

SCHEME OF ARRANGEMENT FOR AMALGAMATION
(Under Sections 230 to 232 of the Companies Act, 2013)

OF

**VICKY SALES PRIVATE LIMITED
RISEROSE BUSINESS PRIVATE LIMITED
AMBIKA VINCOM PRIVATE LIMITED
SKYVIEW DEALMARK PRIVATE LIMITED
MOONDHARA AGENCY PRIVATE LIMITED
SAMUNDAR COMMERCIAL PRIVATE LIMITED
LIBERTY COMMOSALE PRIVATE LIMITED
MILESTONE DEALCOMM PRIVATE LIMITED
SIGNATURE VINTRADE PRIVATE LIMITED**

WITH

SUJALA TRADING & HOLDINGS LTD

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

FOR SAMUNDAR COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

For Moondhara Agency Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SIGNATURE VINTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD.

Tapashi Naha Roy

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FOR VICKY SALES (P) LTD.

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FOR MILESTONE DEALCOMM PVT. LTD

Tapashi Naha Roy

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AMBIKA VINCOM PVT. LTD.

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For Liberty Commosale Pvt. Ltd.

Tapashi Naha Roy

Director

For SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

**SCHEME OF ARRANGEMENT FOR AMALGAMATION
(Under Sections 230 to 232 of the Companies Act, 2013)**

**OF
NINE GROUP COMPANIES
WITH
SUJALA TRADING & HOLDINGS LTD**

PREAMBLE

(i) Sujala Trading & Holdings Ltd (STHL)

Sujala Trading & Holdings Ltd was incorporated on 18th December, 1981 as a Public Limited Company in the name and style of Sujala Trading & Holdings Limited (STHL). It is having its registered office address at 1A Grant Lane, Kolkata - 700012.

The Company is primarily engaged in earning interest and trading in securities.

The Company's shares are listed on the Calcutta Stock Exchange Limited and Bombay Stock Exchange.

(ii) Vicky Sales Private Limited (VSPL)

The Company was incorporated on 17th September, 2009 as a Private Limited Company in the name and style of Vicky Sales Private Limited (VSPL).

The Company is primarily engaged in earning interest and trading in securities.

(iii) Riserose Business Private Limited (RBPL)

The Company was incorporated on 26th September, 2008 as a Private Limited Company in the name and style of Tarini Vanijya Private Limited. It later changed its name to Riserose Business Private Limited (RBPL) on 2nd October, 2015.

The Company is primarily engaged in earning interest and trading in securities.

(iv) Ambika Vincom Private Limited (AVPL)

The Company was incorporated on 26th September, 2008 as in the name and style of Ambika Vincom Private Limited (AVPL).

The Company is primarily engaged in earning interest and trading in securities.

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(v) Skyview Dealmark Private Limited (SDPL)

The Company was originally incorporated on 31st May, 2010 as in the name and style of Skyview Dealmark Private Limited (SDPL).

The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

(vi) Moondhara Agency Private Limited (MAPL)

The Company was originally incorporated on 20th May, 2010 as in the name and style of Moondhara Agency Private Limited (MAPL).

The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

(vii) Samundar Commercial Private Limited (SCPL)

The Company was originally incorporated on 25th May, 2010 as in the name and style of Samundar Commercial Private Limited (SCPL).

The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

(viii) Liberty Commosale Private Limited (LCPL)

The Company was originally incorporated on 20 May, 2010 as in the name and style of Liberty Commosale Private Limited (LCPL).

The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

(ix) Milestone Dealcomm Private Limited (MDPL)

The Company was originally incorporated on 10th April, 2010 as in the name and style of Milestone Dealcomm Private Limited (MDPL)

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3

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The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

(x) Signature Vintrade Private Limited (SVPL)

The Company was originally incorporated on 24th May, 2010 as in the name and style of Signature Vintrade Private Limited (SVPL).

The Company is primarily engaged in earning interest and trading in securities. For the current period, there is no revenue.

Most of these companies have so far been engaged in engaged in earning interest and trading in securities. Because of their identical nature of activities, the Group is now contemplating integration of the operations being carried out through the aforesaid ten companies for unity of control and management over the flow of activities under one entity.

The arrangement will also result in better, efficient and more productive utilization of manpower and other resources. The merger of nine other companies with STHL will enable STHL to undertake business to be carried out by the other nine companies in future under a single umbrella of management having greater focus and attention in an efficient manner.

The proposed Scheme of Arrangement is fair, reasonable and practicable. The terms and conditions of the said Arrangement will not adversely affect the interest of the shareholders, creditors and employees of all the aforesaid companies.

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SCHEME OF ARRANGEMENT FOR AMALGAMATION
(Under Sections 230 to 232 of the Companies Act, 2013)

OF

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AMBIKA VINCOM PRIVATE LIMITED
SKYVIEW DEALMARK PRIVATE LIMITED
MOONDHARA AGENCY PRIVATE LIMITED
SAMUNDAR COMMERCIAL PRIVATE LIMITED
LIBERTY COMMOSALE PRIVATE LIMITED
MILESTONE DEALCOMM PRIVATE LIMITED
SIGNATURE VINTRADE PRIVATE LIMITED**

WITH

SUJALA TRADING & HOLDINGS LTD

PART - 1
(PRELIMINARY)

1. DEFINITIONS

For the purpose of this scheme, the following expressions shall, unless the context otherwise requires, have the meaning as defined herein:

- 1.1 "Act" means the Companies Act 2013 or any statutory modification or re-enactment thereof for the time being in force.
- 1.2 "Appointed date" means the first day of April of financial year on which the certified copy of the order of the National Company Law Tribunal at Kolkata will be passed or such other date as the National Company Law Tribunal at Kolkata may direct or approve.
- 1.3 "STHL" or "Amalgamated Company" or "Transferee Company" means Sujala Trading & Holdings Ltd, a company incorporated under the provisions of the Companies Act, 1956. It is having its registered office address at 1A Grant

Lane, Kolkata - 700012.

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1.4 "VSPL", "RBPL", "AVPL", "SDPL", "MAPL", "SCPL", "LCPL", "MDPL" and "SVPL" or "Amalgamating Companies" or "Transferor Companies" means Vicky Sales Private Limited, Riserose Business Private Limited, Ambika Vincom Private Limited, Skyview Dealmark Private Limited, Moondhara Agency Private Limited, Samundar Commercial Private Limited, Liberty Commosale Private Limited, Milestone Dealcomm Private Limited and Signature Vintrade Private Limited are companies incorporated under the provisions of the Companies Act, 1956 and having their registered office at 1A Grant Lane, Kolkata - 700012.

1.5 "Effective date" means the date or the last dates on which the certified copy of the order of the National Company Law Tribunal at Kolkata sanctioning the scheme are filed with the Registrar of Companies, West Bengal by "STHL" "VSPL", "RBPL", "AVPL", "SDPL", "MAPL", "SCPL", "LCPL", "MDPL" and "SVPL" respectively.

1.6 "the Tribunal" means the National Company Law Tribunal at Kolkata.

1.7 "Scheme" shall mean this scheme of arrangement under Section 230 to 232 of the Act in the present form or with such modifications as may be appeared or directed or imposed by the shareholders, creditors or sanctioned by the National Company Law Tribunal at Kolkata.

1.8 "Undertaking of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL and SVPL" shall mean and include :-

- i). All properties and assets, whether movable and immovable, tangible or intangible, real and personal, corporeal and incorporeal, in possession or in reversion, present and contingent of whatever nature, wheresoever situated including continuing rights, title and interests in connection with the land and the buildings thereon, whether leasehold or otherwise, all plant and machinery, electrical installation, computers, equipment, furniture, whether leased or otherwise; and
- ii) All investments in quoted and unquoted shares, cash and bank balances, bills of exchange, deposits and loans and advances including interest thereon and other assets as appearing in the books of accounts of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL and SVPL; and

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- iii) All rights, powers, interests, charges, privileges, benefits, entitlements, industrial and other licenses, registrations, permits, quotas, patents, trademarks, liberties, easements and advantages, of whatever kind, nature or description held, applied for or as may be obtained hereafter together with the benefit of all contracts and engagements and all books, papers, documents and records, including agreements entered into by VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL and SVPL with other parties for purchase / development of properties either by itself or in joint venture with others; and
- iv) All debts, borrowings and liabilities, present or future, whether secured or unsecured, sundry creditors and other statutory or non-statutory liabilities including provisions for taxes, duties, liability towards gratuity and leave encashed for employees; and
- v) Reserves and Surplus and balance of Profit and Loss Account as appearing in the Books of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL and SVPL as on the appointed date, details of which as on 31st March 2019 are appended vide Schedule I.

2. OBJECTS OF THE SCHEME

2.1 The main objects being pursued by STHL are as follows:

- i. To deal, construct, execute, carry out, improve, work, develop, administer, manage or control in India and in any part of the world, work and convenience of all kinds, which expression in this Memorandum includes markets, building private or public, hotels, warehouses, railways, tramways, docks, harbours, piers, wharves, canals, reservoirs, embankments, irrigation reclamation, improvement, sewage, drainage, sanitary, water, gas, electric light, telephone, telegraphic and power supply works and all other works or conveniences whatsoever and generally to carry on the business of builders and contractors, Engineers, Architects, Surveyors, Estimators and Designers in all their respective branches. To carry on business as traders, exporters, agents, representatives, dealers, producers, stockists, importers or distributors of industrial, commercial, agricultural, scientific, household, domestic, farm and forest products, goods, plants, machineries, equipments, apparatus, gadgets,

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appliances, accessories, spare parts or other merchandise including tea, coffee, jute and jute goods, textile, cotton, cellulosic or synthetic fibre, silk, yarn, wool and woollen goods, handicrafts, piece of arts, jewellery, ornaments, precious and semi-precious stones, marble and other stones, steel, plastic, rubber, chemicals engineering goods, metals, minerals, electronic, musical and sports goods, cloth, dresses, garments, transport vehicles, food products, live stocks, books, reading and educative materials, paper and paper products.

- ii. To purchase, acquire hold and dispose of or otherwise deal and invest in any shares, debentures and other securities in or of any company or companies, real estates or properties either out of its own funds or out of funds that the company might borrow by issue of debentures or from bankers or otherwise however in any manner whatsoever.

2.2 The main objects being pursued by the company VSPL are as follows:

- i. To carry on the business, buyers, sellers, traders, merchants, indentors, brokers. Agents, commission agents, assemblers, refiners, cultivators, miners, mediators, packers, stockiest, distributors, advisors, hire, purchasers of & in all kinds of gems and jewellery, imitation jewellery, plastics and plastic goods & raw materials thereof, rubberized cloth, food grains, dairy products, soap detergents, biscuits, surgical, diagnostic medical pulses, leather & finished leather goods, leather garments, leather products, all related items in leather, electric and electronics components and goods, iron & steel, aluminium, minerals, ferrous and non ferrous metal, stainless steel, jute and jute products, textile, cotton, synthetic fibre, silk, yarn, wool and woollen goods, handicrafts and silk artificial synthetics, readymade garments, design materials, process, printers in all textiles, timber cosmetics stationery, tools and hardware, sugar, tea, coffee, paper, packaging materials, chemicals, cement, spices, grain, factory materials, house equipments, rubber and rubber products, coal, coal products and coal tar, fertilisers, agriculture products, industrial products, computer data materials, software plants, industrial and other gases, alcohol, edible and non edible oils and fats, drugs, plants and machinery goods, engineering goods and equipments, office equipments, hospital equipments, railways accessories, medicine, sugar and sugarcane, automobile parts, building construction & materials fur and fur

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made toys, building parts, consumer products, consumer durables, coal and coke, mice and mica products, dry flowers and plants, printing, transportation and all other kinds of goods and merchandise, commodities and articles of consumption of all kinds in India or elsewhere and to acquire, purchase on lease and run any hotel or restaurant.

- ii. To carry on business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agent, freight contractors, forwarding agents, general brokers and to carry on any kind of commercial, financial agency business.
- iii. To take on lease, purchase, or acquire in any manner whatsoever any apartment, house, flats, shops, offices, clubs, township, markets or other buildings and for these purpose to purchase, take on lease or in exchange, hire or otherwise acquire and hold any land and prepare layout thereon, to let out or dispose of the same on installment basis or by outright sale or in any other mode of disposition and acquire and deal in any and every kind of article and produces and materials used for building.

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products, confectioners, ice-creams, dairy products, spices, pickles, kiranas, food products, marine products seafood, paper, sugar and molasses, medicines, drugs, pharmaceuticals cosmetic goods, all kind of cements, steels, zinc and alloys, scraps, minerals and materials, ore, petroleum products, industrial and other gases, alcohols, edible and non-edible oils and oil seeds, fats, soap and detergents, adhesive, paints, and varnishes, dyes and chemicals fertilisers, manures, drug and pesticides, acids, wood and computer softwares and hardwares, watches, novelties, bullion, precious stones, work of art, antiques, curious, jewelleryes.

2.4 The main objects being pursued by the company AVPL are as follows:

- i. To carry on the business of trading, buying, selling, marketing, indenting agents, wholeselling, retailing, consignor, supplying, distributor, dealer of all types of homecare products and consumer goods, household goods, industrial goods, clocks, watches, digital camera, calculator, jewellery items, mobile phones, Engineering goods, Electrical and Electronics products, Food articles, Sugar, Spices, Pulses, Agricultural products and its by products, Hardwares and stores, Plant and machinery, stores and spare parts and accessories commercials, natural and man-made fibres, clothes and fabrics, garments, synthetic and polythene products, laminated cloth jute and jute goods, packing materials, paper and paper products, plastics and plastic products, polythene and polythene products, Granules, Petro-chemicals and petroleum products, leather and leather products, Footware, rubber and rubber products, carpets, plantation crops i.e., tea, cotton, coffee, tobacco, vegetables and other eatables, milk and milk products, confectioners, ice-creams, dairy products, spices, pickles, kiranas, food products, marine products seafood, paper, sugar and molasses, medicines, drugs, pharmaceuticals cosmetic goods, all kind of cements, steels, zinc and alloys, scraps, minerals and materials, ore, petroleum products, industrial and other gases, alcohols, edible and non-edible oils and oil seeds, fats, soap and detergents, adhesive, paints, and varnishes, dyes and chemicals fertilisers, manures, drug and pesticides, acids, wood and computer softwares and hardwares, watches, novelties, bullion, precious stones, work of art, antiques, curious, jewelries.

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2.5 The main objects being pursued by the company SDPL are as follows:

- i. To act as financial consultants, investment consultants, management consultants, project consultants, direct & indirect tax consultants mutual fund distributor, brokers, IPO broker, agents, insurance agents, insurance brokers, insurance re-insurers, direct selling associates and to manage portfolios and to provide consultancy and advisory services in matters relating to acquisition, takeovers, mergers and amalgamations, reconstructions and arrangements, credit and money market operation and various fields administrative, secretariats commercial, financial, technical, legal, accountancy, quality control, loan syndication, capital structuring, incorporate deposit, fixed deposits, import, export, trading activities, manufacturing activities, service activities, selling activities, production activities, insurance, test savings, corporate planning, profit identification, appraisal and founding mergers and capital restructuring fund management, forex advisory services, tie-ups collaboration, marketing, placement and recruitment of Indian and/or foreign personnel's requirements, economic, labour, industrial, public relation, scientific, technical, direct & indirect taxation and other levies, statistical accountancy, quality control, software development and data processing, project identification, preparation of project profiles, project reports, market research, feasibility studies and reports, pre-investment studies and to take part in formations, supervision or control of the business operations of any undertaking, person, firm or company.

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2.6 The main objects being pursued by the company MAPL are as follows:

- i. To carry on business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agent, freight contractors, forwarding agents, general brokers and to carry on any kind of commercial business. To carry on all or any of the business as buyers, sellers, suppliers, growers, processors, traders, merchants, indentures brokers, agents, assemblers, stockiest of goods and commodities of any kind to work as commission agents, brokers, contractors, processors, order suppliers and dealing agents.

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2.7 The main objects being pursued by the company SCPL are as follows:

- i. To carry on the business as buyers, sellers, traders, merchants, indentors, brokers, agents, commission agents, assemblers, refiners, cultivators, miners, mediators, packers, stockists, distributors, advisors, hire purchasers, multi level marketing of & in all kinds of wood, timber and timber products, gems and jewellery, imitation jewellery, plastics and plastic goods & raw materials thereof, rubberized cloth, food grains, dairy products, soap detergents, biscuits, surgical, diagnostic medical pulses, leather & finished leather goods, leather garments, leather products, all related items in leather, electric and electronic components and goods, iron & steel, aluminium, minerals, ferrous and non-ferrous metal, stainless steel, jute and jute products, textile, cotton, synthetic, fibre, silk, yarn, wool and woolen goods, handicrafts and silk artificial synthetics readymade garments, design materials, process, printers in all textiles, timber cosmetics, stationery, tools and hardware and sugar, tea, coffee, paper and packaging material, chemicals, cement, spices, grain, factory materials, house equipment, rubber and rubber products, coal, coal products and coaltar, fertilisers, agriculture products, industrial products, computer data materials, software, paints, industrial and other gases, alcohol, edible and non-edible oils and fats, drugs, plants and machinery goods, engineering goods and equipments, hospital equipments, railway accessories, medicine, sugar & sugarcane, automobile parts, building construction & materials fur & fur made items toys, building plans, consumer products, consumer durables, coal and coke, mica and mica products, dry flowers and plants, printing, transportation and all kinds, in India or elsewhere.
- ii. To carry on business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agent, freight contractors, forwarding agents, general brokers and to carry on any kind of commercial, financial agency business.

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2.8 The main objects being pursued by the company LCPL are as follows:

- i. To carry on the business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agents, freight contractors, forwarding agents, licensing agents, general brokers and to carry any kind of commercial business. To carry on all of any of the business as buyers, sellers, suppliers, growers, processors, traders, merchants, indentures brokers, agents, assemblers, stockiest of goods and commodities of any kind to work as commission agents, brokers, contractors, processors order suppliers and dealing agents.

2.9 The main objects being pursued by the company MDPL are as follows:

- i. To carry on the business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agents, freight contractors, forwarding agents, licensing agents, general brokers and to carry any kind of commercial business. To carry on all of any of the business as buyers, sellers, suppliers, growers, processors, traders, merchants, indentures brokers, agents, assemblers, stockiest of goods and commodities of any kind to work as commission agents, brokers, contractors, processors order suppliers and dealing agents.
- ii. To sale, purchase, take on lease or acquire in any manner whatsoever any apartment, house, flats, shops, offices, clubs, township, markets or other buildings and for these purpose to purchase, take on lease or in exchange, hire or otherwise acquire and hold any land and prepare layout thereon, to use at or to let out of dispose off the same on installment basis, rent basis or by outright sale or in any other mode of disposition, development and acquire and deal in any and every kind of article and produces and materials used for building.

2.10 The main objects being pursued by the company SVPL are as follows:

- i. To carry on the business as buyers, sellers, traders, merchants, indentors, brokers, agents, commission agents, assemblers, refiners, cultivators, miners,

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mediators, packers, stockists, distributors, advisors, hire purchasers, multi level marketing of & in all kinds of wood, timber and timber products, gems and jewellery, imitation jewellery, plastics and plastic goods & raw materials thereof, rubberized cloth, food grains, dairy products, soap detergents, biscuits, surgical, diagnostic medical pulses, leather & finished leather goods, leather garments, leather products, all related items in leather, electric and electronic components and goods, iron & steel, aluminium, minerals, ferrous and non-ferrous metal, stainless steel, jute and jute products, textile, cotton, synthetic, fibre, silk, yarn, wool and woolen goods, handicrafts and silk artificial synthetics readymade garments, design materials, process, printers in all textiles, timber cosmetics, stationery, tools and hardware and sugar, tea, coffee, paper and packaging material, chemicals, cement, spices, grain, factory materials, house equipment, rubber and rubber products, coal, coal products and coaltar, fertilisers, agriculture products, industrial products, computer data materials, software, paints, industrial and other gases, alcohol, edible and non-edible oils and fats, drugs, plants and machinery goods, engineering goods and equipments, hospital equipments, railway accessories, medicine, sugar & sugarcane, automobile parts, building construction & materials fur & fur made items toys, building plans, consumer products, consumer durables, coal and coke, mica and mica products, dry flowers and plants, printing, transportation and all kinds, in India or elsewhere.

- ii. To carry on business as distributors, agents, traders, merchants, contractors, brokers and otherwise deal in merchandise and articles of all kinds including clearing agent, freight contractors, forwarding agents, general brokers and to carry on any kind of commercial, financial agency business.

2.11 As the business of all the ten Companies has been increasing over the years and as it is desired to expand the market share by having combined operations, economies of scale and common facilities for better management and to achieve better financial liquidity, operational and administrative efficiency and to create the requisite infrastructure for obtaining good business, it is proposed to

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amalgamate VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL with STHL.

2.12 The arrangement will result in better, efficient and more productive utilization of manpower and other resources and in general the business of the transferee company will be carried on more economically and profitably. The proposal will enable STHL to undertake business currently being carried out by VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL under a single umbrella of management having greater focus and attention in an effective manner.

2.13 Recognizing the strengths of each other and with the end and intent of aligning the business operations undertaken by VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, SVPL and STHL, the companies now propose by way of this scheme to merge / amalgamate VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL into and with STHL in accordance with the terms hereof, which will have beneficial results for the shareholders, creditors and employees of both the companies.

2.14 The proposed amalgamation of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL with STHL in accordance with this scheme would also enable both the companies to realize the substantial benefits of greater synergies among their businesses and would enable them to avail of financial resources as well as the managerial, technical and resources of each other.

2.15 The proposed Scheme of Arrangement is fair, reasonable and practicable. The terms and conditions of the said Arrangement will not adversely affect the shareholders and creditors of both the companies.

3. SHARE CAPITAL

The authorized, issued, subscribed and paid up share capital of STHL, VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL as on 31st March 2020 are as follows:

i. STHL

A.

Authorised Share Capital

58,00,000 Equity Shares of Rs.10/- each

Amount (Rs.)

5,80,00,000/-

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| | | | |
|------|------|--|--------------------------------------|
| | B. | Issued, Subscribed and Paid-up share capital 57,21,750 Equity Shares of Rs.10/- each fully paid-up | 5,72,17,500/- |
| ii. | VSPL | | |
| | A. | Authorised Share Capital 4,50,000 Equity Shares of Rs.10/- each | Amount (Rs.) 45,00,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 4,10,600 Equity Shares of Rs.10/- each fully paid-up | 41,06,000/- |
| iii. | RBPL | | |
| | A. | Authorised Share Capital 10,00,000 Equity Shares of Rs.10/- each | Amount (Rs.) 1,00,00,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 9,56,500 Equity Shares of Rs.10/- each fully paid-up | 95,65,000/- |
| iv. | AVPL | | |
| | A. | Authorised Share Capital 9,00,000 Equity Shares of Rs.10/- each | Amount (Rs.) 90,00,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 8,76,000 Equity Shares of Rs.10/- each fully paid-up | 87,60,000/- |
| v. | SDPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 2,00,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 19,600 Equity Shares of Rs.10/- each fully paid-up | 1,96,000/- |
| vi. | MAPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 200,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 14,000 Equity Shares of Rs.10/- each fully paid-up | 140,000/- |
| vii. | SCPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 200,000/- |

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|------|------|--|---------------------------|
| | B. | Issued, Subscribed and Paid-up share capital 18,800 Equity Shares of Rs.10/- each fully paid-up | 188,000/- |
| viii | LCPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 200,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 14,200 Equity Shares of Rs.10/- each fully paid-up | 142,000/- |
| ix. | MDPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 200,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 19,600 Equity Shares of Rs.10/- each fully paid-up | 196,000/- |
| x. | SVPL | | |
| | A. | Authorised Share Capital 20,000 Equity Shares of Rs.10/- each | Amount (Rs.) 200,000/- |
| | B. | Issued, Subscribed and Paid-up share capital 18,800 Equity Shares of Rs.10/- each fully paid-up | 188,000/- |

PART – II

(TRANSFER AND VESTING OF VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL)

4. TRANSFER AND VESTING OF UNDERTAKING OF VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL and SVPL

With effect from the Effective Date and upon this Scheme becoming effective, the entire business and whole of the undertaking of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall stand transferred to and be vested in STHL, as a going concern, without any further deed or act, together with all the properties, assets, rights, liabilities, benefits and interest thereon, subject to any existing lien or *lis pendes*, which shall be deemed to be modified subject to the provisions of this Scheme.

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Without prejudice to the generality of the above, with effect from the Appointed Date and upon this Scheme becoming effective:

- (i) All assets of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL as are movable in nature or incorporeal property or which are capable of transfer by manual delivery or by endorsement and delivery or by vesting and recordable pursuant to this Scheme, shall stand vested in STHL and shall become the property and an integral part of STHL. The vesting pursuant to this sub-clause shall be deemed to have occurred by manual delivery or endorsement, as appropriate to the property being vested and title to the property shall be deemed to have been transferred accordingly;
- (ii) All movable properties of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL other than those specified in sub-clause (i) above, including sundry debtors, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with Government, semi-Government, local and other authorities and bodies, customers and other persons, shall without any further act, instrument or deed, become the property of STHL;
- (iii) All debts, liabilities, contingent liabilities, duties and obligations, secured or unsecured, whether provided for or not in the books of accounts or disclosed in the balance sheet of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall be deemed to be the debts, liabilities, contingent liabilities, duties and obligations of STHL and STHL undertakes to meet, discharge and satisfy the same and 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 debts, liabilities, duties and obligations have arisen in order to give effect to the provisions of this clause;
- (iv) All taxes payable by VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL including all or any refunds or claims shall be treated as the tax liability or refunds/claims as the case may be of STHL;

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5. EMPLOYEES

With effect from the Effective Date and upon this Scheme becoming effective, all employees of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL who are on its pay roll shall be engaged by STHL, on such terms and conditions as are no less favourable than those on which they are currently engaged by the respective companies, without any interruption of service as a result of this amalgamation and transfer. With regard to provident fund, gratuity, leave encashment, bonus and other special scheme or benefits created or existing for the benefit of such employees of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL upon this Scheme becoming effective, STHL shall stand substituted for VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL for all purposes whatsoever, including with regard to the obligation to make contributions to relevant authorities, such as the Regional Provident Fund Commissioner or to the funds maintained by VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL, in accordance with the provisions of applicable laws and in terms of this Scheme. It is hereby clarified that upon this Scheme becoming effective, the aforesaid benefits or schemes shall continue to be provided to the transferred employees and the services of all the transferred employees of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL for such purpose, shall be treated as having been continuous.

6. LEGAL PROCEEDINGS

With effect from the Effective Date and upon this Scheme becoming effective, any pending suit/appeal or other proceedings of whatsoever nature relating to VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL whether by or against the companies, shall not abate, be discontinued or in any way prejudicially affected by reason of the amalgamation or of anything contained in this Scheme, but the proceedings shall continue and any prosecution shall be enforced by or against STHL in the same manner and to the same extent as they would or might have been continued, prosecuted and/or enforced by or against VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL if this Scheme had not been made.

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7. CONTRACTS, LICENSES AND APPROVALS

With effect from the Effective Date and upon this Scheme becoming effective:

- i) All contracts, deeds, bonds, agreements, schemes, arrangements and other instruments, permits, rights, entitlements, licenses including those relating to tenancies, privileges, powers, facilities of every kind and description of whatsoever nature in relation to VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL or to the benefit of which, the companies may be entitled or eligible and which are subsisting or having effect immediately before the Effective Date, shall be in full force and effect on, against or in favour of STHL and may be enforced as fully and effectually as if, instead of the nine companies, STHL had been a party or beneficiary thereto.
- ii) All licenses, permissions, approvals consents etc. issued directly to VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL under any notification or government order or order of any competent authority or local body shall stand transferred in the name of STHL or shall become applicable to it and it shall accordingly be entitled to avail benefits of and act upon the said licenses, consents and approvals, permissions, etc, as if the said licenses, consents approvals, permissions etc, were originally granted to STHL.

8. CONDUCT OF BUSINESS

- 8.1 With effect from the Effective Date and including the Date on which this Scheme becomes operative:
 - (a) VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL undertakes to carry on its business in the ordinary course of business and it shall be deemed to have carried on and to be carrying on all business and activities for and on account of and in trust for STHL.
 - (b) All profits accruing to VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL or losses arising or incurred by it for the period falling on and after the Effective Date shall for all purposes, be treated as the profits or losses, as the case may be, of STHL.

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- (c) VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall be deemed to have held and stood possessed of the properties so to be transferred to STHL under this Scheme for and on account of and in trust for STHL and, accordingly, the nine companies shall not (except with the prior written consent of STHL) alienate, charge or otherwise deal with or dispose of the Undertaking or any part thereof except in the usual course of business.

9. SAVING OF CONCLUDED TRANSACTIONS

The transfer of the assets and liabilities of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall not affect any transaction or proceeding already completed by them on and after the Effective Date and prior to this Scheme becoming operative to the end and intent that STHL accepts all acts, deeds and things done and executed by and/on behalf of the nine companies as deeds and things done and executed by and on behalf of STHL.

10. CONSIDERATION

- 10.1 Upon the Scheme becoming operative STHL shall, in consideration of the transfer and vesting of undertaking of AVPL, SVPL, SCPL, RBPL, MDPL, SDPL, VSPL, MAPL and LCPL, without further application, issue and allot shares on a proportionate basis to the shareholders of the six companies in the following ratio (the "Entitlement Ratio")

Equity Shares –

The issued and subscribed equity shares of SVPL, SCPL, MDPL, SDPL, MAPL and LCPL shall be cancelled and STHL shall not be required to issue any shares to the equity shares holders of AVPL, SVPL, SCPL, RBPL, MDPL, SDPL, VSPL, MAPL and LCPL. The shares are held by the transferor companies themselves by way of intercompany holding and do not have any other external shareholder. Further, in case of VSPL, RBPL and AVPL the majority shares are held by the transferor companies by way of intercompany holding and for few minority shareholders the consideration is being paid in cash based on the value arrived at as per exchange ratio determined by the valuer. Further, the shares of the transferor companies will be cancelled due to intercompany holding. Hence, there will be no change in shareholding of STHL post demerger.

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11. CANCELLATION OF INTER COMPANY TRANSACTIONS

With effect from the Appointed Date and upon this Scheme becoming effective:

11.1. For VSPL:

The share capital to the extent of 205200 and 205200 equity shares of Rs.10/- each of VSPL held by LCPL and MAPL directly and

- the investments of LCPL comprising of 205200 equity shares of Rs.10/- each in the share capital of VSPL held by LCPL
- the investments of MAPL comprising of 205200 equity shares of Rs.10/- each in the share capital of VSPL held by MAPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.2. For RBPL:

The share capital to the extent of 478150 and 478150 equity shares of Rs.10/- each of RBPL held by MDPL and SDPL directly and

- the investments of MDPL comprising of 478150 equity shares of Rs.10/- each in the share capital of RBPL held by MDPL
- the investment of SDPL comprising of 478150 equity shares of Rs.10/- each in the share capital of RBPL held by SDPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.3. For AVPL:

The share capital to the extent of 437900 and 437900 equity shares of Rs.10/- each of AVPL held by SVPL and SCPL directly and

- the investments of SVPL comprising of 437900 equity shares of Rs.10/-

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each in the share capital of AVPL held by SVPL

- the investment of SCPL comprising of 437900 equity shares of Rs.10/- each in the share capital of AVPL held by SCPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.4. For SDPL:

The share capital to the extent of 9800 and 9800 equity shares of Rs.10/- each of SDPL held by MDPL and RBPL directly and

- the investments of MDPL comprising of 9800 equity shares of Rs.10/- each in the share capital of SDPL held by MDPL
- the investment of RBPL comprising of 9800 equity shares of Rs.10/- each in the share capital of SDPL held by RBPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.5. For MAPL:

The share capital to the extent of 7000 and 7000 equity shares of Rs.10/- each of MAPL held by LCPL and VSPL directly and

- the investments of LCPL comprising of 7000 equity shares of Rs.10/- each in the share capital of MAPL held by LCPL
- the investment of VSPL comprising of 7000 equity shares of Rs.10/- each in the share capital of MAPL held by VSPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

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23

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11.6. For SCPL:

The share capital to the extent of 9400 and 9400 equity shares of Rs.10/- each of SCPL held by AVPL and SVPL directly and

- the investments of AVPL comprising of 9400 equity shares of Rs.10/- each in the share capital of SCPL held by AVPL
- the investment of SVPL comprising of 9400 equity shares of Rs.10/- each in the share capital of SCPL held by SVPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.7. For LCPL:

The share capital to the extent of 7100 and 7100 equity shares of Rs.10/- each of LCPL held by VSPL and MAPL directly and

- the investments of VSPL comprising of 7100 equity shares of Rs.10/- each in the share capital of LCPL held by VSPL
- the investment of MAPL comprising of 7100 equity shares of Rs.10/- each in the share capital of LCPL held by MAPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.8. For MDPL:

The share capital to the extent of 9800 and 9800 equity shares of Rs.10/- each of MDPL held by SDPL and RBPL directly and

- the investments of SDPL comprising of 9800 equity shares of Rs.10/- each in the share capital of MDPL held by SDPL
- the investment of RBPL comprising of 9800 equity shares of Rs.10/- each in the share capital of MDPL held by RBPL

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Tapashi Naha Roy

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

11.9. For SVPL:

The share capital to the extent of 9400 and 9400 equity shares of Rs.10/- each of SVPL held by AVPL and SCPL directly and

- the investments of AVPL comprising of 9400 equity shares of Rs.10/- each in the share capital of SVPL held by AVPL
- the investment of SCPL comprising of 9400 equity shares of Rs.10/- each in the share capital of SVPL held by SCPL

, as shown in Balance Sheet of respective companies as on the date immediately preceding the Appointed Date, shall stand cancelled.

12. ACCOUNTING TREATMENT

12.1. With effect from the Effective Date and upon this Scheme becoming effective:

- STHL shall record all the assets and liabilities transferred to it in pursuance of this Scheme at their respective book values as appearing in the books of accounts of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL immediately before the Appointed Date.
- STHL shall record the amount of Reserves and Surplus comprising of Balance of Profit and Loss as appearing in the books of accounts of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL immediately before the Appointed Date and shall be credited to the balance of Profit and loss of Sujala Trading. The amount of Securities Premium in all the transferee companies will stand cancelled because of cancellation of cross holding as mentioned in Clause 11 in this scheme.

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

For Moondhara Agency Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD.

Tapashi Naha Roy

Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR SIGNATURE CENTRADE PVT. LTD.

Tapashi Naha Roy

Director

For VICKY SALES (P) LTD.

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD.

Tapashi Naha Roy

Director

For Liberty Commosale Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

FOR MILESTONE DEALCOMM PVT. LTD.

Tapashi Naha Roy

Director

(c) Pursuant to the proposed Amalgamation in accordance with the Scheme, the difference, if any, arising in the books of STHL between:

(i) the aggregate of the face value of the equity share capital issued by STHL, in terms of clause 10.1 above; and

(ii) the amount representing the surplus of asset over liabilities of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL as reduced by the Reserves and Surplus of the six companies recorded in its books of accounts as per provisions of sub- clause 11.1.(a) and (b) shall be debited to Goodwill of STHL.

13. NO CHANGE IN THE SHARE CAPITAL OF VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, AND SVPL

With effect from the Appointed Date and until occurrence of the Effective Date, VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall not make any change in its capital structure either by any increase (by issue of equity shares, bonus shares, convertible debentures or otherwise), or by decrease, reduction, reclassification, sub-division or consolidation, reorganization or in any other manner, which would have the effect of reorganization of capital of the above mentioned nine companies.

14. OPERATION OF BANK ACCOUNT

After this Scheme becomes operative, STHL shall be entitled to operate Bank Accounts of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL and realize all monies and complete and enforce all pending contracts and transactions in respect of the undertaking of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL in the name of the nine companies insofar as may be necessary until the transfer of rights and obligations of STHL under this

Scheme is formally accepted by the parties concerned.

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

FOR SAMUNDAH COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

for Moondhara Agency Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SIGNATURE VINTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD.

Tapashi Naha Roy

Director

for Liberty Commosale Pvt. Ltd

Tapashi Naha Roy

Director

26

AMBIKA VINCOM PVT. LTD

Tapashi Naha Roy

Director

**PART – III
(MISCELLANEOUS)**

15. APPLICATION TO THE TRIBUNAL

VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, SVPL and STHL shall, with all reasonable dispatch, make necessary applications to National Company Law Tribunal at Kolkata for obtaining sanction of this Scheme and shall apply for and obtain such other approvals, as required by law.

16. MODIFICATIONS TO THE SCHEME

The Board of Directors of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, SVPL and STHL or any person authorised by them may assent to any alteration or modification to this Scheme which the Tribunal and/or any other Authority may deem fit to approve or impose or which the Board of Directors may, in their sole discretion, think fit and the Board of Directors may do all such acts, things and deeds as may be necessary, desirable, expedient and/or appropriate for the purpose of implementing this Scheme and/or to settle any question, doubt or difficulty regarding the implementation of this Scheme or otherwise arising under this Scheme or in any manner connected therewith.

17. CONDITIONALITY OF SCHEME

This Scheme is conditional upon and subject to:

- i) approval of this Scheme by the requisite majority of the members, as may be required, of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, SVPL and STHL;
- ii) sanction of the Scheme by the Tribunal under Sections 230 and 232 and other applicable provisions of the Act;
- iii) such other sanctions and approvals, including sanctions of any governmental or regulatory authority, as may be required; and
- iv) the certified copies of the order of the Tribunal sanctioning this Scheme being filed with the Registrar of Companies, West Bengal.

Accordingly, this Scheme although operative from the Effective Date, being the last of the dates on which the conditions referred to above have been fulfilled.

FOR RISEROSE BUSINESS PVT. LTD. *for Moonchero Agency Pvt. Ltd.*

FOR SKYVIEW DEALMARK PVT. LTD.

DIRECTOR

Director

Director 27

FOR SAMUNDAR COMMERCIAL PVT. LTD.

FOR SIGNATURE VINTRADE PVT. LTD.

FOR VICKY SALES (P) LTD.

Director

Director

Director

18. COSTS, CHARGES AND EXPENSES

All costs, charges and expenses incurred in carrying out and implementing the terms and provisions of this Scheme and incidentals thereto including those incurred during negotiations leading to the Scheme to be borne by STHL.

19. DISSOLUTION OF VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL

Upon the Scheme becoming effective, VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL shall stand dissolved, without being wound up.

20. RESIDUAL PROVISIONS:

20.1. In the event of this Scheme failing to take effect finally, this Scheme shall become null and void and in that case no rights or liabilities whatsoever shall accrue to or be incurred *inter se* by the parties or their shareholders or creditors or employees or any other person.

20.2. The amalgamation of VSPL, RBPL, AVPL, SDPL, MAPL, SCPL, LCPL, MDPL, and SVPL with STHL, in accordance with this Scheme, shall take place with effect from the Effective Date and shall be in accordance with the provisions of Section 2(1B) of the Income Tax Act 1961.

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

FOR SAMUNDRAH COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR Moondhara Agency Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SIGNATURE VINTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director

FOR MILESTONE DEALCOMM PVT. LTD

Tapashi Naha Roy

Director

FOR SOJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

FOR Liberty Commosale Pvt. Ltd.

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD.

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD

Tapashi Naha Roy

Director

Schedule I

| Assets and Liabilities of the Undertaking of Vicky Sales Private Limited as on 31st March, 2020 | |
|---|------------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 41,06,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | 27,30,396.50 |
| Securities Premium Reserve | 19,62,94,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 27,05,000.00 |
| d) Short Term Provisions | 5,88,974.00 |
| Total | 20,64,24,370.50 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | 15,99,22,220.00 |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 33,08,200.00 |
| b) Trade Receivables | 4,00,82,000.00 |
| c) Cash & Cash Equivalents | 721628.50 |
| d) Short Term Loans and Advances | 2390322.00 |
| e) Other Current Assets | - |
| Total | 20,64,24,370.50 |

FOR MILESTONE DEALCOMM PVT. LTD.
Tapashi Naha Roy
Director

FOR SUJALA TRADING AND HOLDINGS LTD
Tapashi Naha Roy
Director

AMBIKA VINCOM PVT. LTD
Tapashi Naha Roy
Director

FOR LIBERTY COMMOSALE PVT. LTD.
Tapashi Naha Roy
Director

FOR RISEROSE BUSINESS PVT. LTD. for Moondhara Agency Pvt. Ltd.

FOR SKYVIEW DEALMARK PVT. LTD

Tapashi Naha Roy
DIRECTOR

Tapashi Naha Roy
Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.
Tapashi Naha Roy
Director

FOR SIGNATURE INTRADE PVT. LTD
Tapashi Naha Roy
Director

FOR VICKY SALES (P) LTD
Tapashi Naha Roy
Director

| Assets and Liabilities of the Undertaking of Riserose Business Private Limited as on 31st March, 2020 | |
|---|---------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 95,65,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | 423969.78 |
| Securities Premium Reserve | 17,98,35,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 2,000.00 |
| d) Short Term Provisions | 34,150.00 |
| Total | 189860119.78 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | 108986536.00 |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 3,00,68,800.00 |
| b) Trade Receivables | 49737250.00 |
| c) Cash & Cash Equivalents | 358408.78 |
| d) Short Term Loans and Advances | 709125.00 |
| e) Other Current Assets | - |
| Total | 189860119.78 |

FOR MILESTONE DEALCOMM PVT. LTD.

Tapashi Naha Roy

Director

FOR SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD.

Tapashi Naha Roy

Director

FOR LIBERTY COMMOSALE PVT. LTD.

Tapashi Naha Roy

Director

FOR RISEROSE BUSINESS PVT. LTD. FOR MOONDHARA AGENCY PVT. LTD.

Tapashi Naha Roy Tapashi Naha Roy

DIRECTOR

Director

FOR SKYVIEW DEALMARK PVT. LTD.

Tapashi Naha Roy

Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR SIGNATURE INTRADE PVT. LTD.

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director

| Assets and Liabilities of the Undertaking of Ambika Vincom Private Limited as on 31st March, 2020 | |
|---|---------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 87,60,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | 4807838.95 |
| Securities Premium Reserve | 16,45,40,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 2500.00 |
| d) Short Term Provisions | 52114.00 |
| Total | 178162452.95 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | 150093968.00 |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 2,12,89,400.00 |
| b) Trade Receivables | 6368900.00 |
| c) Cash & Cash Equivalents | 162420.95 |
| d) Short Term Loans and Advances | 247764.00 |
| e) Other Current Assets | - |
| Total | 178162452.95 |

FOR MILESTONE DEALCOMM PVT. LTD

Tapashi Naha Roy

Director

FOR SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD

Tapashi Naha Roy

Director

FOR LIBERTY COMMOSALE PVT. LTD

Tapashi Naha Roy

Director

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

FOR MOONCHERO AGENCY PVT. LTD.

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD

Tapashi Naha Roy

31
Director

FOR SAMUNDAN COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR SIGNATURE INTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director

| Assets and Liabilities of the Undertaking of Skyview Dealmark Private Limited as on 31st March, 2020 | |
|--|-------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 1,96,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -37955.75 |
| Securities Premium Reserve | 47,04,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 24,42,200.00 |
| d) Short Term Provisions | - |
| Total | 7304244.25 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 72,21,700.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 82544.25 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 7304244.25 |

FOR MILESTONE DEALCOMM PVT. LTD.

Tapashi Naha Roy

Director

FOR SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD

Tapashi Naha Roy

Director

FOR LIBERTY COMMOSALE PVT. LTD.

Tapashi Naha Roy

Director

FOR RISEROSE BUSINESS PVT. LTD.

Tapashi Naha Roy

DIRECTOR

FOR MOONDHARA AGENCY PVT. LTD.

Tapashi Naha Roy

Director

FOR SKYVIEW DEALMARK PVT. LTD.

Tapashi Naha Roy

Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR SIGNATURE INTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director

**Assets and Liabilities of the Undertaking of
Moondhara Agency Private Limited
as on 31st March, 2020**

| Particulars | Amount |
|--------------------------------------|-------------------|
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 1,40,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -69290.00 |
| Securities Premium Reserve | 19,60,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 11,32,500.00 |
| d) Short Term Provisions | - |
| Total | 3163210.00 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 31,31,200.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 32,010.00 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 3163210.00 |

For MILESTONE DEALCOMM PVT. LTD.
Tapashi Naha Roy
Director

For SUJALA TRADING AND HOLDINGS LTD
Tapashi Naha Roy
Director

AMBIKA VINCOM PVT. LTD
Tapashi Naha Roy
Director

For Liberty Commosale Pvt. Ltd.
Tapashi Naha Roy
Director

For MOONDHARA AGENCY PVT. LTD.
Tapashi Naha Roy
Director

For SKYVIEW DEALMARK PVT. LTD.
Tapashi Naha Roy
Director

For SAMUNDAR COMMERCIAL PVT. LTD.
Tapashi Naha Roy
Director

For SIGNATURE INTRADE PVT. LTD
Tapashi Naha Roy
Director

For VICKY SALES (P) LTD
Tapashi Naha Roy
Director

| Assets and Liabilities of the Undertaking of Samundar Commercial Private Limited as on 31st March, 2020 | |
|--|---------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 188,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -46,415.00 |
| Securities Premium Reserve | 43,12,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 22,37,500.00 |
| d) Short Term Provisions | - |
| Total | 66,91,085.00 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 66,16,200.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 74,885.00 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 66,91,085.00 |

FOR MILESTONE DEALCOMM PVT. LTD.
Tapashi Naha Roy
Director

FOR SUJALA TRADING AND HOLDINGS LTD
Tapashi Naha Roy
Director

AMBIKA VINCOM PVT. LTD
Tapashi Naha Roy
Director

FOR LIBERTY COMMOSALE PVT. LTD.
Tapashi Naha Roy
Director

FOR RISEROSE BUSINESS PVT. LTD.
Tapashi Naha Roy
DIRECTOR

FOR MOONDHARA AGENCY PVT. LTD.
Tapashi Naha Roy
Director

FOR SKYVIEW DEALMARK PVT. LTD.
Tapashi Naha Roy
Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.
Tapashi Naha Roy
Director

FOR SIGNATURE CENTRADE PVT. LTD.
Tapashi Naha Roy
Director

FOR VICKY SALES (P) LTD
Tapashi Naha Roy
Director

| Assets and Liabilities of the Undertaking of Liberty Commosale Private Limited as on 31 st March, 2020 | |
|--|---------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 1,42,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -72596.00 |
| Securities Premium Reserve | 20,58,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 10,37,500.00 |
| d) Short Term Provisions | - |
| Total | 31,64,904.00 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 30,81,000.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 83,904.00 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 31,64,904.00 |

FOR MILESTONE DEALCOMM PVT. LTD.
Tapashi Naha Roy
Director

FOR SOJALA TRADING AND HOLDINGS LTD
Tapashi Naha Roy
Director

AMBIKA VINCOM PVT. LTD
Tapashi Naha Roy
Director

FOR LIBERTY COMMOSALE PVT. LTD
Tapashi Naha Roy
Director

FOR MOONDHARA AGENCIES PVT. LTD.
Tapashi Naha Roy
Director

FOR SKYVIEW DEALMARK PVT. LTD
Tapashi Naha Roy
Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.
Tapashi Naha Roy
Director

FOR SIGNATURE TRADE PVT. LTD
Tapashi Naha Roy
Director

FOR VICKY SALES (P) LTD
Tapashi Naha Roy
Director

| Assets and Liabilities of the Undertaking of Milestone Dealcomm Private Limited as on 31 st March, 2020 | |
|--|-------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 1,96,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -43526.75 |
| Securities Premium Reserve | 47,04,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 24,42,200.00 |
| d) Short Term Provisions | - |
| Total | 7298673.25 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 72,21,700.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 76973.25 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 7298673.25 |

FOR MILESTONE DEALCOMM PVT. LTD.

Tapashi Naha Roy

Director

FOR SUJALA TRADING AND HOLDINGS LTD

Tapashi Naha Roy

Director

AMBIKA VINCOM PVT. LTD

Tapashi Naha Roy

Director

FOR LIBERTY COMMOSALE PVT. LTD

Tapashi Naha Roy

Director

FOR RISEROSE BUSINESS PVT. LTD. FOR Moondhara Agency Pvt. Ltd.

Tapashi Naha Roy Tapashi Naha Roy

DIRECTOR

Director

FOR SKYVIEW DEALMARK PVT. LTD

Tapashi Naha Roy

Director

FOR SAMUNDAR COMMERCIAL PVT. LTD.

Tapashi Naha Roy

Director

FOR SIGNATURE INTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director

| Assets and Liabilities of the Undertaking of Signature Vintrade Private Limited as on 31 st March, 2020 | |
|--|-------------------|
| Particulars | Amount |
| EQUITY & LIABILITIES | |
| 1. SHAREHOLDERS' FUNDS | |
| a) Share Capital | 1,88,000.00 |
| b) Reserves & Surplus | |
| Statement of Profit and Loss | -47561.00 |
| Securities Premium Reserve | 43,12,000.00 |
| 2. NON CURRENT LIABILITIES | |
| a) Long Term Borrowings | - |
| b) Deferred Tax Liabilities (Assets) | - |
| c) Other Long Term Liabilities | - |
| d) Long Term Provisions | - |
| e) Advance from Customers | - |
| 3. CURRENT LIABILITIES | |
| a) Short Term Borrowings | - |
| b) Trade Payables | - |
| c) Other Current Liabilities | 22,37,500.00 |
| d) Short Term Provisions | - |
| Total | 6689939.00 |
| ASSETS | |
| 1. NON CURRENT ASSETS | |
| a) FIXED ASSETS | |
| i) Tangible Assets | - |
| ii) Intangible Assets | - |
| iii) Capital Work In Progress | - |
| b) Non Current Investments | - |
| c) Long Term Loans & Advances | - |
| d) Deferred Tax (Net) | - |
| e) Other Non- Current Assets | - |
| 2. CURRENT ASSETS | |
| a) Inventories | 66,16,200.00 |
| b) Trade Receivables | - |
| c) Cash & Cash Equivalents | 73,799.00 |
| d) Short Term Loans and Advances | - |
| e) Other Current Assets | - |
| Total | 6689939.00 |

FOR MILESTONE DEALCOMM PVT. LTD.

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FOR RISETHREE BUSINESS PVT. LTD.

Tapashi Naha Roy

Director

FOR Moonchhara Agency Pvt. Ltd

Tapashi Naha Roy

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FOR SKYVIEW DEALMARK PVT. LTD

Tapashi Naha Roy

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FOR SAMUNDAR COMMERCIAL PVT. LTD,

Tapashi Naha Roy

Director

FOR SIGNATURE VINTRADE PVT. LTD

Tapashi Naha Roy

Director

FOR VICKY SALES (P) LTD

Tapashi Naha Roy

Director