ANNEXURE No. P-1



COMPOSITE SCHEME OF ARRANGEMENT OF RTS FASHIONS PVT LTD, MIRZA INTERNATIONAL LTD AND REDTAPE LTD;

AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS UNDER SECTIONS 230 & 232 OF THE COMPANIES ACT, 2013, READ WITH SECTION 66 OF THE COMPANIES ACT, 2013, AND OTHER APPLICABLE PROVISIONS, IF ANY

A. Preamble

Mirza International Ltd is engaged in design, development, manufacturing, marketing, trading, export and retailing of leather footwear, sports shoes, garments & apparels, leather goods and accessories, and other related activities. The Company also owns and operates a leather tannery for captive consumption. Mirza International Ltd has the following business verticals:

- i. Private Label/White Label Business: The Company is engaged in design, development, manufacturing, export and sale of leather footwear to various Private Labels in United Kingdom, United States of America (USA), European and Non-European Countries. Private Label Business is pre-dominantly export wholesale made-to-order (MTO) business.
- ii. Branded Business/Redtape Business: The Company is engaged in design, development, trading, marketing and retailing of leather shoes, sports shoes, garments & apparels and other accessories under 'REDTAPE' and other Brands owned by the Company. 'REDTAPE' is a well-known brand in leather and sports footwear, garments & apparels. Branded Business is pre-dominantly domestic retail business.
- iii. Leather Tannery Business: The Company owns and operates one of the most modern tanneries in India which is engaged in procuring and processing of leather. Tannery is backward integration for captive consumption and acts as the backbone for the Private Label Business.

RTS Fashions Pvt Ltd is engaged in purchase, sale and trading of soling and packing material and other related activities. The Transferor Company, through its step down wholly owned subsidiary-Mirza (UK) Ltd, is engaged in design, development, marketing and distribution of leather footwear, leather goods and accessories in UK, USA and other European Markets.

Miza (UK) Ltd is a London based company formed under the laws of United Kingdom. Mirza (UK) Ltd [Mirza UK] is a step down wholly owned subsidiary of RTS Fashions Pvt Ltd, India. Mirza UK is engaged in marketing and distribution of leather footwear, leather goods and accessories including the products of Mirza International Ltd, in UK, USA and other European Markets.

Mirza UK has an experienced and dedicated team engaged in design and development of leather footwear, leather goods and accessories for UK and other Overseas Markets. Mirza UK does design and development of shoes which are finally manufactured in India in the factories of Mirza International Ltd and sold to various overseas customers under various brands. Thus, Mirza UK is one of the main driving forces of the Private Label Business of Mirza International Ltd.

In order to streamline various activities of Mirza Group, unlock the true value of its businesses, achieve management efficiencies and accelerated growth, the Management is proposing to consolidate entire overseas business into Mirza International Ltd; and to hive off Branded Business/REDTAPE Business into a separate company.

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The present Composite Scheme of Arrangement is proposed to achieve the aforesaid objectives in the following manner:

- Amalgamation of RTS Fashions Pvt Ltd (the Transferor Company) with and into Mirza International Ltd (the Transferee Company); and
- De-merger of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd (the Transferee Company) into Redtape Ltd (the Resulting Company) on going concern basis.

B. Detailed Rationale of the Scheme:

- I. Amalgamation: Following are some of the specific advantages of the proposed Amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd:
 - **a.** The proposed amalgamation of the Transferor Company with the Transferee Company would result in business synergy and pooling of resources into a single entity.
 - b. The proposed amalgamation will enable the integration of the business activities being carried on by the Transferor Company-RTS Fashions Pvt Ltd and its step down wholly owned subsidiary- Mirza UK Ltd with and into the Transferee Company-Mirza International Ltd. It would be advantageous to combine the activities and operations in a single company and to build strong capability to effectively meet future challenges in competitive business environment. Amalgamation will enable Mirza International Ltd to leverage the expertise and resources of Mirza UK Ltd and strengthen its sales and distribution in overseas markets.
 - c. The proposed Amalgamation would result in pooling of physical, financial and human resource of these Companies for the most beneficial utilization of these factors in the combined entity.
 - d. The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate work, reduction in overheads, better and more productive utilization of financial, human and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.

The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Transferee Company as well as by the Transferor Company.

- **f.** The proposed amalgamation would enhance the shareholders' value of the listed Transferee Company.
- g. The proposed Scheme of Amalgamation will have beneficial impact on the Transferor and the Transferee Companies, their shareholders, employees and other stakeholders and all concerned.
- ii. **De-merger:** Following are some of the specific advantages of the proposed De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd:

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- a. Mirza International Ltd has two distinct business (a) Private Label/White Label Business which is pre-dominantly export wholesale made-to-order (MTO) business; and (b) Branded Business/REDTAPE Business which is pre-dominantly domestic retail business. Whereas the leather tannery is backward integration for captive consumption and acts as the backbone for the Private Label Business.
- b. REDTAPE Business is completely independent from the Private Label Business. In REDTAPE Business, the Company buys entire quantity of garments/apparels and significant quantity of footwear from various third party manufacturers. The Company, then, retails the same pan India through physical stores and on-line marketing. Since the Private Label Business and REDTAPE Business have different characteristics and nature, it is proposed to segregate both these businesses into separate companies.
- c. It is, accordingly, proposed to hive-off Branded Business/REDTAPE Business from the Transferee Company into the Resulting Company, which, upon de-merger, will be owned by the shareholders of the Transferee Company in the same manner and proportion in which they own shareholding in the Transferee Company.
- **d.** The proposed De-merger will enable the Transferee Company and the Resulting Company to raise necessary funds, invite strategic investors and other stakeholders for their respective businesses.
- **e.** It will impart better management focus, will facilitate administrative convenience and will ensure optimum utilization of various resources by these Companies.

The proposed De-merger will unlock immense possibilities of both these businesses. It will provide scope for independent expansion of various businesses. It will strengthen, consolidate and stabilize the business of these Companies and will facilitate further expansion and growth of their business.

The proposed De-merger will have beneficial impact on the Transferee Company and the Resulting Company, their employees, shareholders and other stakeholders and all concerned.

- III. The Scheme of Arrangement is proposed for the aforesaid reasons. The Board of Directors of the Transferor Company, the Transferee Company and the Resulting Company are of the opinion that the proposed Scheme is in the best Interest of these Companies, their Shareholders and other stakeholders.
- C. This Composite Scheme of Arrangement is framed in terms of the provisions of Sections 230 & 232 of the Companies Act, 2013, read with Section 66 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, together with Sections 2(1B) and 2(19AA) of the Income Tax Act, 1961, and other applicable provisions, if any.

The Composite Scheme of Arrangement provides for:

- Amalgamation of RTS Fashions Pvt Ltd with and into Mirza International Ltd;
- De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd on going concern basis; and

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III. Various other matters incidental, consequential or otherwise integrally connected with the aforesaid Amalgamation and De-merger.

D. Parts of the Scheme of Arrangement:

This Scheme provides for matters connected with the aforesaid Amalgamation and De-merger, etc. Accordingly, this Scheme is divided into the following parts:

Part-1 which deals with the Definitions and Share Capital of the Companies.

Part-2 Which deals with Amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd.

Part-3 which deals with De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd.

Part-4 which deals with Other General Terms and Conditions applicable to the Scheme.

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PART 1

DEFINITIONS, SHARE CAPITAL AND RATIONALE FOR THE SCHEME

A. DEFINITIONS

In this Scheme, unless repugnant to the meaning or context thereof, the following expressions shall have the meaning as given below:

- 1.1 "Act" means the Companies Act, 2013 (18 of 2013), the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the National Company Law Tribunal Rules, 2016, and other applicable Rules made there under and includes any amendments, statutory re-enactments and modifications thereof for the time being in force; and the Companies Act, 1956 (1 of 1956), to the extent applicable, if any.
- 1.2 "Amalgamation" means amalgamation of RTS Fashions Pvt Ltd (the Transferor Company) with and into Mirza International Ltd (the Transferee Company) in terms of this Scheme in its present form or with any modification(s) as approved by the Hon'ble National Company Law Tribunal or any other competent authority, as the case may be.
- *Applicable Law(s)" means any relevant statute, notification, by-laws, rules, regulations, guidelines, rule of common law, policy, code, directives, ordinance, schemes, notices, treaties, judgement, decree, approvals, orders or instructions enacted or issued or sanctioned by any Governmental and Registration Authority, having the force of law and as applicable to Companies.
- **1.4** "Appointed Date" means commencement of business on 1st January, 2022, or such other date as the Hon'ble National Company Law Tribunal or any other competent authority may approve.
- 1.5 "Board" or "Board of Directors" means the Board of Directors of the respective Transferor Company, the Transferoe Company and the Resulting Company, as the case may be, and shall, unless it is repugnant to the context or otherwise, include Committee(s) so authorised by the Board of Directors, or any person authorised by the Board of Directors or such Committee(s).

"Demerged Business" means the Branded Business/REDTAPE Business of Mirza International Ltd, which is proposed to be De-merged into Redtape Ltd. Demerged Business means all the business, undertakings, properties, activities, operations, investments and liabilities of whatsoever nature and kind and wheresoever situated, of Mirza International Ltd, in relation to and pertaining to the Branded Business/REDTAPE Business on a going concern basis, together with all assets and liabilities pertaining to the Branded Business/REDTAPE Business and shall include (without limitation):

- a. Design, development, trading, marketing and retailing of leather shoes, sports shoes, garments & apparels and other accessories under 'REDTAPE' and other Brands owned by Mirza International Ltd; and other related activities being carried on by Mirza International Ltd [Branded Business/REDTAPE Business].
- b. Land, building and all assets (whether movable or immovable, real or personal, corporeal or incorporeal, present future or contingent, tangible or intangible) of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd wherever situated pertaining thereto, including but not limited to the following:

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- i. Unit-5: UPSIDC Industrial Area, Site-II, Unnao, Uttar Pradesh.
- il. Unit-3: C-4/5, 36/37, Sector-59, Noida, Uttar Pradesh.
- Unit-8 & 9: Plot No. 18-19, Nand Nagar Industrial Estate, Phase-1, Mahua Khera Ganj, Kashipur, Udham Singh Nagar, Uttarakhand.
- iv. **New Corporate Office** (being the registered office of Redtape Ltd): Plot No. 8, Sector-90, Noida-201 301, Uttar Pradesh.
- v. Rented Warehouse Bangalore: SY No. 74/P56 OD Adur, Bidarhalli, Hobli, Near, Paramount School, Bangalore, Karnataka.
- vi. All Stores: Self rented & Franchise stores.
- vii. All the vehicles being used for Redtape Business.
- viii. Shareholding/ownership rights in Mirza Bangla Ltd, Bangladesh.
- c. Trademark and Tradename-REDTAPE and all other trademarks and Intellectual Property Rights which are being used in the Branded Business/REDTAPE Business including those listed in Schedule-1.
- d. All present and future liabilities (including contingent liabilities) arising out of the activities or operations of the Demerged Business, including loans, debts, current liabilities and provisions, duties and obligations relatable to the Demerged Business.
- e. Without prejudice to the generality of the above, Demerged Business shall include in particular:
 - Land and building, plant and machinery and all other properties and assets of the Demerged Business wherever situated.
 - All rights, entitlements and other statutory permissions, approvals, consents, licenses, registrations, the benefits of all contracts including all customer contracts, agreements, vendor codes, approved tenders, past experience and credentials, business track record, and all other rights including leasehold rights if any, goodwill, intellectual property rights along with copy right, design, patent, etc., investment, cash balances, the benefit of any deposit, financial assets, funds belonging to or proposed to be utilized for the Demerged Business, bank balances and bank accounts relating to the day to day operations and specific to the working of the Demerged Business; and all other fiscal and nonfiscal incentives, benefits and privileges which are available to or being availed by the Transferee Company or which the Transferee Company may be entitled to at any time for its Demerged Business, shall be continued to be available in the Resulting Company for the Demerged Business after the proposed Demerger.
 - iii. All records, files, papers, computer programs, manuals, data and other records, whether in physical form or electronic form in connection with or relating to the Demerged Business.
 - All duties and obligations, which are relatable to the Demerged Business.

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- v. All advance money, earnest moneys and/or security deposits, bank guarantee, if any, paid or received by the Transferee Company in connection with or relating to the Demerged Business.
- vi. All trademarks, service marks, patents and domain names, copyrights, industrial designs, product registrations and other intellectual property including but not limited to all intellectual property and all other interests exclusively relating to the goods or services being dealt with by the Transferee Company with regard to the Demerged Business, which shall not include any assets or liabilities relating to the Remaining Business of the Transferee Company.
- f. For the purpose of this Scheme, it is clarified that liabilities pertaining to the Demerged Business include:
 - i. The liabilities, which arise out of the activities or operations of the Demerged Business.
 - Specific loans and borrowings raised, incurred and utilized solely for the respective activities or operation of the Demerged Business.
- g. All employees of the Transferee Company employed in the Demerged Business, as identified by the Board of Directors of the Transferee Company, as on the Effective Date.
- h. Any question that may arise as to whether a specified asset or liability pertains or does not pertain to the Demerged Business or whether it arises out of the activities or operations of the Demerged Business shall be decided by the Board of Directors of the Transferee Company.

Brief description of the free hold land, lease hold land, trademarks and other IPR, etc., of the Demerged Business of the Transferee Company is set out in **Schedule-1**.

"De-merger" means transfer and vesting of Branded Business/REDTAPE Business (the Demerged Business) of Mirza International Ltd, on going-concern basis, by way of de-merger into Redtape Ltd, in terms of this Scheme in its present form or with any modification(s) as approved by the Hon'ble National Company Law Tribunal or any other competent authority, as the case may be.

"Effective Date" means last of the dates on which the certified copies of the Order(s) passed by the Hon'ble National Company Law Tribunal, sanctioning the Scheme of Arrangement, are filed with the concerned Registrar of Companies, Ministry of Corporate Affairs.

1.9 "Encumbrance" means (a) any mortgage, charge (whether fixed or floating), pledge, lien, hypothecation, assignment, deed of trust, title retention, security interest or other encumbrance of any kind securing, or conferring any priority of payment in respect of, any obligation of any person, including any right granted by a transaction which in legal terms, is not the granting of security but which has an economic or financial effect similar to the granting of security under Applicable Laws; (b) any proxy, power of attorney, voting trust agreement, interest, option, right of first offer, refusal or transfer restriction in favour of any person; and (c) any adverse claim as to title, possession or use.

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- 1.10 "FEMA" means the Foreign Exchange Management Act, 1999 along with the rules and regulations made there under and shall include any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force.
- 1.11 "Intellectual Property Rights" means, whether registered or not, in the name of or recognized under Applicable Laws as being intellectual property of the Transferor Company or the Transferee Company, as the case may be, or in the nature of common law rights of the Transferor Company or the Transferee Company, as the case may be, all domestic and foreign (a) trademarks, service marks, brand names, internet domain names, websites, online web portals, trade names, logos, uniforms and all applications and registration for the foregoing and all goodwill associated with the foregoing and symbolized by the foregoing; (b) confidential and proprietary information and trade secrets; (c) published and unpublished works of authorship and copyrights therein, and registrations and applications therefor, and all renewals, extensions, restorations and reversions thereof; (d) computer software, programs (including source code, object code, firmware, operating systems and specifications) and processes; (e) designs, drawings, sketches; (f) tools, databases, frameworks, customer data, proprietary information, knowledge, any other technology or know-how, licenses, software licenses and formulas; (g) ideas and all other intellectual property or proprietary rights; and (h) all rights in all of the foregoing provided by Applicable Laws.
- 1.12 "IT Act" means the Income Tax Act, 1961, and the rules made there under and shall include any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force.
- 1.13 National Company Law Tribunal means appropriate Bench/Benches of the Hon'ble National Company Law Tribunal constituted under the Companies Act, 2013, or such other court, tribunal, forum or authority having jurisdiction to sanction the present Scheme and other connected matters. The National Company Law Tribunal is hereinafter referred to as "the Tribunal"/ "NCLT".

**Record Date-1" means the date to be fixed by the Board of Directors of the Transferor Company or the Transferee Company, with reference to which the eligibility of the shareholders of the Transferor Company shall be determined for allotment of shares in the Transferee Company on amalgamation in terms of this Scheme; and other connected matters, if any.

Record Date-2" means the date(s) to be fixed by the Board of Directors of the Transferee Company or the Resulting Company, with reference to which the eligibility of the shareholders of Transferee Company shall be determined for allotment of shares in the Resulting Company on de-merger in terms of this Scheme; and other connected matters, if any. It is clarified that for the purpose of the De-merger, post-merger list of shareholders of the Transferee Company will be taken into consideration after giving effect to allotment of shares to the Shareholders of the Transferor Company pursuant to amalgamation of the Transferor Company with the Transferee Company.

- 1.16 "Record Date" means Record Date-1 and Record Date-2, collectively or any one of them, as the context requires.
- 1.17 "Registrar of Companies" means concerned Registrar(s) of Companies, Ministry of Corporate Affairs having jurisdiction under the Companies Act, 2013, and other applicable provisions, if any, on the respective Companies.

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- 1.18 "Remaining Business of the Transferee Company" means all assets and liabilities including immovable property, undertakings, businesses, activities, operations and intellectual property rights of the Transferee Company other than the Demerged Business. Without prejudice to the generality of this clause, the remaining business of the Transferee Company will include the following:
 - Private Label/White Label Business being carried on by Mirza International Ltd along with Land, building and all assets (whether movable or immovable, real or personal, corporeal or incorporeal, present future or contingent, tangible or intangible) of such Private Label/White Label Business.
 - ii. Tannery Business being carried on by Mirza International Ltd along with Land, building and all assets (whether movable or immovable, real or personal, corporeal or incorporeal, present future or contingent, tangible or intangible) of such Tannery Business.
 - iii. All trademarks, service marks, patents and domain names, copyrights, industrial designs, product registrations and other intellectual property rights being used by Mirza International Ltd for its remaining business.
- 1.19 Re-organisation of Share Capital means Re-organisation of pre-Scheme Share Capital of Redtape Ltd (the Resulting Company) whereby the entire pre-Scheme issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of ₹2 each aggregating ₹1,00,000 will be cancelled and equal number of 9% Compulsorily Redeemable Preference Shares will be created in place of such cancelled equity share capital.
- 1.20 "Resulting Company" means Redtape Ltd being a company incorporated under the provisions of the Companies Act, 2013, and having its registered office at Plot No. 8, Sector-90, Noida 201 301, Uttar Pradesh, e-mail: shuia@redtapeindia.com.

The Resulting Company-Redtape Ltd [Corporate Identification No. (CIN): U 52609 UP 2021 PLC 156659; Income Tax Permanent Account No. (PAN): AAL CR 5032 R] (hereinafter referred to as "the Resulting Company/the Company") was incorporated under the provisions of the Companies Act, 2013, as a public limited company vide Certificate of Incorporation dated 8th December, 2021, issued by the Central Registration Centre on behalf of the jurisdictional Registrar of Companies, Uttar Pradesh, Kanpur.

Scheme" means the present Scheme of Arrangement framed under the provisions of Sections 230 & 232 of the Companies Act, 2013, read with Section 66 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, together with Sections 2(1B) and 2(19AA) of the Income Tax Act, 1961, and other applicable provisions, if any, which provides for (a) Amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd; (b) De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd; and various other matters incidental, consequential or otherwise integrally connected with the aforesaid Amalgamation and De-merger; in the present form or with any modification(s), approved or imposed or directed by Members/Creditors of these Companies and/or by any competent authority and/or by the Hon'ble National Company Law Tribunal or that may otherwise be deemed fit by these Companies.

1.22 "Transferor Company" means RTS Fashions Pvt Ltd being a company incorporated under the provisions of the Companies Act, 2013, and having

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its registered office at 14/6, Civil Lines, Kanpur 208 001, Uttar Pradesh; e-mail: cherian@redtapeindia.com.

The Transferor Company-RTS Fashions Pvt Ltd [Corporate Identification No. (CIN): U 19120 UP 2019 PTC 120284; Income Tax Permanent Account No. (PAN): AAJ CR 7652 R] (hereinafter referred to as "the Transferor Company/the Company") was incorporated on 19th August, 2019, under the provisions of the Companies Act, 2013, as a private limited company vide Certificate of Incorporation issued by the Registrar of Companies, Central Registration Centre on behalf of the jurisdictional Registrar of Companies, Uttar Pradesh, Kanpur.

1.23 "Transferee Company" means Mirza International Ltd being a company incorporated under the provisions of the Companies Act, 1956, and having its registered office at 14/6, Civil Lines, Kanpur 208 001, Uttar Pradesh; e-mail: cherian@redtapeindia.com; website: www.mirza.co.in.

The Transferee Company-Mirza International Ltd [Corporate Identification No. (CIN): L 19129 UP 1979 PLC 004821; Income Tax Permanent Account No. (PAN): AAE CM 3626 M] (hereinafter referred to as "the Transferee Company/the Company") was originally incorporated on 5th September, 1979, under the provisions of the Companies Act, 1956, as a private limited company with the name and style as 'Mirza Tanners Pvt Ltd' vide Certificate of Incorporation issued by the Registrar of Companies, Uttar Pradesh, Kanpur. The Company was converted into a public limited company and name of the Company was changed to 'Mirza Tanners Ltd' vide Fresh Certificate of Incorporation dated 6th May, 1994, issued by the ROC, Kanpur. Name of the Company was changed to its present name "Mirza International Ltd" vide fresh Certificate of Incorporation dated 10th August, 2005 issued by the ROC, Kanpur.

It is clarified that for the purpose of the proposed amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd; Mirza International Ltd will be deemed to be the Transferee Company. Whereas for the purpose of Demerger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd, Mirza International Ltd will be deemed to be the Demerged Company. However, for the sake of clarity and uniformity, Mirza International Ltd is referred to as the Transferee Company in the entire Scheme and other documents for the purpose of amalgamation as well as de-merger.

INTERPRETATION

Terms and expressions which are used in this Scheme but not defined herein shall, unless repugnant or contrary to the context or meaning thereof, have the same meaning ascribed to them under the Act, and if not defined therein then under the relevant Applicable Laws. In this Scheme, unless the context otherwise requires:

- references to "persons" shall include individuals, bodies corporate (wherever incorporated), un-incorporated entities, associations, partnerships and proprietorship;
- ii. heading, sub-heading and bold typeface are only for convenience and shall not affect the construction or interpretation of this Scheme;
- iii. the term "Clause" refers to the specified clause of this Scheme;
- iv. references to one gender includes all genders;

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- v. any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;
- vi. words denoting singular shall include the plural and vice versa;
- vii. reference to any legislation, statute, regulation, rule, notification or any other provision of law means and includes references to such legal provisions as amended, supplemented or re-enacted from time to time, and any reference to a legal provision shall include any subordinate legislation made from time to time under such a statutory provision.
- viii. unless otherwise defined, the reference to the word "days" shall mean calendar days; and
- ix. references to dates and times shall be construed to be references to Indian dates and times.

C. SHARE CAPITAL

- The present Authorised Share Capital of the Transferor Company is ₹8,13,45,000 divided into 81,34,500 Equity Shares of ₹10 each. The Present Issued, Subscribed and Paid-up Share Capital of the Company is ₹8,13,45,000 divided into 81,34,500 Equity Shares of ₹10 each.
- The present Authorised Share Capital of the Transferee Company is ₹51,25,00,000 divided into 25,62,50,000 Equity Shares of ₹2 each. The present Issued, Subscribed and Paid-up Share Capital of the Company is ₹24,06,12,000 divided into 12,03,06,000 Equity Shares of ₹2 each.
- The present Authorised Share Capital of the Resulting Company is iii. ₹1,00,000 divided into 50,000 Equity Shares of ₹2 each. The Present Issued, Subscribed and Paid-up Share Capital of the Company is ₹1,00,000 divided into 50,000 Equity Shares of ₹2 each.
- The Transferor Company is a family owned, closely held private limited company. The Transferee Company is a public limited listed company. Equity Shares of the Transferee Company are listed on BSE Ltd (Bombay Stock Exchange/BSE) and National Stock Exchange of India Ltd (National Stock Exchange/NSE). The Resulting Company is a wholly owned subsidiary of the Transferee Company. Entire issued and paid-up Equity Share Capital of the Resulting Company is beneficially owned by the Transferee Company.

The Transferor Company, the Transferee Company and the Resulting Company are under common management and control.

Save as otherwise provided in this Scheme, there will be no change in the issued and paid-up share capital of the Transferor Company and the Resulting Company till the record date.

Further, there shall be no change in the Shareholding Pattern or Control in the Resulting Company-Redtape Ltd between the Record Date and the Listing which may affect the status of the approval given by BSE and NSE.

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PART-2

AMALGAMATION OF RTS FASHIONS PVT LTD WITH MIRZA INTERNATIONAL LTD

2.1 TRANSFER AND VESTING OF UNDERTAKING(S)

- 2.1.1 On the Scheme becoming effective and with effect from the Appointed Date, subject to the provisions of the Scheme in relation to the modalities of transfer and vesting, the undertakings and entire business and all immovable properties (including agricultural land, industrial land, residential land and all other land and plots) where so ever situated and incapable of passing by physical delivery as also all other assets, capital work-in-progress, current assets, investments, deposits, bookings and advances against residential and commercial plots and buildings, powers, authorities, awards, allotments, approvals and consents, licenses, registrations, contracts, agreements, engagements, arrangement, rights, intellectual property rights, titles, interests, benefits and advantages of whatsoever nature belonging to or in the ownership, power, possession, control of or vested in or granted in favour of or enjoyed by the Transferor Company, including but without being limited to, benefit of all agreements and all other interests arising to the Transferor Company (hereinafter collectively referred to as "the said assets") shall, without any further act or deed or without payment of any duty or other charges, be transferred to and vested in the Transferee Company pursuant to the provisions of Section 232 of the Act as a going concern, for all the estate, right, title and interest of the Transferor Company therein so as to become the property of the Transferee Company but, subject to mortgages, charges and encumbrances, if any, then affecting the undertaking of the Transferor Company without such charges in any way extending to the undertaking of the Transferee Company.
- 2.1.2 Notwithstanding what is provided herein above, it is expressly provided that in respect to such of the said assets as are movable in nature or are otherwise capable of being transferred by physical delivery or by endorsement and delivery, the same shall be so transferred, with effect from the Appointed Date, by the Transferor Company to the Transferee Company after the Scheme is duly sanctioned and given effect to without requiring any order of the Tribunal or any deed or instrument of conveyance for the same or without the payment of any duty or other charges and shall become the property of the Transferee Company accordingly.



On and from the Appointed Date, all liabilities, provisions, duties and obligations including Income Tax and other statutory liabilities, if any, of every kind, nature and description of the Transferor Company whether provided for in the books of accounts of the Transferor Company or not, shall devolve and shall stand transferred or be deemed to be transferred without any further act or deed, to the Transferee Company with effect from the Appointed Date and shall be the liabilities, provisions, duties and obligations of the Transferee Company.

2.1.4 Similarly, on and from the Appointed Date, all the taxes and duties including advance tax, tax deducted at source, tax collected at source, minimum alternative tax (MAT), self-assessment tax, Input Tax Credit under Goods and Services Tax (GST) or any other available input credit, etc., paid by or on behalf of the Transferor Company immediately before the amalgamation, shall become or be deemed to be the

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property of the Transferee Company by virtue of the amalgamation. Upon the Scheme becoming effective, all the taxes and duties paid (including TDS, MAT and GST, etc.) by or on behalf of the Transferor Company from the Appointed Date, regardless of the period to which these payments relate, shall be deemed to have been paid for and on behalf of and to the credit of the Transferee Company as effectively as if the Transferee Company had paid the same.

- 2.1.5 Upon the Scheme becoming effective, all un-availed credits and exemptions, statutory benefits, including in respect of Income Tax (including MAT credit), CENVAT, Customs, VAT, Sales Tax, Service Tax, Goods and Services Tax, etc., of the Transferor Company, shall be available to and vest in the Transferee Company, without any further act or deed.
- 2.1.6 Without prejudice to the generality of the provisions contained in aforesaid clauses, upon the Scheme becoming effective, requisite form(s) will be filed with the Registrar of Companies for creation, modification and/or satisfaction of charge(s), to the extent required, to give effect to the provisions of this Scheme.
- 2.1.7 On the Scheme becoming effective, the Transferee Company shall be entitled to file/revise income tax returns, TDS returns, GST returns, and other statutory filings and returns, filed by it or by the Transferor Company, if required, and to take all such steps that may be required to give effect to the provisions of this Scheme and/or required to claim refunds, depreciation benefits, advance tax credits, un-availed credits and exemptions, statutory benefits, etc., if any.
- 2.1.8 With effect from the Effective Date and until such time name in the bank accounts of the Transferor Company is replaced with that of the Transferee Company, the Transferee Company shall be entitled to operate the existing bank accounts of the Transferor Company, in so far, as may be necessary. The banks shall also honour cheques or other bills issued in the name of the Transferor Company on and from the Effective Date. Further, the Transferee Company, if so required, shall also be entitled to maintain one Bank Account in the name of the Transferor Company to enable it to deposit/encash any refund or other payment received in the name of the Transferor Company. All such deposits will, then, be transferred to the bank account of the Transferee Company. It may, however, be clarified that such bank account(s) (in the name of the Transferor Company) will be used only for the limited purpose of depositing/encashing any refund or other payments received in the name/in favour of the Transferor Company. Such bank account will not be used for normal banking transactions,



All other assets & liabilities of the Transferor Company, which may not be specifically covered in the aforesaid clauses, shall also stand transferred to the Transferee Company with effect from the Appointed Date.

2.1.10 In accordance with the Central Goods & Services Tax Act, 2017 ('CGST'), Integrated Goods & Services Tax Act, 2017 ('IGST') and respective State Goods & Services Tax laws ('SGST'), Goods & Services tax as are prevalent on the Effective Date, the unutilized credits relating to, Goods & Services tax lying in the accounts of the undertaking of the Transferor Company shall be permitted to be transferred to the credit of the Transferee Company (including in electronic form/registration). The Transferee Company shall accordingly be entitled to set off all such unutilized credits against the Goods & Services tax payable by it.

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- 2.1.11 All compliances with respect to taxes or any other law between the respective Appointed Date and Effective Date done by the Transferor Company shall, upon the approval of this Scheme, be deemed to have been made with by the Transferee Company.
- 2.1.12 Any tax liabilities under the Income Tax Act, 1961, Wealth Tax Act, 1957, customs duty laws, central sales tax, applicable state value added tax, service tax laws, excise duty laws, Goods & Services tax, or other applicable laws/ regulations dealing with taxes, duties, levies allocable or related to the business of the Transferor Company to the extent not provided for or covered by tax provision in the accounts made as on the date immediately preceding the Appointed Date shall be transferred or stand transferred to Transferee Company. Any surplus in the provision for taxation / duties/ levies account including advance tax and tax deducted at source as on the date immediately preceding the Appointed Date will also be transferred to the account of the Transferee Company.
- 2.1.13 Any refund under the Income Tax Act, 1961, Wealth Tax Act, 1957, customs duty laws, central sales tax, applicable state value added tax, service tax laws, excise duty laws, Goods & Services tax, or other applicable laws/ regulations dealing with taxes/ duties/ levies allocable or related to the business and available on various electronic forms (including Form 26AS) / registration of the Transferor Company consequent to the assessment(s) and other proceeding(s) made on the Transferor 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 Transferee Company.

2.2 CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS

2.2.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements and other instruments of whatsoever nature, to which the Transferor Company is a party, subsisting or having effect immediately before or after the Effective date, shall remain in full force and effect against or in favour of the Transferee Company and may be enforced as fully and effectually, as if instead of the Transferor Company, the Transferee Company had been a party thereto.

The transfer of the said assets and liabilities of the Transferor Company to the Transferee Company and the continuance of all the contracts or legal proceedings by or against the Transferee Company shall not affect any contract or proceedings relating to the said assets or the liabilities already concluded by the Transferor Company on or after the Appointed Date

2.2.3 The Transferee Company may, at any time after coming into effect of this Scheme in accordance with the provisions hereof, if so required, under any law or otherwise, execute deeds of confirmation in favour of the secured creditors of the Transferor Company or in favour of any other party to any contract or arrangement to which the Transferor Company are a party or any writings as may be necessary to be executed in order to give formal effect to the above provisions. The Transferee Company shall, under the provisions of this Scheme, be deemed to be authorised to execute any such writings on behalf of the Transferor Company and, to implement and carry out all such formalities or compliance referred to above on the part/behalf of the Transferor Company to be carried out or performed.

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2.3 LEGAL PROCEEDINGS

All legal proceedings of whatever nature by or against the Transferor Company pending on the Effective Date, shall not be abated, be discontinued or be, in any way, prejudicially affected by reason of the transfer of the undertaking of the Transferor Company or of anything contained in this Scheme but the proceedings may be continued, prosecuted and enforced by or against the Transferee Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company as if the Scheme had not been made.

2.4 DISSOLUTION OF TRANSFEROR COMPANY

On this Scheme becoming effective, the Transferor Company shall stand dissolved without the process of winding up.

2.5 EMPLOYEES OF TRANSFEROR COMPANY

- 2.5.1 All the employees of the Transferor Company in service on the date immediately preceding the date on which the Scheme finally takes effect, i.e., the Effective Date, shall become the employees of the Transferee Company on such date without any break or interruption in service and upon terms and conditions not less favourable than those subsisting in the concerned Transferor Company on the said date.
- 2.5.2 Provident Fund, Gratuity Fund, Superannuation Fund and any other special fund or trusts created or existing for the benefit of the employees of the Transferor Company, if any, upon the Scheme becoming finally effective, the Transferee Company shall stand substituted for the Transferor Company for all purposes and intents, whatsoever, relating to the administration or operation of such schemes or funds or in relation to the obligation to make contributions to the said funds in accordance with the provisions of such funds. It is the intent that all the rights, duties, powers and obligations of the Transferor Companies in relation to such funds shall become those of the Transferee Company. It is clarified that the services of the employees, if any, of the Transferor Company will be treated as having been continued for the purpose of the aforesaid funds or provisions.

CONDUCT OF BUSINESS BY TRANSFEROR COMPANY

From the Appointed Date until the Effective Date,

The Transferor Company shall stand possessed of all the assets and properties referred to in Clause 2 above, in trust for the Transferee Company. Accordingly, any asset or property acquired by the Transferor Company, on or after the Appointed Date, shall be deemed to be the assets and properties of the Transferee Company.

- b. The Transferor Company shall be deemed to have carried on business and activities for and on behalf of and for the benefit and on account of the Transferee Company. Any income or profit accruing to the Transferor Company and all costs, charges and expenses or loss arising or incurring by the Transferor Company on and from the Appointed Date shall, for all purposes and intents, be treated as the income, profits, costs, charges, expenses or loss, as the case may be, of the Transferee Company.
- c. Any of the rights, powers, authorities, privileges exercised by the Transferor Company shall be deemed to have been exercised by such Transferor Company for and on behalf of, and in trust for the Transferee

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Company. Similarly, any of the obligations, duties and commitments that have been undertaken or discharged by Transferor Company shall be deemed to have been undertaken for and on behalf of the Transferee Company.

d. All debts, liabilities, loans raised and used, liabilities and obligations incurred, duties and obligations which arise or accrue to the Transferor Company on or after the Appointed Date, shall be deemed to be of the Transferee Company.

2.7 ISSUE OF SHARES BY TRANSFEREE COMPANY

- 2.7.1 Upon the Scheme finally coming into effect and in consideration of the transfer and vesting of all the said assets and liabilities of the Transferor Company to the Transferee Company in terms of the Scheme, the Transferee Company shall, without any further application or deed, issue and allot Share(s) to the Shareholders of the Transferor Company, whose names appear in the Register of Members as on the Record Date-1, in the following ratio:
 - a. The Transferee Company-Mirza International Ltd will issue 22 (twenty-two) Equity Shares of ₹2 each, credited as fully paid up, to the Shareholders of the Transferor Company for every 10 (ten) Equity Shares of ₹10 each held in the Transferor Company-RTS Fashions Pvt Ltd.
- 2.7.2 Fractional entitlements, if any, shall be aggregated and held by a trust, nominated by the Board of Directors of the Transferee Company, 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 Scheme. The Transferee Company shall submit to the Designated Stock Exchange a report from its Audit Committee and the Independent Directors certifying that the Transferee Company has compensated the eligible shareholders against their respective fractional entitlement, within a period of seven days of compensating the shareholders.
- 2.7.3 New Shares to be issued in terms of the aforesaid Clause shall be subject to the provisions of the Memorandum and Articles of Association of the Transferee Company. New Equity Shares shall rank pari passu in all respects, including dividend, with the existing Equity Shares of the Transferee Company.

The issue and allotment of new Shares by the Transferee Company, as provided in this Scheme, is an integral part thereof. The members of the Transferee Company, on approval of the Scheme, shall be deemed to have given their approval under Sections 42 & 62 of the Companies Act, 2013, and other applicable provisions, if any, for issue of new Shares in terms of this Scheme.

2.7.5 In respect of the Equity Shares in the Transferor Company already held in dematerialized form, the New Equity Shares to be issued by the Transferee Company in lieu thereof shall also be issued in dematerialized form with the equity shares being credited to the existing depository account of the Equity Shareholders of the Transferor Company entitled thereto, unless otherwise notified in writing by the shareholders of the Transferor Company to the Transferee Company on or before the Record Date. In respect of the equity shares of the Transferor Company held in physical form, each equity shareholders of the Transferor Company holding such share(s) shall have the option, to be exercised by way of giving a notice to the Transferee Company

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on or before the Record Date, to receive the New Equity Share(s) of the Transferee Company either in physical form or in a dematerialized form, provided however, in case of the latter, the said notice shall contain the details of the relevant depository account. In the event that such notice has not been received by the Transferee Company in respect of any equity shareholder, the New Equity Shares of the Transferee Company shall be issued to such shareholders in physical form.

- In the event there being any pending share transfer(s), the Board of Directors of the Transferor Company or any committee thereof, shall be empowered in appropriate cases, prior to or even subsequent to the Record Date, to effectuate such transfer in the Transferor Company as If such changes in the registered holders were operative on the Record Date, in order to remove any difficulty arising on account of such transfer and in relation to equity shares to be issued to the shareholders of the Transferor Company pursuant to Clause 2.7.1 above.
- Shares to be issued by the Transferee Company pursuant to this 2.7.7 Scheme in respect of any shares of the Transferor Company, which are held in abeyance under the provisions of the Act or otherwise, shall be held in abeyance by the Transferee Company.
- It is, however, clarified that provisions of this Scheme with regard to 2.7.8 issue of shares by the Transferee Company will not apply to the share application money, if any, which may remain outstanding in the Transferor Company.
- In terms of the provisions of the Securities Contracts (Regulation) Act, 2.7.91956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, new Equity Shares to be issued by the Transferee Company to the Shareholders of the Transferor Company, pursuant to this Scheme, shall be listed on all the Stock Exchanges on which the Equity Shares of the Transferee Company are listed as on the Effective Date. The Transferee Company will make necessary application(s) to the Stock Exchanges and other competent authorities, if any, for this purpose and will comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Listing Agreement, Requirements) Regulations, 2015, Regulations, SEBI Circulars and other applicable provisions, if any, in this regard. The concerned Stock Exchange(s) and SEBI, shall, on receipt of listing application(s) and other documents, promptly grant necessary approval(s) and list the new Equity Shares issued by the Transferee Company.

In case any Promoters' holding in the Transferee Company and/or new Shares to be issued in the Transferee Company in terms of this Scheme, are placed under lock-in by the Stock Exchange(s), SEBI or any other competent authority pursuant to the provisions of the Listing Agreement and SEBI Regulations; such locked in shares may be transferred within the Promoters' Group during such lock-in period.

Shares allotted pursuant to this Scheme shall remain frozen in the depositories system till listing/trading permission is given by the Designated Stock Exchange. The Transferee Company will comply with the applicable provisions in this regard.

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2.7.12 It is clarified that in the event of any change in the capital structure of the Transferee Company such as increase in its paid up share capital, conversion of any instrument into equity shares, share split or consolidation of shares, issue of bonus shares or other similar action or any material accounting changes at any time before the Record Date; the Share Exchange Ratio as specified in Clause 2.7.1 of this Scheme, shall be suitably adjusted for such changes in the capital structure of the Transferee Company. Any such adjustment in the Share Exchange Ratio shall be deemed to be carried out as an integral part of this Scheme upon agreement in writing by the Board of Directors of the Transferor Company and the Transferee Company.

2.8 UPON THIS SCHEME BECOMING EFFECTIVE:

- 2.8.1 Entire Issued Share Capital and share certificates of the Transferor Company shall automatically stand cancelled. Shareholders of the Transferor Company will not be required to surrender the Share Certificates held in the Transferor Company.
- 2.8.2 Cross holding of shares between the Transferor Company and the Transferee Company, on the record date, if any, shall stand cancelled. Approval of this Scheme by the Shareholders and/or Creditors of the Transferor Company and the Transferee Company, as the case may be, and sanction by the Tribunal under Sections 230 and 232 of the Companies Act, 2013, shall be sufficient compliance with the provisions of Section 66 of the Companies Act, 2013, and other applicable provisions, if any, relating to the reduction of share capital on cancellation of cross holding, if any. However, such reduction would not involve either the diminution of any liability in respect of un-paid share capital or the payment to any shareholder of any paid-up share capital.
- The authorised share capital of the Transferor Company shall be added to and shall form part of the authorised share capital of the Transferee Company. Accordingly, the authorised share capital of the Transferee Company shall stand increased to the extent of the aggregate authorised share capital of the Transferor Company as on the effective date. In terms of the provisions of Section 232(3)(i) of the Companies Act, 2013, and other applicable provisions, if any, the aggregate fees paid by the Transferor Company on the authorised capital shall be set-off against the fees payable by the Transferee Company on the increase in the authorised share capital as mentioned above. It is hereby clarified that the Transferee Company will pay the balance fee, if any, on the aforesaid increase in the authorised share capital after deducting the aggregate fees paid by the Transferor Company on the pre-merger authorised share capital.

Clause V/Capital Clause of the Memorandum of Association and relevant article(s) of the Articles of Association, if any, of the Transferee Company shall stand modified to give effect to the aforesaid increase in the authorised share capital of the Transferee Company. Approval of the present Scheme of Arrangement by the Shareholders of the Transferor/Transferee Companies will be sufficient for the aforesaid modification in Clause V of the Memorandum of Association and relevant article(s) of the Articles of Association, if any, of the Transferee Company and no further approval will be required for the same.

2.9 ACCOUNTING TREATMENT FOR AMALGAMATION

Upon the Scheme becoming effective, amalgamation of the Transferor Company with the Transferee Company will be accounted for in accordance

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with the applicable provisions of the Companies Act, 2013, Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and Generally Accepted Accounting Principles in India (Indian GAAP), as the case may be.

The Transferee Company shall give effect of the Scheme in its books of accounts in accordance with accounting prescribed under "pooling of interest" method in Appendix C of Indian Accounting Standard (Ind AS) 103 – Business Combinations as notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015. Following are the salient features of the accounting treatment to be given:

- a. All the assets and liabilities recorded in the books of the Transferor Company shall be transferred to and vested in the Transferee Company pursuant to the Scheme and shall be recorded by the Transferee Company at the respective carrying values as reflected in the books of the Transferor Company as on the Appointed Date.
- b. Cross investments or other inter-company balances, if any, will stand cancelled.
- c. All the reserves of the Transferor Company under different heads shall become the corresponding reserves of the Transferee Company. Similarly, balance in the Profit & Loss Accounts of the Transferor and Transferee Companies will also be clubbed together.
- d. Any deficit arising out of amalgamation (including on account of cancellation of cross holdings or any other inter-company balances) shall be adjusted against capital reserves, if any, in the books of the Transferee Company. Whereas any surplus arising out of Amalgamation (including on account of cancelling of cross holdings or any other inter-company balances) shall be credited to capital reserve.
- e. Accounting policies of the Transferor Company will be harmonized with that of the Transferee Company following the amalgamation.

It is, however, clarified that the Board of Directors of the Transferee Company, in consultation with the Statutory Auditors, may account for the Statutory Auditors, may account a to Statutory With the provisions of Section 133 of the Companies Act, 2013, the Standard Standard Standard Accounting Principles and other applicable provisions, if any.

COMPLIANCE WITH TAX LAWS

This Scheme has been drawn up to comply with the conditions relating to "Amalgamation" as defined under Section 2(1B) of the Income Tax Act, 1961 and other applicable provisions, if any. If any terms or provisions of the Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the aforesaid provisions of the Income Tax Act shall prevail. The Scheme shall then stand modified to the extent determined necessary to comply with the said provisions. Such modification will however not affect other parts of the Scheme. The power to make such amendments, as may become necessary, shall vest with the Board of Directors of the Transferee Company, which power can be exercised at any time and shall be exercised in the best interests of the Companies and their shareholders.

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PART 3

DE-MERGER OF BRANDED BUSINESS/REDTAPE BUSINESS OF MIRZA INTERNATIONAL LTD INTO REDTAPE LTD

3.1 TRANSFER AND VESTING OF DEMERGED UNDERTAKING

After giving effect to the amalgamation as provided under Part 2 of this Scheme, on the Scheme becoming effective and with effect from the Appointed Date, subject to the provisions of the Scheme in relation to the modalities of transfer and vesting, Demerged Business of the Transferee Company, as defined in 'Clause 1.6' above shall stand transferred to and vested in or deemed to be transferred to and vested in the Resulting Company, as a going concern, in the following manner:

- 3.1.1 The whole of the undertaking and properties of Demerged Business of the Transferee Company shall, without any further act or deed or without payment of any duty, stamp duty, or other charges, stand transferred to and vested in or be deemed to be transferred to and vested in the Resulting Company, pursuant to the provisions contained in Sections 230 and 232 of the Companies Act, 2013, and all other applicable provisions, if any, and so as to vest in the Resulting Company, for all rights, title and interest pertaining to the Demerged Business of the Transferee Company.
- 3.1.2 All debts, liabilities, contingent liabilities, duties and obligations of every kind nature and description of the Transferee Company relating to the Demerged Business shall also, under the provisions of Sections 230 and 232 and all other applicable provisions, if any, of the Act, and without any further act or deed, be transferred to or be deemed to be transferred to the Resulting Company, so as to become the debts, liabilities, contingent liabilities, duties and obligations of the Resulting Company, 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, contingent liabilities, duties and obligations have arisen in order to give effect to the provisions of this sub-clause.



All licenses, permissions, approval, consents or NOCs given by various government and other competent authorities to the Transferee Company in relation to the Demerged Business or otherwise held by the Transferee Company to implement/carry on the Demerged Business shall stand vested in or transferred to the Resulting Company, without any further act or deed, and shall be appropriately mutated by the authorities concerned therewith in favour of the Resulting Company. The benefit of all statutory and regulatory permissions, registration or other licenses, and consents shall vest in and become available to the Resulting Company, pursuant to the Scheme.

- 3.1.4 All the investments made by the Transferee Company in shares, stocks, bonds, warrants, units of mutual funds or any other securities, shareholding interests in other companies, whether quoted or unquoted, by whatever name called, forming part of the Demerged Business, shall, without any further act, instrument or deed, be transferred to and vested in and / or be deemed to be transferred to and vested in the Resulting Company on the Appointed Date pursuant to the provisions of sections 230 & 232 of the Act.
- 3.1.5 The transfer and vesting of the Demerged Business, as aforesaid, shall be subject to the existing securities, charges, mortgages and other

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encumbrances if any, subsisting over or in respect of the property and assets or any part thereof pertaining to the Demerged Business to the extent such securities, charges, mortgages, encumbrances are created to secure the liabilities forming part of Demerged Business.

- 3.1.6 Without prejudice to the generality of the provisions contained in aforesaid clauses, upon the Scheme becoming effective, the Transferee Company and Resulting Company will file requisite form(s) with the Registrar of Companies for creation, modification and/or satisfaction of charge(s), to the extent required, to give effect to the provisions of this Scheme.
- 3.1.7 For the avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that in accordance with the provisions of relevant laws, consents, permissions, licenses, registrations, certificates, authorities, powers of attorneys given by, issued to or executed in favour of Demerged Business and the rights and benefits under the same and all other interests of the Demerged Business, be without any further act or deed, be transferred to and vested in the Resulting Company.
- 3.1.8 Upon the Scheme coming into effect, all taxes/ cess/ duties, direct and/ or indirect, payable by or on behalf of the Demerged Business of the Transferee Company from the Appointed Date onwards, including all advance tax payments, tax deducted at source, any refunds or claims (including refunds or claims pending with the Revenue Authorities), shall, for all purposes, be treated as the tax/ cess/ duty, liability, advance tax payment, tax deducted at source, refund or claim, as the case may be, of the Resulting Company. The Resulting Company is expressly permitted to claim refunds/ credits in respect of any transaction between the Demerged Business of the Transferee Company and the Resulting Company, if any.
- 3.1.9 Upon the Scheme becoming effective, all un-availed credits and exemptions, statutory benefits, including in respect of Income Tax (including MAT credit), CENVAT, Customs, VAT, Sales Tax, Service Tax, Goods and Services Tax, etc., relating to Demerged Business to which the Transferee Company is entitled to shall be available to and vest in the Resulting Company, without any further act or deed.



Upon this Scheme becoming effective, the Transferee Company and the Resulting Company shall be entitled to file/revise income tax returns, TDS returns, TDS certificates, sales tax/ value added tax returns, service tax returns, GST returns and other statutory filings and returns for the period commencing on and from the Appointed Date, and to take all such steps that may be required to give effect to the provisions of this Scheme and/or required to claim refunds, depreciation benefits, advance tax credits, MAT credit, un-availed credits and exemptions, statutory benefits, etc., if any.

- 3.1.11 Without prejudice to the generality of the above, all benefits, incentives, claims, losses, credits (including, without limitation income tax, service tax, GST, excise duty, applicable state value added tax etc.) to which Demerged Business of the Transferee Company is entitled to in terms of applicable laws, shall be available to and vest in the Resulting Company from the Appointed Date.
- **3.1.12** On and from the Effective Date and thereafter, the Resulting Company shall be entitled to operate all bank accounts of the Transferee Company, which are being operated exclusively in relation to or in

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connection with the Demerged Business, and realize all monies and complete and enforce all pending contracts and transactions and to accept stock returns and issue credit notes in respect of the Transferee Company, in relation to or in connection with the Demerged Business in the name of the Resulting Company in so far as may be necessary until the transfer of rights and obligations of the Demerged Business to the Resulting Company under this Scheme have been formally given effect to under such contracts and transactions.

3.1.13 For avoidance of doubt and without prejudice to the generality of the applicable provisions of the Scheme, it is clarified that with effect from the Effective Date and till such time that the name of the bank accounts of the Transferee Company, in relation to or in connection with the Demerged Business, have been replaced with that of the Resulting Company, the Resulting Company shall be entitled to operate the bank accounts of the Transferee Company, in relation to or in connection with the Demerged Business, in the name of the Transferee Company in so far as may be necessary. All cheques and other negotiable instruments, electronic fund transfers (such as NEFT, RTGS, etc.) and payment orders received or presented for encashment which are in the name of the Transferee Company, in relation to or in connection with the Demerged Business, after the Appointed Date shall be accepted by the bankers of the Resulting Company and credited to the account of the Resulting Company, if presented by the Resulting Company. The Resulting Company shall be allowed to maintain bank accounts in the name of the Transferee Company for such time as may be determined to be necessary by the Resulting Company for presentation and, deposition of cheques and pay orders that have been issued in the name of the Transferee Company, in relation to or in connection with the Demerged Business. It is hereby expressly clarified that any legal proceedings by or against the Transferee Company, in relation to or in connection with the Demerged Business, in relation to the cheques and other negotiable instruments, payment orders received or presented for encashment which are in the name of the Transferee Company shall be instituted, or as the case may be, continued by or against the Resulting Company after the Effective Date.

3.2 LEGAL PROCEEDINGS

All legal proceedings of whatever nature by or against the Transferee Company pending and/or arising on or after the Appointed Date and relating to the Transferee Company, in relation to the Demerged Business, shall not abate or be discontinued or be, in any way, prejudicially affected by reason of the Scheme or by anything contained in this Scheme but the proceedings may be continued, prosecuted and enforced by or against the Resulting Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferee Company, in relation to the Demerged Business, as if the Scheme had not been

- 3.2.2 The Resulting Company undertakes to have all legal or other proceedings initiated by or against the Transferee Company, in relation to the Demerged Business, referred to in the above-mentioned clause, transferred into its name and to have the same continued, prosecuted and enforced by or against the Resulting Company to the exclusion of the Transferee Company, in relation to the Demerged Business.
- 3.2.3 The Resulting Company undertakes to indemnify and save harmless the Transferee Company, to the fullest extent lawful from and against all

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third party actions, suits, claims, proceedings, costs, damages. judgments, amounts paid in settlement and expenses (including reasonable attorney fees) relating to or arising out of, any acts or omissions of the Transferee Company (and its respective past, present and future affiliates, shareholders, partners, agents, directors, officers, employees, representatives, advisors, attorneys, successors, heirs, executors, administrators and assigns), relating to, or in pursuance of, or arising from:

- a. the filing, approval and implementation of the actions contemplated in this Scheme, or
- b. All legal proceedings in relation to the Demerged Business whether subsisting on the Appointed Date or arising thereafter.

CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS 3.3

- 3.3.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements and other instruments of whatsoever nature, to which the Transferee Company, in relation to the Demerged Business, is a party, subsisting or having effect on the Effective date, shall remain in full force and effect and shall stand assigned/novated in favour of the Resulting Company, may be enforced by or against the Resulting Company as fully and effectually as if, instead of the Transferee Company, in relation to the Demerged Business, the Resulting Company had been a party thereto.
- It is expressly clarified that consent of the counterparties shall not be 3.3.2 separately required for assignment of such contracts etc., in favour of Resulting Company.
- The Resulting Company shall be obligated to fulfill all the obligations 3.3.3 and covenants of aforesaid contracts, deeds, bonds, agreements and instruments in relation to the Demerged Business and indemnify and save harmless the Transferee Company, to the fullest extent lawful from and against all third party actions, suits, claims, proceedings, costs, damages, judgments, amounts paid in settlement and expenses (including reasonable attorney fees) relating to or arising out of, any such contracts etc., whether in relation to any acts or omissions there under committed by the Transferee Company or the Resulting Company (and its respective past, present and future affiliates, shareholders, partners, agents, directors, officers, employees, representatives, advisors, attorneys, successors, heirs, executors, administrators and assigns), prior to the Appointed Date or thereafter.

Pursuant to the de-merger of the Transferee Company, in case for the purpose of entering into any contract, tenders, bid documents, expression of interest, memorandum of understanding, agreements or any other such instruments, the Resulting Company is required to demonstrate experience, track record and credentials of the Transferee Company, then the experience, track record and credentials gained by the Transferee Company in the past prior to de-merger in relation to the Demerged Business, would be considered to be equivalent as the experience, track record and credentials of the Resulting Company.

PERMISSIONS 3.4

Any statutory licenses, permissions, approvals or consents to carry on the operations of the Transferee Company, in relation to the Demerged Business, shall stand vested in or transferred to the Resulting Company

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without any further act or deed and shall be appropriately mutated by the Statutory Authorities concerned in favour of the Resulting Company upon the vesting and transfer of the Undertakings pursuant to this Scheme. The benefit and obligations of all statutory and regulatory permissions, licenses, environmental approvals and consents, sales tax registrations or other licenses and consents shall vest in and become available to the Resulting Company pursuant to this Scheme. In so far as the various incentives, subsidies, special status and other benefits or privileges enjoyed, granted by any Government body, local authority or by any other person, or availed of by the Transferee Company, in relation to the Demerged Businesses, are concerned, the same shall vest with and be available to the Resulting Company on the same terms and conditions. It is specifically clarified that all the excise concessions, exemptions, benefits in terms of the Central Excise Act, 1944, Notifications, Circulars, Orders, Trade Notices, Guidelines, Clarifications and/or other Communications issued by the any appropriate competent authority; Income Tax holiday including benefits under Chapter VIA of the Income Tax Act, 1961; sales tax exemptions and benefits under the Central Sales Tax Act, 1956, exemptions and credits under the Central Goods and Services Tax Act, 2017 (GST) and other local sales tax laws; and all other fiscal and non-fiscal incentives, benefits and privileges which are available to or being availed by the Transferee Company or which the Transferee Company may be entitled to at any time for its Demerged Business, shall be continued to be available in the Resulting Company for the Demerged Business after the proposed De-merger.

3.5 SAVING OF CONCLUDED TRANSACTIONS

The transfer and vesting of the Demerged Business into the Resulting Company as above and the continuance of proceedings by or against the Resulting Company shall not affect any transaction or proceeding already concluded on or after the Appointed Date till the Effective Date, to the end and intent that the Resulting Company accepts and adopts all acts, deeds and things done and executed by the Transferee Company, in relation to the Demerged Business, in respect thereto as done and executed on behalf of the Resulting Company.

3.6 CONDUCT OF BUSINESS UNTIL THE EFFECTIVE DATE

3.6.1 With effect from the Appointed Date:

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 - a. The Transferee Company, in relation to the Demerged Business shall carry on and be deemed to have carried on the business and activities and shall possessed of their properties and assets for and in trust of the Resulting Company and all the profits/losses accruing, shall for all purposes be treated as profits/losses of the Resulting Company.
 - **b.** The Transferee Company, in relation to the Demerged Business shall not, without the prior written consent of the Board of Directors of the Resulting Company or pursuant to any pre-existing obligation, sell, transfer or otherwise alienate, charge, mortgage or encumber or otherwise deal with or dispose of any undertaking or any part thereof except in the ordinary course of its business.

3.7 STAFF, WORKMEN AND EMPLOYEES

3.7.1 On the Scheme becoming effective, all staff, workmen and employees of the Transferee Company, in relation to the Demerged Business, in service on the Effective Date, shall become and deemed to have become staff, workmen and employees of the Resulting Company on

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such date without any break or interruption in their service and on the basis of continuity of service, and upon terms and conditions not less favorable than those applicable to them with reference to the Transferee Company, in relation to the Demerged Business, on the Effective Date.

3.7.2 It is expressly provided that, on the Scheme becoming effective, the Provident Fund, Gratuity Fund, Superannuation Fund and any other special fund or trusts created or existing for the benefit of the staff, workmen and employees of the Transferee Company, in relation to the Demerged Business, for all purposes whatsoever in relation to the administration or operation of such fund or funds or in relation to the obligation to make contributions to the said fund or funds in accordance with the provisions thereof as per the terms provided in the respective trust deeds, if any, to the end and intent that all rights, duties, powers and obligations of the Transferee Company, in relation to the Demerged Business, in relation to such fund or funds shall become those of the Resulting Company. It is clarified that the services of the staff, workmen and employees of the Transferee Company, in relation to the Demerged Business, will be treated as having been continuous for the purpose of the aforesaid funds or provisions.

3.8 REMAINING BUSINESS OF THE TRANSFEREE COMPANY

Remaining Business of the Transferee Company to continue with Transferee Company

- **3.8.1** The Remaining Business of the Transferee Company and all the assets including immovable property, liabilities and obligations pertaining thereto shall continue to belong to and be vested in and be managed by the Transferee Company.
- 3.8.2 All legal and other proceedings by or against the Transferee Company under any statute, whether pending on the Appointed Date or which may be instituted in future, whether or not in respect of any matter arising before the Effective Date and relating to the Remaining Business of the Transferee Company (including those relating to any property, right, power, liability, obligation or duty, of the Transferee Company in respect of the Remaining Business of the Transferee Company) shall be continued and enforced by or against the Transferee Company.



With effect from the Appointed Date and including the Effective Date:

- a. The Transferee Company shall be deemed to have been carrying on and to be carrying on all business and activities relating to the Remaining Business of the Transferee Company for and its own behalf.
- b. All profit accruing to the Transferee Company thereon or losses arising or incurred by it relating to the Remaining Business of the Transferee Company shall, for all purposes, be treated as the profit, or losses, as the case may be, of the Transferee Company.

3.9 Issue of Shares by the Resulting Company

3.9.1 Upon the Scheme finally coming into effect and after giving effect to allotment of shares pursuant to amalgamation of the Transferor Company with the Transferee Company and in consideration of demerger and vesting of the Demerged Business of the Transferee Company into the Resulting Company, in terms of this Scheme, the

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Resulting Company, shall, without any further application or deed, issue and allot Equity Share(s), to the Equity Shareholders of the Transferee Company whose names appear in the Register of Members as on the Record Date-2, in the following ratio:

- The Resulting Company-Redtape Ltd will issue 1 (one) Equity Share of ₹2 each, credited as fully paid-up, to the shareholders of the Transferee Company for every 1 (one) Equity Share of ₹2 each held in the Transferee Company-Mirza International Ltd.
- New Equity Shares to be issued by the Resulting Company in terms of 3.9.2 clause 3.9.1 above shall be subject to the provisions of the Memorandum and Articles of Association of the Resulting Company. The new Equity Shares to be issued by the Resulting Company shall rank pari passu in all respects, including dividend, with the existing Equity Shares of the Resulting Company.
- The issue and allotment of Equity Shares by the Resulting Company to 3.9.3 the shareholders of the Transferee Company, as provided in this Scheme, is an integral part thereof. The members of the Resulting Company, on approval of the Scheme, shall be deemed to have given their approval under Sections 42 & 62 of the Companies Act, 2013, and other applicable provisions, if any, for issue of new Shares to the Shareholders of the Transferee Company in terms of this Scheme.
- Further, approval of this Scheme by the shareholders of the Resulting 3.9.4 Company shall also be deemed to be the approval by the shareholders for enabling investment by Foreign Institutional Investors (FIIs)/Registered Foreign Portfolio Investors (FPIs), under the Portfolio Investment Scheme, in the issued and paid-up Equity Share Capital of the Resulting Company, equivalent to the percentage holding allowed in the Transferee Company. The Resulting Company shall, upon the coming into effect of the Scheme, intimate the RBI and comply with such other requirements as mandated by the extant Foreign Exchange Regulations relating thereto.
 - In respect of the equity shares in the Transferee Company aiready held in dematerialized form, the New Equity Shares to be issued by the Resulting Company in lieu hereof shall also be issued in dematerialized form with the equity shares being credited to the existing depository account of the Equity Shareholders of the Transferee Company entitled thereto, unless otherwise notified in writing by the shareholders of the Transferee Company to the Resulting Company on or before the Record Date-2. In respect of the equity shares of the Transferee Company held in physical form, each equity shareholders of the Transferee Company holding such share(s) shall have the option, to be exercised by way of giving a notice to the Resulting Company on or before the Record Date-2, to receive the New Equity Share(s) of the Resulting Company either in physical form or in a dematerialized form, provided however, in case of the latter, the said notice shall contain the details of the relevant depository account. If such notice has not been received by the Resulting Company in respect of any equity shareholder, the New Equity Shares of the Resulting Company shall be issued to such shareholders in physical form.
- In the event there being any pending share transfer(s), the Board of 3.9.6 Directors of the Transferee Company or any committee thereof, shall be empowered in appropriate cases, prior to or even subsequent to the Record Date, to effectuate such transfer in the Transferee Company as if such changes in the registered holders were operative on the Record

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Date-2, in order to remove any difficulty arising on account of such transfer and in relation to equity shares to be issued to the shareholders of the Transferee Company on de-merger pursuant to this Scheme.

- 3.9.7 Shares to be issued by the Resulting Company pursuant to this Scheme in respect of any shares of the Transferee Company, which are held in abeyance under the provisions of the Act or otherwise, shall be held in abeyance by the Resulting Company.
- **3.9.8** It is, however, clarified that provisions of this Scheme regarding issue of shares by the Resulting Company will not apply to the share application money, if any, which may remain outstanding in the Transferee Company.
- 3.9.9 In terms of the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, new Equity Shares to be issued by the Resulting Company to the Shareholders of the Transferee Company, pursuant to this Scheme, shall be listed on all the Stock Exchanges on which the Equity Shares of the Transferee Company are listed as on the Effective Date. The Resulting Company will make necessary application(s) to the Stock Exchanges and other competent authorities, if any, for this purpose and will comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, Regulations, SEBI Circulars and other applicable provisions, if any, in this regard. The concerned Stock Exchange(s) and SEBI, shall, on receipt of listing application(s) and other documents, promptly grant necessary approval(s) and list the new Equity Shares issued by the Resulting Company.
- 3.9.10 In case any Promoters' holding in the Resulting Company and/or new Shares to be issued in the Resulting Company in terms of this Scheme, are placed under lock-in by the Stock Exchange(s), SEBI or any other competent authority pursuant to the provisions of the Listing Agreement and SEBI Regulations; such locked in shares may be transferred within the Promoters' Group during such lock-in period.

Shares allotted pursuant to this Scheme shall remain frozen in the depositories system till listing/trading permission is given by the pesignated Stock Exchange. The concerned Company will comply with the applicable provisions in this regard.

3.10 Re-organisation of Capital of the Resulting Company and other matters

3.10.1 Present issued and paid-up share capital of the Resulting Company is ₹1,00,000 divided into 50,000 Equity Shares of ₹2 each, which is held entirely by the Transferee Company. In terms of the provisions of this Scheme, the Resulting Company will issue Equity Shares to the Equity Shareholders of the Transferee Company. However, it is proposed that upon the Scheme becoming effective, the Resulting Company will have 100% mirror Equity Shareholding as that of the Transferee Company. In other words, post de-merger; all the Equity Shareholders of the Transferee Company will hold same percentage of Equity Shares in the Resulting Company as they are holding in the Transferee Company as on the record date. Accordingly, upon the Scheme becoming effective,

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the pre-Scheme Issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of $\gtrless 2$ each aggregating $\gtrless 1,00,000$, will be cancelled. 50,000 9% Compulsorily Redeemable Preference Shares of $\gtrless 2$ each, credited as fully paid-up, aggregating $\gtrless 1,00,000$, will be issued in place of such cancelled equity share capital.

- 3.10.2 Accordingly, upon the Scheme coming into effect, the Resulting Company will issue 1 (one) 9% Compulsorily Redeemable Preference Shares of ₹2 each, credited as fully paid-up, for every 1 (one) Equity Share of ₹2 each held in the Resulting Company. Pre-Scheme issued and paid-up share capital of the Resulting Company consisting of 50,000 Equity Shares of ₹2 each aggregating ₹1,00,000, will stand cancelled.
- 3.10.3 9% Compulsorily Redeemable Preference Shares to be issued in terms of the above, shall be redeemed in terms of the provisions of the Companies Act, 2013, at Par within a period of 5 years from the date of issue of such Redeemable Preference Shares with a put and call option available to the Shareholders and the Issuer Company for early redemption.
- **3.10.4** It is clarified that the aforesaid Re-organisation of Share Capital would not involve either the diminution of any liability in respect of un-paid share capital or payment to any shareholder of any paid-up share capital. The Resulting Company is not proposing any buy-back of shares from its shareholders.
- 3.10.5 It is clarified that no creditor of the Resulting Company will be adversely affected by the proposed Re-organisation of Share Capital. Compulsorily Redeemable Preference Shares to be issued in terms of this Scheme, shall be redeemed in accordance with the provisions of the Companies Act, 2013, relating to the redemption of preference shares. Hence, such redemption of Preference Shares will not be deemed to be a reduction of capital of the Company.

3.11 ACCOUNTING TREATMENT

Upon the Scheme becoming effective, De-merger of the Branded Business/REDTAPE Business of the Transferee Company into the Resulting Company will be accounted for in accordance with the applicable provisions of the Companies Act, 2013, Accounting Standards prescribed under Section 33 of the Companies Act, 2013, and Generally Accepted Accounting Principles in India (Indian GAAP), as the case may be.

Without prejudice to the generality of the aforesaid, the accounting treatment in respect of certain specific matters in the books of accounts of the Companies shall be as set out below:

3.11.1 In the books of the Transferee Company

- a. All the assets and liabilities pertaining to the Demerged Business, which cease to be the assets and liabilities of the Transferee Company, will be reduced from the books of accounts of the Transferee Company at their respective carrying values as on the Appointed Date.
- b. The difference, i.e., the excess or shortfall, as the case may be, of the value of the assets and the liabilities pertaining to the Demerged Business will be adjusted against the Capital Reserves, Securities

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Premium Account, and other Reserves & Surplus, in that order, in books of the Transferee Company.

3.11.2 In the books of the Resulting Company

- a. The Resulting Company shall record the assets and liabilities pertaining to the Demerged Business vested in it pursuant to this Scheme, at the values as appearing in the books of the Transferee Company as on the Appointed Date.
- b. The Resulting Company shall credit to the Share Capital Account, in the books of accounts, the aggregate face value of the new Equity Shares to be issued by it to the Shareholders of the Transferee Company pursuant to Clause 3.9.1 of the Scheme.
- c. The difference, i.e., the excess or shortfall, as the case may be, of the value of the assets and the liabilities pertaining to the Demerged Business and received from the Transferee Company pursuant to the Scheme after taking into account the face value of the shares issued by the Resulting Company, shall be credited or debited to the reserves of the Resulting Company, in terms of the provisions of the Companies Act, 2013, the applicable Accounting Standard(s), Generally Accepted Accounting Principles and other applicable provisions, if any.
- 3.11.3 It is, however, clarified that the Board of Directors of the Transferee Company and the Resulting Company, in consultation with the respective Statutory Auditors, may account for the present de-merger in such manner as to comply with the provisions of Section 133 of the Companies Act, 2013, the applicable Accounting Standard(s), Generally Accepted Accounting Principles and other applicable provisions, if any.
- 3:12 It is clarified that Re-organisation/reduction of the paid-up share capital, reserves & surplus, including utilisation of securities premium account in terms of this Scheme, of the Transferee Company and/or the Resulting Company, as the case may be, shall be affected as an integral part of the Scheme only. Approval of this Scheme by the Shareholders and/or Creditors of the Transferee Company and the Resulting Company, as the case may be, and sanction by the Tribunal under Sections 230 and 232 of the Companies Act, 2013, shall be sufficient compliance with the provisions of Sections 52 and 66 of the Companies Act, 2013, and other applicable provisions, if any, lating to the Re-organization/reduction of the paid-up share capital, reserves & surplus, including utilisation of securities premium account in terms of this Scheme, of the Transferee Company and/or the Resulting impany, as the case may be. Such re-organisation/reduction of share capital would not involve either the diminution of any liability in respect of un-paid share capital or payment to any shareholder of any paid-up share capital. The Transferee Company and the Resulting Company are not proposing any buy-back of shares from their respective shareholders. Accordingly, the Transferee Company and the Resulting Company shall not be required to add "and reduced" as a suffix to their respective names.

3.13 COMPLIANCE WITH TAX LAWS

- a. The De-merger of the Demerged Business of the Transferee Company into the Resulting Company shall comply with the provisions of Section 2(19AA) of the Income Tax Act, 1961 and other applicable provisions, if any.
- **b.** This Scheme has been drawn up to comply with the conditions relating to "De-merger" as defined under Section 2(19AA) of the Income Tax

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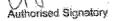
Act, 1961 and other applicable provisions, if any. If any terms or provisions of the Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date, whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the aforesaid provisions of the Income Tax Act shall prevail. The Scheme shall then stand modified to the extent determined necessary to comply with the said provisions. Such modification will however not affect other parts of the Scheme. The power to make such amendments as may become necessary shall vest with the Board of Directors of the Transferee Company, which power can be exercised at any time and shall be exercised in the best interests of the Companies and their shareholders.

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PART 4

OTHER TERMS AND CONDITIONS

4.1 APPLICATION/PETITION TO THE NATIONAL COMPANY LAW TRIBUNAL

- 4.1.1 The Transferor Company will make necessary application(s)/ petition(s) under the provisions of Sections 230 and 232 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the National Company Law Tribunal Rules, 2016, and other applicable provisions, if any, to the Hon'ble National Company Law Tribunal for sanctioning of this Scheme, dissolution of the Transferor Company without the process of winding up and other connected matters.
- 4.1.2 The Transferee Company will make necessary application(s)/petition(s) under the provisions of Sections 230 and 232 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the National Company Law Tribunal Rules, 2016, and other applicable provisions, if any, to the appropriate Bench of the Hon'ble National Company Law Tribunal and other competent authorities, if any, for sanctioning of this Scheme and other connected matters.
- 4.1.3 The Resulting Company will also make necessary application(s)/ petition(s) under the provisions of Sections 230 and 232 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the National Company Law Tribunal Rules, 2016, and other applicable provisions, if any, to the appropriate Bench of the Hon'ble National Company Law Tribunal and other competent authorities, if any, for sanctioning of this Scheme and other connected matters.

4.2 COMPLIANCE WITH SEBI REGULATIONS



- In terms of the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations); the Master Circular No. SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated 23rd November, 2021, issued by the SEBI ("the SEBI Scheme Circular"), as amended from time to time, and other applicable provisions, if any, the present Scheme of Arrangement is required to be approved by Public Shareholders (i.e., Equity Shareholders other than those forming part of Promoters and Promoters' Group) of the Listed Transferee Company by passing a Resolution through e-voting and other means, as may be applicable. The Scheme is conditional upon the Scheme being approved by the public shareholders through e-voting in terms of Para 'A' '10(b)' of Part-I of the SEBI Scheme Circular. The Scheme shall be acted upon only if vote cast by the public shareholders in favour of the proposal are more than the number of votes cast by the public shareholders against it.
- b. Notwithstanding above, the Transferor Company, the Transferoe Company and the Resulting Company will also comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, in connection with this Scheme and other connected matters.

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c. BSE Ltd will act as the Designated Stock Exchange for the purposes of this Scheme.

4.3 MODIFICATIONS/AMENDMENTS TO THE SCHEME

- 4.3.1 The Transferor Company, the Transferee Company and the Resulting Company through their respective Board of Directors may make or assent, from time to time, on behalf of all persons concerned, to any modifications or amendments to this Scheme or to any conditions or limitations which the Tribunal and/or any authorities under the law may deem fit to approve of or impose and to resolve all doubts or difficulties that may arise for carrying out this Scheme and to do and execute all acts, deeds, matters and things necessary for carrying the Scheme into effect.
- 4.3.2 In order to give effect to this Scheme or to any modifications or amendments thereof, the Board of Directors of the Transferee Company may give and are authorised to give all such directions as may be necessary including directions for settling any question, doubt or difficulty that may arise.

4.4 OPERATIVE DATE OF THE SCHEME

- a. This Scheme shall be effective from the last of the dates on which certified copies of order of the Tribunal under Sections 230 and 232 of the Companies Act, 2013, are filed in the office(s) of the concerned Registrar of Companies. Such date is called as the Effective Date.
- **b.** Though this Scheme shall become effective from the Effective Date, the provisions of this Scheme shall be applicable and come into operation from the Appointed Date.

4.5 AUTHORISED SHARE CAPITAL

Save as provided in this Scheme, the concerned Transferee Company and the Resulting Company, as the case may be, will increase/modify their respective Authorized Share Capital to implement the terms of this Scheme, to the extent necessary. It is, however, clarified that approval of the present Scheme of Arrangement by the Shareholders of the Transferee Company and the Resulting Company will be sufficient for such the modification/increase in the authorised share capital and no further approval will be required for the same.

IMPLEMENTATION OF THE SCHEME:

Upon the sanction of this Scheme and upon this Scheme becoming effective, the following shall be deemed to have occurred in the sequence and in the order mentioned hereunder. Accordingly, the Scheme of Arrangement will be implemented in that order:

- i. Amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd as provided in Part-2 of this Scheme; and issue of shares by the Transferee Company to the Shareholders of the Transferor Company, as on Record Date-1, pursuant to such amalgamation.
- ii. De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd as provided in Part-3 of this Scheme; and issue of shares by the Resulting Company to the Shareholders of the Transferee Company, as on Record Date-2,

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pursuant to such de-merger. It is clarified that for the purpose of the De-merger, post-merger list of shareholders of the Transferee Company will be taken into consideration after giving effect to allotment of shares pursuant to amalgamation of the Transferor Company with the Transferee Company.

Re-organisation/reduction of Share Capital of Redtape Ltd, as provided in Part-3 of this Scheme will be implemented simultaneously with the De-merger.

4.7 EXPENSES CONNECTED WITH THE SCHEME

All costs, charges and expenses incurred in relation to or in connection with this Scheme or incidental to the completion of the Amalgamation and Demerger in pursuance of this Scheme, shall be borne and paid by the Transferee Company and the Resulting Company, equally. However, in the event of the Scheme becoming invalid for any reason whatsoever, all costs, charges and expenses relating to the amalgamation and de-merger exercise or incidental thereto shall be borne and paid by the respective Companies incurring the same.

Legal Consultants of the Scheme:

Rajeev Goel & Associates

Advocates and Solicitors 785, Pocket-E, Mayur Vihar II Delhi Meerut Expressway/NH-9 Delhi 110 091

Mobile: 93124 09354 e-mail: <u>rajeev391@gmail.com</u> Website: <u>www.rgalegal.in</u>

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For Mirza International Limited

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Schedule-1 to the Scheme of Arrangement

Brief description of the immovable property and IPRs of Branded Business/REDTAPE Business of Mirza International Ltd to be De-merged into Redtape Ltd

1. List of Immovable Property

A. Freehold Property

SI. No.	Particulars
1.	Unit-8 & 9: Plot No. 18-19, Nand Nagar Industrial Estate, Phase-1,
# D-100	Mahua Khera Ganj, Kashipur, Udham Singh Nagar, Uttarakhand

B. Leasehold Property

SI. No.	Particulars
1.	Unit-5: UPSIDC Industrial Area, Site-II, Unnao, Uttar Pradesh
2.	Unit-3: C-4/5, 36/37, Sector-59, Noida, Uttar Pradesh
3.	New Corporate Office (being the registered office of Redtape Ltd): Plot 8, Sec-90, Noida, Uttar Pradesh
4.	Rented Warehouse Bangalore: SY No. 74/P56 OD Adur, Bidarhalli, Hobli, Near, Paramount School, Bangalore, Karnataka
5.	All Stores: Self rented & Franchise stores

2. List of Intellectual Property

Global list of trademarks and IPRs of Redtape Business

1. India

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
BOND STREET	642399	1994-10-07	25	Registered	2024-10-07
OAKRIDEG	730633	1996-08-30	18	Registered	2026-08-30
OAKRIDGE	744160	1996-10-16	24	Registered	2026-10-16
QAKRIDGE	744161	1996-10-16	28	Registered	2026-10-16
RED TAPE	758075	1997-04-21	18	Rectification Filed	2027-04-21
REDITAPE	758080	1997-04-21	28	Registered	2027-04-21
RED TAPE	758081	1997-04-21	25	Registered	2027-04-21
ALLOY	791888	1998-02-18	28	Registered	2028-02-18
ALLOY	791889	1998-02-18	24	Registered	2028-02-18
REAL ALLOY	791890	1998-02-18	25	Registered	2028-02-18
RED TAPE (LABLE)	822804	1998-10-13	25	Registered	2028-10-13
OAKRIDGE	823846	1998-10-20	25	Registered	2028-10-20
ALLOY	824286	1998-10-26	18	Registered	2028-10-26
OAKRIDGE	824289	1998-10-26	28	Registered	2028-10-26
OAKRIDGE	824290	1998-10-26	18	Registered	2028-10-26
MISC GEOM (DEVICE)	824291	1998-10-26	28	Registered	2028-10-26
RED TAPE (LABEL)	824293	1998-10-26	24	Registered	2028-10-26
Red Tape (LABLE)	824294	1998 - 10-26	28	Registered	2028-10-26
RED TAPE	824295	1998-10-26	18	Registered	2028-10-26
OZARK	825672	1998-11-02	18	Registered	2028-11-02

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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
OZARK	825673	1998-11-02	25	Registered	2028-11-02
OZARK	825674	1998-11-02	28	Registered	2028-11-02
BOND STREET	827135	1998-11-12	18	Registered	2028-11-12
BOND STREET	827136	1998-11-12	28	Registered	2028-11-12
REDTAPE	856107	1999-05-13	3	Registered	2029-05-13
RED TAPE	856108	1999-05-13	7	Registered	2029-05-13
REDTAPE	856109	1999-05-13	9	Registered	2029-05-13
REDTAPE	856110	1999-05-13	111	Registered	2029-05-13
REDTAPE	856111	1999-05-13	12	Registered	2029-05-13
REDTAPE	856112	1999-05-13	16	Registered	2029-05-13
REDTAPE	856113	1999-05-13	21	Registered	2029-05-13
REDTAPE	856114	1999-05-13	32	Registered	2029-05-13
REDTAPE	856115	1999-05-13	33	Registered	2029-05-13
REDTAPE	856116	1999-05-13	34	Registered	2029-05-13
MODE	1256642	2003-12-22	25	Registered	2023-12-22
RED TAPE	1404180	2005-12-06	25	Registered	2025-12-06
RACING RED TAPE WITH	1469760	2006-07-13	25	Objected	A STATE OF THE STA
LABEL				anno por antigante de la compansa del compansa de la compansa del compansa de la	1
DEVICE MARK	1665637	2008-03-17	25	Registered	2028-03-17
RED TAPE	1725354	2008-08-26	1 1	Registered	2028-08-26
RED TAPE	1,725355	2008-08-26	2	Registered	2028-08-26
RED TAPE	1725356	2008-08-26	4	Registered	2028-08-26
RED TAPE	1725357	2008-08-26	5 [Registered	2028-08-26
RED TAPE	1725358	2008-08-25	6	Registered	2028-08-26
RED TAPE	1725359	2008-08-26	8	Registered	2028-08-26
RED TAPE	1725360	2008-08-26	10	Registered	2028-08-26
RED TAPE	1725361	2008-08-26	13	Registered	2028-08-26
RED TAPE	1725362	2008-08-26	14	Registered	2028-08-26
RED TAPE	1725363	2008-08-26	15	Registered	2028-08-26
RED TAPE	1725364	2008-08-26	17	Registered	2028-08-26
RED TAPE	1725365	2008-08-26	19	Registered	2028-08-26
RED TAPE	1725366	2008-08-26	20	Registered	2028-08-26
RED TAPE	1725367	2008-08-26	22	Registered	2028-08-26
RED TAPE	1725368	2008-08-26	23	Registered	2028-08-26
RED TAPE	1725369	2008-08-26	26	Registered	2028-08-26
RED TAPE RED TAPE RED TAPE RED TAPE	1725370	2008-08-26	27	Registered	2028-08-26
ED TAPE	1725371	2008-08-26	29	Registered	2028-08-26
RED TAPE	1725372	2008-08-26	30	Registered	2028-08-26
E RED TAPE	1725373	2008-08-26	31	Registered	2028-08-26
* KED TAPE	1725374	2008-08-26	35	Registered	2028-08-26
RED TAPE	1725375	2008-08-26	36	Registered	2028-08-26
RED TAPE	1725376	2008-08-26	37	Registered	2028-08-26
RED TAPE	1725377	2008-08-26	38	Registered	2028-08-26
RED TAPE	1725378	2008-08-26	39	Registered	2028-08-26
RED TAPE	1725379	2008-08-26	40	Registered	2028-08-26
RED TAPE	1725380	2008-08-26	41	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	45	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	42	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	43	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	44	Registered	2028-08-26
RTFL REDTAPE	1811880	2009-04-27	18	Registered	2029-04-27

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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
DEVICE WITH	1811881	2009-04-27	25	Registered	2029-04-27
LABLE RTFL REDTAPE	1811882	2009-04-27	25	Registered	2029-04-27
RED TREE	1925755	2010-02-22	43	Registered	2030-02-22
REDTAPE RTX	2445461	2012-12-20	25	Registered	2022-12-20
REDTAPE RTX	2445462	2012-12-20	18	Registered	2022-12-20
DEVICE	3029736	2015-08-12	25	Registered	2025-08-12
DEVICE	3029738	2015-08-12	25	Registered	2025-08-12
DEVICE	3061486	2015-09-23	18	Registered	2025-09-23
REDTAPE	3174128	2016-02-02	25	Registered	2026-02-02
BOND STREET REDTAPE	3254190	2016-05-09	25	Registered	2026-05-09
LONDON NEVER STEP	3295566	2016-06-28	25	Registered	2026-06-28
BACK REDTAPE	3295667	2016-06-28	25	Registered	2026-06-28
DEVICE	3304442	2016-07-08	25	Registered	2026-07-08
DEVICE	3304443	2016-07-08	25	Registered	2026-07-08
RED TAPE FLOW	3433883	2016-12-16	25	Registered	2026-12-16
TAPE	3536467	2017-04-28	25	Registered	2027-04-28
RED SHOES	3536468	2017-04-28	25	Objected	and the second s
RED TAPE	3565176	2017-06-07	25	Registered	2027-06-07
MODE	3739739	2018-01-30	25	Registered	2028-01-30
TOKYO DRIFT	3739740	2018-01-30	25	Registered	2028-01-30
MODE REDTAPE LONDON	3750161	2018-02-09	25	Registered	2028-02-09
DEVICE	3752181	2018-02-13	25	Registered	2028-02-13
OZARK	3752182	2018-02-13	25	Registered	2028-02-13
. XCVI	3806972	2018-04-16	25	Registered	2028-04-16
REDTAPE AUTHENTIC CASUALS	3917650	2018-08-16	25	Opposed	
REDTAPE	3917651	2018-08-16	25	Opposed	Anna de la companya d
REDTAPE SPORTS	3917652	2018-08-16	25	Opposed	A CONTRACTOR OF THE CONTRACTOR
REDTAPE With Device	3917653	2018-08-16	25	Opposed	Special for an analysis of the special or resonance of the place of the special o
OZARK REDTAPE	3917654	2018-08-16	25	Objected	
MODE REDTAPE	3917655	2018-08-16	25	Registered	2028-08-16
MODE REDTAPE NONDON REDTAPE SEARBADOS SOLLECTION	3917656	2018-08-16	25	Registered	2028-08-16
Alfey With Device	3917657	2018-08-16	25	Opposed	
BOND STREET EDTAPE LONDON	3917658	2018-08-16	25	Registered	2028-08-16
RED	3953626	2018-09-24	25	Objected	
HOUSE OF RED	3962785	2018-10-03	25	Registered	2028-10-03
Redtape	4046042	2019-01-04	25	Registered	2029-01-04
REDTAPE	4046415	2019-01-04	25	Opposed	4
DEVICE	4151424	2019-04-18	25	Registered	2029-04-18
DEVICE	4151425	2019-04-18	25	Accepted & Advertised	A CONTRACTOR OF THE CONTRACTOR
BOND STREET with Device	4250196	2019-07-30	25	Registered	2029-07-30
BOND STREET with Device	4250197	2019-07-30	18	Registered	2029-07-30
DEVICE of BEE	4309597	2019-10-01	25	Objected	The state of the s

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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
UMRAO JAAN	4319033	2019-10-12	25	Objected	
Device	4347711	2019-11-14	25	Registered	2029-11-14
RED TAPE FLOW PRO	4378030	2019-12-14	25	Registered	2029-12-14
RED TAPE AIR +	4378031	2019-12-14	25	Registered	2029-12-14
RED TAPE BOUNCE +	4378033	2019-12-14	25	Registered	2029-12-14
AIR+	4505943	2020-05-20	25	Objected	
BOLT+	4505944	2020-05-20	25	Objected	1
DRIFT	4505945	2020-05-20	25	Objected	
RED TAPE DRIFT+	4775423	2020-12-10	25	Accepted & Advertised	
MODE	4779872	2020-12-14	35	Objected	
MODE REDTAPE LONDON	4779873	2020-12-14	35	Objected	
RED TAPE WITH WINGS LOGO	4822863	2021-01-16	25	Accepted	and the second s
DUĂL+	4884790	01-03-2021	25	Objected	
AIR+ RED TAPE	4886451	02-03-2021	25	Objected	
Red Tape Arch+	4957683	27-04-2021	25	Accepted & Advertised	The state of the s
Red Tape Gel+	4967177	07-05-2021	25	Registered	
REDTAPE	4998028	08-06-2021	25	Opposed	
MODE	4998029	08-06-2021	25	Opposed	
MODE REDTAPE	5127644	11-09-2021	25	Advertised	mende of the state
Red Tape Sunnies	5127643	11-09-2021	25	Accepted & Advertised	and the second s
DEVICE	2913388	2015-03-02	18	Registered	2025-03-02
DEVICE OF BIRD	2913389	2015-03-02	24	Registered	2025-03-02
DEVICE OF BIRD	2913390	2015-03-02	25	Registered	2025-03-02
DEVICES	2913391	2015-03-02	28	Registered	2025-03-02
DEVICES	2913391	2015-03-02	28	Registered	2025-03-02
DEVICE	3050520	2015-09-09	28	Registered	2025-09-09
DEVICE	3061483	2015-09-23	28	Registered	2025-09-23
DEVICE	3061485	2015-09-23	24	Registered	2025-09-23
	f			S	

2. Europe

क्यनी वि	Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/ Mark/Design	Logo	Classes	Nat. fil. date
Compan	Q. S.	014661706	014661706	30-08-2016	Mountain Goat	~~	25	09-10-2015
valion Nation	ab Un	013738117	013738117	07-07-2015	Eagle logo	and the control of th	18, 24, 25, 28	13-02-2015
11 **	· • · · //	000461202	000461202	03-03-2000	ALLOY	a complete communication and depth and the second communication and the se	18, 24, 25	10-02-1997
Allahabad 8	ON EU	018183906	018183906	11-06-2020	BOND STREET Logo		18,25	20-01-2020
abad 8	EU	000461210	000461210	14-06-1999	RED TAPE	nder of the second state of the second state of the second second	18, 24, 25, 28	10-02-1997
	EU	001168590	001168590	18-09-2000	RED TAPE	(18 GB) - 1 - 1 (18 m)	3, 14	11-05-1999
	EU	018345327	and the second s		RED TAPE AIR+	A COLUMN AS A COLU	25	26-11-2020
	EU	009763269	009763269	24/02/2011	Wings logo	AE	24, 28, 35	24-02-2011
	EÚ	011872091	011872091	05/06/2013	Wings logo (in colour)		3, 14, 18, 25, 28, 35	05-06-2013

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3. United Kingdom

Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/ Mark/Design	Loge		Nat. fil. date
UK	013738117	013738117	07-07-2015	Contraction and and the second of the second	*	18, 24, 25 28	13-02-2015
UK	018183906	UK00918183906	11-06-2020	BOND STREET Logo		18,25	
UK	000461210	000461210	14-06-1999	RED TAPE	and the second second	18, 24, 25 28	
ÚK	001168590	001168590	18-09-2000	RED TAPE		3, 14	
UK	018345327	Aprily a grant or year and the first of the second of the	Control of the second of the s	RED TAPE AIR+		25	26-11-2020
UK .	2625418	2625418	21/06/2012	Wings logo	चह	18, 25	21-06-2012
UK	011872091	011872091	05/06/2013	Wings logo (in colour)		3, 14, 18, 25, 28, 35	05-06-2013

4. Middle East

Country	Appl. no./Reg No.		Keyword/Mark/Design	Logo	Classes
UAE	302921	adia salangga kada ibangan ara samanda kerja camancang mengamba i ika salang	RED TAPE		18
UAE	302925	and the state of t	RED TAPE	I E	25
UAE	355654		Bond Street Logo		25
UAE	306849	The state of the s	LION LOGO	A STATE OF THE PARTY OF THE PAR	25
ÜAE	306850	And the state of t	LION LOGO		25
UAE	355655		Wings Logo	1-	25
UAE	357179		MODE REDTAPE		25
UAE	kung syramya kastastik yakuna prirono dapunika yakunaki d an yi kiriyay		AIR+		25
Kuwait	2018/010144		RED TAPE	1	18
Kuwait	2018/010142		RED TAPE		25
Kuwait	KW1631968	- Company of the second of the	Bond Street Logo	And the state of t	25
Kuwait	KW1631969	, i , , , , , , , , , , , , , , , , , ,	Wings Lago	a acycs o are - delice rang	25
Kuwait	2019/001581	The second section of	LION LOGO	*	18
Kuwait	2019/001580	and support of the second and an anti-second support to the suppor	LION LOGO	*	25
Kuwait	2021/009916	ng na manananing ngananananing na manananing	MODE REDTAPE	- Livery comment	25
Kuwait	Commence of the second		######################################		25
Qatar	127528	Actual Company of the Assessment	RED TAPE	and the state of t	18
Qatar	127529	and the second s	RED TAPE	da Typon (a. mjela je zamenim ne ned	25
Qatar	148930	enement in the second s	Bond Street Logo	-	25
∖ Qatar	148931		Wings Logo		25
A Qatar	129930	respectively. The respective section of the section	LION LOGO	*	18
	129931	an algebra de semagnas forto como ser compaños de sema produción de la colocaça que de territorio de se	LION LOGO	*	25
Qatar Qatar Qatar	149558	de la companie de la	MODE REDTAPE		25
→ // Qatar	and the section of th	g ga ga ann air ann an Airean an Aireann an	AIRd		25
Zaudi Arabla	166262	Care friedrich aus der deutschen der Spreigker der Steine aus eine erwennen verbeite der Steine aus eine erwennen verbeite der Steine der der der der der der der der der de	RED TAPE		18
Saudi Arabia	166263	And the state of t	RED TAPE	Competition of the Competition o	.25
Saudi Arabia	1442038570	Monte of the contraction of the	Bond Street Logo		25
Saudi Arabia	1442038569		Wings Lago		25
Saudi Arabia	175012	1440015949	TION FORO	3 \$	18
Saudi Arabia	175013	1440015950	LION LOGO	*	25
Saudi Arabia	312320	agi jagi un pagi kara arawa arawa naga api tili salaja nagan na projentin indipensional menenga ar	MODE REDTAPE	are and the second seco	25
Saudi Arabia	To any one of the contract o	A control direct (A conse per per per per per per per per per pe	AIR+		25

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5. Africa

Country	Appl. no.	Keyword/Mark/Design	Classes
Nigeria	F/TM/0/2019/153206	RED TAPE (LOGO)	18
Nigeria	F/TM/O/2019/153207	RED TAPE (LOGO)	25
Nigerla	F/TM/O/2019/153208	RED TAPE SPORTS (LOGO)	18
Nigeria	F/TM/O/2019/153210	RED TAPE SPORTS (LOGO)	25
Nigeria	F/TM/O/2019/153212	BOND STREET (LOGO)	18
` Nigeria	F/TM/O/2019/153213	BOND STREET (LOGO)	25
Nigeria	F/TM/O/2019/153214	MODE (LOGO)	18
Nigeria	F/TM/O/2019/153215	MODE (LOGO)	25
Nigeria	F/TM/0/2019/153216	LION (LOGO)	18
Nigeria	F/TM/O/2019/153217	LION (LOGO)	25
Mozambique	36000/2018	RED TAPE	25
South Africa	1997/02867	RED TAPE	25
South Africa	2002/20220	RED TAPE	18
Ethiopia	FTM/12680/2021	RED TAPE	18,25
Ethiopia	FTM/12679/2021	RED TAPE (LOGO)	18,25

6. Asia - IND

Country	Appl. no./Reg No.		Keyword/Mark/Design	Logos	Classes	Filing Date
Bangladesh	228132	A STATE OF THE PARTY OF THE PAR	RED TAPE		18	28-10-2018
Bangladesh	228131		RED TAPE		25	28-10-2018
Bangladesh	228129	and the second of the second of the second	MODE		18	28-10-2018
Bangladesh	228130		MODE		25	28-10-2018
Bangladesh	228134		BOND STREET	and Sequenty Speciments and Section Section 5.	18	28-10-2018
Bangladesh	228133	· · · · · · · · · · · · · · · · · · ·	BOND STREET	Carrier Page 11 Market Presentation	25	28-10-2018
Sri Lanka	LK/T/1/235446	raping programme menengga har Papin	RED TAPE		25	23-10-2018
Sri Lanka	172550	The second secon	RED TAPE	A CONTRACTOR OF THE PROPERTY O	18	29-06-2012
Srí Lanka		MARCO LO CASSO TARABANIAN	BOND STREET		18	
Sri Lanka			BOND STREET		25	
Sri Lanka		***************************************	MODE		18	
Sri Lanka		unicani e mendinamani a a an a 2006.	MODE	A 14 DO TO THE PROPERTY OF THE PARTY.	25	alternament for an experience for the state of the designation of the statement of the state of
Sri Lanka	239160	annahatahatahang Stockelle di	LION LOGO	*	18	27-02-2019
Teri Lanka	239159		LION LOGO	*	25	27-02-2019
(6,00M)	F00018968	Tale I de la constitución de la	Mode			
e child	F00018970	and a landid thing a real	Bond Street			
Cigina			RED TAPE		25	
China	F00018971		RED TAPE	Edward Charles		27-01-2021
Atchina	F00018969		RED TAPE (LOGO)			27-01-2021
Berrakistan	150523		RED TAPE	egap mantingt gray addition was a	25	Andrianista promotor promotor in the adoption (S. 27.10) (187)
Pakistan	150525		RED TAPE	- Parkit Parki il en enement district soni	18	· · · · · · · · · · · · · · · · · · · ·
Myanmar	13531/2018	was enfested and or one	RED TAPE		18, 25	06-12-2018
Malaysia	2018072970		RED TAPE	Sample of the same supplied that	18	30-10-2018
Malaysia	2018072971		RED TAPE	and the later of the same of t	25	30-10-2018
Hong Kong	99/11416	· Carle refesso stransmin	RED TAPE		18	24-08-1999
Nepal	31260	tur is in the first speciment that the specimens of the s	RED TAPE		18	erroren en e
Nepai	32474		RED TAPÉ	an and a second	25	ellikki salamad digulay kaningkana was wanwana na mwana makiki mwa na njeni
Afganistan	14248	22678	RED TAPE	and the state of t	18	
Afganistan	14247	22679	RED TAPE	movement against the Add of the S	25	and the state of t
Afganistan	14245	22680	RED TAPE (LOGO)	-parameter grantlysh dillitari	18	
Afganistan	14246	22681	RED TAPE (LOGO)		25	

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7. Others

Country	ountry Appl No. / Registration No.		APPL_DATE	TM	Logo	
Australia	728952	728952	04-12-1997	RED TAPE	with aton of instructive win	18, 25
Canada	893475	551529	25-09-2001	RED TAPE	magalagan and the galaxies assign agus agus leiste leiste meille da leiste magalag	N/A
New Zealand	287800	287800	08-02-2000	RED TAPE	gagga ag Mari Air nàis agus na nga t-air na nagasantain thiann	25
USA	75/564821	2462230	19-06-2001	RED TAPE	ajeuninologi a (almine nte en la jajeur	25
Albania	IAOI 1987	1582375	от не до на	RED TAPE + WINGS LOGO	annamaning an end yeg yang gamina neper mene	25
Albania	IAOI 1795	1576773		MODE	an analysis pangagas a nambashka approximent	25
Albania	IAOI 1794	1558679		BOND STREET (LOGO)	garanganggi (Migarangangan) ang mga panahangganggan (pangamanan dang	25
Algeria	IAOI 1987	1582375		RED TAPE + WINGS LOGO	and the same of	25
Algeria	IAOI 1795	1576773	Control of the second s	MODE	month in to report it stident enough enotice was call man	25
Algeria	IAOI 1794	1558679	344 (3000 PM	BOND STREET (LOGO)		25
Azerbaljaan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	and the second second second second second	25
Azerbaijan	TÁÓI 1795	1576773	*	MODE	. see alice and the later of the later of the field of	25
Azerbaijan	TAOI 1794	1558679		BOND STREET (LOGO)	with page of many than the field of the common	25
Bahrain	IAOI 1222	1475241	-	LION LOGO	3	25
Bahrain	-	1527936		Wings Logo		25
Bahrain	•	1415940	10-07-2019	RED TAPE		25
Bahrain	IAOI 853	1415967		BOND STREET LOGO		25
Bosnia & Herz	IAOI 1795	1576773		MODE		25
Bosnía & Herz	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bosnia & Herzr	IAOI 1987	1582375		RED TAPE + WINGS LOGO	and the second second second second	25
Botswana		1415940	t et en	RED TAPE		25
Botswana	IAOI 1795	1576773		MODE	والمراجعة المراجعة ا	25
Botswana	ÎAOI 1794	1558679	and the state and an increase an an analysis of the state	BOND STREET (LOGO)	gad atomistick i hijkkingstonom og to	25
Bulgaria	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Bulgaria	IAOI 1795	1576773	and the state of the state of the second state	MODE		25
Bulgaria	IAOI 1794	1558679	- And Andrews	BOND STREET (LOGO)		25
Cambodia		1415940	01-03-2018	RED TAPE	en en farigipo an acceptance	25
Cambodia	IAOI 853	1415967		BOND STREET LOGO	gai garan dan mananding bi, ng ngáp tu ú pin	25
Ewet	and Makamana and Andreas and Andreas and Andreas and Andreas Andreas Andreas Andreas Andreas Andreas Andreas A Andreas Andreas Andreas Andreas Andreas	1527936	A STATE CONTRACT STATE OF THE PROPERTY OF THE	Wings Logo	and the second section in a sect	25
Egypt Bayot	47 (1 m)	688723		RED TAPE		18, 24, 25, 28
Egypt	IAOI 1795	1576773		MODE		25
Egypt	IAQI 853	1415967		BOND STREET LOGO		25
Georgia	IAOI 1987	1582375	and a suppression of the same	RED TAPE + WINGS LOGO	antonal constraint and the second second	25
Georgia	IAOI 1795	1576773		MODE	The contract of the state of th	25
Georgia	IAOI 1794	1558679		BOND STREET (LOGO)	n kind a dalamba silama n salamid salah 1974 i ki nj	25
Greece	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Greece	IAOI 1795	1576773		MODE	E. E. Engang yang in August & Susagar mendelik	25
Greece	IAOI 1794	1558679		BOND STREET (LOGO)	Committee of the second section of the section of the second section of the second section of the second section of the section of the second section of the	25
Indonesia	pppara	1415940	01-03-2018	RED TAPE	Caratelepelepelepelepelepelepelepelepelepele	25
Indonesia	IAOI 853	1415967	for year from more	BOND STREET LOGO		25

For RTS Fashions Private Limited

Authorised Signatory

For Mirza International Limited

Authorised Signatory

FOI REDTAPE LIMITED

Country	Appl No. / Registration No.		APPL_DATE	TM	Logo	CL
Iran	IAOI 1987	1582375	ann, mar ag filir dillitell men yez inn yann da gaptagg pinnan historit yillelilligilildi histori	RED TAPE + WINGS LOGO	ar nikkana nagu nikkalikipa pikupia panta perteb rupa	25
Iran	IAOI 1795	1576773	- marie alfrigation and control of the left of a little of the left of the lef	MODE	Skutter to the manufacture of the horizontal state of the	25
Iran	IAOI 1794	1558679	ىرىن يېرىنى سىدىن دىكىنىڭ ئۇنىڭ ئۇنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنى	BOND STREET (LOGO)	and the same of th	25
Japan	A STATE OF THE STA	688723	our parket representative programmentor y montpetronne to the contract of the	RED TAPE	A STATE OF THE PARTY OF THE PAR	18, 24, 25, 28
Kenya	and the second s	1415940	To the second se	RED TAPE	and the state of t	25
Kenya	IAOI 1795	1576773		MODE	tradition of the state of the s	25
Kenya	IAOI 1794	1558679		BOND STREET (LOGO)	, gy Tha an <u>dia ta manana</u> na na Bhliada aithr aintea	25
Kyrgystan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	i digeneraci esta con esta esta esta esta esta esta esta esta	25
Kyrgyzstan	IAOI 1795	1576773		MODE		25
Kyrgyzstan	IAOI 1794	1558679		BOND STREET (LOGO)	A STATE OF THE STA	25
Lao	Section (Section (Section 2)) and the section of the section (Section 2) and the section of the section (Section 2) and the section (Section 2	1415940	01-03-2018	RED TAPE		25
Lao	IAOI 853	1415967		BOND STREET LOGO		25
Mexico		688723		RED TAPE	over execution of management data lands from	18, 24, 25, 28
Monaco		688723		RED TAPE		18, 24, 25, 28
Montenegro	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Montenegro	IAOI 1795	1576773		MODE	and the same of th	25
Montenegro	IAOI 1794	1558679		BOND STREET (LOGO)		25
Morocco	and the second s	1527936		Wings Logo	and the state of t	25
Morocco	IAOI 1987	1582375	management and the service management of the department of the department of the service of the	RED TAPE + WINGS	angang in again de agregan de agrega	25
Morocco	IAOI 1795	1576773	Annual Control of Section 1985	MODE		25
Morocco	IAOI 853	1415967		BOND STREET LOGO	310,000	25
Namibia	IAOI 1795	1576773		MODE		25
Namibia	IAOI 1794	1558679		BOND STREET (LOGO)	COMMENTAL STATE OF THE STATE OF	25
Namibia	ng aya dinayan yang magamayan pada a manakar ani iyo di iyo iki yo iki ni di ali iki iki iki da iki adi saki a	1415940	A CONTRACTOR OF THE PROPERTY O	RED TAPE	The state of the s	25
North Macedonia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
North Macedonia	IAOI 1795	1576773		MODE	Markini kana paga paga kana kana kana kana kana kana kana k	25
North Acedonía Dman Oman	IAOI 1794	1558679	Berger of the second se	BOND STREET (LOGO)	the discount of the state of the	25
bman	IAOI 1222	1475241	and the state of t	LION LOGO	*	25
• Oman		1527936	Anna talent and the second sec	Wings Logo		25
Oman		688723	and the state of t	RED TAPE	atigačini najbo ministrantiščini teorence kodiča	18, 24, 25, 28
Oman	IAOI 853	1415967	in the second se	BOND STREET LOGO		25
Philippines		1415940	01-03-2018	RED TAPE		25
Philippines	IAOI 853	1415967	· ·	BOND STREET LOGO		25
Portugal	JAOI 853	1415967		BOND STREET LOGO	anaja i arada kkipinajakki ekterjiji and	25
Romania	IAOI 1987	1582375		RED TAPE + WINGS LOGO	Kork averamentaria man	25
Romania	IAOI 1795	1576773		MODE		25
Romania	IAOI 1794	1558679		BOND STREET (LOGO)	and the second s	25
Russia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25

For RTS Fashions Private Limited

For Mirza International Limited

FOR REDTAPE LIMITED

Horised Signatory Authorised Signatory

Country	Appl No. / Registration		APPL_DATE	TM	Logo	CL
Russia	Auguspin and Augus	688723	ika ali esimenga pinggang dan manisi MP PP di Karamanan panganan man	RED TAPE	Andrews Marie Control of the Control	18, 24, 25, 28
Russia	IAOI 1795	1576773	angagaginah, managarapa manada di di di	MODE	- Anna Caracter Control of the Contr	25
Russia	IAOI 1794	1558679	And the section of th	BOND STREET (LOGO)	pipelereisti unimak alam summusen	25
Rwanda	The second process and the second	1415940	annesses advistativi vilki massamini taritar tarita ingelini galam rannas	RED TAPE	acondinalization of the	25
Rwanda	IAOI 1795	1576773	entitle (2) (2) de entitle entité en la reconstruction de la construction de la construction de la construction	MODE		25
Rwanda	IAOI 1794	1558679	gar ya sarafanas san iyo iribaraina diginiyoni aasana neega gi filmaanaanaga biba	BOND STREET (LOGO)	mjerana mejeranikana se, ameljenji disajiliki en	25.
Serbia	IAOI 1987	1582375	angani Malamani angan and Malaysya a manaya ang panja Malawa at	RED TAPE + WINGS LOGO		25
Serbia	IAOI 1795	1576773	ой отпортительной мен у тор до батам базац 6-46-г о домунородо.	MODE		25
Serbia	IAOI 1794	1558679	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	BOND STREET (LOGO)		25
Singapore		1415940	01-03-2018	RED TAPE	Samuel and an arrange and a finish shadow	25
Singapore	IAOI 853	1415967		BOND STREET LOGO	The same of the sa	25
South Korea		688723	agraphic and places for property on the antiferroman models data on a Gran	RED TAPE	grane communication (grane Co. (gran	18, 24, 25, 28
Spain	IAOI 853	1415967		BOND STREET LOGO	gradinos professor de la compansión de l	25
Switzerland	, i o Caracago de	688723	ar commenced and a second and a	RED TAPE		18, 24, 25, 28
Syria	IAOI 1987	1582375		RED TAPE + WINGS LOGO	and the second second second	25
Syria	IAOI 1795	1576773	-	MODE	and the second second	25
Syrla	IAOI 1794	1558679		BOND STREET (LOGO)	and the same of the same of	25
Tajikistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	مو نصب الارب و سويوس يواويوناون غود	25
Tajikstan	IAOI 1795	1576773	di Line minimum sala di sala sala sala sala	MODE	Systematical programme in the	25
Tajikstan	IAOI 1794	1558679		BOND STREET (LOGO)	e La acquis popularies are are plychic in the invention	25
Thailand		1415940	01-03-2018	RED TAPE	garanta arang nyanggun padin dipilika kita sa	25
Thailand	IAOI 853	1415967	Begginsterness and the state of	BOND STREET LOGO	in an existing a suppose property and constraints	25
Tunisia	IAO1 1987	1582375		RED TAPE + WINGS LOGO	an kipantaan mantaa on afigi jinggar 10,000 ili baqib 1	25
Tunisia	IAOI 1795	1576773	Janus ili pinetete pint tette see see seestation oo interese	MODE		25.
Tunisla	IAOI 1794	1558679	Security of the second security of the second of the secon	BOND STREET (LOGO)	ndysjacjająją się pomynościała o o	25 25
Turkey	a de la companya de l	1527936	1 30/06/2010	Wings Logo RED TAPE	gant and a grain and a second second	فيستني ومستشيلة
Turkey S. Turkey	IAOI 853	1415940	28/06/2019	BOND STREET	ger a de maria en constante en	25 25
Turkey Jurkmenistan	IAOI 1987	1582375		LOGO RED TAPE + WINGS	Manuscript constructions w	25
ਵਿ ਬਾਪਾkmenistan	IAOI 1795	1576773	And the second s	LOGO MODE	Paradora carindra article caracteristics	25
Tu/kmenistan	1AOI 1794	1558679	A CONTRACTOR OF THE PROPERTY O	BOND STREET (LOGO)		25
Uzbekistan	IAOI 1987	1582375		RED TAPE + WINGS		25
Uzbekistan	IAOI 1795	1576773		MODE		25
Uzbekistan	IAOI 1794	1558679	g diagram op romann andrea ar er	BOND STREET (LOGO)		25
Vietnam		1415940	01-03-2018	RED TAPE		25
Vietnam	IAOI 853	1415967	Andrews and the second state of the second s	BOND STREET LOGO		25

For RTS Fashions Private Limited

Authorised Signatory

For Mirza International Limited

Authorised Signatory

Authorised Signatory

V. K. Asthana Deputy Registrar National Company Law Tribunal Allahabad Bench, Prayagraj (U.P.)

RTS Fashions Private Limited **Transferor Company**

Schedule of Properties RTS Fashions Pvt. Ltd. to be Merged into Mirza International Limited (As on 1st January, 2022)

Particulars

PART-I

Short Description of the Free hold Property of the Transferor Company

PART-II

Short Description of the Lease hold Property of the Transferor Company

Nii

PART-III

Short Description of all the Stocks, Shares, Debentures and other Charges in Action of the **Transferor Company**

Fixed Assets

Computers & Software

Current Assets

Investment in Shares

RTS Fashion Ltd. (Dubai) (40,00,000 shares)

Debtors

Euro Footwear Pvt. Ltd

M.I. Footwear Components Pvt. Ltd.

Loans & Advances

GST Receivable

TC5 Receivable

Cash & Bank balances

ash in Hand

ompany (अध्यक्ष Balance:-ompany (अध्यक्षक National Bank, Mall Road Branch, Kanpur fern Account No. 0255002100620168

Francisco Private Limited

Authorised Signatory

Harshita Nagar **Authorised Signatory** PAN: ARJPN2596E

Mirza International Ltd Transferee Company

Schedule of Properties of Branded Business/REDTAPE Business of Mirza International Ltd to be demerged into Redtape Ltd (As on 1st January, 2022)

Particulars

PART-I

Short Description of the Free hold Property of the Demerged Business of the Transferee Company

Plot No. 18-19, Nand Nagar Industrial Estate Phase-1, Mahua khera Ganj Kashipur, Udham Singh Nagar Uttrakhand 244713

PART-II

Short Description of the Lease hold Property of the Demerged Business of the Transferee Compan

- 1. Plot No. 4, 5, 36 & 37, Block-C Sector 59, Nolda, District Gautam Budh Nagar, Uttar Pradesh 201303
- 2. Plot No. 08, Sector-90 Noida, District Gautem Budh Nagar, Uttar Pradesh 201301
- 3. Unit No. 5, Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao, Uttar Pradesh-209801

PART-III

Short Description of all the Stocks, Shares, Debentures and other Charges in Action of the Demerged Business of the Transferee Company

Fixed Assets

Computers

Computer -Ahmedabad Branch

Computer -Banglore Branch

Computer - Delhi Branch

Computer - Greater Noida Branch

Computer Kashipur

Computer Kolkata

Computer -Ludhiana Branch

Computer -Mumbai Branch

Computer Online

computer Retail Outlet

omguter-Unit 3

mputer Unit-5

Computer Ware House Unit-5

Servers & Networks Delhi Branch

Computer-Unit 8 & 9

Computer Software -SAP (WIP)

Computer Software- (WIP) Sector -90 Noida

<u>Vehicles</u>

BMW CAR -UP 35 AL 0007

FORD ENDEAVOUR -HP38 F 0800

CRETA -UP16BM 7001

INNOVA CRYSTA -UP 78 FK 5455

TOYOTA CAMRY -DL3CCE 3983

PIAGIO

TATA NEXON - DL12 CS 3882

MERCEDES BENZ - DL11CB 4202

For Mirza International Limited

MARAZZO, UP 35 AZ 4445 BOLERO, UP 35 AS 1278 BOLERO CAMPER 128 SC , UP 35 H 7103 TRACTOR, UP 35 H 2397 ACE DICOR BSIV, UP 78 CT 3560 EICHER 10.59XPL , UP 78 CT 1096 TRACTOR, UP 35 AB 4498 DIESEL TRACTOR, UP 35 Z 4182 MAHINDRA TUV 300, UP 16 BH 8828 KIA CARNIVAL, HP 38 G 2002 MOTOR CYCLE -UP16CH5770 MAHINDRA TUV 300, UP 16 BH 8827

Building

- 1. Plot No. 18-19, Nand Nagar Industrial Estate Phase-1, Mahua khera Ganj Kashipur, Udham Singh Nagar Utrakhand 244713
- 2. Unit No. 5, Bulk Land UPSIDC Industrial Area, Site-II, NH- 27, Distt, Unnao, Uttar Pradesh-209801
- 3. Plot No. 08, Sector-90 Noida, Disctrict Gautam Budh Nagar, Uttar Pradesh (WIP)
- 4. Plot No. 4,5,36 & 37, Block-C Sector 59, Noida-201303, District Gautam Budh Nagar, Uttar Pradesh
- 5. Unit No. 5, Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao, Uttar Pradesh-209801 (WIP)

Machinery & Mould

Machinery Bangalore Branch

Machinery - G.Noida Branch

Machinery Kashipur Warehouse

Machinery Mumbai Branch

Machinery Online Division

Machinery Retail Division

Machinery Unit- 5

Machinery Unit-5 (Imported)

Mould Unit-5

Mould Unit-5 (Imported)

ery & Mould -5 (WIP)

ery -Sec -90 (WIP)

Office Equipment

Office Equipment -Bangalore Branch

Office Equipment - G.Noida Branch

Office Equipment, Kashipur

Office Equipment -Mumbai Branch

Office Equipment Retail Outlet

Office Equipment Unit-3

Office Equipment - Unit-3 (Online Div)

Office Equipment Unit-5

Office Equipment Unit-5 Warehouse

Office Equipment Sec -90 (WIP)

For Mirza International Limited

Electrical Installation

Electrical Installation Bangiore Branch

Electrical Installation - Mumbai Branch

Electrical Installation U-5

Electrical Installation U-5 (WAREHOUSE)

Electrical Installation U - III

Electrical Installtion, Kashipur

Electrical Installtion, Sec. 90 (WIP)

Furniture and Fixtures

Furniture & Fixtrure- Online

Furniture & Fixture -Bihar

Furniture & Fixture -Bangiore Branch

Furniture & Fixture-Chandigarh

Furniture & Fixture - Delhi Branch

Furniture & Fixture - Delhi C & F

Furniture & Fixture - Greater Noida Branch

Furniture & Fixture - Haryana C&F

Furniture & Fixture - Hyderabad

Furniture & Fixture Kashipur

Furniture & Fixture -Ludhiana Branch

Furniture & Fixture -Noida Branch

Furniture & Fixture- Rajsthan

Furniture & Fixtures Domestic Warehouse Unit-5

Furniture & Fixtures -Mumbai Branch

Furniture & Fixtures Retail Outlet

Furniture & Fixtures Unit-3(Online Div)

Furniture & Fixtures Unit-5

Furniture & Fixtures (Ware House)

Furniture & Fixtures Unit-8 & 9

Furniture & Fixtures Sec. 90 (WIP)

TOOLS & LAST

Last Unit-5

Cutting Knives Unit-5

Tools & Last Unit-5 (WIP)

Right to Use Assets

Current Assets Investment in Shares

ē ']]

Mirza Bangla Ltd

Sen En Mirza Industrial Supply Chain LLP

Inventories

Debtors

Loans & Advances

Forward Contract (Due from Banker in Import)

Cash & Bank balances

Cash in Hand

For Mirza International Limited

Bank Balance:«

CITI BANK, Cannaught Place, New Delhi Current /Credit Account No. 0714129007

Punjab National Bank , Mail Road, Kanpur Current Account No. 0255002100684494

Punjab National Bank , Vill- Muhuakhera Ganj Kashipur -244713

Current Account No. 6924005900000056

HDFC Bank, Krishana Tower, 15/63 Civil Lines Kanpur-208001

Current Account No. 01272320005317

HDFC BANK, Krishana Tower, 15/63 Civil Lines Kanpur-208001

Current Account No. 50200023552498

HDFC BANK, Krishana Tower, 15/63 Civil Lines Kanpur-208001

Current Account No. 1270330000909

HDFC BANK, Krishana Tower, 15/63 Civil Lines Kanpur-208001

Current Account No. 01270330000579

HDFC BANK, G-4, Surya Kiran, K.G Marg New Delhi

CC/A C NO. 57500000335341

Punjab National Bank, Sarita Vihar-Delhi- 110044

Current Account No. 3976002100001911

Punjab National Bank, New Delhi Current Account No. 255002100679979

Punjab National Bank, Bangalore Current Account No. 4080002100001321

Punjab National Bank, New Delhi

Current Account No. 3976002100001920

Current Account NO. 01270330001261

gjab Mátional Bank , FDR No.025500PU00016855

Bellaiab National Bank,

(Sweep FDR NO. 3976002100001911)

HDFC BANK,G-4, Surya Kiran, K.G Marg New Delhi 1. FDR No. 50300571082260

2. FDR No. 50300571084378

3. FDR No. 50300532451148

For Mirza International Limited

List of Intellectual Property

Global list of trademarks and IPRs of Redtape Business

1. India

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
BOND STREET	642399	1994-10-07	25	Registered	2024-10-07
OAKRIDEG	730633	1996-08-30	18	Registered	2026-08-30
OAKRIDGE	744160	1996-10-16	24	Registered	2026-10-16
·OAKRIDGE	744161	1996-10-16	28	Registered	2026-10-16
RED TAPE	758075	1997-04-21	18	Rectification Filed	2027-04-21
RED TAPE	758080	1997-04-21	28	Registered	2027-04-21
RED TAPE	758081	1997-04-21	25	Registered	2027-04-21
ALLOY	791888	1998-02-18	28	Registered	2028-02-18
ALLOY	791889	1998-02-18	24	Registered	2028-02-18
ALLOY	791890	1998-02-18	25	Registered	2028-02-18
RED TAPE	822804	1998-10-13	25	Registered	2028-10-13
(LABLE) OAKRIDGE	823846	1998-10-20	25	Registered	2028-10-20
ALLOY	824286	1998-10-26	18		2028-10-26
			ļ	Registered	2028-10-26
OAKRIDGE OAKRIDGE	824289	1998-10-26	28	Registered	
p [*] (* Philiphia) is the of an 3 major of the property of the	824290	1998-10-26	18	Registered	2028-10-26 2028-10-26
MISC GEOM (DEVICE)	824291	1998-10-26	28	Registered	2029-10-20
RED TAPE (LABEL)	824293	1998-10-26	24	Registered	2028-10-26
Red Tape (LABLE)	824294	1998-10-26	28	Registered	2028-10-26
RED TAPE	824295	1998-10-26	18	Registered	2028-10-26
OZARK	825672	1998-11-02	18	Registered	2028-11-02
OZARK	825673	1998-11-02	25	Registered	2028-11-02
OZARK	825674	1998-11-02	28	Registered	2028-11-02
BOND STREET	827135	1998-11-12	18	Registered	2028-11-12
BOND STREET	827136	1998-11-12	28	Registered	2028-11-12
REDTAPE	856107	1999-05-13	3	Registered	2029-05-13
RED TAPE	856108	1999-05-13	7	Registered	2029-05-13
REDTAPE	856109	1999-05-13	9	Registered	2029-05-13
REDTAPE	856110	1999-05-13	11	Registered	2029-05-13
REDTAPE	856111	1999-05-13	12	Registered	2029-05-13
REDTAPE	856112	1999-05-13	16	Registered	2029-05-13
REDTAPE	856113	1999-05-13	21	Registered	2029-05-13
REDTAPE	856114	1999-05-13	32	Registered	2029-05-13
REDTAPE	856115	1999-05-13	33	Registered	2029-05-13
REDTAPE	856116	1999-05-13	34	Registered	2029-05-13
MODE	1256642	2003-12-22	25	Registered	2023-12-22
RED TAPE RACING	1404180	2005-12-06	25	Registered	2025-12-06
RED TAPE WITH LABEL	1469760	2006-07-13	25	Objected	and the second s
DEVICE MARK	1665637	2008-03-17	25	Registered	2028-03-17
RED TAPE	1725354	2008-08-26	1	Registered	2028-08-26
RED TAPE	1725355	2008-08-26	2	Registered	2028-08-26
RED TAPE	1725356	2008-08-26	4	Registered	2028-08-26
RED TAPE	1725357	2008-08-26	5	Registered	2028-08-26
RED TAPE	1725358	2008-08-26	5	Registered	2028-08-26

The Country Con

For Mirza International Limited

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
RED TAPE	1725359	2008-08-26	8	Registered	2028-08-26
RED TAPE	1725360	2008-08-26	10	Registered	2028-08-26
RED TAPE	1725361	2008-08-26	13	Registered	2028-08-26
RED TAPE	1725362	2008-08-26	14	Registered	2028-08-26
RED TAPE	1725363	2008-08-26	15	Registered	2028-08-26
RED TAPE	1725364	2008-08-26	17	Registered	2028-08-26
RED TAPE	1725365	2008-08-26	19	Registered	2028-08-26
RED TAPE	1725366	2008-08-26	20	Registered	2028-08-26
RED TAPE	1725367	2008-08-26	22	Registered	2028-08-26
RED TAPE	1725368	2008-08-26	23	Registered	2028-08-26
RED TAPE	1725369	2008-08-26	26	Registered	2028-08-26
RED TAPE	1725370	2008-08-26	27	Registered	2028-08-26
RED TAPE	1725371	2008-08-26	29	Registered	2028-08-26
RED TAPE	1725372	2008-08-26	30	Registered	2028-08-26
RED TAPE	1725373	2008-08-26	31	Registered	2028-08-26
RED TAPE	1725374	2008-08-26	35	Registered	2028-08-26
RED TAPE	1725375	2008-08-26	36	Registered	2028-08-26
RED TAPE	1725376	2008-08-26	37	Registered	2028-08-26
RED TAPE	1725377	2008-08-26	38	Registered	2028-08-26
RED TAPE	1725378	2008-08-26	39	Registered	2028-08-26
RED TAPE	1725379	2008-08-26	40	Registered	2028-08-26
RED TAPE	1725380	2008-08-26	41	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	45	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	42		2028-08-26
RED TAPE	1725381	2008-08-26	43	Registered	2028-08-26
CONTRACTOR		Çabirburu a isasının makatının münin ile	44	Registered	2028-08-26
RED TAPE	1725381	2008-08-26		Registered	
RTFL REDTAPE	1811880	2009-04-27	18	Registered	2029-04-27
DEVICE WITH LABLE	1811881	2009-04-27	25	Registered	2029-04-27
RTFL REDTAPE	1811882	2009-04-27	25	Registered	2029-04-27
RED TREE	1925755	2010-02-22	43	Registered	2030-02-22
REDTAPE RTX	2445461	2012-12-20	25	Registered	2022-12-20
REDTAPE RTX	2445462	2012-12-20	18	Registered	2022-12-20
DEVICE	3029736	2015-08-12	25	Registered	2025-08-12
DEVICE	3029738	2015-08-12	25	Registered	2025-08-12
وي DEVICE	3061486	2015-09-23	18	Registered	2025-09-23
REDTAPE	3174128	2016-02-02	25	Registered	2026-02-02
BOND STREET REDTAPE ALONDON	3254190	2016-05-09	25	Registered	2026-05-09
MEVER STEP BACK	3295666	2016-06-28	25	Registered	2026-06-28
REDTAPE	3295667	2016-06-28	25	Registered	2026-06-28
DEVICE	3304442	2016-07-08	25	Registered	2026-07-08
DEVICE	3304443	2016-07-08	25	Registered	2026-07-08
RED TAPE FLOW +	3433883	2016-12-16	25	Registered	2026-12-16
TAPE	3536467	2017-04-28	25	Registered	2027-04-28
RED SHOES	3536468	2017-04-28	25	Objected	
RED TAPE	3565176	2017-06-07	25	Registered	2027-06-07
MODE	3739739	2018-01-30	25	Registered	2028-01-30
TOKYO DRIFT	3739740	2018-01-30	25	Registered	2028-01-30
MODE REDTAPE LONDON	3750161	2018-02-09	25	Registered	2028-02-09

For Mirza International Limited

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
DEVICE	3752181	2018-02-13	25	Registered	2028-02-13
OZARK	3752182	2018-02-13	25	Registered	2028-02-13
XCVI	3806972	2018-04-16	25	Registered	2028-04-16
REDTAPE AUTHENTIC CASUALS	3917650	2018-08-16	25	Opposed	
REDTAPE	3917651	2018-08-16	25	Opposed	
REDTAPE SPORTS	3917652	2018-08-16	25	Opposed	
REDTAPE With Device	391 <i>7</i> 653	2018-08-16	25	Opposed	and produce the second of the
OZARK REDTAPE	3917654	2018-08-16	25	Objected	and and All All Annount production and the control of the second and an announced an announced and an announced and an announced and an announced an announced and an announced and an announced and an announced an announced and an announced and an announced an announced an announced and an announced an announced and an announced and an announced an announced and an announced an announce
MODE REDTAPE LONDON	3917655	2018-08-16	25	Registered	2028-08-16
REDTAPE BARBADOS COLLECTION	3917656	2018-08-16	25	Registered	2028-08-16
Alloy With Device	3917657	2018-08-16	25	Opposed	
BOND STREET REDTAPE LONDON	3917658	2018-08-16	25	Registered	2028-08-16
RED	3953626	2018-09-24	25	Objected	
HOUSE OF RED	3962785	2018-10-03	25	Registered	2028-10-03
Redtape	4046042	2019-01-04	25	Registered	2029-01-04
REDTAPE	4046415	2019-01-04	25	Opposed	The state of the s
DEVICE	4151424	2019-04-18	25	Registered	2029-04-18
DEVICE	4151425	2019-04-18	25	Accepted & Advertised	ma Brighteithe warfarang an rhaminist en Hostelina (intropolitaliste (intropolita)))))).
BOND STREET with Device	4250196	2019-07-30	25	Registered	2029-07-30
BOND STREET with Device	4250197	2019-07-30	18	Registered	2029-07-30
DEVICE of BEE	4309597	2019-10-01	25	Objected	
UMRAO JAAN	4319033	2019-10-12	25	Objected	2000 111 11
Device	4347711	2019-11-14	25	Registered	2029-11-14
RED TAPE FLOW	4378030	2019-12-14	25	Registered	2029-12-14
RED TAPE AIR +	4378031	2019-12-14	25	Registered Registered	2029-12-14
BOUNCE +	4378033 4505943	2019-12-14	25 25	Objected	2029-12-14
BOLT+	4505944	2020-05-20	25	Objected	
24	4505945	2020-05-20	25	Objected	
DRIFT RED TAPE DRIFT+ MODE	4775423	2020-12-10	25	Accepted & Advertised	And the best of the second of
MODE	4779872	2020-12-14	35	Objected	
MODE REDTAPE LONDON	4779873	2020-12-14	35	Objected	ale jaja jaja jaja jaja jaja jaja jaja j
RED TAPE WITH WINGS LOGO	4822863	2021-01-16	25	Accepted	e a primer i menere de la primer
DUAL+	4884790	01-03-2021	25	Objected	
AIR+ RED TAPE	4886451	02-03-2021	25	Objected	MACCALL COMMISSION OF THE PROPERTY OF THE PROP
Red Tape Arch+	4957683	27-04-2021	25	Accepted & Advertised	e food half good file. Anderson als de desirations and many constraints and the last of the constraints.
Red Tape Gel+	4967177	07-05-2021	25	Registered	
REDTAPE	4998028	08-06-2021	25	Opposed	
MODE	4998029	08-06-2021	25	Opposed	1 # 4 · COXXXII (10 10 10 10 10 10 10 10 10 10 10 10 10 1
MODE REDTAPE	5127644	11-09-2021	25	Advertised	
Red Tape Sunnies	5127643	11-09-2021	25	Accepted & Advertised	The state of the s

For Mirza International Limited

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
DEVICE	2913388	2015-03-02	18	Registered	2025-03-02
DEVICE OF BIRD	2913389	2015-03-02	24	Registered	2025-03-02
DEVICE OF BIRD	2913390	2015-03-02	25	Registered	2025-03-02
DEVICES	2913391	2015-03-02	28	Registered	2025-03-02
DEVICES	2913391	2015-03-02	28	Registered	2025-03-02
DEVICE	3050520	2015-09-09	28	Registered	2025-09-09
DEVICE	3061483	2015-09-23	28	Registered	2025-09-23
DEVICE	3061485	2015-09-23	24	Registered	2025-09-23

2. Europe

Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/ Mark/Design	Logo	Classes	Nat. fil. date
EU	013738117	013738117	07-07-2015	Eagle logo		18, 24, 25, 28	13-02-2015
EU	000461202	000461202	03-03-2000	ALLOY	And Control of the second seco	18, 24, 25	10-02-1997
EU	018183906	018183906	11-06-2020	BOND STREET Logo		18,25	20-01-2020
EU	000461210	000461210	14-06-1999	RED TAPE		18, 24, 25, 28	10-02-1997
EU	001168590	001168590	18-09-2000	RED TAPE		3, 14	11-05-1999
EU	018345327	and the second s	The state of the state of the state of	RED TAPE AIR+	The second secon	25	26-11-2020
EU	009763269	009763269	24/02/2011	Wings logo	E	24, 28 <u>,</u> 35	24-02-2011
EU	011872091	011872091	05/06/2013	Wings logo (in colour)	AL	3, 14, 18, 25, 28, 35	05-06-2013

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3. United Kingdom

Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/ Mark/Design	Logo		Nat. fil. date
UK	013738117	013738117	07-07-2015	Eagle logo	¥	18, 24, 25 28	13-02-2015
UK	018183906	UK00918183906	11-06-2020	BOND STREET Logo	Series and a State (Amade () or 1 feet	18,25	
UK	000461210	000461210	14-06-1999	RED TAPE		18, 24, 25 28	
UK	001168590	001168590	18-09-2000	RED TAPE		3, 14	
ÚK	018345327	The second control of	Caracia de constituente de la consequencia de marco	RED TAPE AIR+		25	26-11-2020
UK	2625418	2625418	21/06/2012	Wings logo	₹(F	18, 25	21-06-2012
UK	011872091	011872091	05/06/2013	Wings logo (in colour)	ALL.	3, 14, 18, 25, 28, 35	

4. Middle East

Country	Appl. no./F	leg No.	Keyword/Mark/Design	Logo	Classes
UAE	302921	and the second second section of the second section section is a second section section in the second section	RED TAPE		18
UAE	302925		RED TAPE	transmission and in the second	25
UAE	355654	e describigation communication described and the contraction of the co	Bond Street Logo	Secretary Assessment which shaped With supply	25
UAE	306849	na manara di nga managan na maninar hilo ni ka ili ni ka ili Ni Mili Ni	LION LOGO		25
UĄE	306850	nt, an Caluman Marthagagain, adan basan samura dia Aberbaran silikakan saabida Aberbaran	LION LOGO	g ters essteurinas (Mittelders de Life des essendendes)	25
UAE	355655	And the second section of the second section is a second section of the second section of the second section is a second section of the second section of the second section of the second section is a second section of the section	Wings Logo	der op de remande production de la company d	25
UAE	357179		MODE REDTAPE		25
· UAE	arring vita, on a territoriant de la lande a de restront de de l'internation et le constituir à consequence à	Samuel and the state of the sta	AIR+		25
·Kuwait	2018/010144	Buquidipus ma sa naramananahadan (M-VI dibi Maqidiggis (M-VI), (c) **)	RED TAPE		18
Kuwait	2018/010142		RED TAPE		25
Kuwait	KW1631968	an an an ang ang and an individual and an an an an ang ag ag ag ababasag.	Bond Street Logo		25
Kuwait	KW1631969	egyanggarangga manusanan nanasala manusa anda ma nusida di lada Manus di Manus di Ma nus di Manus di M	Wings Logo		25
Kuwait	2019/001581	delta or use assessmenta anta de la collegió de la Calenda que en malgio delendo de la que e	LION LOGO	*	18
Kuwait	2019/001580	ens viggenham i en ggrynnyfwigh, ig yr dyn haiff ar he feir der dei alla deilleada nn ebe	LION LOGO	*	25
Kuwalt	2021/009916	againg an agus ann an fan ang ann an fan an a	MODE REDTAPE		25
Kuwait	e aren e na magamanama ma na sa na e na e na e ma art-dipopitalida e ñ reno art la rad la Trippenhero ap	antinguar or various selection for action (that He stripes Con artis	AIR+	- decide to the second particular	25
Qatar	127528		RED TAPE		18
Qatar	127529	уми на голи го исполнявания це уманцицата кого и постора на выпорава (пред се време до городного фай)	RED TAPE		2 5 .
Qatar 4 SQatar Fi Oatar	148930	gaygingin on an attending signales operates better beginning better beginning beg	Bond Street Logo	ppoppija prijes grandenska uzak	25
	148931	namma, ka mai na ki ak nika muun liikinny mininny nenera kina kina minin kina dia aka aka aka aka aka aka aka	Wings Logo	angan angangan menyember sa	25
Qalar Qalar	129930		LION LOGO	**	18
A oftar	129931	and desired the second	LION LOGO	*	25
Qatar	149558	et annamente met de majoritar de l'authorité à três (pr. phylife e specie) au principal de l'appendit de l'app Principal de l'appendit de	MODE REDTAPE	Committee instantial person (SAC) ACLASS (SAC)	25
Qatar	enterente en entere		AIR+	Physics and many agreement improved a considerable than	25
Saudi Arabia	166262	metarra metarra ramahili (garata) i Sarata et 145 Mengalah bata 160 dan Salah Bara	RED TAPE	gada Vilandarian Dala Mandalla kan dan 1	18
Saudi Arabia	166263		RED TAPE		25
Saudi Arabia	1442038570		Bond Street Logo		25
Saudi Arabia	1442038569		Wings Logo		25
Saudi Arabia	175012	1440015949	LION LOGO	***	18
Saudi Arabia	175013	1440015950	LION LOGO	***	25
Saudi Arabia	312320	(Selectivity, was passed and the months of and an activities of the selection of the select	MODE REDTAPE	e processor men a consideran en la meno colonia pubbliq	25
Saudi Arabia	,	- and the control of	AIR+	no finiminganga pikunanang-apagananana	25

For Mirza International Limited

5. Africa

Country	Appi. no.	Keyword/Mark/Design	Classes
Nigeria	F/TM/O/2019/153206	RED TAPE (LOGO)	18
Nigeria	F/TM/O/2019/153207	RED TAPE (LOGO)	25
Nigeria	F/TM/O/2019/153208	RED TAPE SPORTS (LOGO)	18
Nigeria	F/TM/O/2019/153210	RED TAPE SPORTS (LOGO)	25
Nigeria	F/TM/O/2019/153212	BOND STREET (LOGO)	18
Nigeria	F/TM/O/2019/153213	BOND STREET (LOGO)	25
Nigeria	F/TM/O/2019/153214	MODE (LOGO)	18
Nigeria	F/TM/O/2019/153215	MODE (LOGO)	25
Nigeria	F/TM/O/2019/153216	LION (LOGO)	18
Nigeria	F/TM/O/2019/153217	LION (LOGO)	25
Mozambique	36000/2018	RED TAPE	25
South Africa	1997/02867	RED TAPE	25
South Africa	2002/20220	RED TAPE	18
Ethiopia	FTM/12680/2021	RED TAPE	18,25
Ethiopia	FTM/12679/2021	RED TAPE (LOGO)	18,25

6. Asia - IND

	Country	Appl. no./Reg	No.	Keyword/Mark/Design	Logos	Classes	Filing Date
В	angladesh	228132		RED TAPE		18	28-10-2018
В	angladesh	228131		RED TAPE		25	28-10-2018
В	angladesh	228129		MODE	manufadore o es másicas de Espatresa de Serie	18	28-10-2018
В	angladesh	228130		MODE	and the second section of the second section of the second	25	28-10-2018
В	angladesh	228134		BOND STREET		18	28-10-2018
В	angladesh	228133		BOND STREET		25	28-10-2018
	Sri Lanka	LK/T/1/235446		RED TAPE	aanadkulkona valtameeta on tugtus PE PE a stadu. Hänn	25	23-10-2018
-	Sri Lanka	172550		RED TAPE	and the second of the second o	18	29-06-2012
	Sri Lanka	d men en e		BOND STREET	- ALL ALL ALL ALL ALL ALL ALL ALL ALL AL	18	ricker (chillippoliteur merrer pa propriet spir meruse a parametrians com a recen
;	Sri Lanka		1	BOND STREET		25	
	Sri Lanka	1 1 2 2 3 3 4 4 4 5 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	***************************************	MODE	maniferen en same ego samendros e ad un so	18	engapita para hino un angenementent tra ve estimana et uta estima.
	Sri Lanka			MODE	CONTRACTOR SALVAGOR	25	antijangs are dene de de perdebijangs are et to the filly the contribute of the filly filly
	Sri Lanka	239160		LION LOGO	*	18	27-02-2019
9	Skilanka	239159		LION LOGO	*	25	27-02-2019
an	China	F00018968		Mode	Australia de la composição de la composi		n maki na managana, aya a saki dalahiya manaya mayaba kili kida 1999 (1996)
2	E hina	F00018970		Bond Street	Control of the second s		PHYSIOLOGIC Philosophic Object Ephilophical region and contra dealth at letter 1-1 to the term
	Ēhina;	Control or and in the control of the		RED TAPE		25	make, and statement and a full statement of the special or the statement of the statement o
20	China	F00018971		RED TAPE	n de respondad en activa de la compansa de la comp		27-01-2021
TO THE	China	F00018969	1	RED TAPE (LOGO)			27-01-2021
156	Pakistan	150523		RED TAPE		25	•
•	Pakistan	150525		RED TAPE		18	
	Myanmar	13531/2018		RED TAPE		18, 25	06-12-2018
	Malaysia	2018072970		RED TAPE	reconstruction solution to be asset	18	30-10-2018
	Malaysia	2018072971		RED TAPE	Martin Co. M. Co. Sanda Co.	25	30-10-2018
H	long Kong	99/11416		RED TAPE		18	24-08-1999
Cincip	Nepal	31260	ž 2	RED TAPE		18	
100	Nepal	32474	- Character	RED TAPE		25	
A	(fganistan	14248	22678	RED TAPE		18	
A	(fganistan	14247	22679	RED TAPE		25	
Α	fganistan	14245	22680	RED TAPE (LOGO)		18	
Д	ıfganistan	14246	22681	RED TAPE (LOGO)	N. 41 a. 19	25	Annual Section of Section 2

For Minza International Limited

7. Others

Country	Appl No. / R		APPL_DATE	TM	Logo	CL
Australia	728952	728952	04-12-1997	RED TAPE	d dictable property type to the decommend on the	18, 25
Canada	893475	551529	25-09-2001	RED TAPE	- Carlotte	N/A
New Zealand	287800	287800	08-02-2000	RED TAPE	ghair Alaitenia ea sòrnamhar sòrnbilliornin ar t	25
USA	75/564821	2462230	19-06-2001	RED TAPE	a	25
Albania	IAOI 1987	1582375	an ann ann an ann agus Sharla I. Ann an Ann an An Ann an A	RED TAPE + WINGS LOGO	-	25
Albania	IAOI 1795	1576773	A series of the	MODE	i ye ili Mariani ana kandani Marian kata a	25
Albania	IAOI 1794	1558679	ente que lo se un desentan no reviruada filabrica noma	BOND STREET (LOGO)	Helige was reaged little and the desired 1984	25
Algeria	IAOI 1987	1582375		RED TAPE + WINGS LOGO	Élianu an mag arimul nivelles es moment suppos	25
Algeria	IAOI 1795	1576773		MODE		25
Algeria	IAOI 1794	1558679		BOND STREET (LOGO)	g njojaj prejinova novom signičano povano a novom	25
Azerbaijaan	IAOI 1987	1582375	a de la composition della comp	RED TAPE + WINGS LOGO	ggypsianuma oinse sämmanykahete (***	25
Azerbaijan	IAOI 1795	1576773		MODE		25
Azerbaijan	IAOI 1794	1558679		BOND STREET (LOGO)	Augusta and a second a second and a second and a second and a second and a second a	25
Bahrain	IAOI 1222	1475241		LION LOGO	*	25
Bahrain		1527936		Wings Logo	proprogram, pp language agency populaçõe, landradori del de	25
Bahrain		1415940	10-07-2019	RED TAPE		25
Bahrain	IAOI 853	1415967		BOND STREET LOGO	nadencia sociona di managrati mi meng	25
Bosnia & Herz	IAOI 1795	1576773		MODE (25
Bosnia & Herz	· IAOI 1794	1558679		BOND STREET (LOGO)		25
Bosnia & Herzr	IAOI 1987	1582375	gang se ndakan sebuah sebuah sesua sasa sepaka sasa sasa sasa sasa sasa saja saja s	RED TAPE + WINGS LOGO	-	25
Botswana		1415940		RED TAPE	and the Control of th	25
Botswana	IAOI 1795	1576773		MODE		25
Botswana	IAOI 1794	1558679	and a parameter content to the part of the property of the part of	BOND STREET (LOGO)	a mandressannen man van verschen verschen verschen verschen verschen verschen verschen verschen verschen versch	25
Bulgaria	IAOI 1987	1582375	an anni an	RED TAPE + WINGS LOGO	n gegalej rakmy tryn Milyskopia i	25
Bulgaria	IAOI 1795	1576773		MODE	y dig yang dalamin jay yan manananan	25
Bulgaria	IAOI 1794	1558679		BOND STREET (LOGO)	- Landry i speciment description or represente	25
Cambodia		1415940	01-03-2018	RED TAPE	annua una una unua unua permaalinipopu ((p) 4 apt, (p)	25
Cambodia	IAOI 853	1415967		BOND STREET LOGO	Statement Mouse of Mills between A 1454 A	25
Eg\vert		1527936	and the state of t	Wings Logo	man sa managatanga manan sa sanyanga	25
©Egypt ★ 4:	YAOT 1700	688723	and controlled Artificial International Controlled Artificial Cont	RED TAPE	nya maliya masanana angan maganasanan, sadi sa	18, 24, 25, 28
Egypt	1AOI 1795	1576773		MODE	deren i rad vangangaligi deren di didi sandara se senere na se	25
e Egypt	IAOI 853	1415967	an anagaga armagaran sa sasa'a sasa'ana fara a a masir d_{a s}asayanida haraga a sasa'a sasay	BOND STREET LOGO	DATE OF THE PROPERTY OF THE PR	25
Georgia Georgia	IAOI 1987 IAOI 1795	1582375		RED TAPE + WINGS LOGO	rooms are recommender out that the delegand of the second	25
N-interference of the second s		1576773		MODE CTOSET		25 3E
Georgia	IAOI 1794 IAOI 1987	1558679	eruspanen. Non-menn varieplina kuru vari er dingd papagaman nju, gungapaga	BOND STREET (LOGO) RED TAPE + WINGS	annon and our outputter beings and he made of public	25
Greece Greece	IAOI 1987	1582375 1576773		LOGO MODE	of the second se	25 25
					agian are o 627-15-miles to do accoun	ļ
Greece	IAOI 1794	1558679 1415940	01-03-2018	BOND STREET (LOGO) RED TAPE	me acutem de constitución con sentente d	25
	TAMT GES	1415940	AT-03-5018	BOND STREET	months and the sales more more than	
Indoneșia	IAOI 853	141090/	eg PA (18 - 1907) F-Skiph-man - H-H-H-H-H-H-H-H-H-H-H-H-H-H-H-H-H-H-	LOGO LOGO		25

For Mirza International Limited

Country	Appl No. / Re		APPL_DATE	TM	Logo	CL
Iran	IAOI 1987	1582375	engandigen (* 90 gelom), defrégisse (* 140 Paul Bahin de Lague, de la manten	RED TAPE + WINGS LOGO	oka magay akidi kara n ana daga matamat ali pel akilan	25
Iran	IAOI 1795	1576773		MODE	A CHINA CONTRACTOR CONTRACTOR	25
Iran	IAOI 1794	1558679		BOND STREET (LOGO)		25
Japan	The state of the s	688723		RED TAPE		18, 24, 25, 28
Kenya		1415940		RED TAPE		25
Kenya	IAOI 1795	1576773		MODE		25 ·
Kenya	IAOI 1794	1558679		BOND STREET (LOGO)		25
Kyrgystan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Kyrgyzstan	JAOI 1795	1576773		MODE		25
Kyrgyzstan	IAOI 1794	1558679	NAME OF THE OWNER OWNER OF THE OWNER OWNE	BOND STREET (LOGO)		25
Lao		1415940	01-03-2018	RED TAPE		25
Lao	IAOI 853	1415967		BOND STREET LOGO		25
Mexico		688723		RED TAPE		18, 24, 25, 28
Monaco		688723		RED TAPE		18, 24, 25, 28
Montenegro	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Montenegro	IAOI 1795	1576773		MODE		25
Montenegro	IAOI 1794	1558679		BOND STREET (LOGO)		25
Morocco		1527936		Wings Logo		25
Morocco	IAOI 1987	1582375		RED TAPE + WINGS LOGO	and an income and the later of the Perry of New	25
Morocco	IAOI 1795	1576773		MODE		25
Morocco	IAOI 853	1415967		BOND STREET LOGO	-	25
Namibia	IAOI 1795	1576773		MODE		25
Namibia	IAOI 1794	1558679	The state of the s	BOND STREET (LOGO)		25
Namibia		1415940		RED TAPE		25
North Macedonia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
North Macedonia	IAOI 1795	1576773		MODE		25
North Macedonia Dman Dman	IAOI 1794	1558679		BOND STREET (LOGO)	الماسية والموافق الماسية والموافق والموافق الماسية والماسية والموافقة والماسية والماسية والماسية والماسية والم	25
Dman	IAOI 1222	1475241		LION LOGO	***	25
oman	1	1527936	To produce the second s	Wings Logo	***************************************	25
*//Oman		688723	The second of th	RED TAPE	rdy negyja (kad erfradjenne) negymnemiennoch	18, 24, 25, 28
Oman	IAOI 853	1415957		BOND STREET LOGO	alla di la canta di la can	25
Philippines		1415940	01-03-2018	RED TAPE	en year en	25
Philippines	IAOI 853	1415967	MATERIA (SEE SEE) AT SEE IN AND AN AND AN AND AN AND AN AND AN AND AND	BOND STREET LOGO	inner de s. de s. relienseren pro prese s.	25
Portugal	IAOI 853	1415967	er yn a gemeen e implichtel yn een ek en dis haddalan een een en da'n ee	BOND STREET LOGO	Te was secure management in the defect of the securitation the	25
Romania	TAOI 1987	1582375	A CONTRACTOR OF THE CONTRACTOR	RED TAPE + WINGS	an pi și la tăți a tă ta	25
Romania	IAOI 1795	1576773		MODE	energy or every or whole represent that the	25
Romania	IAOI 1794	1558679		BOND STREET (LOGO)	gymparamograpismi marayyti ameni ame	25
Russia	IAOI 1987	1582375	And the second s	RED TAPE + WINGS		25

For Wirza International Limited

Country	Appl No. / R		APPL_DATE	TM	Logo	CL
Russia		688723	ali que de para y ren companyemento que que la carbo alimento de la grafica y função e desimento	RED TAPE		18, 24, 25, 28
Russia	IAOI 1795	1576773	e a proposition e que amendabal estabalistica (estabalistica (estabalistica (estabalistica (estabalistica (est	MODE	eren eren karalı inchesi se sağını	25
Russia	IAOI 1794	1558679	a praesialis. Ieros nal iguarlas es dissidiaj habitalismo dissi strababellintis 100 lla	BOND STREET	one refresh shake a property on the single of	25
	-	1 445040	-por sampy-lightly up to be a streamly population to the a straightly be and the straight a	(LOGO)	; gomenoscerescensensenske bli de Scholle	25
Rwanda		1415940	appanjają reformaczonacja możę ją dodeśnickie nad 1806 w tak na czeskie 1800 (1800)	RED TAPE	iblijar para ne pomognopos governom a majo neprobos planika	
Rwanda	IAOI 1795	1576773		MODE		25
Rwanda	IAOI 1794	1558679		BOND STREET (LOGO)		25
Serbia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Serbla	IAOI 1795	1576773		MODE	An annual residence (Annual re	25
Serbia	IAOI 1794	1558679	and the second s	BOND STREET (LOGO)	are an area and a second management of the second management of the second management of the second management	25
Singapore	na projecuje poli di umadala kana 16 Perija, ar Mijibilah dali Rempenja	1415940	01-03-2018	RED TAPE	del total	25
Singapore	IAOI 853	1415967		BOND STREET LOGO		25
South Korea	iki de Amito, ad aliki kin kalangir mekanci di ki nama memendar kin ra ntapi mentapi m	688723	a perior and electronic in a final collection of the collection of	RED TAPE		18, 24, 25, 28
Spain	IAOI 853	1415967		BOND STREET LOGO		25
Switzerland		688723		RED TAPE	n, se'n -conductable als in the recollisional district	18, 24, 25, 28
Syria	IAOI 1987	1582375	and the state of t	RED TAPE + WINGS LOGO	·	25
Syria	IAOI 1795	1576773		MODE	ر المراجع المر	25
Syria	IAOI 1794	1558679	ya aranga katanga kata	BOND STREET (LOGO)	ninjihitianininininininininininininininininini	25
Tajikistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	ر مانسىغىدىكى ئاھو ئىس ىرى بىرىنى دىدىدىدىنىكى تارىخىدىنىكى	25
Tajikstan	IAOI 1795	1576773		MODE		25
Tajikstan	IAOI 1794	1558679	and the second s	BOND STREET (LOGO)	aprilant processa della confrae con	25
Thailand		1415940	01-03-2018	RED TAPE	Lakingga sananga pagpin nangananan	25
Thailand	IAOI 853	1415967	are now that the continue and the continue of	BOND STREET LOGO	(general paint of terminal Million about	25
Tunisia	IAOI 1987	1582375		RED TAPE + WINGS LOGO	rapide de contra es de desperáreo de consecuente	25
Tunisia	IAOI 1795	1576773		MODE		25
Tunisia	IAOI 1794	1558679		BOND STREET (LOGO)		25
5 Turkey		1527936		Wings Logo	Nako harana sarrah milan at 1864 ika 1671 ki 1864 ya sarrah	25
E Turkey	- Land	1415940	28/06/2019	RED TAPE		25
* Turkey	IAOI 853	1415967		BOND STREET LOGO		25
Jurkmenistan	IAOI 1987	1582375	. :	RED TAPE + WINGS LOGO		25
Turkmenistan	IAOI 1795	1576773	the second	MODE		25
Turkmenistan	IAOI 1794	1558679		BOND STREET (LOGO)	annum sign a layer de l'alle l'al	25
Uzbekistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Uzbekistan	IAOI 1795	1576773	İ	MODE		25
Uzbekistan	IAOI 1794	1558679		BOND STREET (LOGO)	pyligy (Silaja Shalaha na dankani ani kipia ni rishinda ka ta	25
Vietnam		1415940	01-03-2018	RED TAPE		25
Vietnam	IAOI 853	1415967		BOND STREET LOGO		25

Control Control Limited

8. For the sake of clarity, the following is the List of Brands to be demerged into Redtape Limited across all goods and services and across all countries of the world along with the global goodwill of business therein as well as copyright in all of the brands' logos and variations;

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RED TAPE
BOND STREET
MODE
AIR+
FLOW+
DRIFT+
BOLT+
BOUNCE+
OZARK
ALLOY
RTFL
RED TAPE FASHION
LEAGUE
OAKRIDGE
April 1
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rememberskyn i skriveter om de ste en ste en skriveter om de skriveter om de skriveter om de skriveter om de s : Ser
- постоя под у мужет Ангерия М.С.А., «Поля в НВ ДКСВ.» Веже от постоя од ценов не постоя постоя на селения пост



For Mirza International Limited

For Mirza International Limited

Harshita Nagar Secretary

Company Secretary PAN: ARJPN2596E

V. K. Asthana
Deputy Registrar
National Company Law Tribunal
Allahabad Bench, Prayagraj (U.P.)