

**COMPOSITE SCHEME OF ARRANGEMENT
FOR DEMERGER AND AMALGAMATION
AMONGST**

SASTASUNDAR VENTURES LIMITED
(‘SVL’ or ‘Demerged Company’ for Part II of the Scheme or
‘Amalgamated Company’ for Part III of the Scheme)

AND

MICROSEC RESOURCES PRIVATE LIMITED
(‘MRPL’ or ‘Resulting Company’ for Part II of the Scheme)

AND

SASTASUNDAR HEALTHBUDDY LIMITED
(‘SHBL’ or ‘Amalgamating Company’ for
Part III of the Scheme)

AND

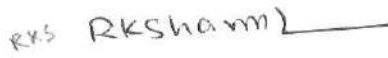
THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

**Under sections 230 to 232 and other relevant provisions
of the Companies Act, 2013**

For SASTASUNDAR VENTURES LIMITED


Director / Authorised Signatory

MICROSEC RESOURCES PRIVATE LIMITED


Director / Authorised Signatory

Sastasundar Healthbuddy Ltd.

Director / Authorised Signatory

PREAMBLE

1. OVERVIEW OF THE SCHEME

This Composite Scheme of Arrangement ('Scheme') is presented pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (including any statutory modifications or re-enactments or amendments thereof) and provides for the following:

- (a) Demerger, transfer and vesting of the Demerged Undertaking (*as defined hereinafter*) from Sastasundar Ventures Limited into Microsec Resources Private Limited on a *going concern* basis, issue of equity shares by Microsec Resources Private Limited to the shareholders of Sastasundar Ventures Limited, in consideration thereof, in accordance with the entitlement ratio as defined in Part II of the Scheme – **Part II of the Scheme**; and
- (b) Subsequent to Part II of the Scheme, Amalgamation of Sastasundar Healthbuddy Limited with Sastasundar Ventures Limited, transfer and vesting of all assets and liabilities of Sastasundar Healthbuddy Limited with Sastasundar Ventures Limited on a *going concern* basis, issue of equity shares by Sastasundar Ventures Limited to the shareholders of Sastasundar Healthbuddy Limited in accordance with the exchange ratio as defined in Part III of the Scheme – **Part III of the Scheme**; and
- (c) Various other matters incidental, consequential or otherwise integrally connected herewith.


2. BACKGROUND AND DESCRIPTION OF THE COMPANIES

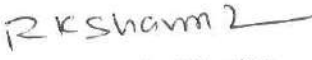
- 2.1 Sastasundar Ventures Limited (hereinafter referred to as 'SVL' or 'Demerged Company' for Part II of the Scheme or 'SVL' or 'Amalgamated Company' for Part III of the Scheme) was incorporated on the 6th day of June 1989 as a company limited by shares. The Corporate Identification Number of SVL is L65993WB1989PLC047002.

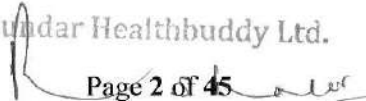
The registered office of SVL is situated at Azimganj House, 2nd Floor, 7 Abanindra Nath Thakur Sarani (formerly Camac Street), Kolkata – 700017. The permanent account number ('PAN') of SVL is AADCS7147N.

SVL is an unregistered Core Investment Company (CIC) and its shares are listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE). It presently operates through several subsidiaries only. It is focusing largely on the following business segments:

- (a) **Financial Services** – This business segment mainly consists of financing of loans, investment in shares and securities, investment in real estate, financial consultancy, professional fees, wealth management, financial planning, distribution and related services.

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- (b) **Healthcare Services** – This business segment includes activities for wholesale trading of healthcare and related OTC Products, food processing unit and diagnostic services through its satellite lab facilities and local centers.

- 2.2 Microsec Resources Private Limited (**hereinafter referred to as 'MRPL' or 'Resulting Company' for Part II of the Scheme**) was incorporated on the 12th day of December 1994 as a company limited by shares. The Corporate Identification Number of MRPL is U51109WB1994PTC066509.

The registered office of MRPL is situated at Azimganj House, 7 Camac Street 2nd Floor, Kolkata - 700017. The PAN of MRPL is AABCG2396M. The Resulting Company is a Wholly Owned Subsidiary of SVL.

MRPL is a non-banking financial company registered with the Reserve Bank of India. It is primarily engaged in the business of financing. The shares of MRPL are not listed on any stock exchange.

- 2.3 Sastasundar Healthbuddy Limited (**hereinafter referred to as 'SHBL' or 'Amalgamating Company' for Part III of the Scheme**) was incorporated on the 4th day of March 2011 as a company limited by shares. The Corporate Identification Number of SHBL is U15411WB2011PLC160195. The shares of SHBL are not listed on any stock exchange.

The registered office of SHBL is situated at Innovation Tower, 5th Floor, Premises No. 16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata-700156. The PAN of SHBL is AAHCM0651P. Amalgamating Company is subsidiary of SVL.

SHBL is engaged in the business of wholesale trading of medicinal products, healthcare products and other Over the Counter (OTC) products and Food Processing Units.

3. PURPOSE AND RATIONALE FOR THE COMPOSITE SCHEME OF ARRANGEMENT

3.1 Purpose and Rationale for the Demerger of the Financial Services Business from SVL to MRPL

The Demerged Company is a multi-business corporate engaged in the business of providing healthcare and financial services. The aforesaid businesses of the Demerged Company have been nurtured over a period of time and are currently at different stages of growth. This Scheme is in the best interest of the companies and their respective shareholders, employees, creditors and other stakeholders on account of following benefits:

- (a) Demerger shall lead to creation of a separate, distinct and focused entity housing the Financial Services Business leading to greater operational efficiencies;
- (b) Segregating the businesses would enable independent business opportunities, attracting different sets of strategic partners and other stakeholders and would

bring about greater internal control on business processes / ease in decision making;

- (c) Independent group structure for each of the business segments of the group will ensure required depth and focus on each of the segments and adoption of strategies necessary for the growth of the respective segments. The structure shall provide independence to the management in decisions regarding the use of their respective cash flows for dividends or capital expenditure in their respective businesses; and
- (d) Cost savings are expected to flow from more focused operational efforts, rationalization, standardization and simplification of business processes, productivity improvements, and the elimination of duplication, and optimum rationalization of administrative expenses and utilization of human resources.

3.2 Purpose and Rationale for the Amalgamation of SHBL with SVL

SHBL is engaged in the business of wholesale trading of medicinal products, healthcare products and other Over the Counter (OTC) products and food processing unit. The aforesaid business of SHBL has been nurtured over a period of time. This Scheme is in the best interest of the companies and their respective shareholders, employees, creditors and other stakeholders on account of following benefits:

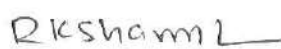
- (a) SHBL is the main operational entity in the Healthcare Segment of the group and therefore it's Amalgamation with SVL shall result in maximization of overall shareholder value;
- (b) Achieve simplification of group structure, optimal utilization of resources, better administration and cost reduction;
- (c) Creating synergies in operations, benefit of scale and enhancing competitive strength since duplication of administrative efforts, legal and regulatory compliances will be unified; and
- (d) Independent group structure for each of the business segments of the group (i.e., Healthcare Business and the Financial Services Business) will ensure required depth and focus on each of the segments and adoption of strategies necessary for the growth of the respective segments. The structure shall provide independence to the management in decisions regarding the use of their respective cash flows for dividends or capital expenditure in their respective businesses

3.3 Due to the aforesaid reasons, the Scheme would be in the best interests of the shareholders, creditors, employees and other stakeholders of SVL, MRPL and SHBL. In view of the abovementioned reasons and in order to avoid multiplicity of schemes and the consequent increase in cost and effort that may have to be expended by the companies, the NCLT and the governmental authorities, it is considered desirable and expedient to implement the proposed Composite Scheme of Arrangement.

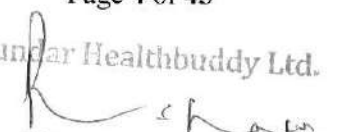
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MICROSEC RESOURCES PRIVATE LIMITED


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4. PARTS OF THE COMPOSITE SCHEME OF ARRANGEMENT

The Scheme is divided into the following parts:

Part I, deals with the definitions and interpretations of the terms used in the Scheme; the Effective Date of the Scheme; and the structure of the share capital of the companies involved;

Part II, deals with demerger of the Financial Services Business of Sastasundar Ventures Limited into Microsec Resources Private Limited in accordance with Section 2(19AA) and other applicable provisions of the Income-tax Act, 1961 and Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, as may be applicable.;

Part III, deals with amalgamation of Sastasundar Healthbuddy Limited with Sastasundar Ventures Limited in accordance with Section 2(1B) and other applicable provisions of the Income-tax Act, 1961 and Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, as may be applicable.

Part IV, deals with the general terms and conditions that would be applicable to the Scheme.

The Scheme also provides for various other matters consequential or otherwise integrally connected herewith.

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PART - I
GENERAL DEFINITIONS AND CAPITAL STRUCTURE

1. DEFINITIONS

In this Scheme, unless repugnant to the meaning or context thereof, the following words and expressions shall have the following meaning:

- 1.1. **"Act" or "The Act"** means the Companies Act, 2013, to the extent applicable, including the rules and regulations made thereunder and will include circulars, notifications, guidelines and any statutory modifications, re-enactments and / or amendments thereof for the time being in force;
- 1.2. **"Amalgamated Company"** means Sastasundar Ventures Limited, company having CIN L65993WB1989PLC047002;
- 1.3. **"Amalgamated Company Shares"** means the fully paid-up equity shares of Amalgamated Company, each having a face value of INR 10 (Indian Rupees Ten only) and one vote per equity share;
- 1.4. **"Amalgamating Company"** means Sastasundar Healthbuddy Limited, company having CIN U15411WB2011PLC160195 and includes:
 - (a) any and all of its assets, whether movable or immovable, tangible or intangible, real or personal, corporeal or incorporeal, in possession or reversion, present, future, or contingent, including but not limited to registrations and memberships, electrical fittings, installations, tools, accessories, power lines, stocks, computers, communication facilities, vehicles, furniture, fixtures and office equipment, all rights, title, interests, covenants, undertakings, and society memberships and rights appurtenant to the immovable property, including continuing rights, covenants, title and interests in connection with any land (together with the buildings and structures standing thereon), whether freehold or leasehold (including all leases granted in favour of the Amalgamating Company) or leave and licensed or right of way and all documents, (including panchnamas, declarations, receipts) of title, rights and easements in relation thereto, plant, machinery, trading platform, appliances, equipment, whether licensed, leased or otherwise;
 - (b) any and all of its investments (including shares whether in dematerialized or physical form, scrips, stocks, bonds, debentures, debenture stock, units or pass through certificates and other securities), actionable claims, application monies, advance monies, earnest monies, margin money and/or security deposits, payment against warrants or other entitlements, as may be lying with it, including but not limited to the deposits from members, investor's service fund and investor protection fund, loans and advances, recoverable in cash or in kind or for value to be received, trade receivables, inventory, all cash and bank balances and deposits, fixed deposits, money at call and short notice, contingent rights or benefits, receivables, including dividends declared or interest accrued thereon, reserves, provisions, funds, benefits of all agreements, bonds, debentures,

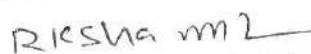
debenture stock, units or pass through certificates, all deposits and balances with Governmental Authorities and other persons;

- (c) any and all of its licenses (including the licenses granted by any Central / State / Municipal Authority for the purpose of carrying on its business or in connection therewith), including but not limited to as mentioned in **Annexure A** and **Annexure B** permissions, allotments, approvals, consents, concessions, clearances, credits, awards, sanctions, exemptions, subsidies, registrations, no-objection certificates, permits, quotas, rights, entitlements, authorization, applications made for obtaining all or any of the aforesaid, pre-qualifications, bid acceptances, tenders, certificates, tenancies, trade names, trademarks, service marks, copyrights, logos, corporate names, brand names, domain names, sales tax credits, income-tax credits, goods and service tax credits, privileges and benefits of/ arising out of all licenses, contracts, agreements, applications and arrangements and all other related rights including lease rights, powers and facilities of every kind and description whatsoever, equipment, installations and utilities such as electricity, water and other service connections, all benefits including subsidies, grants, incentives, tax credits (including but not limited to credits in respect of goods and services tax, income tax, minimum alternate tax, value added tax, etc., tax refunds) and all other rights, claims and powers, of whatsoever nature;
- (d) any and all of its debts, borrowings and liabilities, including trade creditors, lease liabilities and any other trade liabilities, (whether denominated in Indian rupees or foreign currency), present or future, whether secured or unsecured, all guarantees, assurances, commitments and obligations of any nature or description, whether fixed, contingent or absolute, secured or unsecured, asserted or unasserted, matured or unmatured, liquidated or unliquidated, accrued or not accrued, known or unknown, due or to become due, whenever or however arising (including, without limitation, whether arising out of any contract or tort based on negligence or strict liability);
- (e) all contracts, agreements, licenses, leases, memoranda of undertakings, memoranda of agreements, memoranda of agreed points, letters of agreed points, bids, letters of intent, arrangements, undertakings, whether written or otherwise, deeds, bonds, schemes, arrangements, service agreements, sales orders, purchase orders, operation and maintenance compliance, equipment purchase agreements or other instruments of whatsoever nature to which the Amalgamating Company is a party, and other assurances in favour of the Amalgamating Company or powers or authorizations granted by or to it, and all privileges and benefits of/ arising out of all contracts, agreements and arrangements and all other related rights of every kind and description whatsoever;
- (f) all insurance policies and all privileges and benefits of/ arising out of all such policies, contracts, agreements and arrangements, including any premium paid, claims pending and all other related rights of every kind and description whatsoever;

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- (g) all employees, permanent employees, temporary employees, probationers, trainees, interns employed, employees under 2PL contract, employees under 3PL contract engaged by the Amalgamating Company;
- (h) all legal proceedings, suits, claims, disputes, causes of action, litigations, petitions, appeals, writs, legal, taxation or other proceedings of whatever nature, whether existing as on date or arising in future (including before any statutory or quasi-judicial authority or tribunal), under Applicable Laws, by or against the Amalgamating Company;
- (i) rights of any claim not made by the Amalgamating Company in respect of any refund of tax, duty, cess or other charge, including any erroneous or excess payment thereof made by the Amalgamating Company and any interest thereon, with regard to any law, act or rule or scheme made by the Governmental Authority, and in respect of carry forward of unabsorbed losses and unabsorbed tax depreciation, deferred revenue expenditure, rebate, incentives, benefits etc., under the Income-tax Act, 1961, sales tax, value added tax, custom duties and good and service tax or any other or like benefits under Applicable Law;
- (j) all books, records, files, papers, engineering and process information, application software, software licenses (whether proprietary or otherwise), test reports, computer programs, drawings, manuals, data, databases including databases for procurement, commercial and management, catalogues, quotations, sales and advertising materials, product registrations, dossiers, lists of suppliers including service providers, customer/supplier pricing information, and all other books and records, whether in physical or electronic form;
- (k) amounts claimed by the Amalgamating Company whether or not so recorded in the books of account of the Amalgamating Company from any Governmental Authority, under any law, act or rule in force, as refund of any tax, duty, cess, or of any excess payment;
- (l) all Intellectual Property Rights, including trademarks, trade names, computer programs, websites, manuals, data, service marks, copyrights, patents, designs, technical know-how, domain names, including applications for such intellectual property rights, used by or held for use by the Amalgamating Company, if any, whether or not recorded in the books of accounts of the Amalgamating Company, whether used or held for use by it; and
- (m) all rights to use and avail telephones, telexes, facsimile, email, internet, leased line connections and installations, utilities, electricity and other services, reserves, provisions, funds, benefits of assets or properties or other interests held in trusts, registrations, contracts, engagements, arrangements of all kind, privileges and all other rights, easements, liberties and advantages of whatsoever nature and wheresoever situated belonging to or in the ownership, power or possession and in control of or vested in or granted in favour of or enjoyed by the Amalgamating Company and all other rights and interests of whatsoever nature belonging to or

in the ownership, power, possession or control of or vested in or granted in favour of or held for the benefit of or enjoyed by the Amalgamating Company.

- 1.5. **"Amalgamating Company Shares"** means the fully paid-up equity shares of Amalgamating Company, each having a face value of INR 10 (Indian Rupees Ten only) and one vote per equity share;
- 1.6. **"Applicable Laws"** mean any statute, law, regulation, ordinance, rule, judgment, rule of law, order, decree, ruling, bye-law, approval of any governmental authority, directive, guideline, policy, clearance, requirement or other governmental restriction or any similar form of decision of or determination by, or any interpretation or administration having the force of law of any of the foregoing by any governmental authority having jurisdiction over the matter in question, whether in effect as of the date of this Scheme or at any time thereafter;
- 1.7. **"Appointed Date"** means 1 April 2023 or such other date as may be decided by Board;
- 1.8. **"Appropriate Authority"** means any applicable central, state or local government, legislative body, regulatory, administrative or statutory authority, agency or commission or department or public or judicial body or authority, including, but not limited, to Securities and Exchange Board of India, Stock Exchanges, Regional Director, Official Liquidator, Registrar of Companies, Reserve Bank of India and National Company Law Tribunal;
- 1.9. **"Board of Directors" or "Board"** means the Board of Directors of Sastasundar Ventures Limited, Microsec Resources Private Limited and Sastasundar Healthbuddy Limited, as the case may be and includes any committee thereof or persons authorized by the Board or committee thereof;
- 1.10. **"BSE"** means BSE Limited;
- 1.11. **"Demerged Company"** means Sastasundar Ventures Limited, company having CIN L65993WB1989PLC047002.
- 1.12. **"Demerged Undertaking"** means the undertaking with respect to the Demerged Company pertaining to the Financial Services Business as on the Appointed Date and shall include (without limitation):
- (a) Equity Shares of Innogrow Technologies Limited;
 - (b) Equity Shares of Microsec Resources Private Limited;
 - (c) Equity Shares of Bharatiya Sanskriti Village Private Limited;
 - (d) Unquoted Compulsorily Convertible Unsecured Debentures of Innogrow Technologies Limited.

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- 1.16. **"IND-AS"** means the accounting standards prescribed under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;
- 1.17. **"Intellectual Property Rights"** means rights of any patent, copyright, trademark or service mark, trade secret, trade dress and packaging material and styles, logos, colour schemes, product registrations owned by or licensed to Amalgamating Companies or any other proprietary rights protection legally available under common law or otherwise.
- 1.18. **"NCLT" or "Tribunal"** means the National Company Law Tribunal, Kolkata;
- 1.19. **"NSE"** means the National Stock Exchange of India Limited;
- 1.20. **"Promoter(s)"** shall have the meaning given to it under clause 2(oo) of Chapter I of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- 1.21. **"RBI"** means the Reserve Bank of India;
- 1.22. **"Record Date 1"** shall mean the date to be fixed by the Board of Directors of the Demerged Company, in consultation with the Board of Directors of the Resulting Company, for the purpose of determining the shareholders of the Demerged Company to whom the new equity shares of the Resulting Company shall be issued and allotted;
- 1.23. **"Record Date 2"** shall mean the date to be fixed by the Board of Directors of the Amalgamated Company, in consultation with the Board of Directors of the Amalgamating Company, for the purpose of determining the shareholders of the Amalgamating Company to whom the new equity shares of the Amalgamated Company shall be allotted under this Scheme;
- 1.24. **"Composite Scheme of Arrangement" or "Scheme"** means this Composite Scheme of Arrangement, as set out herein and approved by the Board of Directors of Sastasundar Ventures Limited, Microsec Resources Private Limited and Sastasundar Healthbuddy Limited, subject to such modifications as the Appropriate Authority may impose or the aforesaid companies may prefer and the Appropriate Authority may approve.
- 1.25. **"SEBI"** means Securities and Exchange Board of India;
- 1.26. **"SEBI Circular"** means the circular issued by the SEBI, being SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated 20 June 2023 and any amendments thereof or modifications issued pursuant to Regulations 11, 37 and 94 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"SEBI LODR"**);
- 1.27. **"Stock Exchanges"** means BSE Limited and National Stock Exchange of India Limited.

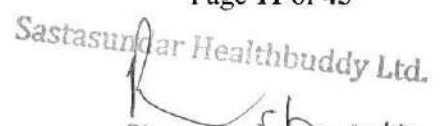
EXPRESSIONS NOT DEFINED IN THIS SCHEME

For SASTASUNDAR VENTURES LIMITED MICROSEC RESOURCES PRIVATE LIMITED


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(e) Property, Plant and equipment including the following :

1. Office Premises at "Shivam Chambers" located at 53, Syed Amir Ali Avenue, Kolkata 700019, West Bengal;
2. Office Premises at "Manikanchan" located at Plot No. 1, Block CN Sector V, Bidhannagar, 24 Parganas (North) Kolkata - 700 091
3. Furniture and Fixtures, Computers, and other Assets as per Financial Statements of the demerged Company.

- (f) Investment in Fixed Deposits, Current Deposits, deposit with NBFC, Mutual Funds;
- (g) Net defined benefit asset, balances due with government authorities, and any other asset which may relate to the demerged undertaking;
- (h) All liabilities including Trade Payables, Security Deposits received and other Liabilities pertaining to the demerged undertaking which are present in the financial statement of the demerged company;
- (i) Employees pertaining to the demerged undertaking;
- (j) Authorized Share Capital of the Demerged company in relation to assets related to financial service segment
- (k) Any other assets / Liabilities arising out of the financial services segment which are present in the financial statement of the demerged company;

Any question that may arise as to whether a specific asset (tangible or intangible) or liability or employee pertains or does not pertain to the Demerged Undertaking shall be decided mutually by the Boards of the Demerged Company and the Resulting Company.

1.13. **"Effective Date"** means the dates on which certified copy of the order of the NCLT sanctioning this Scheme is filed with the Registrar of Companies, Kolkata ('RoC'). Any references in the Scheme to "upon the Scheme becoming effective" or "effectiveness of the Scheme" or "Scheme coming into effect" shall mean the "Effective Date". For the avoidance of doubt, it is clarified that in case, Sastasundar Ventures Limited, Sastasundar Healthbuddy Limited and Microsec Resources Private Limited make such filings on different dates, then the last date on which such filings are made with the RoC shall be deemed to be the Effective Date.

1.14. **"Financial Services Business"** means the division of the Demerged Company mainly engaged in financing of loans, investment in shares and securities, investment in real estate, Financial Consultancy, Professional Fees, Wealth Management, Financial Planning, Distribution and Related Services, directly and through its subsidiaries.

1.15. **"Income Tax Act"** shall mean the Income-tax Act, 1961 or any modifications or re-enactments or amendments thereof from time to time;

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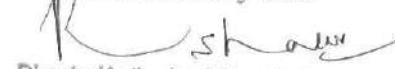

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The expressions which are used in this Scheme and not defined in this Scheme, shall, unless repugnant or contrary to the context or meaning hereof, have the same meaning ascribed to them under the Act and other applicable laws, rules, regulations, bye-laws, as the case may be, or any statutory modification or re-enactment thereof from time to time.

2. DATE OF COMING INTO EFFECT

The Scheme set out herein in its present form or with any modification(s) approved or imposed or directed by the Tribunal or any other appropriate authority shall come into legal operation from the Appointed Date, but the same shall become effective on and from the Effective Date.

3. CAPITAL STRUCTURE

3.1 Sastasundar Ventures Limited ('SVL' or 'Demerged Company' for Part II of the Scheme or 'SVL' or 'Amalgamated Company' for Part III of the Scheme)

The share capital of SVL as on 31 March 2023 is as under:

Particulars	Amount (in INR)
Authorized Share Capital	
3,55,32,000 Equity Shares of INR 10/- each	35,53,20,000
Issued, Subscribed and Paid-up Share Capital	
3,18,10,500 Equity Shares of INR 10/- each	31,81,05,000

There has been no change in the capital structure of SVL subsequent to above date till the date of the approval of the Scheme by the Board of Directors of SVL.

3.2 Microsec Resources Private Limited ('MRPL' or 'Resulting Company' for Part II of the Scheme)

The share capital of MRPL as on 31 March 2023 is as under:

Particulars	Amount (in INR)
Authorized Share Capital	
26,60,000 Equity Shares of INR 10/- each	2,66,00,000
Issued, Subscribed and Paid-up Share Capital	
25,81,357 Equity Shares of INR 10/- each	2,58,13,570

There has been no change in the capital structure of MRPL subsequent to above date till the date of the approval of the Scheme by the Board of Directors of MRPL.

3.3 Sastasundar Healthbuddy Limited ('SHBL' or 'Amalgamating Company' for Part III of the Scheme)

The share capital of SHBL as on 31 March 2023 is as under:

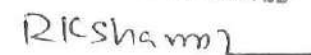
Particulars	Amount (in INR)
Authorized Share Capital	
2,40,00,000 Equity Shares of INR 10/- each	24,00,00,000
1,00,000 Cumulative Compulsory Convertible Preference Shares of INR 100/- each	1,00,00,000
Issued, Subscribed and Paid-up Share Capital	
2,37,03,524 Equity Shares of INR 10/- each	23,70,35,240

There has been no change in the capital structure of SHBL subsequent to above date till the date of the approval of the Scheme by the Board of Directors of SHBL.

For SASTASUNDAR VENTURES LIMITED


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PART - II
DEMERGER OF FINANCIAL SERVICES BUSINESS OF THE DEMERGED COMPANY
INTO RESULTING COMPANY

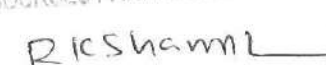
1. TRANSFER AND VESTING OF THE DEMERGED UNDERTAKING

- 1.1. Upon this Scheme becoming effective and with effect from the Appointed Date and pursuant to Section 230 and Section 232 of the Companies Act, 2013 and other applicable provisions of the Act for the time being in force, and pursuant to the orders of the NCLT or other Appropriate Authority or forum, if any, sanctioning the Scheme, without any further act, instrument, deed, matter or thing, the Demerged Undertaking shall stand vested in the Resulting Company, as a going concern, together with all its properties, assets, rights, benefits and interest therein.
- 1.2. Subject to the provisions of this Scheme, all the investments and other assets of the said Demerged Undertaking of the Demerged Company shall stand transferred or deemed to have been transferred without any further act, instrument or deed, pursuant to the provisions of the Act and Applicable Laws so as to become as and from the Appointed Date, the assets of the Resulting Company.
- 1.3. Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the Demerged Undertaking occurs by virtue of this Scheme itself, the Resulting Company may, at any time after the coming into effect of this Scheme in accordance with the provisions hereof, if so required under any law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations or other writings or tripartite arrangements with any party to any contract or arrangement to which the Demerged Company is a party or any writings as may be necessary in order to give formal effect to the provisions of this Scheme. The Resulting Company shall be deemed to be authorized to execute any such writings on behalf of the Demerged Company and to carry out or perform all such formalities or compliances referred to above on the part of the Demerged Company to be carried out or performed.
- 1.4. For the avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that upon the coming into effect of this Scheme, all assets, liabilities and employees of the Demerged Company shall stand transferred to the extent it relates to and pertains to the Demerged Undertaking, to the Resulting Company in which the Demerger Undertaking shall vest by way of the demerger hereunder.
- 1.5. It is clarified that if any assets (estate, claims, rights, title, interest in or authorities relating to such assets), schemes, arrangements or other instruments of whatsoever nature in relation to the Demerged Undertaking, which the Demerged Company owns or to which the Demerged Company is a party and which cannot be transferred to the Resulting Company for any reason whatsoever, the Demerged Company shall hold such assets etc. in trust for the benefit of the Resulting Company to which the Demerged Undertaking is being transferred in terms of this Scheme, in so far as it is permissible so to do, till such time as the transfer is effected and till such time the

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Resulting Company shall be entitled to utilize, operate, avail the same for the Demerged Undertaking without any consideration.

- 1.6. Without prejudice to paragraph 1.1 of Part II above, it is expressly provided that in respect of such assets belonging to and specific to the Demerged Undertaking of the Demerged Company as are movable in nature or are otherwise capable of transfer by manual delivery or by endorsement and delivery, the same shall be so transferred by the Demerged Company and shall become the property of the Resulting Company in pursuance of the provisions of the Act.
- 1.7. It is expressly provided that no other term or condition of the liabilities not transferred to the Resulting Company is modified by virtue of this Scheme except to the extent that such amendment is required by necessary implication.
- 1.8. Subject to the necessary consents being obtained in accordance with the terms of this Scheme, the provisions of this clause (1) of Part II shall operate, notwithstanding anything to the contrary contained in any instrument, deed or writing or the terms of sanction or issue or any security document; all of which instruments, deeds or writings shall stand modified and / or superseded by the foregoing provisions with effect from the Appointed Date or such other date as is specified herein above, as the case may be.

2. CONTRACTS, DEEDS AND OTHER INSTRUMENTS:

Subject to the provisions of this Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature in relation to the Demerged Undertaking to which the Demerged Company is a party or to the benefit of which the Demerged Company may be eligible, and which are subsisting or having effect immediately before the Effective Date, shall continue in full force and effect against or in favour of the Resulting Company as the case may be and may be enforced as fully and effectively as if, instead of the Demerged Company, the Resulting Company had been a party or beneficiary thereto. The Resulting Company shall enter into and/or issue and/or execute deeds, writings or confirmations or enter into a tripartite arrangement, confirmation or novation to which the Demerged Company will, if necessary, also be a party in order to give formal effect to this clause, if so required or become necessary.

3. LEGAL PROCEEDINGS:

Upon coming into effect of this Scheme, all suits, claims, actions and/or proceedings by or against the Demerged Company, pertaining to the Demerged Undertaking of the Demerged Company, including those arising after the Appointed Date shall be continued and be enforced by or against the Resulting Company as effectually as if the same had been pending and / or arising by or against the Resulting Company.

4. CONDUCT OF BUSINESS TILL THE EFFECTIVE DATE

- 4.1 With effect from the Appointed Date and up to and including the Effective Date:

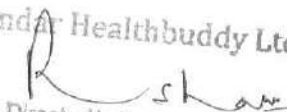
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- (a) The Demerged Company shall carry on and shall be deemed to have carried on all the businesses and activities of the Demerged Undertaking as hitherto and shall be deemed to have held and stood possessed of the undertaking on account of, and for the benefit of and in trust for the Resulting Company.
- (b) All the profits or income accruing or arising to the Demerged Undertaking of the Demerged Company or expenditure or losses arising or incurred (including the effect of taxes, if any, thereon) by the Demerged Undertaking of the Demerged Company shall, for all purposes be treated and be deemed to be accrued as the profits or income or incurred as the expenditure or losses or taxes of the Resulting Company, as the case may be.
- (c) The Demerged Company shall maintain the Demerged Undertaking with reasonable diligence and business prudence.
- (d) The Demerged Company shall not, without prior written consent of the Resulting Company, take any major policy decisions in respect of management of the Demerged Undertaking except in the ordinary course of business.
- (e) The Demerged Company and the Resulting Company shall cooperate with each other for smooth transfer of the Demerged Undertaking from the Demerged Company to the Resulting Company and any director of the Demerged Company and any director of the Resulting Company shall be empowered to give effect to the Scheme in all aspects as may be necessary or expedient including settling any question(s) or difficulties arising in relation to the Scheme in such manner as they deem fit to attain the objectives of this Scheme and their decision in this regard shall be final and binding.
- (f) The Demerged Company and the Resulting Company are expressly permitted to revise their Income-tax, Wealth Tax, Sales Tax, Goods and Services Tax, VAT and all other statutory returns, including without limitation TDS certificates and the right to claim refund, advance tax credits etc., upon the Scheme becoming effective.

On the Effective Date but with effect from the Appointed Date, Resulting Company shall be authorized to carry on the businesses pertaining to the Demerged Undertaking to be carried on by Demerged Company.


5. REMAINING BUSINESS OF THE DEMERGED COMPANY

- 5.1 The remaining business of the Demerged Company shall continue to belong to and be owned and managed by the Demerged Company. The Demerged Company shall continue to be liable to perform and discharge all liabilities and obligations in relation to the remaining business of the Demerged Company and the Resulting Company shall not have any liability or obligation in relation to the remaining business of the Demerged Company.

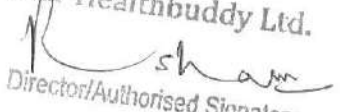
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- 5.2 The Resulting Company shall have no right, claim or obligation in relation to the residual undertaking and all assets, liabilities, rights, title, interest or obligations thereto.
- 5.3 All legal, taxation and other proceedings whether civil or criminal (including before any court, statutory or quasi-judicial authority or tribunal) by or against the Demerged Company under any statute, whether pending on the effectiveness of this Scheme or which may be instituted at any time thereafter, and in each case pertaining to the residual undertaking shall be continued and enforced by or against the Demerged Company after the effectiveness of this Scheme. The Resulting Company shall in no event be responsible or liable in relation to any such legal or other proceeding against the Demerged Company.
- 5.4 Without prejudice to this Scheme, with effect from and beyond the effectiveness of this Scheme, the Demerged Company:
- (a) shall be deemed to have been carrying on and to be carrying on all the business and activities relating to the residual undertaking for and on its own behalf; and
 - (b) all profits accruing to the Demerged Company thereon or losses arising or incurred by it relating to the residual undertaking shall for all purposes be treated as the profits or losses, as the case may be, of the Demerged Company.

6. CONSIDERATION BY THE RESULTING COMPANY BY WAY OF ISSUE OF SHARES ON DEMERGER

- 6.1 Upon the Scheme becoming effective and upon vesting of the Demerged Undertaking of the Demerged Company in the Resulting Company, the Resulting Company shall, without any further application or deed, issue and allot to the shareholders of the Demerged Company whose name appears in the Register of Members of the Demerged Company as on the Record Date 1 as may be stipulated by the Board of Directors of the Demerged Company, his/her heirs, executors, administrators or the successors in title, as the case may be and to the members who shall produce details of their account with a depository participant to the Resulting Company on or before such date as may be stipulated by the Board of Directors, in the following proportion viz:

"1 (One) equity share of INR 10 each fully paid up of MRPL for every 3 (Three) equity share of INR 10 each fully paid up held in SVL"

- 6.2 Any fractional entitlements under clause 6.1, if any, shall be aggregated and held by the trust, nominated by the Board in that behalf, who shall sell such shares in the market at such price, within a period of 90 days from the date of allotment of shares, as per the draft scheme submitted to SEBI.
- 6.3 The SVL shall submit to the designated stock exchange a report from its Audit Committee and the Independent Directors certifying that the SVL has compensated the eligible shareholders. Both the reports shall be submitted within 7 days of compensating the shareholders.

- 6.4 In the event of there being any pending and valid share transfers, whether lodged or outstanding, of any shareholder of the Demerged Company, the Board of Directors or any committee thereof of the Demerged Company shall be empowered in appropriate cases, even subsequent to the Appointed Date or the Effective Date, as the case may be, to effectuate such a transfer in the Demerged Company, as if such changes in registered holder were operative as on the Record Date, in order to remove any difficulties arising to the Resulting Company of such shares.
- 6.5 The Resulting Company shall, if and to the extent required, apply for and obtain any approvals from concerned regulatory authorities for the issue & allotment of new shares to the shareholders of the Demerged Company under this Scheme.
- 6.6 In terms of this Scheme, the Resulting Company shall issue new shares to the shareholders of the Demerged Company in dematerialized form. Prior to the Record Date 1, the eligible shareholders of the Demerged Company, who hold shares in physical form shall provide such confirmation, information and details as may be required, relating to his/ her/ its account with a depository participant, to the Resulting Company to enable it to issue the shares in dematerialized form.
- 6.7 The Resulting Company shall and to the extent if required, increase its Authorized Share Capital to facilitate issue of equity shares under this Scheme.
- 6.8 Approval of this Scheme by the shareholders of the Resulting Company shall be deemed to be the due compliance of the provision of Section 42 read with Section 62 of the Companies Act, 2013, and the other relevant and applicable provisions of the Act for the issue and allotment of new shares by the Resulting Company to the shareholders of the Demerged Company, as provided in this Scheme.
- 6.9 The approval of this Scheme by the shareholders of the Demerged Company and the Resulting Company under Section 230 to Section 232 of the Companies Act, 2013, shall be deemed to have the approval under Sections 13, 14 and 186 of the Companies Act, 2013 and other applicable provisions of the Act and any other consents and approval required in this regard.
- 6.10 Approval of this Scheme by the shareholders of the Resulting Company shall be deemed to mean that the shareholders have also accorded all relevant consents under the Act for the issue and allotment of new shares by the Resulting Company to the shareholders of the Demerged Company.
- 6.11 Upon this Scheme becoming effective, the shares of the Resulting Company held by the Demerged Company shall, without any further application, act, instrument or deed, be automatically cancelled and be of no effect on and from the Effective Date.
- 6.12 The cancellation of the Equity Share Capital held by the Demerged Company and its nominee in Resulting Company and consequential capital reduction, in accordance with Clause 6.11 above, shall be effected as a part of this Scheme itself and not under a separate procedure, in terms of Section 66 of the Companies Act, and the order of the


NCLT sanctioning this Scheme shall be deemed to be an order under Section 66 of the Companies Act, or any other applicable provisions, confirming the reduction. The consent of the shareholders of Resulting Company to this Scheme shall be deemed to be the consent of its shareholders for the purpose of effecting the reduction under the provisions of Section 66 of the Companies Act as well and no further compliances would be separately required.

- 6.13 The Resulting Company shall not be required to add the words "and reduced" as suffix to its name consequent upon the reduction of capital under Clause 6.11 above.

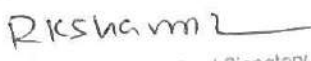
7. CONVERSION OF THE RESULTING COMPANY INTO A PUBLIC COMPANY AND LISTING OF ITS EQUITY SHARES

- 7.1 Upon the Scheme coming into effect, the Resulting Company shall be converted into a Public Company and shall adopt new set of Articles of Association as per the Companies Act, 2013.
- 7.2 The approval of Scheme under section 230-232 of the Companies Act, 2013 shall also be deemed to be the approval under sections 13, 14, 15 and all other applicable provisions, if any of the Companies Act, 2013 for conversion of Private Company into Public Company and no separate processes shall be followed under sections 13, 14, 15 and all other applicable provisions, if any of the Companies Act, 2013.
- 7.3 The new shares of the Resulting Company shall be listed and / or admitted to trading on the Stock Exchanges on which the equity shares of the Demerged Company are listed at that time. The Resulting Company shall enter into such arrangements and give such confirmations and / or undertaking as may be necessary in accordance with the applicable laws or regulations for complying with the formalities of the said Stock Exchanges.
- 7.4 This Scheme is in conformity with the requirements as laid down in Rule 19(7) of Securities Contract (Regulation) Rules, 1957 read with the SEBI Circular and in terms of the said sub-rule after allotment of new shares in Resulting Company and on receipt of certified copy of order of the NCLT sanctioning the Scheme, Resulting Company shall take necessary steps for listing of shares allotted, simultaneously on all the stock exchanges where the equity shares of Demerged Company are listed.
- 7.5 The Resulting Company shall make application to SEBI in terms of Rule 19(7) of Securities Contract (Regulation) Rules, 1957 for Listing of Equity Shares at all the Stock Exchanges where the Equity Shares of Demerged Company are listed on the Appointed Date without complying with the requirements of Rule 19(2)(b) of Securities Contract (Regulation) Rules, 1957.
- 7.6 The new shares to be issued and allotted in terms of this Scheme will be subject to the Memorandum and Articles of Association of the Resulting Company. The listing of the said shares is subject to the approval of the BSE / NSE / SEBI.

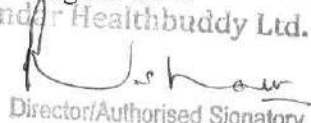
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- 7.7 The new shares of Resulting Company allotted pursuant to the Scheme shall remain frozen in the depositories system till listing and trading permission is given by the designated Stock Exchanges.
- 7.8 Further, there shall be no change in the shareholding pattern of the Resulting Company between the Record Date and the listing of its equity shares which may affect the status of approval of the Stock Exchanges.
- 7.9 The Demerged Company being a listed company, this Scheme is subject to the compliances by the Demerged Company of all the requirements under the SEBI Circular and all statutory regulations/directives of the SEBI insofar as they relate to sanction and implementation of the Scheme.
- 7.10 As per para 10 of SEBI Circular, the Demerged Company shall provide e-voting facility for obtaining approval of the public shareholders and will disclose all material facts in the explanatory statement, to be sent to the shareholders for approval of this Scheme.

8. ACCOUNTING TREATMENT

8.1 Treatment in the books of the Demerged Company

- 8.1.1 Upon Part II of this Scheme coming into effect on the Effective Date, and with effect from the Appointed Date, the Demerged Company shall account for the demerger and vesting of the Demerged Undertaking with the Resulting Company in its books of accounts in accordance with the Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Act, as notified under the Companies (Indian Accounting Standard) Rules, 2015, as may be amended from time to time and other generally accepted accounting principles as under:
- 8.1.2 The book value of the assets and liabilities pertaining to the Demerged Undertaking transferred by the Demerged Company to the Resulting Company shall be reduced from the book values of the assets and liabilities appearing in books of accounts of the Demerged Company as on the Appointed Date.
- 8.1.3 The inter-company transactions, investments, deposits / loans and advances outstanding between the Demerged Company and Resulting Company to the extent it relates to the Demerged Undertaking, if any, shall stand cancelled and there shall be no further obligation outstanding in this behalf; Any difference arising on cancellation shall be adjusted against the reserves of Demerged Company;
- 8.1.4 The difference being the excess of book values of assets transferred over the book value of liabilities transferred after giving effect to the cancellation of inter-company transactions and balances pursuant to Clause 8.1.3 shall be adjusted against reserves of the Demerged Company.

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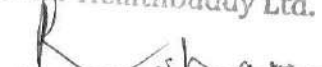

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8.2 Treatment in the books of the Resulting Company

- 8.2.1 Upon Part II of this Scheme coming into effect on the Effective Date and with effect from the Appointed Date, the Resulting Company shall account for the Demerged Undertaking in its books of accounts in accordance with the Ind-AS prescribed under Section 133 of the Act, as notified under the Companies (Indian Accounting Standard) Rules, 2015, as may be amended from time to time and other generally accepted accounted principles as under:
- 8.2.2 Upon the coming into effect of this Scheme, the Resulting Company shall record all the assets and liabilities pertaining to the Demerged Undertaking transferred to and vested in it pursuant to this Scheme, at their respective book values ignoring revaluation, if any, as appearing in the books of accounts of the Demerged Company as on the Appointed Date.
- 8.2.3 The inter-company transactions, investments, deposits / loans and advances outstanding between the Demerged Company and Resulting Company to the extent it relates to the Demerged Undertaking, if any, shall stand cancelled and there shall be no further obligation outstanding in this behalf.
- 8.2.4 The Resulting Company shall credit to their Equity Share Capital account, the aggregate face value of the new shares issued by them pursuant to Para 6.1 of Part II of the Scheme.
- 8.2.5 The difference being the excess of net value of assets and liabilities as above of the Demerged Undertaking over the new shares issued by the Resulting Company on demerger and after giving effect to the inter-company transactions as mentioned in Clause 8.2.3, shall be adjusted against Capital Reserve.
- 8.2.6 In case of any difference in the accounting policies between the Demerged Company and the Resulting Company, the impact of the same till the Appointed Date of Scheme will be quantified and adjusted in the free/ general reserve of the Resulting Company to ensure that the financial statements of the Resulting Company reflect the financial position on the basis of consistent accounting policies.

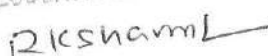
9. COMPLIANCE WITH TAX LAWS

The aforesaid demerger would be in accordance with section 2(19AA), of the Income-tax Act and the provisions relating to carry forward and set-off of accumulated loss and unabsorbed depreciation allowance shall be governed by section 72A(4) of the Income-tax Act. Other relevant sections and provisions of the Income-tax Act are intended to apply accordingly. If any terms or provisions of this Scheme are found to be or interpreted to be inconsistent with any of the said provisions (including the conditions set out therein) at a later date whether as a result of a new enactment or any amendment or coming into force of any provision of the Income-tax Act or any other Applicable Law or any judicial or executive interpretation or for any other reason whatsoever, this Scheme may be modified to the extent required with the consent of

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each of the Companies (acting through their respective Board of Directors) to ensure compliance of this Scheme with such provisions.

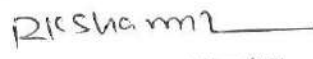
10. SPLIT OF AUTHORISED SHARE CAPITAL

Upon Part II of the Scheme coming into effect, a portion of the Authorised Share Capital of the Demerged Company, amounting to INR 11,54,60,000, shall stand transferred/ added to and be merged with the Authorised Share Capital of the Resulting Company as on the Effective Date, without any requirement of any further act or deed on part of the Resulting Company, including payment of stamp duty and fees payable to the RoC, and the memorandum of association and article of association of the Resulting Company (relating to the Authorized Share Capital), shall without any further act, instrument or deed, be and stand altered, modified and amended, and the consent of the shareholders to this Scheme shall be deemed to be sufficient for the purposes of effecting this amendment and no further resolution (s) under any applicable provision of the Companies Act, if any, would be required to be separately passed and for this purpose, the stamp duties and fees paid on the authorized share capital of the Demerged Company in the past shall be deemed to have been utilized and applied to the increased authorized share capital of the Resulting Company and there would be no further requirement of any further payment of stamp duty and/or fee by the Resulting Company for increase in and utilization of the authorized share capital to that extent, provided that, if applicable, the Resulting Company shall pay requisite fees on its authorized share capital enhanced by the demerger, in terms of the Companies Act.

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PART III
AMALGAMATION OF AMALGAMATING COMPANY WITH
AMALGAMATED COMPANY

1. AMALGAMATION OF AMALGAMATING COMPANY WITH AMALGAMATED COMPANY UPON CONCLUSION OF PART II OF THIS SCHEME

1.1 Upon Part II of the Scheme coming into effect and with effect from Appointed Date, the Amalgamating Company, together with all its properties, assets, investments, liabilities, rights, benefits, interests and obligations therein, shall stand transferred to and vested in Amalgamated Company (after completion of the demerger of the Demerged Undertaking from the Demerged Company to the Resulting Company in accordance with Part II of this Scheme), as a going concern, and shall become the property of and an integral part of the Amalgamated Company, without any further act, instrument or deed required by either of the Amalgamating Company or the Amalgamated Company and without any approval or acknowledgement of any third party. Without prejudice to the generality of the above and to the extent applicable, unless otherwise stated herein:

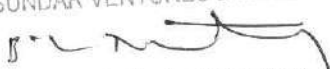
(a) All immovable properties, assets and rights in the immovable properties of the Amalgamating Company, whether freehold or leasehold or converted or otherwise and in terms of such permitted usage as mentioned therein and all documents of title, rights and easements in relation thereto shall pursuant to the provisions of Sections 230 to 232 of the Act and pursuant to the orders of the Hon'ble NCLT or any other appropriate authority sanctioning the Scheme and without any further act or deed shall stand transferred to and vested in and/or deemed to be transferred to and vested in the Amalgamated Company, as a going concern, subject to all the encumbrances, fixed and/or floating charges and/or rights given to the lenders of the other divisions of Amalgamating Company, if any, affecting the same or any part hereof and arising out of liabilities which shall also stand transferred to the Amalgamated Company. The Amalgamated Company shall be entitled to and exercise all rights and privileges attached thereto and shall be liable to pay ground rent, taxes and to fulfill obligations in relation to or applicable to such immovable properties. The Amalgamated Company shall under the provisions of Scheme be deemed to be authorized to execute such instruments, deeds and writing on behalf of the Amalgamating Company to implement or carry out all such formalities or compliances to give effect to the provisions of this Scheme. The mutation of the title to the immovable properties shall be made and duly recorded by the appropriate authorities pursuant to the sanction of the Scheme and upon the Scheme becoming effective, in accordance with the terms hereof, in favour of the Amalgamated Company. Any inchoate title or possessory title of the Amalgamating Company shall be deemed to be the title of the Amalgamated Company.

(b) In respect of all the movable assets of the Amalgamating Company and the assets which are otherwise capable of transfer by physical delivery or endorsement and delivery, including but not limited to, stock of goods, raw materials available in the market/ depots/ Godown / factories, sundry debtors, plants and

equipment's, temporary structure, sheds which can be dismantled and transferred by delivery, outstanding loans and advances, insurance claims, advance tax, Minimum Alternate Tax (MAT), Goods and Service Tax (GST), set-off rights, prepaid taxes, levies/liabilities, CENVAT/VAT credits or refunds, if any, recoverable in cash or in kind or for value to be received, trade receivables, inventory, fixed deposits, provisions, all cash and bank balances, earnest money and deposits, if any, with Government, Semi-Government, quasi - government or other authority or body or with any company or local and other persons or any other assets otherwise capable of transfer by physical delivery would get transferred by physical delivery only and all others assets would get transferred by endorsement and delivery by vesting and recordable pursuant to this Scheme, shall stand vested in Amalgamated Company, and shall become the assets and an integral part of Amalgamated Company without any further instrument, deed or act or payment of any further fee, charge or securities.

- (c) Without prejudice to the generality of the foregoing, upon the coming into effect of this Scheme on the Appointed Date, all consents, permissions, licenses (i.e., drug licenses and other licenses currently held by the Amalgamating Company as enlisted in **Schedule A & Schedule B** respectively and any other licenses which would be obtained by the Amalgamating Company during the interim period, till the approval of Scheme by NCLT), approvals, certificates, clearances and authorities including the licenses required for production and distribution of products of the Amalgamating Company in India and overseas market, and any other licenses, given by, issued to or executed in favour of the Amalgamating Company in relation to the business as on the Appointed Date, shall stand transferred to the Amalgamated Company as if the same were originally given by, issued to or executed in favour of the Amalgamated Company, and the rights and benefits under the same shall be available to the Amalgamated Company. Any registration fees, charges, etc. paid by the Amalgamating Company in relation to the aforementioned consents, permissions, licenses, approvals, certificates, clearances and authorities, shall deemed to have been paid by the Amalgamated Company.
- (d) With effect from the Appointed Date, Amalgamated Company shall be entitled to exercise all rights and privileges and be liable to pay ground rent, taxes and fulfill obligations, in relation to or applicable to such immovable properties. The mutation/substitution of the title to the immovable properties shall be made and duly recorded in the name of Amalgamated Company by the appropriate authorities pursuant to the sanction of the Scheme by the Hon'ble NCLT and the Scheme becoming effective in accordance with the terms hereof.
- (e) With effect from the Appointed Date and upon the Scheme becoming effective, all contracts, deeds, bonds, agreements, schemes, arrangements and other instruments of whatsoever nature in relation to Amalgamating Company to which the Amalgamating Company is the party or to the benefit of which Amalgamating Company may be eligible, and which are subsisting or having effect immediately before the Effective Date, shall be in full force and effect against or in favor of Amalgamated Company and may be enforced as fully and

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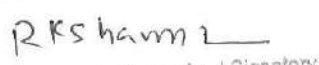
effectually as if, instead of Amalgamating Company, Amalgamated Company had been a party or beneficiary or oblige thereto.

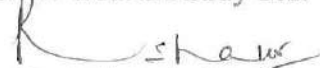
- (f) With effect from the Appointed Date and upon the Scheme becoming effective, all permits, quotas, rights, entitlements, licenses including those relating to trademarks, tenancies, patents, copyrights, privileges, software, powers, facilities of every kind and description of whatsoever nature in relation to Amalgamating Company to which Amalgamating Company is the party or to the benefit of which Amalgamating Company may be eligible and which are subsisting or having effect immediately before the effective date, shall be enforceable as fully and effectually as if, instead of Amalgamating Company, Amalgamated Company had been a party or beneficiary or oblige thereto.
- (g) With effect from the Appointed Date and upon the Scheme becoming effective, any statutory licenses, no-objection certificates, permissions or approvals or consents required to carry on operations of Amalgamating Company or granted to Amalgamating Company shall stand vested in or transferred to Amalgamated Company without further act or deed, and shall be appropriately transferred or assigned by the statutory authorities concerned therewith in favor of Amalgamated Company upon the vesting of Amalgamating Company Businesses and Undertakings pursuant to this Scheme. The benefit of all statutory and regulatory permissions, licenses, approvals and consents including the statutory licenses, permissions or approvals or consents required to carry on the operations of Amalgamating Company shall vest in and become available to Amalgamated Company pursuant to this Scheme.
- (h) With effect from the Appointed Date and upon the Scheme becoming effective, all motor vehicles of any description whatsoever of Amalgamating Company shall stand transferred to and be vested in the Amalgamated Company, and the appropriate Governmental and Registration Authorities shall substitute the name of Amalgamated Company in place of Amalgamating Company, without any further instrument, deed or act or any further payment of fee, charge or securities.
- (i) All liabilities of Amalgamating Company including all secured and unsecured debts (whether in Indian rupees or foreign currency), trade creditors, lease liabilities, any other liabilities (including contingent liabilities), duties and obligations and undertakings of the Amalgamating Company of every kind, nature and description whatsoever and howsoever arising, raised or incurred or utilized for its business activities and operations (herein referred to as the "Liabilities"), shall, pursuant to the sanction of this Scheme by the Hon'ble NCLT and under the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Act, without any further act, instrument, deed, matter or thing, be transferred to and vested in or be deemed to have been transferred to and vested in the Amalgamated Company, along with any charge, encumbrance, lien or security thereon, and the same shall be assumed by the Amalgamated Company to the extent they are outstanding on the Effective Date so as to become as and from the Appointed Date the liabilities of the Amalgamated Company on the same terms and conditions as were applicable to the Amalgamating Company,

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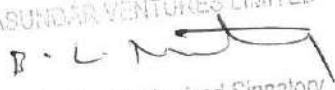
and the Amalgamated Company shall meet, discharge and satisfy the same and further it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such Liabilities have arisen in order to give effect to the provisions of this Clause.

- (j) All amounts due to Government of India and other authorities and all Bank related liabilities of the Amalgamating Company and comprising principle outstanding against loans, term loans, cash credit facilities, guarantees, non - fund based limits, buyers credit, etc. and including all interest, charges, fee, penal/ compound interest etc. on such outstanding as on Appointed Date, will become the liabilities of Amalgamated Company and shall be at same footing as the liabilities towards the Banks of Amalgamated Company.
- (k) The transfer and vesting of the entire business and undertaking of Amalgamating Company as aforesaid, shall be subject to the existing securities, charges and mortgages, if any, subsisting, over or in respect of the property and assets or any part thereof of Amalgamated Company, as the case may be.

Provided that the securities, charges and mortgages (if any subsisting) over and in respect of the part thereof, of Amalgamated Company shall continue with respect to such assets or part thereof and this Scheme shall not operate to enlarge such securities, charges or mortgages to the end and intent that such securities, charge and mortgage shall not extend or be deemed to extend, to any of the other assets of Amalgamating Company vested in Amalgamated Company pursuant to the Scheme.


Provided always that this Scheme shall not operate to enlarge the security for any loan, deposit or facility created by Amalgamating Company which shall vest in Amalgamated Company by virtue of the amalgamation of Amalgamating Company with Amalgamated Company and Amalgamated Company shall not be obliged to create any further or additional security there for after the amalgamation has become operative.

- (l) All other debts, liabilities, duties and obligations of the Amalgamating Company as on the Appointed Date, whether or not provided in the books of the Amalgamating Company, and all debts and loans raised, and duties, liabilities and obligations incurred or which arise or accrue to the Amalgamating Company on or after the Appointed Date till the Effective Date, shall be deemed to be and shall become the debts, loans raised, duties, liabilities and obligations incurred by the Amalgamated Company by virtue of this Scheme.
- (m) Where any such debts, loans raised, liabilities, duties and obligations (including contingent liabilities) of the Amalgamating Company as on the Appointed Date have been discharged or satisfied by the Amalgamating Company after the Appointed Date and prior to the Effective Date, such discharge or satisfaction shall be deemed to be for and on account of the Amalgamated Company.

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- (n) Loans or other obligations, if any, due between Amalgamated Company and Amalgamating Company stand discharged and there shall be no liability in that behalf. In so far as any securities, debentures or notes issued by Amalgamating Company and held by Amalgamated Company and vice versa are concerned, the same shall, unless sold or transferred by holder of such securities, at any time prior to the Effective Date, stand cancelled and shall have no further effect.
- (o) All loans raised and utilized and all liabilities, duties and obligations (including trade creditors and any other trade liabilities) incurred or undertaken by the Amalgamating Company in the ordinary course of its business after the Appointed Date and prior to the Effective Date shall be deemed to have been raised, used, incurred or undertaken for and on behalf of the Amalgamated Company and to the extent they are outstanding on the Effective Date, shall, upon the coming into effect of this Scheme and under the provisions of Sections 230 to 232 of the Act, without any further act, instrument or deed, be and stand transferred to and vested in or be deemed to have been transferred to and vested in the Amalgamated Company and shall become the loans and liabilities, duties and obligations of the Amalgamated Company which shall meet, discharge and satisfy the same.

2. LEGAL PROCEEDINGS

- 2.1. With effect from the Appointed Date and upon the Scheme becoming effective, Amalgamated Company shall bear the burden and the benefits of any legal or other proceedings including direct and indirect tax assessments, if any, initiated by or against Amalgamating Company.

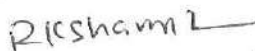
Provided however, all legal, administrative and other proceedings of whatsoever nature by or against Amalgamating Company pending in any court or before any authority, judicial, quasi-judicial or administrative, any adjudicating authority and/or arising after the Appointed Date and relating to Amalgamating Company or its respective properties, assets, liabilities, duties and obligations shall be continued and / or enforced until the Effective Date by or against Amalgamating Company; and from the Effective Date, shall be continued and enforced by or against Amalgamated Company in the same manner and to the same extent as would or might have been continued and enforced by or against Amalgamating Company.

- 2.2. If any suit, appeal or other proceedings of whatever nature by or against Amalgamating Company be pending, the same shall not abate, be discontinued or be in any way be prejudicially affected by reason of the transfer of the Amalgamating Company Business and undertakings or of anything contained in this Scheme but the proceedings may be continued, prosecuted and enforced by or against Amalgamated Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced or against Amalgamating Company as if this Scheme had not been made.

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3. STAFF, WORKMEN AND EMPLOYEES

With effect from the Appointed Date and upon the Scheme becoming effective, all persons that were employed by Amalgamating Company immediately before such date shall become employees of Amalgamated Company with the benefit of continuity of service on same terms and conditions as were applicable to such employees of Amalgamating Company immediately prior to such transfer and without any break or interruption of service. Amalgamated Company undertakes to continue to abide by agreement/settlement, if any, entered into by Amalgamating Company with any union/employee thereof. With regard to Provident Fund, Gratuity Fund, Superannuation fund or any other special fund or obligation created or existing for the benefit of such employees of Amalgamating Company upon occurrence of the Effective Date, Amalgamated Company shall stand substituted for Amalgamating Company, for all purposes whatsoever relating to the obligation to make contributions to the said funds in accordance with the provisions of such schemes or funds in the respective trust deeds or other documents. The existing Provident Fund, Gratuity Fund and Superannuation Fund or obligations, if any, created by Amalgamating Company for its employees shall be continued for the benefit of such employees on the same terms and conditions. With effect from the Effective Date, Amalgamated Company will make the necessary contributions for such transferred employees of Amalgamating Company and deposit the same in Provident Fund, Gratuity Fund or Superannuation Fund or obligations, where applicable. It is the aim and intent of the Scheme that all the rights, duties, powers and obligations of Amalgamating Company in relation to such schemes or funds shall become those of Amalgamated Company.

4. CONTRACTS, DEEDS, ETC.

- 4.1 Upon the coming into effect of this Scheme and subject to the provisions of this Scheme, all contracts, deeds, bonds, agreements, schemes, arrangements and other instruments of whatsoever nature whether pertaining to immovable properties or otherwise to which the Amalgamating Company is a party or to the benefit of which Amalgamating Company may be eligible, and which are subsisting or have effect immediately before the Effective Date, shall continue in full force and effect on or against or in favor of, as the case may be, Amalgamated Company and may be enforced as fully and effectually as if, instead of Amalgamating Company, Amalgamated Company had been a party or beneficiary or obligee thereto or thereunder.
- 4.2 Without prejudice to the generality of the foregoing, upon the coming into effect of this Scheme, and subject to applicable laws, the shareholders agreement dated 26 August, 2019 executed inter alia amongst Mitsubishi Corporation, Rohto Pharmaceuticals Co. Ltd, the Amalgamating Company and the Amalgamated Company, shall be transferred to the Amalgamated Company and may be enforced as fully and effectually as if, instead of Amalgamating Company, Amalgamated Company had been a party to the agreement, *provided* that Mitsubishi Corporation and Rohto Pharmaceuticals Co. Ltd shall continue to be classified as public shareholders of the Amalgamated Company and the protective rights set out in the shareholders agreement dated 26 August, 2019 not providing Mitsubishi Corporation and/or Rohto

Pharmaceuticals Co. Ltd any right to control the Amalgamated Company in any manner whatsoever.

- 4.3 For the avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that upon the coming into effect of this Scheme, all consents, permissions, licenses, certificates, clearances, authorities, power of attorney given by, issued to or executed in favour of Amalgamating Company shall stand transferred to Amalgamated Company, as if the same were originally given by, issued to or executed in favour of Amalgamated Company, and Amalgamated Company shall be bound by the terms thereof, the obligations and duties there under, and the rights and benefits under the same shall be available to Amalgamated Company. The Amalgamated Company shall make applications and do all such acts or things which may be necessary to obtain relevant approvals from the concerned Governmental Authorities as may be necessary in this behalf.
- 4.4 It is herein clarified that, the Amalgamated Company will, at any time after the coming into effect of this Scheme in accordance with the provisions hereof, if so required under any law or otherwise, execute deeds of confirmation or other writings or arrangements with any party to any contract or arrangements in relation to Amalgamating Company to which Amalgamating Company is party, in order to give formal effect to the above provisions. Amalgamated Company shall, under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of Amalgamating Company and to carry out or perform all such formalities or compliances referred to above on part of Amalgamating Company.

5. TAXES AND OTHER MATTERS

- 5.1. All taxes (including, without limitation, income tax, wealth tax, entry tax, sales tax, excise duty, custom duty, service tax, Goods and Service Tax (GST), VAT, etc. referred as 'Tax laws') paid or payable by the Amalgamating Company in respect of the operations, assets and / or the profits of the Amalgamating Company before the Appointed Date, shall be on account of the Amalgamating Company and, in so far as it relates to the tax payments (including, without limitation, Income Tax, Minimum Alternate Tax (MAT), Dividend Distribution Tax, Wealth Tax, Sales Tax, Excise Duty, Custom Duty, Service Tax, Goods and Service Tax (GST), VAT, etc.), whether by way of deduction at source, advance tax or otherwise howsoever, by the Amalgamating Company in respect of the profits or activities or operation of the Amalgamating Company with effect from the Appointed Date, the same shall be deemed to be the corresponding item paid by the Amalgamated Company, and, shall in all proceedings, be dealt with accordingly.
- 5.2. Any refund under the Tax Laws due to the Amalgamating Company consequent to the assessment made on Amalgamating Company and for which no credit is taken in the accounts as on the date immediately preceding the Appointed Date shall also belong to and be received by the Amalgamated Company. The Amalgamated Company is expressly permitted to revise and expressly permitted to file income tax returns, sales tax/ value added tax returns, excise duty, service tax returns and other tax returns, and to claim refunds/ credits pursuant to the provisions of this Scheme.

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The Amalgamated Company shall be entitled to such tax benefits including but not limited to MAT paid under section 115JA/ 115JB of the Income Tax Act, 1961 and the right to claim credit therefore in accordance with the provisions of Section 115JAA of the Income Tax Act. The Amalgamated Company shall continue to enjoy the tax benefits/ concessions provided to the Amalgamating Company through Notifications/ Circulars issued by the concerned authorities.

- 5.3. All taxes of any nature, duties, cesses or any other like payment or deductions made by Amalgamating Company to any statutory authorities such as Income Tax, Sales tax, VAT, service tax, Goods and Service Tax (GST) etc. or any tax deduction/ collection at source, tax credits under Tax laws, relating to the period after the Appointed Date up to the Effective date shall be deemed to have been on account of or paid by the Amalgamated Company and the relevant authorities shall be bound to transfer to the account of and give credit for the same to Amalgamated Company upon the passing of the orders on this Scheme by the Hon'ble NCLT upon relevant proof and documents being provided to the said authorities.
- 5.4. The income tax, if any, paid by Amalgamating Company on or after the Appointed Date, in respect of income assessable from that date, shall be deemed to have been paid by or for the benefit of Amalgamated Company. Further, Amalgamated Company shall, after the Effective Date, be entitled to revise the relevant returns, if any, filed by Amalgamating Company for any year, if so necessitated or consequent to this Scheme notwithstanding that the time prescribed for such revision may have elapsed.
- 5.5. From the Effective Date and till such time as the name of the Amalgamated Company would get entered as the account holder in respect of all the bank accounts and demat accounts of Amalgamating Company in the relevant bank's/DP's books and records, the Amalgamating Company shall be entitled to operate the bank/demat accounts in the existing names.
- 5.6. Since each of the permissions, approvals, consents, sanctions, remissions, special reservations, incentives, concessions and other authorizations of Amalgamating Company shall stand transferred by the order of the NCLT to Amalgamated Company, Amalgamated Company shall file the relevant intimations, for the record of the statutory authorities who shall take them on file, pursuant to the vesting orders of the sanctioning court.

6. CONDUCT OF BUSINESS

With effect from the Appointed Date and till the Scheme come into effect:

- 6.1. Amalgamating Company shall be deemed to carry on all its businesses and activities and stand possessed of its properties and assets for and on account of and in trust for Amalgamated Company; and all the profits accruing to Amalgamating Company and all taxes thereon or gains or losses arising or incurred by them shall, for all purposes, be treated as and deemed to be the profits or losses, as the case may be, of Amalgamated Company;

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- 6.2. Amalgamating Company shall carry on its business with reasonable diligence and in the same manner as they had been doing hitherto, and Amalgamating Company shall not alter or substantially expand its business except with the concurrence of Amalgamated Company;
- 6.3. Amalgamating Company shall not, without the written concurrence of Amalgamated Company, alienate charge or encumber any of its properties except in the ordinary course of business or pursuant to any pre-existing obligation undertaken prior to the date of acceptance of the Scheme by the Board of Directors of Amalgamated Company, as the case may be.
- 6.4. Amalgamating Company shall not vary or alter, except in the ordinary course of its business or pursuant to any pre-existing obligation undertaken prior to the date of acceptance of the Scheme by the Board of Directors of Amalgamating Company the terms and conditions of employment of any of its employees, nor shall it conclude settlement with any union or its employees except with the written concurrence of Amalgamated Company.
- 6.5. With effect from the Appointed Date, all debts, liabilities, duties and obligations of Amalgamating Company as on the close of business on the date preceding the Appointed Date, whether or not provided in its books and all liabilities which arise or accrue on or after the Appointed Date shall be deemed to be the debts, liabilities, duties and obligations of Amalgamated Company.
- 6.6. Upon the Scheme coming into effect, Amalgamated Company shall commence and carry on and shall be authorized to carry on the business carried on by Amalgamating Company.

7. CONSIDERATION BY THE AMALGAMATED COMPANY BY WAY OF ISSUE OF SHARES ON AMALGAMATION

- 7.1 Upon coming into effect of the Scheme and in consideration for the amalgamation of Amalgamating Company with the Amalgamated Company, the Amalgamated Company shall, without any further application or deed, issue and allot shares of face value of INR 10 each to the members of Amalgamating Company whose names appear in the Register of Members as on the Record Date 2 or to their respective heirs, executors, administrators or other legal representatives or the successors-in-title, as the case may be, in the following manner:

"1,22,83,879 (One crore, twenty-two lakhs, eighty-three thousand, eight hundred and seventy-nine) equity shares of face value INR 10 (Rupees Ten only) each credited as fully paid up for 66,03,364 (Sixty-six lakhs, three thousand, six hundred and sixty-four) equity shares of face value INR 10 (Rupees Ten only) each fully paid up held by the shareholders in Amalgamating Company other than those held by Amalgamated Company"

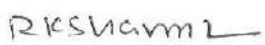
- 7.2 Cross holding at the time of Record Date 2 (if any), between Amalgamating Company and the Amalgamated Company, if not transferred prior to the Effective Date, shall get cancelled at the time of allotment of shares to the shareholders of Amalgamating

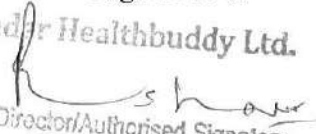
Company by Amalgamated Company and the approval of Scheme by the NCLT under Section 230 and 232 of the Companies Act, 2013 and shall also be treated as approval under Section 66 of the Companies Act, 2013 for reduction of capital pursuant to such cancellations.

- 7.3 In the event of there being any pending and valid share transfers, whether lodged or outstanding, of any shareholder of the Amalgamating Company, the Board of Directors or any committee thereof of the Amalgamating Company shall be empowered in appropriate cases, even subsequent to the Effective Date, as the case may be, to effectuate such a transfer in the Amalgamating Company as if such changes in registered holder were operative as on the Specified Date, in order to remove any difficulties arising to the Amalgamated Company of such shares.
- 7.4 The fractional entitlements under clause 7.1, if any, shall be aggregated and held by the trust, nominated by the Board in that behalf, who shall sell such shares in the market at such price, within a period of 90 days from the date of allotment of shares, as per the draft scheme submitted to SEBI. The listed company shall submit to the designated stock exchange a report from its Audit Committee and the Independent Directors certifying that the listed entity has compensated the eligible shareholders. Both the reports shall be submitted within 7 days of compensating the shareholders.
- 7.5 The said equity shares in the capital of Amalgamated Company be issued to the shareholders of Amalgamating Company shall rank *pari passu* in all respects, with the existing equity shares in Amalgamated Company from the Appointed Date. Such shares in Amalgamated Company, to be issued to the shareholders of Amalgamating Company will, for all purposes, save as expressly provided otherwise, be deemed to have been held by each such member from the Appointed Date.
- 7.6 Upon the Scheme becoming effective and subject to the above provisions, the shareholders of Amalgamating Company (other than the shares already held therein immediately before the amalgamation by Amalgamated Company, its Nominee or Subsidiary Company) as on the Record Date 2 shall receive the shares in their respective Demat accounts or in case there is any specific request from any of the shareholders of the Amalgamating Company, then such shareholders shall be issued new share certificates. Upon the issue and allotment of new shares in the capital of Amalgamated Company to the shareholders of Amalgamating Company, the share certificates in relation to the shares held by them in Amalgamating Company shall be deemed to have been cancelled. All certificates for the new shares, if any issued, in the capital of Amalgamated Company shall be sent by Amalgamated Company to the said shareholders of Amalgamating Company at their respective registered addresses as appearing in the said registers (or in the case of joint holders to the address of that one of the joint holders whose name stands first in such Registers in respect of such joint holding) and Amalgamated Company shall not be responsible for any loss in transit.
- 7.7 Approval of this Scheme by the shareholders of Amalgamated Company shall be deemed to be the due compliance of the provisions of Section 62 and other provisions of the Act for the issue and allotment of shares by Amalgamated Company to the shareholders of Amalgamating Company, as provided in this Scheme.

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8. INCREASE IN AUTHORIZED SHARE CAPITAL

- 8.1 With effect from the Effective Date and upon the Scheme becoming effective, without any further acts or deeds on the part of the Amalgamating Company or Amalgamated Company and notwithstanding anything contained in Section 61 of Companies Act, 2013 the Authorized Share Capital of Amalgamating Company as appearing in its Memorandum of Association on the Effective Date shall get clubbed with the Authorized Share Capital of the Amalgamated Company as appearing in its Memorandum of Association on the Effective Date and pursuant to this clubbing, the Clause V of the Memorandum of Association of the Amalgamated Company shall stand altered to give effect to the same with effect from the Effective Date. The Face Value of Equity Share shall remain same as of the Amalgamated Company after clubbing of Authorized Capital. Clause V of the Memorandum of Association of SVL shall stand substituted by virtue of the Scheme to read as follows:

"The Authorized Share Capital of the Company is INR 47,98,60,000 divided into 4,79,86,000 equity shares of Rs. 10 (Rupees Ten) each."

- 8.2 Further, in terms of section 232(3)(i) of the Act, upon coming into effect, the fee and duty paid on the Authorized Equity Share Capital of Amalgamating Company shall be set off against the fee payable on Authorized Share Capital of Amalgamated Company, without any further act or deed.
- 8.3 The filing fee and stamp duty already paid by the Amalgamating Company on its authorized share capital, which is being combined with the authorized share capital of the Amalgamated Company, shall be deemed to have been paid by the Amalgamated Company and accordingly, the Amalgamated Company shall not be required to pay any fee, additional fee, charges and/or stamp duty on the authorized share capital so increased.
- 8.4 If required, the Amalgamated Company shall take necessary steps to increase its authorized share capital on or before the Effective Date so as to make it sufficient for allotment of shares, to the shareholders of Amalgamating Company, in consideration of amalgamation after considering the combined authorized share capital of Amalgamated Company.
- 8.5 It is hereby clarified that the consent of the shareholders of the Amalgamated Company to the Scheme shall be deemed to be sufficient for the purposes of effecting this amendment, and no further resolution(s) under Section 13, 14, 61 of the Companies Act, 2013 and other relevant provisions of the Act would be required to be separately passed.
- 8.6 On approval of the Scheme by the members of Amalgamated Company pursuant to Section 230-232 of the Companies Act, 2013, it shall be deemed that the said members have also accorded their consent under relevant Articles of the Articles of Association of the Company and Section 61 and Section 64 of the companies Act, 2013 as may be applicable for giving effect to the provisions contained in this Scheme.

- 8.7 The issue and allotment of shares to Shareholders of Amalgamating Company, as provided in this Scheme, shall be deemed to be made in compliance with the procedure laid down under Section 62 of the Companies Act, 2013.

9. **ACCOUNTING TREATMENT FOR AMALGAMATION**

- 9.1. Upon Part III of this Scheme coming into effect on the Effective Date and with effect from the Appointed Date, the Amalgamated Company shall account for the amalgamation in its books of accounts in accordance with "Pooling of Interest Method" of accounting as laid down in Appendix C of Indian Accounting Standard (Ind AS) 103 (Business Combinations of entities under common control) prescribed under Section 133 of the Act, as notified under the Companies (Indian Accounting Standard) Rules, 2015, as may be amended from time to time and other generally accepted accounting principles as under:
- 9.2. The Amalgamated Company shall record the Assets and Liabilities, of the Amalgamating Company vested in it pursuant to this Scheme, at their respective book values as appearing in the books of the Amalgamating Company and in the same form;
- 9.3. The Amalgamated Company shall aggregate each reserve (general reserves, free reserves, capital reserves, securities premium or reserves of any other nature), if any, vested in it pursuant to the amalgamation of the Amalgamating Company with its own reserve in same form as appearing in the amalgamating company at their respective book values as specified in the books of accounts of the Amalgamating Company as on appointed date and shall treat such reserves in its books of accounts in the same manner as it treats its own reserves;
- 9.4. The Amalgamated Company shall issue and allot its equity shares to the shareholders of the Amalgamating Company in accordance with Clause 7.1 of Part III of this Scheme. With respect to the shares issued by the Amalgamated Company, the share capital account of the Amalgamated Company would be credited with the aggregate face value of the equity shares issued by it;
- 9.5. The loans and advances or payables or receivables or any other investment or arrangement of any kind, held inter se, if any, between the Amalgamating Company and the Amalgamated Company shall stand cancelled. Any difference arising on cancellation shall be adjusted against the reserves of Amalgamated Company;
- 9.6. The difference between the Book Value of Assets, Liabilities, Reserves as reduced by the face value of the equity shares issued by the Amalgamated Company and after considering the cancellation of inter-company balances in accordance with Clause 9.5 above, shall be recorded within Capital Reserve of the Amalgamated Company;
- 9.7. In case of any difference in the accounting policies between the Amalgamating Company and the Amalgamated Company, the impact, if any of the same will be quantified and adjusted in the Other Equity of the Amalgamated Company to ensure that the financial statements of the Amalgamated Company reflect the financial position on the basis of consistent accounting policy.

Comparative financial information in the financial statements of the Amalgamated Company shall be restated for the accounting impact of merger, as stated above, as if the merger had occurred from the beginning of the comparative period.

10. LISTING AGREEMENT AND SEBI COMPLIANCES

- 10.1 Since the Amalgamated Company is a listed company, this Scheme is subject to the compliances by the Amalgamated Company of all the requirements under the listing regulations and all statutory regulations/ directives of the SEBI in so far as they relate to sanction and implementation of the Scheme.
- 10.2 As per Para 10 of SEBI Circular, the Amalgamated Company shall provide e-voting facility for obtaining approval of the public shareholders and will disclose all material facts in the explanatory statement, to be sent to the shareholders for approval of this Scheme.

11. CHANGE OF NAME OF THE AMALGAMATED COMPANY

- 11.1 As an integral part of this Scheme, upon the effectiveness of this Scheme, the name of the Amalgamated Company shall stand amended to 'Sastasundar Healthbuddy Limited'. The Amalgamated Company may, as a matter of process, file the requisite e-form with the relevant RoC in accordance with Applicable Law, and no other separate procedure, or execution of instrument or deed, shall be required to give effect to the above.
- 11.2 The approval of this Scheme by shareholders of the Amalgamated Company under sections 230 to 232 of the Act, whether at a meeting or otherwise, or any dispensation of the same by the Appropriate Authority, shall be deemed to be sufficient for the purposes of effecting this amendment and no further resolution under Sections 13 and 14 and any other applicable provisions of the Act, shall be required to be separately passed nor shall any additional fees (including fees and charges to the RoC) or stamp duty be payable by the Amalgamated Company.

12. SAVING OF CONCLUDED TRANSACTIONS

The transfer of properties and liabilities and the continuance of proceedings by or against the Amalgamating Company shall not affect any transaction or proceedings already concluded by the Amalgamating Company on or after the Appointed Date till the Effective Date, to the end and intent that the Amalgamated Company accepts and adopts all acts, deeds and things done and executed by the Amalgamating Company in respect thereto as done and executed on behalf of the Amalgamated Company.

Further, for removal of difficulties, till the time the registrations and licenses of the Amalgamating Company are transferred in the name of Amalgamated Company, the Amalgamating Company would continue to undertake activities as may be necessary for conduct of business, including but not limited to sale of goods, raising of invoices in its own GSTIN, etc.

For SASTASUNDAR VENTURES LIMITED


Director / Authorised Signatory

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13. DISSOLUTION OF AMALGAMATING COMPANY

On occurrence of the Effective Date, Amalgamating Company shall, without any further act or deed, shall stand dissolved without winding up.

14. COMPLIANCE WITH TAX LAWS

The aforesaid amalgamation would be in accordance with section 2(1B) of the Income-tax Act. Other relevant sections and provisions of the Income-tax Act are intended to apply accordingly. If any terms or provisions of this Scheme are found to be or interpreted to be inconsistent with any of the said provisions (including the conditions set out therein) at a later date whether as a result of a new enactment or any amendment or coming into force of any provision of the Income-tax Act or any other Applicable Law or any judicial or executive interpretation or for any other reason whatsoever, this Scheme may be modified to the extent required with the consent of each of the Companies (acting through their respective Board of Directors) to ensure compliance of this Scheme with such provisions.

For SASTASUNDAR VENTURES LIMITED


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PART IV
GENERAL TERM AND CONDITIONS

1. APPLICATION TO THE TRIBUNAL

- 1.1. The Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company shall, make applications to the Hon'ble NCLT under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 seeking orders for dispensing with or convening, holding and conducting of the meetings of the classes of their respective members and/or creditors and for sanctioning this Scheme, with such modifications as may be approved by the NCLT.
- 1.2. Upon this Scheme being approved by the requisite majority of the respective members and creditors of the Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company (as may be directed by the Hon'ble NCLT), Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company shall, apply to the Hon'ble NCLT, for sanction of this Scheme under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and for such other order or orders, as the said Hon'ble NCLT may deem fit for carrying this Scheme into effect.
- 1.3. On approval of this Scheme by the members and creditors of the Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company, pursuant to Sections 230 to 232 of the Companies Act, 2013, it shall be deemed that all consents required from the shareholders and/or creditors, as the case may be, of the said companies under the provisions of the Act as may be applicable, have been accorded to.
- 1.4. Upon this Scheme becoming effective, the respective shareholders of the Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company shall be deemed to have also accorded their approval under all relevant provisions of the Act for giving effect to the provisions contained in this Scheme.

2. MODIFICATION OR AMENDMENTS TO THE SCHEME

- 2.1. The Demerged Company / Amalgamated Company, Resulting Company and the Amalgamating Company (acting through their respective Boards of Directors or Committees thereof) may assent to any modifications or amendments to this Scheme, which the Hon'ble NCLT and/or any other authorities/ Stock Exchanges may deem fit to direct or impose or which may otherwise be considered necessary or desirable or for settling any question or doubt or difficulty that may arise for implementing and/or carrying out this Scheme. The Demerged Company / Amalgamated Company, the Resulting Company and the Amalgamating Company (acting through their respective Boards of Directors or Committees thereof) be and are hereby authorized to take such steps and do all acts, deeds and things as may be necessary, desirable or proper to give effect to this Scheme and to resolve any doubts, difficulties or questions whether by reason of the order of the Hon'ble NCLT or of any directive or orders of any other authorities or otherwise howsoever arising out of, under or by virtue of this Scheme and/or any matters concerning or connected therewith.

- 2.2. If any part of this Scheme is held invalid, ruled illegal by any court of competent jurisdiction, or becomes unenforceable for any reason, whatsoever, whether under present or future laws, then it is the intention of the Companies that such part shall be severable from the remainder of this Scheme and this Scheme shall not be affected thereby, unless the deletion of such part shall cause this Scheme to become materially adverse to either of the Companies in which case the Companies shall attempt to bring about a modification in this Scheme, as will best preserve for the Companies the benefits and obligations of this Scheme, including but not limited to such part.

3. EFFECT OF NON-RECEIPT OF APPROVALS

In case this Scheme is not sanctioned by the NCLT, or in the event this Scheme cannot be implemented due to any of consents, approvals, permissions, resolutions, agreements, sanctions or conditions enumerated in this Scheme not being obtained or complied with, unless waived by the Board of the Amalgamating Company (to the extent permitted under Applicable Laws), or for any other reason, then, this Scheme shall become null and void.

4. SCHEME CONDITIONAL UPON

This Scheme is conditional upon:

- (a) The Demerged Company / Amalgamated Company being a listed company, this Scheme is subject to the compliances of the applicable requirements under the SEBI Listing Regulations, SEBI Circular and all other statutory directives of SEBI, as applicable.
- (b) The Scheme being agreed to by the respective requisite majorities of the members and/or creditors of the Demerged Company / Amalgamated Company, Resulting Company and Amalgamating Company, if required, in accordance with Section 230-232 of the Companies Act, 2013 and the requisite orders of the NCLT sanctioning this Scheme in exercise of the powers vested in it under the Act.
- (c) The Scheme shall be acted upon only if the written consent of Rohto Pharmaceutical Co. Ltd., Japan, Mitsubishi Corporation, Japan is received, prior to the shareholders' meeting of the Amalgamating Company, conducted as per the direction of the NCLT.
- (d) Para 10 of the SEBI Circular is applicable to this Scheme, therefore the Demerged Company / Amalgamated Company shall provide e-voting facility for obtaining approval of the public shareholders and will disclose all material facts in the explanatory statement, to be sent to the shareholders for approval of this Scheme. This Scheme shall be acted upon only if the number of votes cast by the public shareholders of the Demerged Company / Amalgamated Company in favour of this Scheme are more than the number of votes cast by the public shareholders against it in terms of the SEBI Circular.
- (e) The Companies undertake to comply with all Applicable Laws (including all applicable compliances required by SEBI and the Stock Exchanges and under the

Foreign Exchange Management Act, 1999 and the rules, regulations and guidelines issued thereunder as may be prescribed by the Reserve Bank of India, from time to time) including making the requisite intimations and disclosures to any statutory or regulatory authority and obtaining the requisite consent, approval or permission of any statutory or regulatory authority, which by Applicable Law may be required for the implementation of this Scheme or which by Applicable Law may be required in relation to any matters connected with this Scheme.

- (f) All necessary certified copies of the order of the NCLT sanctioning this Scheme being filed with the Registrar of Companies.

5. REVOCATION AND WITHDRAWAL OF THIS SCHEME

- 5.1 Each of the Companies acting through their respective Board of Directors shall be at liberty to withdraw this Scheme.
- 5.2 In the event of revocation under Clause 5.1 of Part IV of this Scheme above, no rights and liabilities whatsoever shall accrue to or be incurred inter se to the Companies or their respective shareholders or creditors or employees or any other person save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any right, liability or obligation which has arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out in accordance with the Applicable Laws.
- 5.3 In the event of revocation under Clause 5.1 of this Part of the Scheme above, the Companies shall take all necessary steps to withdraw this Scheme from the NCLT and any other authority and to make all necessary filings/ application as may be required to withdraw this Scheme.

6. DIVIDENDS

- 6.1 The companies shall be entitled to declare and pay dividends, whether interim and / or final, to their respective shareholders prior to the Effective Date, but only in the ordinary course of business.
- 6.2 It is clarified that the aforesaid provisions in respect of declaration of dividends are enabling provisions only and shall not be deemed to confer any right on any shareholder of the Amalgamating Company to demand or claim any dividends which, subject to the provisions of the Act, shall be entirely at the discretion of the respective Boards of Directors of the Amalgamating Company, and if applicable in accordance with the provisions of the Act, be subject to the approval of the shareholders of the respective Amalgamating Company.

7. SEQUENCE OF COMING INTO EFFECT OF THIS SCHEME

The following shall be deemed to have occurred and become effective and operative only in the sequence and in the order mentioned hereunder:

- (a) Part II of this Scheme shall take effect from the Effective Date and be operative prior to coming into effect of Part III of this Scheme; and

(b) Part III of this Scheme shall take effect from the Effective Date and be operative immediately after coming into effect of Part II of this Scheme.

8. COSTS, CHARGES AND EXPENSES

8.1 All costs, charges and expenses related to stamp duty, registration charges and statutory amounts on property, plant and equipment) arising out of or in connection with the demerger contemplated under Part II of this Scheme shall be borne by the Demerged Company.

8.2 Except as otherwise expressly provided in this Scheme, all costs, charges and expenses (including stamp duty, registration charges and statutory amounts) arising out of the Scheme shall be borne by the Amalgamated Company.

9. AMENDMENTS IN CHARTER DOCUMENTS OF THE DEMERGED COMPANY / AMALGAMATED COMPANY

9.1 As an integral part of the Scheme, and, upon the coming into effect of the Scheme, without any further act or deed, the Articles of Association of the Demerged Company / Amalgamated Company be altered and amended as may be necessary for implementation of the Scheme.

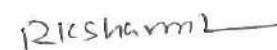
9.2 For the purposes of the amendment of the Articles of Association of the Demerged Company / Amalgamated Company as provided in this Clause, the consent/approval given by the shareholders of the Demerged Company / Amalgamated Company to this Scheme pursuant to Sections 230 to 232 of the Act and any other applicable provisions of the Act shall be deemed to be sufficient and no further resolution of shareholders of the Demerged Company / Amalgamated Company as required under the applicable provisions of the Act shall be required to be passed for making such change/amendment in the Articles of Association of the Demerged Company / Amalgamated Company and filing of the certified copy of this Scheme as sanctioned by the Tribunal, in terms of Sections 230 to 232 of the Act and any other applicable provisions of the Act, together with the order of the Tribunal for the purposes of the applicable provisions of the Act and the relevant Registrar of Companies shall register the same and make the necessary alterations in the Articles of Association of the Demerged Company / Amalgamated Company accordingly and shall certify the registration thereof in accordance with the applicable provisions of the Act.

9.3 The Demerged Company / Amalgamated Company shall file with the relevant Registrar of Companies, all requisite forms and complete the compliance and procedural requirements under the Act, if any.

For SASTASUNDAR VENTURES LIMITED


Director/Authorised Signatory

MICROSEC RESOURCES PRIVATE LIMITED


Director/Authorised Signatory

Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Annexure A

Licenses granted Drugs and Cosmetics Act, 1940 and Rules, 1945

S. No	Location	Address	Licence No. (Form 20B & Form 21B)	Validity
1	Kolkata (Baruipur) In West Bengal	Dr.Narman Bethun Sarani, Purba Salepur, PO+PS- Baruipur, 24 PGS(S), Kolkata-700144, HARIHARPUR, BARUIPUR, P. S. - BARUIPUR, P. O. - BARUIPUR BAZAR S.O, Dist. - SOUTH 24- PARGANAS, Pin. - 700144	WB/PGS/NBO/W/641846 & WB/PGS/BIO/W/641846	27.03.2027
2	Noida in Uttar Pradesh	A-94/7, Sector -58, Noida, PO- Sector 58, PS - Sector 58, Gautam Buddha Nagar, UP.	UP1620B000690 & UP1621B000681	26.01.2028
3	Biwandi in Maharashtra	Doc- 1,2&3, Ground Floor, Rajlaxmi Textile Park, Bldg No L10 Property No.33/L10, S.No.81/3Part & 91/1-APart, Mauje-Pogaon , Bhiwandi Tal : BHIWANDI - 16 (THANE Z5) Pin - 421302	MH-TZ5-358401 & MH- TZ5-358402	04.02.2025
4	Guwahati in Assam	NH 37, Beharbari, Unit No. 10, Ward No.27, Guwahati, Assam - 781029	D/OL/KMP/22276 & D/OL/KMP/22277	01.04.2027
5	Bangalore in Karnataka	Survey No.95, Block A, Dasanapura Hobli, Bangalore North Talluk, Bangalore, 562162	KA-BRC-229067 & KA- BRC-229068	05.07.2027
6	Lucknow in Uttar Pradesh	UNIT A, KHASRA NO. 580, 581, 582SA, GF, , VILL- KISHUNPUR KAUDIA, PO- SAROJINI NAGAR, Lucknow, Uttar Pradesh, 226401.	UP3220B004703 & UP3221B004684	12.12.2027

For SASTASUNDAR VENTURES LIMITED


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S. No	Location	Address	Licence No. (Form 20B & Form 21B)	Validity
7	Hyderabad in Telegana	H.NO.8-95/2,PART PORTION OF GROUND FLOOR and FIRST FLOOR,BMR TOWERS,NEAR SVR GARDEN,DEVARAYAMJAL VILLAGE,SHAMIRPET MANDAL,MEDCHAL-MALKAJGIRI DIST, Devaryamjal(V), Shamirpet(M), MEDCHAL - MALKAJGIRI(Dist.),Telangana	TS/MDL/2022-95717 & TS/MDL/2022-95717	15.09.2027

For SASTASUNDAR VENTURES LIMITED


Director / Authorised Signatory

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Licenses granted by Central / State / Municipal Authority

S. No	Location	Name of Licence	Licence no.	Issued Date	Valid till
1	Rajarhat (HO) in West Bengal	Trade License/ Trade Enlistment Certificate	115019320191026 1115019420191025	01.06.2023	31.03.2024
		Shops & Establishment Registration Certificate	NP04662P2021000005	04.12.2018	03.12.2024
		Employees Provident Fund	WBPRB1041617000 WBCAL2473853000	01.09.2014	Till Surrender
		Employees State Insurance Act	41000506920001099	01.10.2011	Till Surrender
		Goods and Services Tax Act, 2017	19AAHCM0651P1Z0	NA	NA
2	Kolkata FC(Baruipur) in West Bengal	Trade License/ Trade Enlistment Certificate	584	03.06.2022	31.03.2025
		Shops & Establishment Registration Certificate	SP02982P2019000002	14.01.2023	13.01.2026
		The Food Safety and Standards Act, 2006	12820017000093	07.12.2021	18.03.2024
		Goods and Services Tax Act, 2017	19AAHCM0651P1Z0	NA	NA
3	Noida in Uttar Pradesh	Shops & Establishment Registration Certificate	UPSA10711447	03.03.2018	31.03.2027
		The Food Safety and Standards Act, 2006	12718055000235	10.02.2022	21.03.2026

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S. No	Location	Name of Licence	Licence no.	Issued Date	Valid till
		Goods and Services Tax Act, 2017	09AAHCM0651P1Z1	NA	NA
4	Biwandi in Maharashtra	Shops & Establishment Registration Certificate	2110200315387937	29.06.2021	Lifetime
		The Food Safety and Standards Act, 2006	21520085000035	11.02.2020	10.02.2025
		Goods and Services Tax Act, 2017	27AAHCM0651PIZ3	NA	NA
5	Guwahati in Assam	Trade License/ Trade Enlistment Certificate	GMC/LZ/27/GTL/20223/12191659	01.06.2023	31.03.2024
		Shops & Establishment Registration Certificate	SHE/2023/01921	25.04.2022	31.12.2023
		The Food Safety and Standards Act, 2006	11222012000003	16.06.2022	12.04.2027
		Goods and Services Tax Act, 2017	29AAHCM0651P1ZZ	NA	NA
6	Bangalore in Karnataka	Shops & Establishment Registration Certificate	27/DH-/CE/0034/202	13.04.2022	31.12.2026
		The Food Safety and Standards Act, 2006	11222012000003	16.06.2022	12.04.2027
		Goods and Services Tax Act, 2017	29AAHCM0651P1ZZ	NA	NA
7	Lucknow in Uttar Pradesh	Shops & Establishment Registration Certificate	UPSA28744226	02.06.2022	31.03.2027
		The Food Safety and	12722066001779	30.06.2022	29.06.2027

S. No	Location	Name of Licence	Licence no.	Issued Date	Valid till
8	Hyderabad in Telegana	Standards Act, 2006			
		Goods and Services Tax Act, 2017	09AAHCM0651P1Z1	NA	NA
		Shops & Establishment Registration Certificate	SEA/MED/ACL/PC /0485708/2022	22.10.2022	31.12.2023
		The Food Safety and Standards Act, 2006	13622032000096	13.07.2022	12.07.2027
		Goods and Services Tax Act, 2017	36AAHCM0651P1Z4	NA	NA

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