

Format for Disclosures under Regulation 10(6) –Report to Stock Exchanges in respect of any acquisition made in reliance upon exemption provided for in Regulation 10 of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

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|----|--|--|-----------------------------------|--|-----------------------------------|
| 1. | Name of the Target Company (TC) | Sigma Advanced Systems Limited | | | |
| 2. | Name of the acquirer(s) | Gunja Yesu Babu | | | |
| 3. | Name of the stock exchange where shares of the TC are listed | BSE Limited and National Stock Exchange of India Limited | | | |
| 4. | Details of the transaction including rationale, if any, for the transfer/ acquisition of shares. | As Scheme of Amalgamation between Megasoft Limited and Sigma Advanced Systems Limited became effective, the Equity Shareholders of Sigma Advanced Systems Private Limited were allotted the Equity Shares as per the Share Exchange Ratio. | | | |
| 5. | Relevant regulation under which the acquirer is exempted from making open offer. | Regulation 10 (1) (d) (ii)- Acquisition pursuant to a Scheme of Amalgamation | | | |
| 6. | Whether disclosure of proposed acquisition was required to be made under regulation 10 (5) and if so, - whether disclosure was made and whether it was made within the timeline specified under the regulations. - date of filing with the stock exchange. | No. The Disclosure is being made as per the exemption provided under Regulation 10 (1) (d) (ii)- Acquisition pursuant to a Scheme of Amalgamation of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 | | | |
| 7. | Details of acquisition | Disclosures required to be made under regulation 10(5)– 10(6) | | Whether the disclosures under regulation 10(5) are actually made | |
| | a. Name of the Acquirer transferor / seller | Gunja Yesu Babu | | Not Applicable | |
| | b. Date of acquisition | January 16, 2026 | | Not Applicable | |
| | c. Number of shares/ voting rights in respect of the acquisitions from each person mentioned in 7(a) above | 21,488 | | Not Applicable | |
| | d. Total shares proposed to be acquired / actually acquired as a % of diluted share capital of TC | 0.0122 | | Not Applicable | |
| | e. Price at which shares are proposed to be acquired / actually acquired | Not Applicable | | Not Applicable | |
| 8. | Shareholding details | Pre-Transaction | | Post-Transaction | |
| | | No. of shares held | % w.r.t total share capital of TC | No. of shares held | % w.r.t total share capital of TC |
| | a. Each Acquirer / Transferee(*) | Nil | Nil | 21,488 | 0.0122 |
| | b. Each Seller / Transferor | Not Applicable | Not Applicable | Not Applicable | Not Applicable |

Note:

- (*) Shareholding of each entity shall be shown separately and then collectively in a group
- The above disclosure shall be signed by the acquirer mentioning date & place. In case, there is more than one acquirer, the report shall be signed either by all the persons or by a person duly authorized to do so on behalf of all the acquirers.
