Certificate No: JMMK094/2026-27

Certificate pursuant to Regulation 45(3) of the SEBI Listing Regulations

The Board of Directors
iCodex Publishing Solutions Limited
Vista Core Building, 3rd Floor,
Kalyani Nagar, Pune - 411006

Independent Auditor's Certificate pursuant to Regulation 45(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. a) **Background**

iCodex Publishing Solutions Limited is a technology- driven company specialized in software and business process solutions for the global academic and scholarly publishing industry.

The company develops end-to-end publishing platforms and workflow automation tools that support authors, publishers, research institutions, and service providers throughout the publication lifecycle—from manuscript submission and peer review to production and final publication.

Headquartered in Pune, India, iCodex focuses on integrating advanced technologies such as artificial intelligence (AI), machine learning (ML), natural language processing (NLP), and cloud-based systems to streamline editorial, production, and IT processes for publishing organizations worldwide.
The Company's equity shares are listed in BSE Limited.

b) **Purpose of Issue of the Certificate**

Regulation 45(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter called 'the Listing Regulations'] as amended upto date requires the Company to include a certificate from a practicing-chartered accountant stating compliance with conditions provided in Regulation 45(1) of the Listing Regulations in the explanatory statement to the notice seeking shareholders' approval for change in name.



Management's Responsibility

2. Ensuring the compliance of conditions of Listing Regulations is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation, presentation and compliance of conditions of the Listing Regulations.

3. The Management along with the Board of Directors are also responsible for ensuring that the Company complies with the Listing Regulations, issued by the Securities and Exchange Board of India.

Auditor's Responsibility

4. Pursuant to the requirements of the Listing Regulations, our responsibility is to provide a reasonable assurance in the form of an opinion whether, the Company has complied with the conditions of Regulation 45(1) of the Listing Regulations in the matter of proposed change of name of the Company.

5. We conducted our examination of compliance of Regulation 45(1) of the Listing Regulations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. 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.

6. We have also 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.

Opinion

7. Based on the procedures of certification performed by us and according to the information and explanations given to us, we are of the opinion that:

   i. Time period of at least one year has elapsed from the last name change that was occurred in the year:

      The Company has not changed its name since at least one year.

   ii. at least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name:

      There is no change in the business activity of the Company. The Company continues to carry on the same line of business.

   iii. the amount invested in the new activity/project is at least fifty percent of the assets of the listed entity

      The company has invested the amount in the new activities which is not more than 50% of the assets of the company.

And accordingly all the clauses specified in Regulation 45(1) of the Listing Regulations have been complied with by the Company for the purpose of proposed change of name.



Restriction on Use

8. This Certificate has been issued at the specific request of the Company - which has appointed us for issuance of this report and exclusively pertains to the proposed Change of Name of the Company in so far as compliance of Regulation 45 of the Listing Regulations is concerned. This report is accordingly solely for the use by the said Company for including in the explanatory statement to the notice seeking shareholders' approval for change in name. Our report should not be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For JMMK & Co.
Chartered Accountants
FRN: 120459W



CA Jitendra Doshi
Partner
Membership No. 151274
UDIN: 26151274AUWIMH4757

Date: 2nd September, 2026
Place: Mumbai