds, and things as are necessary to give effect to the foregoing resolutions, including but not limited to executing all necessary documents, communications, letters of grant, and making all necessary filings with any government or statutory authority, including the Registrar of Companies, to give effect to the above resolutions, from time to time.

RESOLVED FURTHER THAT any of the directors or company secretary of the Company, be and are hereby severally authorized to sign a certified true copy of the foregoing resolutions for the purpose of filing with any statutory or regulatory authority as may be required.”

Item No. 3:

To approve the transfer of entire holding of the company in TAC Security Inc. a wholly owned subsidiary of the company to Cyberscope Web3 Security Inc, subsidiary of the company

To consider and if thought fit, to pass with or without modification, the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to Section 180(1) (a) and other applicable provisions of the Companies Act, 2013 ("Act") and Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended from time to time), in accordance with the Memorandum and Articles of Association of TAC Infosec Limited (the "Company") and subject to such permissions, consents and approvals, if any, the consent, authority and approval of the shareholders be and is hereby accorded to transfer its entire holding in TAC Security Inc. i.e. 70,20,000 shares of Common Stock, having value approx. \$0.21 per share amounting to \$1.493 million (converted into INR 14,14,93,716 based on the exchange rate of INR 95.98 against each \$ on September 29, 2026) (collectively referred to as "Business Undertaking"), to CyberScope Web3 Security Inc, a subsidiary of the Company ("CyberScope" or "Buyer").

RESOLVED FURTHER THAT the Board (which expression shall include any of its committee duly authorized by the Board) be and is hereby authorized to do and perform or cause to be done all such acts, deeds, matters and things, as may be required or deemed necessary or incidental thereto, to give effect to this resolution, including but not limited to discuss, negotiate and finalize the terms and conditions (including any adjustments to price or other terms and conditions) for the transfer of the Business Undertaking of the Company to the Buyer, and execute necessary agreements and such other documents/ agreements as may be necessary to implement such transfer, file applications, and make representations in respect thereof and seek the requisite approvals, consents, permissions and sanctions as may be applicable, including but not limited to from the Securities and Exchange Board of India/ stock exchanges and / or such other statutory and regulatory authorities as may be necessary, suitably inform and apply to all the concerned authorities, institutions or bodies, including in respect of the requirements of the Securities and Exchange Board of India/ stock exchanges and / or local authorities, including but not limited to courts, municipal authorities, registrar of companies, income tax authorities, goods and service tax authorities, any other statutory or regulatory authorities and / or to represent the Company before the said authorities, institutions or bodies, and to sign and submit such applications, letters, forms, returns, deeds, documents, and to settle any question, difficulty, doubt that may arise, if any with regard to this dealing and reconsider the matter due to change in circumstances as it may in its absolute discretion deem fit, without being required to seek any further consent or approval of the shareholders or otherwise to the end and intent that the shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution.

FURTHER RESOLVED THAT the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee of the Company and any other duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including but not limited to finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other document(s) as may be required, seeking all necessary approvals to give effect to the foregoing resolution for and on behalf of the Company, settling all such issues, questions, difficulties or doubts whatsoever that may arise, delegating all or any of the powers herein conferred to any director(s),

committee(s), executive(s), officer(s) or representatives(s) of the Company, and to take all such decisions herein conferred to, without being required to seek further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

Item No. 4:

To approve material Related Party Transaction with TAC Security Inc., a wholly owned subsidiary of the company, and Cyberscope Web 3 Security Inc., a subsidiary of the company

To consider and if thought fit, to pass with or without modification, the following resolution as a **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 2(76), 179 and 188, to the extent applicable, and other applicable provisions of the Companies Act, 2013 (“Act”), read with the rules made thereunder, the Memorandum and Articles of Association of the Company, applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), including Regulation 23 read with Schedule II thereof, the Foreign Exchange Management Act, 1999 (“FEMA”), the Foreign Exchange Management (Overseas Investment) Rules, 2022 (“OI Rules”), the Foreign Exchange Management (Overseas Investment) Regulations, 2022 (“OI Regulations”), applicable Master Directions, circulars and directions issued by the Reserve Bank of India (“RBI”) from time to time and all other applicable laws, rules, regulations, guidelines and statutory requirements, as amended from time to time, and such approvals, consents, permissions, filings and compliances as may be required and on the recommendations of Audit Committee and Board of Directors of the Company, consent of the members of the Company be and is hereby accorded to the proposed internal group restructuring by way of swap of securities, whereby **TAC Infosec Limited** (“the Company”) shall transfer 100% of its shareholding in **TAC Security Inc.**, a wholly owned subsidiary of the Company (“Security Inc.”) i.e. 70,20,000 shares of Common Stock, having value approx. \$0.21 per share amounting to \$1.493 million (converted into INR 14,14,93,716 based on the exchange rate of INR 95.98 against each \$ on September 29, 2026), to CyberScope Web3 Security Inc. and in consideration Cyberscope Web3 Security Inc. will issue and allot 92,13,750 (Ninety Two Lakh Thirteen Thousand Seven Hundred and Fifty) Ordinary Shares having par value \$0.0001 each ordinary share to the Company;

RESOLVED FURTHER THAT subsequent to execution of such transaction/transfers of shares, **TAC Security Inc.**, a wholly owned subsidiary of the Company (“Security Inc.”), shall become a wholly owned subsidiary of **Cyberscope Web 3 Security Inc.**, and consequently a step-down subsidiary of the Company, subject to completion of the applicable legal and regulatory requirements;

FURTHER RESOLVED THAT the Board of Directors of the Company (hereinafter referred to as ‘Board’ which term shall be deemed to include the Audit Committee of the Company and any other duly constituted/to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution) be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including but not limited to finalizing and executing necessary documents, contract(s), scheme(s), agreement(s) and such other document(s) as may be required, seeking all necessary approvals to give effect to the foregoing resolution for and on behalf of the Company, settling all such issues, questions, difficulties or doubts whatsoever that may arise, delegating all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company, and to take all such decisions herein conferred to, without being required to seek further consent or approval of the Members or otherwise

to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

FURTHER RESOLVED THAT all actions taken by the Board in connection with any matter referred to or contemplated in this resolution, be and are hereby approved, ratified and confirmed in all respects

Date: 29.09.2026
Place: Mohali, Punjab

By order of the Board of Directors,
Tac Infosec Limited
Sd/
Preeti Paresh Rathi
Company Secretary & Compliance Officer
Membership No.: - A61313

NOTES:

1. Explanatory statement as required under Section 102 read with Section 110 and other applicable provisions, if any of the Act read with the rules framed thereunder of the Companies Act (“the Act”) in respect to the Resolution setting out all material facts relating to the Resolutions mentioned in this Notice is annexed.
2. In accordance with the MCA Circulars and the SEBI Listing Regulations, the Company is sending the Notice in electronic form only by e-mail to all Members, whose names appear in the Register of Members / Register of Beneficial Owners maintained by the Depositories viz., National Securities Depository Limited (the “NSDL”) and Central Depository Services (India) Limited (the “CDSL”) as on Friday, 02nd October, 2026 (the “**Cut-Off Date**”) and who have registered their e-mail addresses, in respect of electronic holdings, with the Depository through the concerned Depository Participants and in respect of physical holdings, with the Registrar and Share Transfer Agent of the Company, M/s Skyline Financial Services Private Limited (the “RTA”), in accordance with the provisions of the Act read with the rules framed thereunder and the framework provided under the MCA circulars. Cut-Off Date is for determining the eligibility to vote by electronic means. A person who is not a member as on the Cut-Off Date or who becomes a member of the Company after the Cut-Off Date should treat this Notice for information purposes only.
3. Members may note that Postal Ballot Notice will also be available on the Company’s website at <https://tacsecurity.com/>, website of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com respectively, and also on the website of the Registrar & Transfer Agent and e-voting agency namely M/s. Skyline Financial Services Private Limited (RTA) at <https://www.skylinerta.com/> and and e-voting agency namely National Securities Depository Limited (NSDL) at www.evoting.nsdl.com.
4. In compliance with Regulation 44 of the Listing Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder and the MCA Circulars, the Company will send this Postal Ballot Notice in electronic form only. The hard copy of this Postal Ballot Notice along with Postal Ballot forms and pre-paid business envelope will not be sent to the Shareholders for the Postal Ballot in accordance with the requirements specified under the MCA Circulars. Accordingly, the communication of the assent or dissent of the Shareholders would take place through the remote e-voting system only.
5. In compliance with the MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories. If your e-mail address is not registered with the Company/Depositories, please follow the given procedure for registration of email address and for receipt of login ID and password for remote e-voting:
 - a) Members holding shares in physical mode and who have not registered/updated their email address with the Company are requested to register / update the same by writing to the Company along with copy of signed request letter in form ISR-1 (available on the website of the Company), inter-alia, containing name, address, folio number and attaching a self-attested copy of PAN card of the Member and such other documents as provided in the said form at company.secretary@tacsecurity.com or to Registrar & Share Transfer Agent (RTA), M/s Skyline Financial Services Private Limited at info@skylinerta.com.

- b) Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participant. After successful registration of the e-mail address, a copy of this Postal Ballot Notice along with the remote e-voting user ID and password will be sent to your registered e-mail address, upon request received from the member. In case of any queries, Members may write to company.secretary@tacsecurity.com.
6. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. to their DP in case the shares are held by them in electronic form and to RTA M/s Skyline Financial Services Private Limited in case the shares are held by them in physical form in the prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI/HO/ MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021, SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021 and read with SEBI Master Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/91 dated June 23, 2025 and other relevant circulars issued from time to time.
 7. Members may please note that SEBI has amended Regulation 40 of Listing Regulations and has mandated that all requests for effecting transfer of securities including transmission and transposition shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members may contact the Company/RTA in this regard.
 8. Documents referred to in the accompanying Notice along with the explanatory statements will be open for inspection by the Members in electronic mode during business hours between 09.00 a.m. and 5.00 p.m. on all working days (except Saturday and Sunday) till the last date of remote e-voting. The members seeking to inspect such documents can also send an email to company.secretary@tacsecurity.com requesting the same until the last date of remote e-voting period of postal ballot i.e. Tuesday, 10th November, 2026. On receiving a valid email request from any member, the Company shall make requisite arrangements for inspection of such documents.

Further, the weblink for accessing the external reports is <https://tacsecurity.com/investor-relations/> and the QR code is provided below:



9. The Company has designated Ms. Preeti Paresh Rathi, Company Secretary and Compliance Officer as the person responsible for the entire postal ballot process.
10. As required by Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 read with the MCA Circulars and the SEBI Listing Regulations, the details pertaining to this Postal Ballot will be published in “Financial Express” newspaper in English and “Jansatta” in Hindi language.

11. The voting rights for the equity shares of the Company are one vote per equity share, registered in the name of the member. The voting rights of the members shall be in proportion to the percentage of paid-up share capital of the Company held by them. In case of joint holders, only such joint holder who is higher in the order of names will be entitled to vote.
12. A member cannot exercise his / her vote through proxy on postal ballot. However, corporate and institutional members shall be entitled to vote through their authorised representatives. Corporate and institutional members (are required to send scanned certified true copy (PDF Format) of the board resolution / authority letter, power of attorney together with attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer by e-mail to rupesh@cacsindia.com with a copy marked to evoting@nsdl.co.in.
13. Once the vote is cast, whether partially or otherwise, the member shall not be allowed to change it subsequently or cast the vote again.
14. Postal Ballot (e-voting) period commences from 09:00 A.M. IST, on Monday, October 12, 2026 and ends at 5.00 p.m. IST on Tuesday, November 10, 2026. At the end of the e-voting period, the facility shall forthwith be blocked and e-voting shall not be allowed beyond the said date and time.
15. The proposed resolutions, if approved, by requisite majority, shall be deemed to have been passed on the last date of e-voting, which would be Tuesday, November 10, 2026. The resolution passed by the Members through Postal Ballot are deemed to have been passed as if the same have been passed at a general meeting of the Members.
16. Pursuant to Rule 22(5) of the Rules, the Board of Directors of the Company has appointed Mr. Rupesh Agarwal, Managing Partner (Membership No. ACS 16302), failing him Mr. Shashikant Tiwari, Partner (Membership No. FCS 11919) failing him Mr. Lakhan Gupta, Partner (Membership No. FCS 12682), M/s. Chandrasekaran Associates, Company Secretaries, (FRN: P1988DE002500), as the Scrutinizer for conducting the postal ballot (e-voting process) in a fair and transparent manner.

The Scrutinizer shall after the conclusion of remote e-voting, unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall submit, not later than two days of the conclusion of voting, a consolidated scrutinizer's report of the total votes casted in favour or against, if any, to the Chairman or any other person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

The Scrutinizer will submit his report to the Chairman or Ms. Preeti Paresh Rathi, Company Secretary & Compliance Officer, and the result of the voting by Postal Ballot (through the e-voting process) will be announced at 5 P.M. on Thursday, 12 November, 2026 at the registered office of the Company at 08th Floor, Plot No.C-203, Industrial Focal Point, Phase 8B, Balongi, Rupnagar, S.A.S.Nagar (Mohali)- 160055, Punjab, India.

17. Shareholders holding shares in electronic mode may reach out to the respective Depository Participant(s), where the Demat account is being held for updating the email IDs and mobile number.

GENERAL INFORMATION AND INSTRUCTIONS RELATING TO E-VOTING:

The voting period begins on 09:00 A.M. IST, on Monday, October 12, 2026 and ends at 5.00 P.M. IST on Tuesday, November 10, 2026. During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date viz., Friday, October 02nd, 2026 may cast their votes electronically. The-voting module shall be disabled by NSDL for voting thereafter.

- ❖ Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 2020 and under Regulation 44 of the SEBI Listing Regulations, listed entities are required to provide remote e voting facility to its shareholders, in respect of all shareholders' resolution. Individual shareholders holding securities in demat mode are allowed to vote through their demat account(s) maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and E-mail ID in their demat accounts in order to access e-voting facility.
- ❖ Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
- ❖ In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts /websites of Depositories / Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

HOW DO I VOTE ELECTRONICALLY USING NSDL E-VOTING SYSTEM?

The way to vote electronically on NSDL e-Voting system consists of “**Two Steps**” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. - If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a

	Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will

	authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL

eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the “ Initial password” or have forgotten your password:

- Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

- c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.

7. Now, you will have to click on “Login” button.
8. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to rupesh@cacsindia.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through

the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to (Ms. Pallavi Mhatre, Senior Vice President) at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to company.secretary@tacsecurity.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to company.secretary@tacsecurity.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

CONTACT DETAILS

Company	TAC INFOSEC LIMITED Registered Office Address: 08th floor, plot no.c-203, industrial focal point, phase 8b, Balongi, Rupnagar, S.A.S.Nagar (Mohali)- 160055, Punjab, India, Tel No. +91 99888 50821; Website: www.tacsecurity.com; E-mail: company.secretary@tacsecurity.com
Registrar and Transfer Agent	Skyline Financial Services Private Limited Address: D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020, India. Tel. Number: 011-40450193-197 Fax- 011-26812683 Email: ipo@skylinerta.com Website: www.skylinerta.com
E-Voting Agency	NATIONAL SECURITIES DEPOSITORY LIMITED (NSDL) Email: evoting@nsdl.co.in NSDL help desk: at 022 - 4886 7000 You may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com
Scrutinizer	Mr. Rupesh Agarwal, Managing Partner (Membership No. ACS 16302), failing him Mr. Shashikant Tiwari, Partner (Membership No. FCS 11919) failing him Mr. Lakhman Gupta, Partner (Membership No. FCS 12682) of M/s. Chandrasekaran Associates, Company Secretaries, (FRN: P1988DE002500), Email: rupesh@cacsindia.com; Tel. No.: +91 9560300016

EXPLANATORY STATEMENT
(Pursuant to Section 102(1) of the Companies Act, 2013 and Secretarial Standard 2 on General Meetings)

Item No 1 & 2:

The purpose of the 'TAC Employee Stock Option Scheme 2026' is to reward, attract, motivate and retain eligible employees of the Company for their high level of individual performance and for their efforts to improve the financial performance of the Company with the objective of achieving sustained growth of the Company and creation of shareholders' value by aligning the interests of the eligible employees with the long-term interests of the Company

Given the objective, the Company proposes to implement an employee stock option scheme, namely the 'TAC Employee Stock Option Scheme 2026' (hereinafter referred to as "ESOP Scheme 2026" or "Scheme" or "Plan"). The Nomination and Remuneration Committee ("NRC" /also referred to as "Compensation Committee") formulated the detailed terms and conditions of the Plan, which were duly approved by the Board of Directors at its meeting held on September 29, 2026, subject to approval of the Members by way of passing a special resolution.

Under the Plan, the Company shall grant upto 4,00,000 (Four Lakhs) Employee Stock Options ('Options'), in one or more tranches, to such eligible employees as may be determined by the NRC in terms of the Plan, that would entitle the option grantees (in aggregate) to subscribe upto 4,00,000 (Four Lakhs) fully paid up equity shares of Rs. 10 (Rupees Ten only). The salient features and other details of the Plan are given as under:

Information as per Regulation 6(2) read with Schedule I Part C of (Share Based Employee Benefits And Sweat Equity) Regulations, 2021 and Rule 12 of The Companies (Share Capital and Debentures) Rules, 2014

1. Brief description of the ESOP-2026:

With a view to motivate its key work force for their contribution to the corporate growth, to foster a spirit of entrepreneurial mindset, to attract new talents and to retain them for ensuring sustained growth the Board of Directors of the Company approved introduction and implementation of 'TAC Employee Stock Option Scheme 2026', subject to the approval of the shareholders. The ESOP 2026 shall be operated and administered by the Nomination and Remuneration Committee ('NRC'). The ESOP Scheme contemplates grant of Options to the eligible employees as defined in the ESOP 2026, subject to fulfilment of certain condition(s) as defined in the ESOP 2026. The vesting of the options shall be in accordance with conditions as determined by the NRC. There shall be a minimum period of One Year between Grant of Options and Vesting of Options which may be maximum upto Eight Years. After vesting of options, the option grantee earns a right (but not obligation) to exercise the vested options within the exercise period and obtain equity shares of the Company subject to payment of exercise price and satisfaction of any tax obligation arising thereon. The Committee of the Company shall supervise and administer the ESOP 2026. All questions of interpretation of the ESOP 2026 shall be determined by the Committee and such determination shall be final and binding upon all persons having an interest in the ESOP 2026.

2. The total number of options, shares or benefits, as the case may be, to be offered and granted:

The maximum number of Shares that may be issued under this ESOP 2026 being granted to eligible employees of the Company under Scheme, shall not exceed 4,00,000 (Four Lakhs) stock options exercisable into equity shares not exceeding 4,00,000 (Four Lakhs) (or such adjusted numbers for corporate action of the Company as prescribed in the ESOP 2026), having face value of Rs. 10/- (Rupees Ten only) per equity share.

3. Identification of classes of employees entitled to participate and be beneficiaries in the Scheme:

As per the scheme, an 'Employee' means:

- i. an employee as designated by the company, who is exclusively working in India or outside India; or
- ii. a director of the company, whether a whole-time director or not, including a non-executive director who is not a promoter or member of the promoter group, but excluding an independent director and nominee director; or
- iii. an employee as defined in sub-clauses (i) or (ii), of a subsidiary company, in India or outside India, but does not include-
 - (a) an employee who is a promoter or a person belonging to the promoter group; or
 - (b) a director who, either himself or through his relative or through any body corporate, directly or indirectly, holds more than ten percent of the outstanding equity shares of the company;

4. Requirements of Vesting, period of Vesting & Maximum period within which options shall be vested:

The options would vest not earlier than 1 (One) year and not later than the maximum vesting period of 8 (eight) years or such other period as may be decided by the Nomination and Remuneration Committee, from time to time from the date of grant of such Options. The Nomination and Remuneration Committee has power to determine the vesting period which may vary for the eligible employees which will be specified in their Grant Letter, based on the criteria that will be specifically determined by the Committee. The Nomination and Remuneration Committee may, at its discretion, lay down certain performance metrics for each round of grant, on the achievement of which the granted options would vest, the detailed terms and conditions relating to such performance-based vesting and the proportion in which options granted would vest. The exact proportion in which and the exact period over which the options would vest would be determined by the Nomination and Remuneration Committee, subject to the minimum vesting period permitted under the regulations, as amended from time to time.

5. Exercise price, purchase price or pricing formula:

Exercise Price is the price payable by the employee for exercising the option. Pursuant to SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, the Nomination and Remuneration Committee granting options to its employees pursuant to Employee Stock Option Scheme will have the freedom to determine the exercise price, which shall in no case be lesser than the face value of the equity shares and not higher than the prevailing Market Price of the Shares of the Company as on the Grant Date and subject to conforming to the accounting policies specified in Regulation 15.

Regulation 15 provides as below:

Any company implementing any of the share based schemes shall follow the requirements including the disclosure requirements of the Accounting Standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including any 'Guidance Note on Accounting for employee share- based Payments' issued in that regard from time to time. Hence, the Exercise Price will be accordingly determined by the Nomination and Remuneration Committee in accordance with the Regulations and disclosed appropriately.

6. Exercise period/offer period and process of exercise/ acceptance of offer:

The Exercise period shall commence from the date of vesting and will expire within such period as

may be decided by the Nomination and Remuneration Committee, from time to time.

The Vested options shall be exercisable by the employees by a written application to the Company expressing his/ her desire to exercise such options. The Options shall be deemed to have been exercised when an Employee makes an application in writing and payment of exercise price to the Company or by any other means as decided by the Nomination and Remuneration Committee, for the issuance of the Equity Shares against the Options vested in him/her. Subject to the approval of the Nomination and Remuneration Committee, upon receipt of completed and valid exercise applications the company may from time to time allot equity shares in a dematerialised mode. The Options not exercised within the Exercise Period shall lapse and the Employee shall have no right over such lapsed or cancelled Options unless Nomination and Remuneration Committee determines otherwise.

7. The appraisal process for determining the eligibility of employees for the scheme:

The appraisal process for determining the eligibility of the employee will be specified by the Nomination and Remuneration Committee, and may be based on various criteria including role/designation of the employee, length of service, grade, performance, technical knowledge, leadership qualities, merit, contribution and conduct, future potential, and/or such other criteria that may be determined by the Nomination and Remuneration Committee at its sole discretion.

8. Maximum number of options or shares, as case may be, to be offered and issued per employee and in aggregate, if any:

The maximum number of Stock Options that can be granted to any eligible Employee during any one year shall not be equal to or exceed 1% of the issued capital of the Company at the time of grant of the Stock Options or such limit as prescribed under regulation 6(3)(d) of the SEBI (SBEB) Regulations applicable for the in being in force. The Committee may decide to grant Stock Options exceeding the above limits, subject to the separate approval of the shareholders in a general meeting. The Committee shall determine the quantum of stock options to be granted under the ESOP 2026 per option holder and in aggregate subject to the ceiling under the ESOP 2026. The total number of Stock Options to be granted shall not exceed 4,00,000 (Four Lakhs Only) Stock Options convertible into 4,00,000 (Four Lakhs Only) Equity Shares.

9. Maximum quantum of benefits to be provided per employee under a Scheme:

The maximum quantum of benefits contemplated under the Scheme are in terms of the maximum number of Options that may be granted to an eligible employee as specified in the Scheme.

Apart from the grant of Options as stated above, no other benefits are contemplated under the Scheme. .

10. Whether the Scheme is to be implemented and administered directly by the Company or through a trust:

The Company shall directly implement and administer the scheme through the Board/the Nomination & Remuneration Committee.

11. Whether the Scheme involves new issue of shares by the Company or secondary acquisition by the trust or both:

The Company shall issue new shares upon the exercise of stock options under the scheme.

12. The amount of loan to be provided for implementation of the Scheme by the company to the trust, its tenure, utilization, repayment terms, etc.:

Not Applicable

13. Maximum percentage of secondary acquisition (subject to limits specified under the

regulations) that can be made by the trust for the purposes of the Scheme:

Not Applicable

14.A statement to the effect that the Company shall conform to the accounting policies specified in Regulation 15:

Members are requested to note that the Company shall conform to the applicable Accounting Standards and Policies as applicable to the Company and specified in Regulation 15 of the Regulations, from time to time.

15.The method which the Company shall use to value its options:

The Company shall use Fair Value Method to value its Options.

16.“In case the company opts for expensing of share based employee benefits using the intrinsic value, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value, shall be disclosed in the Directors’ report and the impact of this difference on profits and on earnings per share (“EPS”) of the company shall also be disclosed in the Directors’ report.”

17. Period of lock-in:

Subject to Applicable Law, the Shares allotted pursuant to exercise of options, will not be subject to any lock in period from the date of allotment.

18.Terms & conditions for buyback, if any, of specified securities covered under these regulations:

Not Applicable

19.Listing of shares:

Subject to the approval of the stock exchanges the relevant equity shares on exercise of the options shall be listed on the stock exchange(s) on which the securities of the Company are listed.

20. The conditions under which option vested in employees may lapse e.g. in case of termination of employment for misconduct:

The Nomination and Remuneration Committee shall in accordance with this Scheme and Applicable Laws determine the conditions under which option vested in employees may lapse for e.g. in case of termination of employment for misconduct etc.

21. The specified time period within which the employee shall exercise the vested options in the event of a proposed termination of employment or resignation of employee:

In case of Resignation (other than due to misconduct): All the Vested Options as on the date of submission of resignation shall be exercisable by the Option Grantee on or before his/her last working day in the company.

In case of Termination (other than due to misconduct/abandonment): All the Vested Options as on the date of termination shall be exercisable by the Option Grantee within a period of 30 days or such other period as Nomination and Remuneration Committee may determine, from his/ her Termination.

In case of Termination due to misconduct/abandonment: All the Vested Options at the time of such termination shall stand cancelled with effect from the date of such termination.

The consent of the shareholders is being sought pursuant to Section 62(1)(b) and all other applicable provisions, if any, of the Companies Act, 2013 read with Regulation 6 of the SEBI SBEB

Regulations for implementation of ESOP Scheme 2026.

The Board of Directors recommend implementation of ESOP 2026 for the employees of the Company and its subsidiary companies. Pursuant to Regulation 6(1) of SBEB Regulations and Section 62(1) (b) of the Act, approval of the Members is being sought, by way of a special resolution, for approval of the Scheme and issue of shares to the eligible employees of the Company under the said Scheme as detailed in Resolution No.1 of this Notice. Further, pursuant to Regulation 6(3)(c) of SBEB Regulations and Section 62(1)(b) of the Act, approval of the Members is being sought, by way of a separate special resolution for extending and granting the Options under the ESOP 2026 to the eligible employees of subsidiary company(ies) whether in India or outside India as detailed in Resolution No. 2 of this Notice.

A draft copy of ESOP 2026 is available for inspection at the Registered office and corporate office of the Company between 2.00 p.m. and 5.00 p.m. on all working days (except Saturdays, Sundays and Holidays). The same is also available on the website of the Company, www.tacsecurity.com to facilitate online inspection till the conclusion of Postal Ballot.

Accordingly, the resolutions at Item No. 1 and 2 of this Notice is recommended by the Board of Directors of the Company for the approval of the members as Special resolutions respectively.

None of the Directors and Key Managerial Personnel of the Company and their relatives has any concern or interest, financial or otherwise, in the proposed resolution, except to the extent of their entitlements determined lawfully, if any, under Scheme.

Item No 3 & 4:

In accordance with the provisions of Section 180(1)(a) of the Act, any sale, lease or otherwise disposal of the whole or substantially all of the undertaking of the Company requires the approval of the members of the Company accorded by way of a special resolution. An undertaking for the purpose of Section 180(1)(a) of the Act means an undertaking in which the investment of the Company exceeds 20% of its net worth as per the audited balance sheet of the preceding financial year or an undertaking which generates 20% of the total income of the Company during the previous financial year. Since the Business Undertaking exceeds the threshold specified herein, the transfer of the Business Undertaking by the Company to its subsidiary i.e., TAC Security Inc. would in terms of Section 180(1)(a) of the Act be considered as an 'Undertaking' and requires approval of the members by a special resolution under Section 180(1)(a) of the Act.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), material related party transactions (RPTs) and subsequent material modifications thereto require prior approval of the shareholders of a listed entity. Under the SEBI Listing Regulations, the materiality threshold for RPTs is determined based on the annual consolidated turnover of the listed entity as per its last audited financial statements.

SEBI has extended the applicability of the related party transaction provisions to eligible SME listed entities. The materiality threshold for SME listed entities is Rs. 50 crore or 10% of the annual consolidated turnover of the listed entity, as applicable.

Based on the audited consolidated financial statements of the Company for FY 2025-26, the applicable materiality threshold for the Company is 5.7 Crores ('RPT Materiality Threshold'). Accordingly, the RPTs exceeding the aforesaid RPT Materiality Threshold require prior approval of the shareholders in compliance with Regulation 23 of the SEBI Listing Regulations.

Given the nature of industry, the Company and its subsidiaries and subsidiaries of the Company inter-se work closely with related parties (including group companies) to achieve its business objectives and enters into various operational transactions with its related parties, from time to time, in the ordinary course of business and on arm's length basis.

The company may enter into the related party transaction with TAC Security Inc, wholly owned subsidiary of the Company and CyberScope Web3 Security, a Subsidiary company, may exceed the aforesaid RPT Materiality Threshold.

The fair value of TAC Security Inc. is USD 0.21 per equity share and the fair value of Cyberscope Web3 Security Inc. is USD 0.16 per equity share as per the Valuation reports obtained by the respective companies. Accordingly, Cyberscope Web3 Security Inc. will issue and allot 92,13,750 ordinary shares having face value of USD 0.0001 to the company. Post allotment TAC Infosec Limited will hold approx. 72.62% ordinary shares in Cyberscope Web3 Security Inc. The additional details of actual transactions to be entered into by company with TAC Security Inc. and CyberScope Web3 Security Inc. during FY 2025-26, are given under Table A given below.

The proposed RPTs, being an internal group restructuring in nature, play a significant role in Company' and it's subsidiaries business. Therefore, in order to secure continuity of operations, the Company is proposing to seek approval of the Members for the potential quantum of transactions between TAC Security Inc. and CyberScope Web3 Security, on the terms as stated hereinafter in this Notice.

The Audit Committee considered the Certificate issued by Whole time Director and CFO of the Company as required under the RPT Standard that the proposed RPTs are in the best interest of the Company and conducted a comprehensive review before granting approval to any RPT.

It may be noted that such transactions are approved by only non-interested Independent Directors on the Audit Committee. In terms of "Company's Policy on Related Party Transactions", the Audit Committee of the Company reviews the details of all RPTs entered into by the Company during the previous quarter, pursuant to its approval.

Table A

Details of the transactions as per SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 read with Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of related party transactions" ('RPT Industry Standards')

Details w.r.t. material Related Party Transactions by Company with TAC Security Inc and CyberScope Web3 Security

(i) Basic details of the related party

S. No.	Particulars	Details
1.	Name of the related party	CyberScope Web3 Security Inc.
2.	Country of incorporation of the related party	Cayman Islands

3.	Nature of business of the related party	Cyber Security, vulnerability Management, block chain and web3 Security Services
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(ii) Relationship and ownership of the related party:

S. No.	Particulars	Details
1.	Relationship between the listed entity/subsidiary¹ (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following: • Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party. • Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary). • Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control². While calculating indirect shareholding, shareholding held by relatives ³shall also be considered.	Subsidiary of TAC Infosec Limited TAC Infosec Limited holds 60% approx shares in CyberScope Web3 Security INC.

(iii) Details of previous transactions with the related party

S. No.	Particulars	Details						
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year <table border="1"> <thead> <tr> <th>S. No.</th><th>Nature of Transactions</th><th>FY 2025-26 (INR)</th></tr> </thead> <tbody> <tr> <td> </td><td> </td><td> </td></tr> </tbody> </table>	S. No.	Nature of Transactions	FY 2025-26 (INR)				No such transaction (from TAC Infosec Limited to CyberScope Web3 Security INC.)
S. No.	Nature of Transactions	FY 2025-26 (INR)						
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought	No such transaction (from TAC Infosec Limited to CyberScope Web3 Security INC.)						

3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	NA
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(iv) Amount of the proposed transaction(s)

S. No.	Particulars	Details								
1	Amount of the proposed transactions being placed for approval in the meeting of the shareholders	92,13,750 number of ordinary shares of Cyberscope Web3 Security Inc. having face value \$0.0001 being exchanged for 70,20,000 shares of Common Stock, having value approx. \$0.21 per share amounting to \$1.493 million (converted into INR 14,14,93,716 based on the exchange rate of INR 95.98 against each \$ on September 29, 2026)								
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT	Yes								
3	Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year	24.71% approx								
4.	Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	NA								
5.	Value of the proposed transactions as a percentage of the related party’s annual turnover for the immediately preceding financial year, if available	86.88%								
6.	Financial performance of the related party (standalone basis) for the immediately preceding financial year	<table><tr><th>Particulars</th><th>CyberScope Security INC. FY 2025-2026 (INR)</th></tr><tr><td>Turnover</td><td>16,28,57,534.85</td></tr><tr><td>Profit After Tax</td><td>8,37,67,900.20</td></tr><tr><td>Net worth</td><td>30,68.17,061.40</td></tr></table>	Particulars	CyberScope Security INC. FY 2025-2026 (INR)	Turnover	16,28,57,534.85	Profit After Tax	8,37,67,900.20	Net worth	30,68.17,061.40
Particulars	CyberScope Security INC. FY 2025-2026 (INR)									
Turnover	16,28,57,534.85									
Profit After Tax	8,37,67,900.20									
Net worth	30,68.17,061.40									

(v) Basic details of the proposed transaction

S. No.	Particulars	Details
1.	Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/ services, giving loan, borrowing etc.)	Sale of Shares
2.	Details of each type of the proposed transaction	There is only one proposed transaction
3.	Tenure of the proposed transaction	One time
4.	Whether omnibus approval is being sought?	No
5.	Value of the proposed transaction during a financial year (Estimated value of annual transactions for FY 2026-27 and FY 2027-28)	INR 14,14,93,716
6.	Reason/ Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	In the interest of the larger stake holders where the value of equity share may increase over a period of time
7.	Details of the promoter(s)/ director(s)/ key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly	
	a. Name of the director / KMP	Mr. Trishneet Arora and Mr. Charanjit Singh
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	No such shareholding
8.	A copy of the Valuation or other external party report, if any	The proposed RPT have been reviewed by a reputed independent external consulting firm for pricing and arm's length compliance, and the report confirms that same are at arm's length. The report is available for inspection by the Members and can also be accessed through the weblink and QR code provided in the Notes section of this Notice.
9.	Other information relevant for decision making.	All the information contained herein is relevant for decision making

Disclosure *only* in case of transactions relating to transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate

S. No.	Particulars of the information	Details
1	Bidding or other process, if any, applied for choosing a party for sale, lease or	NA

	disposal of assets of subsidiary or of unit, division or undertaking of the listed entity.				
2	Basis of determination of price.	Based on the valuation report issued by Registered valuer			
3	Reasons for sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate.	In the interest of the larger stake holders where the value of equity share may increase over a period of time			
4	Financial track record of the subsidiary / undertaking that is being sold (in case of sale of undertaking, segment level data to be provided) during the last three financial years:		<i>FY 2025-2026</i> (INR)	<i>FY 2024-2025</i> (INR)	<i>FY 2023-2024</i> (INR)
		Turnover	38,11,75,149	21,44,92,437	NA
		Net worth	14,13,22,612	69,38,177	NA
		Net Profit	13,37,36,105	67,15,359	NA
		The above information is in respect of TAC Security INC.			
5	Expected financial impact on the consolidated turnover, net worth and net profits of the listed entity or its subsidiary due to sale of the subsidiary / undertaking.	No financial impact because this is group re-structuring.			
	a. Expected impact on turnover				
	b. Expected impact on net worth				
	c. Expected impact on net profits				

S. No.	Particulars of the information	Details
1	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months	NA
2	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	This is Share Swap Transaction whereby TAC Infosec Limited shall transfer 100% of its shareholding in TAC Security Inc., a wholly owned subsidiary of the Company i.e. 70,20,000 shares of Common Stock, having value approx. \$0.21 per share amounting to \$1.493 million (converted into INR 14,14,93,716 based on the exchange rate of INR 95.98 against each \$ on September 29, 2026), to CyberScope Web3 Security Inc. and in consideration Cyberscope Web3 Security Inc. will issue

		and allot 92,13,750 (Ninety Two Lakh Thirteen Thousand Seven Hundred and Fifty) Ordinary Shares having par value \$0.0001 each ordinary share to the Company;
3	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	No
4	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	No
5	Are there any other major non-financial reasons for going ahead with the proposed transaction?	Internal Group restructuring

Disclosure *only* in case of transactions relating to investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Details
1	Source of funds in connection with the proposed transaction. <i>Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/ housing finance companies.</i>	This is Share Swap Transaction whereby TAC Infosec Limited shall transfer 100% of its shareholding in TAC Security Inc. , a wholly owned subsidiary of the Company i.e. 70,20,000 shares of Common Stock, having value approx. \$0.21 per share amounting to \$1.493 million (converted into INR 14,14,93,716 based on the exchange rate of INR 95.98 against each \$ on September 29, 2026), to CyberScope Web3 Security Inc. and in consideration Cyberscope Web3 Security Inc. will issue and allot 92,13,750 (Ninety Two Lakh Thirteen Thousand Seven Hundred and Fifty) Ordinary Shares having par value \$0.0001 each ordinary share to the Company;
2	Where any financial indebtedness is incurred to make investment, specify the following: <i>Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.</i>	No
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3	Purpose for which funds shall be utilized by the investee company	there is a swap of shares, no cash consideration involved

4	Material terms of the proposed transaction	This is Share Swap transaction whereby TAC Infosec Limited shall transfer 100% of its shareholding in TAC Security Inc to CyberScope Web3 Security Inc. and in consideration, Cyberscope Web3 Security Inc. will issue Ordinary Shares to the Company.
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S. No.	Particulars of the information	Details
1	Latest credit rating of the related party <i>Note:</i> a. <i>Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.</i> b. <i>This shall be applicable in case of investment in debt securities.</i>	NA
2	Whether any regulatory approval is required. If yes, whether the same has been obtained	NA

Members may note that subsequent to execution of such transaction/transfers of shares, **TAC Security Inc.**, currently a wholly owned subsidiary of the Company (“Security Inc.”), shall become a wholly owned subsidiary of **Cyberscope Web 3 Security Inc.**, and consequently a step-down subsidiary of the Company.

Members may note that the said Related Party Transactions, placed for Members’ approval, shall, at all times, be subject to prior approval of the Audit Committee and Board of the Company and shall continue to be in the ordinary course of business and at arm’s length. The transactions shall also be reviewed/ monitored on periodic basis by the Audit Committee and Board of the Company in terms of the applicable provisions of SEBI Listing Regulations and relevant circular(s) made thereunder and shall remain within the proposed amount(s) being placed before the Members. Any subsequent material modifications in these transactions, as may be defined by the Audit Committee as a part of Company’s Policy on Related Party Transactions, shall be placed before the Members for approval, in terms of Regulation 23(4) of SEBI Listing Regulations.

The Board of Directors of the Company, at its meeting held on September 29, 2026, on the approval and recommendation of the Audit Committee and subject to approval of the Members, approved the proposed Related Party Transactions with TAC Security Inc. and CyberScope Web3 Security Inc., such that the maximum value of the transactions with a related party in any financial year does not exceed the amounts as proposed aforesaid in the respective resolutions. Further, the Audit Committee, while approving the proposed transactions, has reviewed the certificate(s) provided by the Whole-time Director and Chief Financial Officer of the Company, in compliance of the RPT Industry Standards.

Pursuant to section 180(1)(a) of the Companies Act, 2013, Members may also note that related party of the Company may vote to approve the item no. 3. Further, pursuant to Regulation 23 of SEBI Listing Regulations, Members should also note that no related party of the Company shall vote to

approve the item no. 4, whether the entity is a related party to the particular transaction or not.

The Board accordingly recommends the resolutions set forth at item nos. 3 & 4, for approval of the Members as Special and Ordinary Resolutions respectively.

None of the Promoters, Directors and/ or Key Managerial Personnel of the Company and/ or their relatives are deemed to be concerned or interested, financially or otherwise in the said resolutions except to the extent of their shareholding and common directorships, if any, as disclosed in this explanatory statement. Further, the proposed transactions shall not, in any manner, be detrimental to the interest of minority shareholders and shall be in the best interest of the Company and its shareholders.

Date: 29/09/2026
Place: Mohali, Punjab

By order of the Board of Directors,
Tac Infosec Limited
Sd/-
Preeti Paresh Rathi
Company Secretary & Compliance Officer
Membership No: - A61313