STATEMENT OF POSSIBLE SPECIAL DIRECT AND INDIRECT TAX BENEFITS AVAILABLE TO THE COMPANY AND ITS SHAREHOLDERS UNDER THE APPLICABLE LAWS IN INDIA

Date: September 15, 2026

To,
The Board of Directors,
ArMee Infotech Limited
ArMee House, 17, Goyal Intercity,
Row House Thaltej, Thaltej Road,
Ahmedabad, Gujarat – 380054, India.
(the **"Company")**

Dear Sir,

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares" and such offering, the "Issue") of 'ArMee Infotech Limited' (the "Company")

1. This report is issued in accordance with the terms of the engagement letter dated September 06, 2025, with the Company.

2. We, M/s Kantilal Patel & Co., Chartered Accountants, the statutory auditors of the Company, hereby confirm that the enclosed **Annexure A,** prepared by the Company and initialled by us for identification purpose ("**Statement**") for the Issue, provides the possible special tax benefits available to the Company and to its shareholders under direct tax and indirect tax laws presently in force in India, including the Income Tax Act, 2025, the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, respective State Goods and Services Tax Act, 2017, Customs Act, 1962 and the Customs Tariff Act, 1975, each as amended (read with the rules, circulars and notifications issued in connection thereto) and as presently in force in India as on the date of this certificate and, as amended by the Finance Act, 2026, i.e. applicable for the Tax Year 2026-27, Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant statutory provisions. Hence, the ability of the Company and/or its shareholders to derive the tax benefits is dependent upon fulfilling such conditions, which based on business imperatives the Company faces in the future, the Company may or may not choose to fulfil.

3. The accompanying Statement states the tax benefits available to the Company and its shareholders under the Income Tax Act, 2025 (Act) as amended by Finance Act, 2026 and to the extent applicable the Income Tax Act, 1961 read with the Income Tax Rules, 2026 and to the extent applicable the Income Tax Rules, 1962 (collectively referred to as the "IT Act"). The Company does not have material subsidiaries as per the materiality policy considered by the Board of Directors. This statement of possible special tax benefits is required as per Schedule VI (Part A) (9)(L) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"). While the term '*special tax benefits*' has not been defined under the SEBI ICDR Regulations, for the purpose of this Statement, it is assumed that with respect to special tax benefits available to the Company, the same would include those benefits as enumerated in the **Annexure A**. Any benefits under the taxation laws other than those specified in the **Annexure A** are considered to be general tax benefits and therefore not covered within the ambit of this Statement. Further, any benefits available under any other laws within or outside India, except for those mentioned in the **Annexure A** have not been examined and covered by this Statement.

Management Responsibility

4. The preparation of the Statement is the responsibility of the management of the Company ("**Management**") including the preparation and maintenance of all accounting and the other relevant supporting records and documents. The responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Statement; and making estimates that are reasonable in the circumstances.

5. The Management is also responsible for ensuring that the Company complies with the requirements of the SEBI ICDR Regulations.

6. The ability of the Company or its shareholders to derive the tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Company may or may not choose to fulfil.

Auditor's Responsibility for the Statement

7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("**Guidance Note**"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Conclusion

9. Based on our examination, as above, and the information and explanations given to us, we hereby confirm that the enclosed **Annexure A** prepared by the Company states the possible special tax benefits available to the Company and its shareholders. The benefits discussed in the enclosed Statement are not exhaustive. We are informed that this Statement is only intended to provide general information to the investors and hence is neither designed nor intended to be a substitute for professional tax advice.

10. Our conclusion is based on the information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company.

11. We do not express any opinion or provide any assurance as to whether:
    (i) the Company or its shareholders will continue to obtain these benefits in future;
    (ii) the conditions prescribed for availing the benefits, where applicable have been/would be met; or
    (iii) the revenue authorities/courts will concur with the views expressed therein.

12. The contents of the enclosed Statement are based on information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company.

Usage of Report

13. This report may be relied upon by the Company and the Book Running Lead Managers in relation to the Issue. We hereby consent to the extracts of, or reference to, this report being used in the Red Herring Prospectus, the Prospectus and in any other material used in connection with the Issue and other Issue related materials (collectively, the "**Issue Documents**"). We also consent to the submission of this report as may be necessary, to any regulatory authority and/or for the records to be maintained by the Book Running Lead Managers in connection with the Issue and in accordance with applicable law.

\Yours faithfully
For **M/S KANTILAL PATEL & CO.**
Chartered Accountants
(Firm Registration Number: 104744W)

Jinal Arpit Patel

Digitally signed by Jinal Arpit Patel
DN: cn=Jinal Arpit Patel c=IN o=Personal
Reason: I am the author of this document
Location:
Date: 2026-09-15 22:11+05:30

Jinal A. Patel
(Partner)
Membership Number: 153599
Place: Ahmedabad
Date: September 15, 2026
UDIN: 26153599CTUXBY2102

Annexure A

Statement of Tax Benefits

STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO THE COMPANY, AND THE SHAREHOLDERS OF THE COMPANY UNDER THE APPLICABLE DIRECT AND INDIRECT TAX LAWS IN INDIA

Outlined below are the special tax benefits available to ArMee Infotech Limited (the "**Company**") and the Shareholders under the Income-tax Act, 2025 (the "**Act**") as amended by the Finance Act, 2026 applicable for Tax Year 2026-27 as amended and presently in force in India (together, the "Direct Tax Laws").

A. Special tax benefits available to the Company:

• Lower corporate tax rate under section 200 of the Income Tax Act, 2025 (erstwhile Section 115BAA of the Income Tax Act, 1961

Section 200 gives an option to domestic company to be governed by this section from a particular tax year. If a company opts for section 200 of the Act, the company can pay corporate tax at a reduced rate of 25.168% (22% plus surcharge of 10% and education cess of 4%). However once opted for reduced rate of taxation under the said section, it cannot be subsequently withdrawn.

Section 200 further provides that domestic companies availing the option will not be required to pay Minimum Alternate Tax ("**MAT**") on their 'book profits' under section 206 of the Act. However, such a company will no longer be eligible to avail any specified exemptions / incentives under the Act and will also need to comply with the other conditions specified in section 200. Also, if a company opts for section 200, the tax credit (under section 206), if any, which it is entitled to on account of MAT paid in earlier years, will no longer be available.

Further, it shall not be allowed to claim set-off of any brought forward losses arising to it on account of additional depreciation and other specified incentives.

Further, it shall not be allowed to claim set-off of any brought forward losses arising to it on account of additional depreciation and other specified incentives. The Company has already evaluated and opted for the lower corporate tax rate of 25.168% (prescribed under section 200 of the Act) with effect from AY 2020-21.

B. Special direct tax benefits available to the Shareholders of the Company

There are no special direct tax benefits available to the shareholders.

Notes:

1. There are no other special direct and indirect tax benefits that are available to the Company presently.
2. The above Statement sets out the provisions of law in a summary manner only and is not a complete analysis or listing of all potential tax consequences of the purchase, ownership and disposal of shares.
3. For direct tax benefits, this Annexure sets out only the special tax benefits available to the Company and the shareholders under the current Income-tax Act, 2025, i.e., the Act as amended by the Finance Act, 2026 applicable for the Tax Year 2026-27, presently in force in India.

4. This Annexure is intended only to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the individual nature of tax consequences, each investor is advised to consult his/her own tax advisor with respect to specific tax arising out of their participation in the Issue.

5. Our views expressed in this statement are based on the facts and assumptions as indicated in the statement. No assurance is provided that the revenue authorities/courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to changes from time to time. We do not assume responsibility to update the views consequent to such changes.

For ArMee Infotech Limited

Aruna Maheshwari

Aruna Maheshwari
Chief Financial Officer
Place: Ahmedabad
Date: September 15, 2026