

Date: November 1, 2024

BSE Limited

The Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai 400 001
Scrip Code: 533259

National Stock Exchange of India Limited

The Listing Department
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai 400 051
Symbol: SASTASUNDR

Dear Sir / Madam,

Subject: Disclosure under Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Update on Amalgamation of Material Subsidiary Companies

Intimation of NCLT Order approving the Scheme of Amalgamation u/s 232 read with Section 230 and other applicable provisions of the Companies Act, 2013 of Retailer Shakti Supply Chain Private Limited (“Transferor Company”), step down subsidiary company with Sastasundar Healthbuddy Limited (“Transferee Company”), subsidiary company of Sastasundar Ventures Limited.

With reference to our earlier intimation dated 21st March 2024 and 18th October, 2024; we hereby inform that the Scheme of Amalgamation under section 232 read with Section 230 and other applicable provisions of the Companies Act, 2013 of Retailer Shakti Supply Chain Private Limited (“Transferor Company”), step down subsidiary company with Sastasundar Healthbuddy Limited (“Transferee Company”), subsidiary company of Sastasundar Ventures Limited and their respective shareholders has been approved by the Hon’ble National Company Law Tribunal (NCLT), Kolkata Bench vide order dated 17th October, 2024.

The Certified Copy of the same is attached herewith as Annexure. The Transferor Company (i.e. Retailer Shakti Supply Chain Private Limited, material subsidiary company) shall stand dissolved once the order copy is filed with the Registrar of Companies and the same is approved.

Further, please be informed that the Companies involved in the Scheme are material subsidiary companies of Sastasundar Ventures Limited. This scheme of Amalgamation will not affect any business /accounting policies and will not have any significant impact on the financials of the Company.

The aforesaid information is also being made available on the website of the Company at www.sastasundarventures.com.

This is for your information and records.

Thanking you,
Yours faithfully,

For Sastasundar Ventures Limited

Pratap Singh
Company Secretary and Compliance Officer
ACS - 24081

Encl: As stated above

Form No. CAA.7

[Pursuant to Section 230 and rule 20]
IN THE NATIONAL COMPANY LAW TRIBUNAL

KOLKATA BENCH

C.P. (CAA) No. 144/ KB /2024

Connected with

C.A. (CAA) No. 82/KB/2024

A petition under Section 230 read with Section 232 of the Companies Act 2013; read with Companies (Compromises, Arrangements and Amalgamation) Rules, 2016, and other applicable provisions of law.

IN THE MATTER OF:

A Scheme of Amalgamation of (Final Motion):

RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED, a company incorporated under the Companies Act, 2013 and being a Company within the meaning of the Companies Act, 2013 having **Corporate Identification No. U51100WB2015PTC205351** and its Registered Office at Innovation Tower, Premise No. 16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata-700156, West Bengal, India.

.... **Transferor Company/Petitioner Company No. 1**

And

SASTASUNDAR HEALTHBUDDY LIMITED, a company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013 having **Corporate Identification No. U15411WB2011PLC160195** and its Registered Office at Innovation Tower, 5th Floor, Premises No.16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata-700156, West Bengal, India.

.... **Transferee Company/Petitioner Company No. 2**

And

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IN THE MATTER OF:

- 1. RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED**
- 2. SASTASUNDAR HEALTHBUDDY LIMITED**

... PETITIONER COMPANIES

1. Order Under Section 230 to 232

1. The above Company Petition coming on for further hearing on the 27th day of September 2024 and upon hearing the advocate appearing for the Petitioners and upon hearing Regional Director, Eastern Region representing the Central Government the final order was passed on 17th day of October 2024.
2. This Court convened through hybrid mode.
3. The instant petition has been filed under Section 230(6) read with Section 232(3) of the Companies Act, 2013 ("Act") sanctioning the **SCHEME OF AMALGAMATION** of **Retailer Shakti Supply Chain Private Limited**, being the Petitioner Company No.1 abovenamed ("**Transferor Company**" or "**Petitioner Company No.1**" or "**RSSCPL**") with **SastasundarHealthbuddy Limited** being the Petitioner No. 2 abovenamed ("**Transferee Company**" or "**Petitioner Company No. 2**" or "**SHL**") whereby and whereunder the Transferor Company is proposed to be amalgamated with the Transferee Company from the **Appointed Date**, that is **1st April, 2023** in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("**Scheme**").

Details of the Petitioner Companies are as follows:

SN	NAME OF THE COMPANY	COMPANY AS PER THE SCHEME	PARTY TYPE	RELEVANT ANNEXURE, PAGE NO. AND VOLUME OF
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				THE COMPANY PETITION
Appointed Date: 1st April, 2023				
I.	RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED	Transferor Company	Petitioner Company No. 1	Scheme of Amalgamation is annexed to the Company Petition being Annexure-A in Volume I at Page No. 38 - 62.
II.	SASTASUNDAR HEALTHBUDDY LIMITED	Transferee Company	Petitioner Company No. 2	

4. The Petition has now come up for final hearing. The Ld. Authorized Representative for the Petitioners submits as follows: -

(a) The Scheme was approved by the respective Board of Directors of both the Petitioner Companies at their meetings held on 21st March, 2024 respectively. A copy of the Board Resolution is annexed to the Company Petition as **Annexure-G in Volume II at Page No. 278-281.**

(b) The circumstances which justify and have necessitated the Scheme and the benefits of the same are, inter alia, as follows: -

i. The Transferor Company is the wholly owned subsidiary of the Transferee Company. Therefore, it would be beneficial to consolidate the Transferor Company to strengthen the position of the merged entity.

ii. The amalgamation of these Companies will lead to better administrative control and will be convenient for the company to operate as a combined entity.

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- iii. The funds of Transferor Company would be better invested and managed under a single umbrella and common management.
 - iv. The amalgamation will result in prevention of cost duplication and the resultant operations would be substantially cost-efficient. Consequently, the Transferee Company will offer a strong financial structure and facilitate resource mobilization and achieve better cash flows. The synergies created by the amalgamation would increase the operational efficiency and integrate business functions.
 - v. The amalgamation will provide an opportunity to leverage combined assets and build a stronger sustainable business. Specifically, the merger will enable optimal utilization of existing resources and provide an opportunity to fully leverage assets, capabilities, experience and infrastructure of the Company. The amalgamation will also reduce the managerial overlaps involved in operating different entities, ease and increase operational and management efficiency and integrate business functions.
 - vi. The merger of the Applicant Company will help in the creation of a platform for expansion of future business activities, and act as a gateway for growth and expanding business operations.
- (c) The Statutory Auditor of the Petitioner No.2 i.e., Transferee Company has by their certificate dated 21st March, 2024 confirmed that the accounting treatment in the Scheme is in conformity with the accounting standards prescribed under Section 133 of the Companies Act, 2013.
- (d) No proceedings are pending under Sections 210 to 227 of the Companies Act, 2013 against the Petitioners except that a supplementary inspection has been initiated against the Transferee Company.
- (e) The Transferor Company is the wholly owned subsidiary of the Transferee Company and pursuant to merger, all the shares allotted to

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the Transferee Company by the Transferor Company shall stand cancelled. Therefore, no valuation is required.

- (f) The shares of the Petitioner Companies are not listed on any stock exchange.
- (g) By an order dated 24th May, 2024 along with the Corrigendum Order dated 10th June, 2024 in Company Application (CAA) No. 82/KB/2024, this Tribunal made the following directions with regard to meetings of shareholders and creditors under Section 230(1) read with Section 232(1) of the Act: -
- (a) *Meetings of the Equity Shareholders of Petitioner Company No. 1 and of the Secured Creditor of the Petitioner Company No. 2 for considering the Scheme were dispensed with under Section 230(1) read with Section 232(1) of the Act.*
- (b) *Meeting of the Equity Shareholders of the Petitioner Company No. 2 was directed to be convened and held through Video Conferencing or other Audio-visual Mode on 19th July, 2024 at 1 P.M. for the purpose of considering, and, if thought fit, approving the said scheme, with or without modification.*
- (c) *Meeting of the Unsecured Creditors of both the Petitioner Companies was directed to be convened and held physically at the Registered Office of the respective Companies on 19th July, 2024 at 2:30 P.M. of Petitioner Company No. 2 and at 3:30 P.M. of Petitioner No. 1 for the purpose of considering, and, if thought fit, approving the said scheme, with or without modification.*
- (h) Consequently, the Petitioners presented the instant petition for sanction of the Scheme. By an order dated 19th August, 2024 the instant petition was admitted by this Tribunal and fixed for hearing on 20th September, 2024 upon issuance of notices to the Statutory Authorities and advertisement of date of hearing. In compliance with the said order dated 19.08.2024, the Petitioners have duly served such notices on the Central Government through Regional Director,

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Eastern Region; Registrar of Companies, West Bengal; Official Liquidator and Income Tax Department within whose jurisdiction the assessments of the Petitioner Companies are made indicating specifically their PAN Nos. through hand delivery on 26th August, 2024 and 9th September, 2024 and by speed post on 26th August, 2024. The notice has also been duly published in the "**Business Standard**", an English Daily and in "**Aajkaal**", a Bengali Daily, in Kolkata, on 29th August, 2024. An **Affidavit of Compliance** in this regard has also been filed by them on 12th September, 2024.

SN	REGULATORY AUTHORITIES	DATE OF SERVICE	RELEVANT ANNEXURE OF THE AFFIDAVIT OF SERVICE	RELEVANT PAGE NO. OF THE AFFIDAVIT OF SERVICE
BY HAND DELIVERY (THROUGH SPECIAL MESSENGER) AND SPEED POST				
1.	Regional Director (ER) MCA Kolkata	26.08.2024	A	3
2.	Registrar of Companies	26.08.2024	A	4
3.	Official Liquidator	26.08.2024	A	5
4.	Income Tax Authorities	26.08.2024 and 09.09.2024	A	6,7
NEWSPAPER PUBLICATION				
1.	Business Standard	29.08.2024	B	8
2.	Aajkaal	29.08.2024	B	9

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- (i) All statutory formalities requisite for obtaining sanction of the Scheme have been duly complied with by the Petitioners Companies. The Scheme has been made bona fide and is in the interest of all concerned.
5. Pursuant to the said advertisements and notices, the Regional Director, Ministry of Corporate Affairs, Kolkata ("RD"), have filed their representations before this Tribunal.
6. The Official Liquidator has filed his report dated 18.09.2024 and concluded as under:
9. *That the Official Liquidator on the basis of information submitted by the Transferor Company is of the view that the affairs of the aforesaid Transferor Company do not appear to have been conducted in a manner prejudicial to the interest of its members or to public interest as per the provisions of the erstwhile Companies Act, 1956/the Companies Act, 2013, whichever is applicable.*
10. *That in view of the submission made above, the Hon'ble National Company Law Tribunal may like to pass such order/orders as it deems fit and proper in the facts and circumstance of the case.*
7. The RD has filed his reply affidavit dated 19th September, 2024 ("RD affidavit") which has been dealt with by the Petitioners by their Rejoinder affidavit dated 20th September, 2024 ("Rejoinder"). The observations of the RD and responses of the Petitioners are summarized as under: -

Paragraph 2(a) of RD Affidavit:

That it is submitted that on the examination of report of the Registrar of Companies, West Bengal, it appears that no complaint and/or representation has been received against the proposed Scheme of Amalgamation. Further, all the petitioner companies are updated in filing their Financial Statements and Annual Returns for the financial year 31/03/2023. However, in the said report, the Registrar of

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Companies, West Bengal stated that the Transferee Company, SastasundarHealthbuddy Limited is under Inspection follow-up since 25/05/2022 and also furnished the details of prosecution/adjudication proceedings pending against the said Transferee Company. Hon'ble Tribunal may peruse the same and issue order as deemed fit and proper (A copy of the said report of Registrar of Companies, West Bengal marked as Annexure-I is enclosed herewith for perusal and ready reference.)

Para 3(a) of Rejoinder:

With reference to paragraph 2(a) of the said affidavit, it is submitted that the same is a matter of record and may be considered as such by the Hon'ble Tribunal. Further, an inspection has been initiated against the Transferee Company i.e., SastasundarHealthbuddy Limited and it is submitted that the Transferee Company shall remain in existence even after approval of the proposed Scheme of Amalgamation. Therefore, the said inspection will be continued in the name of the Transferee Company itself.

Para 2(b) of RD Affidavit:

However, as per available records, the Transferee Company namely SastasundarHealthbuddy Limited is under Supplementary Inspection which is in progress:

Para 3(b) of Rejoinder:

With reference to paragraph 2(b) of the said affidavit, it is submitted that the same is a matter of record and the same shall be continued against the Transferee Company even after approval of the proposed Scheme of Amalgamation.

Para 2(c) of RD Affidavit:

The Petitioner Companies should be directed to provide list/details of Assets, if any, to be transferred from the Transferor Companies to the Transferee Company upon sanctioning of the proposed Scheme.

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Para 3(c) of Rejoinder:

With reference to paragraph 2(c) of the said affidavit, it is submitted that the Schedule of assets shall be provided by the Company after the pronouncement of the order by the Hon'ble National Company Law Tribunal, Kolkata Bench.

Para 2(d) of RD Affidavit:

That the Petitioner Company should undertake to comply with the provisions of Section 232(3)(i) of the Companies Act, 2013 through appropriate affirmation.

Para 3(d) of Rejoinder:

With reference to paragraph 2(d) of the said affidavit, I undertake to comply with the provisions of Section 232(3)(i) of the Companies Act, 2013.

Para 2(e) of RD Affidavit:

That the Transferee Company should be directed to pay applicable stamp duty on the transfer of the immovable properties from the Transferor Company to it.

Para 3(e) of Rejoinder:

With reference to Paragraph 2(e) of the said affidavit, it is stated that the Transferee Company shall pay the applicable stamp duty, if applicable, on the transfer of immovable properties from the Transferor Company to it.

Para 2(f) of RD Affidavit:

The Hon'ble Tribunal may kindly direct the Petitioners to file an affidavit to the extent that the Scheme enclosed to the Company Application and Company Petition are one and same and there is no discrepancy or no change is made.

Para 3(f) of Rejoinder:

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With reference to Paragraph 2(f) of the said affidavit, it is stated that the Scheme of Amalgamation filed with the Company Application (CAA) No. 82/KB/2024 and the Scheme of Amalgamation filed with the Company Petition (CAA) No. 144/KB/2024 is one and same and there is no discrepancy.

Para 2(g) of RD Affidavit:

It is submitted that as per the instructions of the Ministry of Corporate Affairs, New Delhi, a copy of the scheme was forwarded to the Income Tax Department on 23.07.2024 for their views/observations in the matter. However, no such views/observation in the matter from the Income Tax Department has been received yet. Hon'ble Tribunal may peruse the same and issue appropriate order as may be deemed fit and proper.

Para 3(g) of Rejoinder:

With reference to paragraph 2(g) of the said affidavit, it is submitted that the same is a matter of record and may be considered as such by the Hon'ble Tribunal.

8. Heard submissions made by the Ld. Authorised Representative appearing for the Petitioners. Upon perusing the records and documents in the instant proceedings and considering the submissions, we allow the petition and make the following orders: -

THIS TRIBUNAL DOTH ORDER

- a) The **SCHEME OF AMALGAMATION** being **Annexure "A"** is hereby sanctioned by this Tribunal from the Appointed Date being **1stApril, 2023** and shall be binding on all the Equity Shareholders of the Petitioner Companies and all concerned;
- b) All the property, rights and powers of the Transferor Company, including those described in the Schedule of Assets herein, be transferred from the said Appointed Date, without any further act or deed, to the Transferee Company, and, accordingly, the same

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shall pursuant to Section 232(4) of the Companies Act, 2013 be transferred to and vest in the Transferee Company for all the estate and interest of the Transferor Company therein but subject nevertheless to all charges now affecting the same, as provided in the Scheme;

- c) All the debts, liabilities and duties and obligations of the Transferor Company to be transferred from the said Appointed Date, without further act or deed, to Transferee Company and shall, the same shall pursuant to Section 232(4) of the Companies Act, 2013, be transferred to and become the debts, liabilities, duties and obligations of the Transferee Company;
- d) All the workmen and employees of the Transferor Company shall be engaged by the Transferee Company, as provided in the Scheme. All the obligations/ liabilities of the Transferor Company with regard to their workmen and employees shall be the responsibilities of the Transferee Company;
- e) All proceedings and/or suit and/ appeals now pending by or against the Transferor Company shall be continued by or against the Transferee Company, as provided in the Scheme; and the sanctioning of the scheme by this Tribunal shall not come in the way of any proceedings pending/ contemplated against any of the Petitioner Companies, for which the relevant records shall be preserved by the Transferee company who is any way responsible for attending to any such proceedings on behalf of the constituent companies.
- f) With effect from the Appointed Date and up to and including the Effective Date, all legal, arbitration, and tax assessment proceedings/appeals of whatsoever nature by or against the Transferor Company pending and/or arising on or after the Appointed Date shall be continued and/or enforced by or against the Transferee Company. Any compounding/penalties/liabilities/taxes required to be done on behalf of the Transferor Company for any violation of the

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Companies' Act shall be the responsibility of the Transferee Company. The Transferee Company shall also preserve the necessary records in respect of any such pending proceedings, at least till the culmination of such proceedings.

- g) That all the shares allotted to the Transferee Company by the Transferor Company pursuant to merger shall stand cancelled;
 - h) Upon the Scheme being effective, the Transferor Company shall stand dissolved without winding up;
 - i) That the inspection which has been initiated against the Transferee Company i.e, SastasundarHealthbuddy Limited shall continue even after the approval of the scheme.
 - j) Leave is granted to the petitioners to file the Schedule of Assets of the Transferor Company in the form as prescribed in the Schedule to Form No. CAA-7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 within three weeks from the date the order;
 - k) The Petitioners do each within thirty days of the date of the receipt of this order, cause a certified copy to be delivered to the Registrar of Companies for registration.
 - l) After dissolution of the Transferor Company, the fee paid by the Transferor Company on its Authorized Share Capital to be set off against the fee payable by the Transferee Company on its authorized share capital subsequent to the amalgamation;
9. The Petitioners shall supply legible print out of the scheme and schedule of assets in acceptable form to the Registry and the Registry will append such printout, upon verification to the certified copy of the order.
10. Hence, the **C.P.(CAA)No. 144/KB/2024** connected with **C.A. (CAA) No. 82/KB/2024** is **disposed of** accordingly.

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Witness:

Smt. Bidisha Banerjee, Hon'ble Member (Judicial) and Shri D. Arvind, Hon'ble Member (Technical), at Kolkata aforesaid the 17th day of October 2024.

Ms. Khushi Nangalia, Pr. CS, on record for the petitioners.

Mr. Sudhir Kapoor, J.D., C/o Regional Director, Eastern Region, Ministry of Corporate Affairs.

SCHEDULE OF ASSETS

First Part – Part-I

(As per annexure)

Second Part – Part-II

(As per annexure)

Third Part – Part-III

(As per annexure)


Deputy Registrar

National Company Law Tribunal

Kolkata Bench

Dated: the 28th day of October, 2024.

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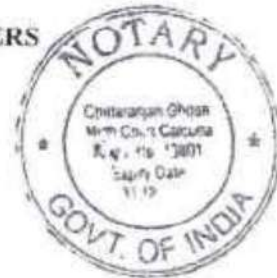
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SCHEME OF AMALGAMATION

UNDER SECTIONS 230 TO 232
OF
THE COMPANIES ACT, 2013
OF
RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED
-Transferor Company
WITH
SASTASUNDAR HEALTHBUDDY LIMITED
-Transferee Company
AND
THEIR RESPECTIVE SHAREHOLDERS



Sastasundar Healthbuddy Ltd.

B. [Signature]
Director/Authorised Signatory

Retailer Shakti Supply Chain Pvt. Ltd.

Rkshaml [Signature]
Director/Authorised Signatory



GENERAL:

This Scheme of Amalgamation ("the Scheme") provides for the Amalgamation of Retailer Shakti Supply Chain Private Limited (hereinafter referred to as the "RSSCPL" or Transferor Company) with Sastasundar Healthbuddy Limited (hereinafter referred to as the "SHL" or Transferee Company). The Scheme is made pursuant to the provisions of Section 230 to 232 of the Companies Act, 2013 and other relevant provisions of the Companies Act, 2013.

A. DESCRIPTION OF THE COMPANY:

1.1 **RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED** ("RSSCPL" or "Transferor Company") having Corporate Identification Number U51100WB2015PTC205351 is a Private Limited Company incorporated on the 19th February, 2015 under the provisions of the Companies Act, 2013 and having its registered office at Innovation Tower, Premise No.16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata-700156, West Bengal, India. The company was originally incorporated in the name and style of "MICROSEC TECH SOLUTIONS PRIVATE LIMITED" on 19th February, 2015. The Company then changed its name from "MICROSEC TECH SOLUTIONS PRIVATE LIMITED" to "BRANDBUDDY ENGAGE ANALYTICS PRIVATE LIMITED" on 19th October, 2016. Thereafter, the Company changed its name again from "BRANDBUDDY ENGAGE ANALYTICS PRIVATE LIMITED" to "RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED" on 2nd May, 2018. Since then, the Company is carrying on its business under the name and style of "RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED".

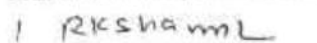
1.2 RSSCPL has been incorporated with object of wholesale trading of medicinal products, healthcare products and other Over the Counter (OTC) products.

1.3 **SASTASUNDAR HEALTHBUDDY LIMITED** ("SHL" or "Transferee Company") having Corporate Identification Number U15411WB2011PLC160195 is a Public Limited Company incorporated on the 4th March, 2011 under the provisions of the Companies Act, 1956 and having its registered office at Innovation Tower, 5th Floor, Premises No.16-315, Plot

Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Retailer Shakti Supply Chain Pvt. Ltd.


Director/Authorised Signatory



No.DH6/32, Action Arca-ID, Newtown, Rajarhat, Kolkata-700156, West Bengal, India. The Company was originally incorporated in the name and style of "MYJOY FUN AND FOOD PRIVATE LIMITED" on 4th March, 2011. Then the Company changed its name from "MYJOY FUN AND FOOD PRIVATE LIMITED" to "MICROSEC HEALTH BUDDY PRIVATE LIMITED" on 19th February, 2013. The Company then again changed its name from "MICROSEC HEALTH BUDDY PRIVATE LIMITED" to "MICROSEC HEALTH BUDDY LIMITED" on 28th February, 2013. Thereafter, the Company again changed its name from "MICROSEC HEALTH BUDDY LIMITED" to "SASTASUNDAR HEALTHBUDDY LIMITED" on 21st October, 2016. Since then, the company is carrying on its business under the name and style of "SASTASUNDAR HEALTHBUDDY LIMITED".


- 1.4 SHL has been incorporated with object of wholesale trading of medicinal products, healthcare products and other Over the Counter (OTC) products.

B. RATIONALE FOR THE SCHEME:

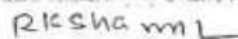
The amalgamation of RSSCPL ("the Transferor Company") with SHL ("the Transferee Company") will enhance the potential for business and yield beneficial results for the Company, their respective shareholders, creditors and employees:

1. The Transferor Company is the wholly owned subsidiary of the Transferee Company. Therefore, it would be beneficial to consolidate the Transferor Company to strengthen the position of the merged entity.
2. The amalgamation of these Companies will lead to better administrative control and will be convenient for the company to operate as a combined entity.
3. The funds of the Transferor Company would be better invested and managed under a single umbrella and common management.
4. The amalgamation will result in prevention of cost duplication and the resultant operations would be substantially cost-efficient. Consequently, the Transferee Company will offer a strong financial structure and facilitate resource mobilization and achieve better cash flows.

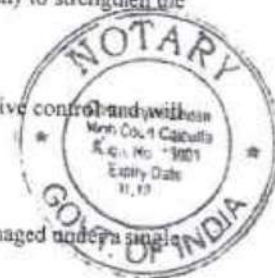
Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Health Buddy Society Chain Pvt. Ltd.


Risham L

Director/Authorised Signatory



The synergies created by the amalgamation would increase the operational efficiency and integrate business functions.

5. The amalgamation will provide an opportunity to leverage combined assets and build a stronger sustainable business. Specifically, the merger will enable optimal utilization of existing resources and provide an opportunity to fully leverage assets, capabilities, experience and infrastructure of the Companies. The amalgamation will also reduce the managerial overlaps involved in operating different entities, ease and increase operational and management efficiency and integrate business functions.
6. The merger of the Applicant Companies will help in the creation of a platform for expansion of future business activities, and act as a gateway for growth and expanding business operations.

In view of the aforesaid, the Board of Directors of all the Applicant Companies have considered and proposed the amalgamation of the entire undertaking and business of RSSCPL with SHL in order to benefit the stakeholders of all the Companies concerned. Accordingly, the Board of Directors of all the Companies have formulated this Scheme of Amalgamation for the transfer and vesting of the entire undertaking and business of RSSCPL into SHL pursuant to the provisions of Section 230 to Section 232 and other relevant provisions of the Companies Act, 2013.


To give effect to the proposals contained herein, this Scheme of Amalgamation is presented for approval to the National Company Law Tribunal, Kolkata Bench.

C. PARTS OF THE SCHEME:

This Scheme of Amalgamation is divided into the following parts:

- (i) **Part I** deals with definitions of the terms used in this Scheme of Amalgamation and sets out the share capital of the Transferor Company and the Transferee Company.
- (ii) **Part II** deals with the transfer and vesting of the Undertaking (as hereinafter defined) of the Transferor Company to and in the Transferee Company.
- (iii) **Part III** deals with Cancellation of Share Capital of Transferor Company.

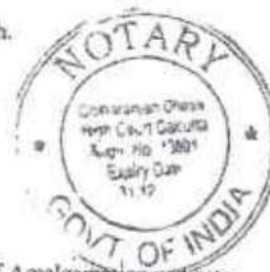
Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Shri. R. K. Sharma

R. K. Sharma

Director/Authorised Signatory



(iv) **Part IV** deals with the accounting treatment for the amalgamation in the books of the Transferee Company and the applicability of the Income Tax Act, 1961.

(v) **Part V** deals with the dissolution of the Transferor Company and the general terms and conditions applicable to this Scheme of Amalgamation and other matters consequential and integrally connected thereto.

The amalgamation of RSSCPL ("the Transferor Company") with SHL ("the Transferee Company") pursuant to and in accordance with this Scheme shall take place with effect from the Appointed Date and shall be in accordance with Section 2(1B) of the Income Tax Act, 1961.

PART I

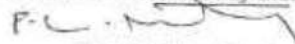
DEFINITIONS AND SHARE CAPITAL

1. DEFINITIONS:

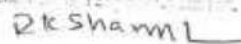
In this Scheme, the following expressions, unless repugnant to the context, shall have the meaning assigned hereto:

- 1.1 "Act" means the Companies Act, 2013 and the rules made there under, including any statutory modifications, re-enactments or amendments for the time being in force.
- 1.2 "Appointed Date" means 1st April, 2023 or such other date as the Hon'ble National Company Law Tribunal, Kolkata Bench may direct. The Scheme set out herein in its present form or with any modification(s) approved or imposed or directed by the NCLT, unless otherwise specified in the Scheme, shall be effective from the Appointed date but shall be operative from the Effective Date i.e. the date on which the scheme is sanctioned by Tribunal.
- 1.3 "Assets" in relation to the Transferor Company means Fixed Assets, Investments, Current Assets, Loans and Advances, debit balance in Profit and Loss account, if any, and any other assets as per the books of the Transferor Company as on 31.03.2023.
- 1.4 "Board" means the Board of Directors of RSSCPL and SHL including any Committees thereof;
- 1.5 "Clause" means a clause in this Scheme.
- 1.6 "Effective Date" means the date of sanction of the scheme by the Tribunal.

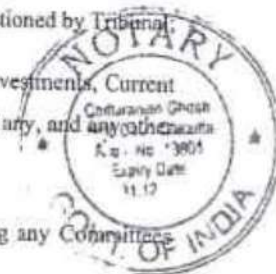
Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Receivable/Shareholder/Debtor Ltd.



Director/Authorised Signatory



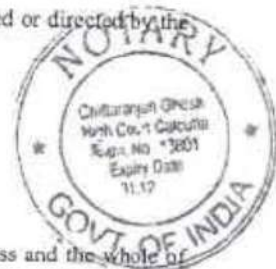
- 1.7 "Liabilities" in relation to the Transferor Company means Loan Funds, Current Liabilities, Reserves and Surpluses (including balance in Profit and Loss Account), provisions, if any, and all other liabilities of the Transferor Company as per the books of the Transferor Company as on 31.03.2023.
- 1.8 "NCLT" or "Tribunal" shall mean the National Company Law Tribunal, Kolkata Bench having jurisdiction in relation to the Applicant Companies.
- 1.9 "Proceedings" include any suit, appeal or any legal proceeding of whatsoever nature, in any Court of law or tribunal or any judicial or quasi-judicial body or any assessment proceeding before any authority under any law and also arbitration proceeding.
- 1.10 "Record Date" means the date to be fixed by the board of directors of the Transferee Company for the purpose of determining the equity shareholders of the Transferor Company to whom shares of the Transferee Company will be allotted pursuant to this Scheme. Since, the Transferor Company is the wholly owned subsidiary of the Transferee Company, no shares shall be allotted to the shareholders of the Transferee Company.
- 1.11 "Registrar of Companies" means the Registrar of Companies, Kolkata, West Bengal.
- 1.12 "RSSCPL" means RETAILER SHAKTI SUPPLY CHAIN PRIVATE LIMITED, a company incorporated on the company incorporated on the 19th day of February, 2015 under the provisions of the Companies Act, 2013 and having its registered office at Innovation Tower, Premise No.16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata, West Bengal, India, 700156.
- 1.13 "SHL" means SASTASUNDAR HEALTHBUDDY LIMITED, a company incorporated on the 4th day of March, 2011 under the provisions of the Companies Act, 1956 and having its registered office at Innovation Tower, 5th Floor, Premises No.16-315, Plot No. DH6/32, Action Area-1D, Newtown, Rajarhat, Kolkata, West Bengal, India, 700156.
- 1.14 "Scheme" means this Scheme of Amalgamation between the Transferor Company and the Transferee Company and their respective shareholders in the present form as submitted to the Tribunal for sanction with any modification(s) approved or imposed or directed by the Tribunal.
- 1.15 "Transferee Company" means "SHL".
- 1.16 "Transferor Company" means "RSSCPL".
- 1.17 "Undertaking of the Transferor Company" means the entire business and the whole of the undertaking of the Transferor Company as a going concern together with all its assets, rights, licenses and powers and all its debts, liabilities, outstanding, duties and obligations as

Sastasundar Healthbuddy Ltd.

B. [Signature]
Director/Authorized Signatory

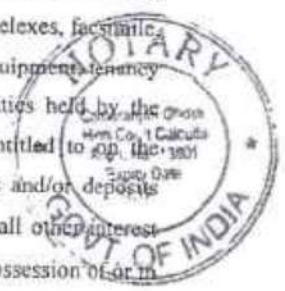
Retailer Shakti Supply Chain Pvt. Ltd.

RK Shami
Director/Authorized Signatory



on the Appointed Date and without prejudice to the generality of the foregoing clause, the said undertaking shall include:

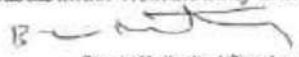
- (a) All the assets, properties, current assets, investments, claims, authorities, allotments, approvals, consents, licenses, registration, contracts, concessions, engagements, arrangements, estates, interests, intellectual property rights, powers, rights and titles, benefits and advantages, if any, of whatsoever nature and wherever situated of every description belonging to or in the ownership, power or possession and in the control of or vested in or granted in favour of or enjoyed by the Transferor Company as on the Appointed Date, and
- (b) All the debts, duties, liabilities and obligations of every description of or pertaining to the Transferor Company and standing in the books of Transferor Company as on the Appointed Date as provided herein.
- (c) Without prejudice to the generality of the foregoing mentioned hereinabove, the term "Undertaking of the Transferor Company" shall include the entire business which is being carried out under the name and style of the Transferor Company and shall include the advantages of whatsoever nature, agreements, allotments, approvals, arrangements, authorizations, benefits, capital work-in-progress, concessions, rights and assets, industrial and intellectual property rights of any nature whatsoever and licenses in respect thereof, intangibles, investments, leasehold rights, liberties, permits, consents, clearances, approvals, certificates, powers of every kind, nature and description whatsoever, privileges, quota, rights, registration, reserves, waivers, acknowledgments including but not limited to the relevant factory licenses, environmental clearances/consents/approvals, all supply arrangements/ linkages/ agreements and all properties, movable and immovable, real, corporeal or incorporeal, wheresoever situated, if any, and all benefits including subsidies, grants, incentives, tax credits, electricity permits, right to use and avail of telephones, telexes, facsimile connections, installations and other communication facilities and equipment, tenancy rights, titles, trademarks, trade names, if any, and all other utilities held by the Transferor Company or to which the Transferor Company is entitled to as on the Appointed Date and cash and bank balances, all earnest moneys and/or deposits including security deposits paid by the Transferor Company and all other interest wheresoever situated, belonging to or in the ownership, power or possession of or in the control of or vested in or granted in favour of or enjoyed by or arising to the Transferor Company.



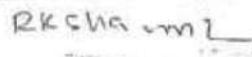
2. SHARE CAPITAL:

2.1. The details of Share Capital of RSSCPL as on 31.03.2023 is as under:

Sastasunder Healthbuddy Ltd.


 Director/Authorized Signatory

Registrar of Companies, West Bengal


 Registrar



PARTICULARS	AMOUNT (RS)
Authorized Share Capital: 61,00,000 Equity Shares of Rs. 10/- each	6,10,00,000
Total	6,10,00,000
Issued, Subscribed and Fully Paid-up Share Capital: 58,72,727 Equity Shares of Rs. 10/- each	5,87,27,270
Total	5,87,27,270

- 2.2. Subsequent to the above, the Authorised Share Capital of Transferor Company had been increased from Rs. 6,10,00,000 (Rupees Six Crores Ten Lakhs) divided into 61,00,000 (Sixty-One Lakhs) equity shares of Rs. 10 each to Rs. 8,10,00,000 (Rupees Eight Crores Ten Lakhs) divided into 81,00,000 (Eighty-One Lakhs) equity shares of Rs. 10 each vide Extra-Ordinary General Meeting of the members of Transferor Company held on 17th November, 2023.
- 2.3. The Paid-up Share Capital of Transferor Company had been increased from Rs. 5,87,27,270 (Rupees Five Crores Eighty-Seven Lakhs Twenty-Seven Thousand Two Hundred Seventy only) divided into 58,72,727 (Fifty-Eight Lakhs Seventy-Two Thousand Seven Hundred Twenty-Seven) equity shares of Rs. 10 each to Rs. 7,78,18,170 (Rupees Seven Crores Seventy-Eight Lakhs Eighteen Thousand One Hundred and Seventy only) divided into 77,81,817 (Seventy-Seven Lakhs Eighty-One Thousand Eight Hundred Seventeen only) equity shares of Rs. 10 each by issue of 90,909 and 18,18,181 right shares vide Board Meeting of the Directors of the Transferor Company held on 21st September, 2023 and 5th December, 2023.
- 2.4. The details of Share Capital of SHL as on 31.03.2023 is as under:

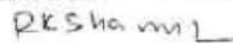
PARTICULARS	AMOUNT (RS)
Authorized Share Capital: 2,40,00,000 Equity Shares of Rs. 10/- each	24,00,00,000
1,00,000 Cumulative Compulsory Convertible Preference Shares of Rs. 100/- each.	1,00,00,000
Total	25,00,00,000

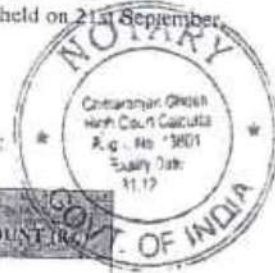
Sastasundar Healthbuddy Ltd.



Director/Authorised Signatory

Partner/Signatory





Issued, Subscribed and Fully Paid-up Share Capital: 2,37,03,524 Equity Shares of Rs. 10/- each	23,70,35,240
Total	23,70,35,240

Subsequent to above, there is no change in the Capital Structure of the Transferee Company.

PART II

TRANSFER AND VESTING OF UNDERTAKING OF THE TRANSFEROR COMPANY TO AND IN THE TRANSFEEE COMPANY

3. TRANSFER OF "UNDERTAKING" OF THE TRANSFEROR COMPANY:

3.1 Generally: Upon the coming into effect of this Scheme and with effect from the Appointed Date, the Undertaking of the Transferor Company shall, pursuant to the sanction of this Scheme by the Tribunal and pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Act, be and stands transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company, as a going concern without any further act, instrument, deed, matter or thing to be done, made, executed so as to become, as and from the Appointed Date, the undertaking of the Transferee Company by virtue of and in the manner provided in this Scheme.

3.2 Transfer of assets:

3.2.1 Without prejudice to the generality of the clause 3.1 above, upon coming into effect of this Scheme and with effect from the Appointed date:

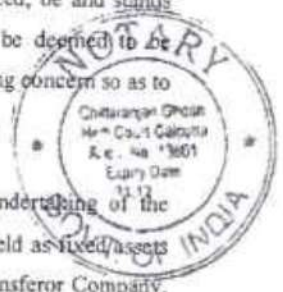
- (a) All the assets and properties comprised in the Undertaking, of whatsoever nature and wheresoever situate, whether or not recorded in the books of the Transferor Company, including assets and properties acquired on or after the Appointed Date, shall, under the provisions of Sections 230 to 232 and all other applicable provisions, if any, of the Act, without any further act or deed, be and stands transferred to and vested in the Transferee Company or be deemed to be transferred to and vested in the Transferee Company as a going concern so as to become the assets and properties of the Transferee Company.
- (b) In respect of such of the assets and properties of the Undertaking of the Transferor Company as are immovable in nature, whether held as fixed assets and/or inventory, the same shall be so transferred by the Transferor Company, and shall, upon such transfer become, as and from the Appointed Date, the immovable assets of the Transferee Company, and it shall not be necessary to obtain the consent of any third party or other person in order to give effect to the

Sastasundar Healthbuddy Ltd.

[Signature]
Director/Authorized Signatory

Healthbuddy Ltd.


[Signature]
Rishabh ML



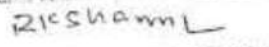
provisions of this clause. The Transferee Company shall under the provisions of this Scheme, be deemed to be authorized to execute any such instruments, deeds and writings on behalf of the Transferor Company and to implement or carry out all such formalities or compliances on part of the Transferor Company, to be carried out or performed in order to give effect to the provisions of this clause.

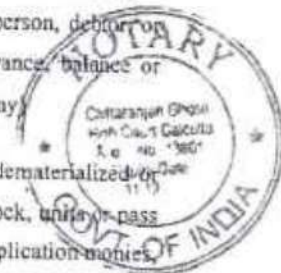
- (c) Without prejudice to the provisions of 3.2.1 (a) above, in respect of such of the assets and properties of the Transferor Company that are movable in nature or incorporeal property or are otherwise capable of transfer by manual delivery or by endorsement and/or delivery, the same shall be so transferred by the Transferor Company and shall, upon such transfer, become the assets and properties of the Transferee Company as an integral part of the Undertaking, without requiring any separate deed or instrument or conveyance for the same.
- (d) In respect of movables other than those dealt with in clause 3.2.1 (c) above, assets including sundry debts, receivables, claims, bills, credits, loans and advances, if any, whether recoverable in cash or in kind or for value to be received, bank balances, investments, earnest money and deposits with any Government, quasi government, local or other authority or body or with any company or other person, if any, the same shall on and from the Appointed Date stands transferred to and vested in the Transferee Company without any notice or other intimation to the debtors (although the Transferee Company may without being obliged and if it so deems appropriate at its sole discretion, give notice in such form as it may deem fit and proper, to each person, debtor or depositor, as the case may be, that the said debt, loan, advance, balance or deposit stands transferred and vested in the Transferee Company)
- (e) any and all of its investments (including shares whether in dematerialized or physical form, scrips, stocks, bonds, debentures, debenture stock, units or pass through certificates and other securities), actionable claims, application monies, advance monies, earnest monies, margin money and/or security deposits, payment against warrants or other entitlements, as may be lying with it, including but not limited to the deposits from members, investor's service fund and investor protection fund, loans and advances, recoverable in cash or in kind or for value to be received, provisions, all cash and bank balances and deposits, money at call and short notice, contingent rights or benefits, receivables, including dividends declared or interest accrued thereon, reserves, provisions, funds, benefits of all agreements, bonds, debentures, debenture stock, units or pass through certificates, all deposits and balances with Governmental Authorities and other persons;

Sastasundar Healthbuddy Ltd.


R. C. Sasthri
Director/Authorized Signatory

Remit for Health Buddy Pvt. Ltd.


RISHABH
Director/Authorized Signatory



(f) any and all of its licenses (including the licenses granted by any Governmental Authority for the purpose of carrying on its business or in connection therewith), permissions, allotments, approvals, consents, concessions, clearances, credits, awards, sanctions, exemptions, subsidies, registrations, no-objection certificates, permits, quotas, rights, entitlements, authorization, applications made for obtaining all or any of the aforesaid, pre-qualifications, bid acceptances, tenders, certificates, tenancies, trade names, trademarks, service marks, copyrights, logos, corporate names, brand names, domain names, sales tax credits, income-tax credits, goods and service tax credits, privileges and benefits of arising out of all licenses, contracts, agreements, applications and arrangements and all other related rights including lease rights, powers and facilities of every kind and description whatsoever, equipment, installations and utilities such as electricity, water and other service connections, all benefits including subsidies, grants, incentives, tax credits (including but not limited to credits in respect of goods and services tax, income tax, minimum alternate tax, value added tax, etc., tax refunds) and all other rights, claims and powers, of whatsoever nature;

(g) All the licenses, permits, quotas, approvals, permissions, registrations, incentives, tax deferrals and benefits, subsidies, concessions, grants, rights, claims, leases, tenancy rights, liberties, special status and other benefits or privileges enjoyed or conferred upon or held or availed of by the Transferor Company and all rights and benefits that have accrued or which may accrue to the Transferor Company, whether before or after the Appointed Date, shall, under the provisions of Sections 230 to 232 of the Act and all other applicable provisions, if any, without any further act, instrument or deed, cost or charge be and stands transferred to and vest in or be deemed to be transferred to and vested in and be available to the Transferee Company so as to become as and from the Appointed Date licenses, permits, quotas, approvals, permissions, registrations, incentives, tax deferrals and benefits, subsidies, concessions, grants, rights, claims, leases, tenancy rights, liberties, special status and other benefits or privileges of the Transferee Company and shall remain valid, effective and enforceable on the same terms and conditions.

3.3 Transfer of Liabilities:

3.3.1 Upon the coming into effect of this Scheme and with effect from the Appointed Date, all liabilities relating to and comprised in the Undertaking including all secured and unsecured debts (whether in Indian rupees or foreign currency), sundry creditors, liabilities (including contingent liabilities), duties and obligations and undertakings (including warranties and guarantees given) of the Transferor Company of every kind, nature and description

Sastasundar Healthbuddy Ltd.

[Signature]
Director/Authorised Signatory

Roshan

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Director/Authorised Signatory



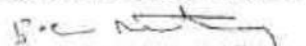
whatsoever and howsoever arising, raised or incurred or utilized for its business activities and operations (herein referred to as the "Liabilities"), shall, pursuant to the sanction of this Scheme by the Tribunal and under the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Act, without any further act, instrument, deed, matter or thing, be transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company, along with, any charge, encumbrance, lien or security thereon, and the same shall be assumed by the Transferee Company to the extent they are outstanding on the Effective Date so as to become as and from the Appointed Date the liabilities of the Transferee Company on the same terms and conditions as were applicable to the Transferor Company, and the Transferee Company shall meet, discharge and satisfy the same and further it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such Liabilities have arisen in order to give effect to the provisions of this Clause.

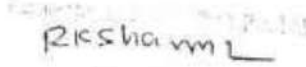
3.3.2 All debts, liabilities, duties and obligations of the Transferor Company as on the Appointed Date, whether or not provided in the books of the Transferor Company, and all debts and loans raised, and duties, liabilities and obligations incurred or which arise or accrue to the Transferor Company on or after the Appointed Date till the Effective Date, shall be deemed to be and shall become the debts, loans raised, duties, liabilities and obligations incurred by the Transferee Company by virtue of this Scheme, which shall meet, discharge and satisfy the same.

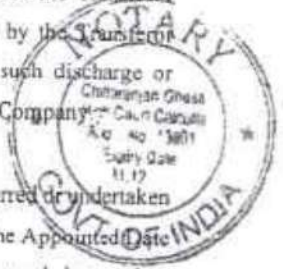
3.3.3 Where any such debts, loans raised, liabilities, duties and obligations of the Transferor Company as on the appointed Date have been discharged or satisfied by the Transferor Company after the appointed date and prior to the Effective Date, such discharge or satisfaction shall be deemed to be for and on account of the Transferee Company.

3.3.4 All loans raised and utilized and all liabilities, duties and obligations incurred or undertaken by the Transferor Company in the ordinary course of its business after the Appointed Date and prior to the Effective Date shall be deemed to have been raised, used, incurred or undertaken for and on behalf of the Transferee Company and to the extent they are outstanding on the Effective Date, shall, upon the coming into effect of this Scheme and under the provisions of Sections 230 to 232 of the Act, without any further act, instrument or deed be and stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company and shall become the loans and liabilities, duties and obligations of the Transferee Company which shall meet, discharge and satisfy the same.

3.3.5 Where any such debts, loans raised, liabilities, duties and obligations of the Undertaking as on the Appointed Date have been discharged or satisfied by the Transferor Company Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory


Rishabh
Authorized Signatory




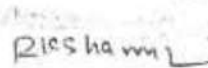
after the Appointed Date and prior to the Effective Date, such discharge or satisfaction shall be deemed to be for and on account of the Transferee Company.

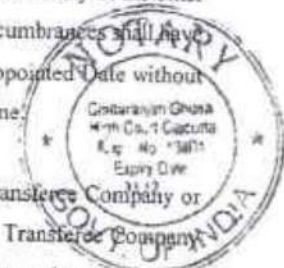
3.3.6 Loans, advances and other obligations (including any guarantees, letters of credit, letters of comfort or any other instrument or arrangement which may give rise to a contingent liability in whatever form), if any, due or which may at any time in future become due between the Transferor Company and the Transferee Company shall, *ipso facto*, stand discharged and come to an end and there shall be no liability in that behalf on any party and appropriate effect shall be given in the books of accounts and records of the Transferee Company. It is hereby clarified that there will be no accrual of interest or other charges in respect of any inter-company loans, advances and other obligations with effect from the Appointed Date.

4 ENCUMBRANCES:

- 4.1 The transfer and vesting of the assets comprised in the Undertaking of the Transferor Company to and in the Transferee Company under clause 3(2) shall be subject to the mortgages and charges, if any, affecting the same, as and to the extent hereinafter provided.
- 4.2 All the existing securities, mortgages, charges, encumbrances or liens ("the Encumbrances"), if any, as on the Appointed Date and created by the Transferor Company after the Appointed Date over the assets comprised in the Undertaking or any part thereof transferred to the Transferee Company by virtue of this Scheme and in so far as such encumbrances secure or relate to liabilities of the Transferor Company, the same shall, after the Effective Date, continue to relate and attach to such assets or any part thereof to which they are related or attached prior to the Effective Date and as are transferred to the Transferee Company, and such encumbrances shall not relate or attach to any of the other assets of the Transferee Company, provided however that no such encumbrances shall have been created by the Transferor Company over its assets after the Appointed Date without the consent of the Transferee Company as provided for in this Scheme.
- 4.3 The existing encumbrances over the assets and properties of the Transferor Company or any part thereof which relate to the liabilities and obligations of the Transferor Company prior to the Effective Date shall continue to relate only to such assets and properties and shall not extend or attach to any of the assets and properties of the Undertaking transferred to and vested in the Transferee Company by virtue of this Scheme.
- 4.4 Any reference in any security documents or arrangements (to which the Transferor Company is a party) to the Transferor Company and its assets and properties, shall be construed as a reference to the Transferee Company and the assets and properties of the Sastasundar Healthbuddy Ltd.


Director/Authorized Signatory


Director/Authorized Signatory




Transferor Company transferred to the Transferee Company by virtue of this Scheme. Without prejudice to the foregoing provisions, the Transferor Company and the Transferee Company may execute any instruments or documents or do all the acts and deeds as may be considered appropriate, including the filing of necessary particulars and/ or modification(s) of charge(s), with the Registrar of Companies to give formal effect to the above provisions, if required.

- 4.5 Upon the coming into effect of this Scheme, the Transferee Company alone shall be liable to perform all obligations in respect of the liabilities, which have been transferred to it in terms of this Scheme.
- 4.6 It is expressly provided that no other term or condition of the liabilities transferred to the Transferee Company is modified by virtue of this Scheme except to the extent that such amendment is required statutorily or by necessary implication.
- 4.7 The provisions of this clause shall operate in accordance with the terms of this Scheme, notwithstanding anything contrary contained in any instrument, deed or writing or the terms of sanction or issue or any security document, all of which instruments, deeds or writings shall be deemed to stand modified and/or superseded by the foregoing provisions.

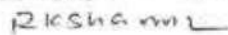
5 CONTRACTS, DEEDS, ETC.:

- 5.1 Upon the coming into effect of this Scheme and subject to the provisions of this Scheme, all contracts, deeds, bonds, agreements, schemes, arrangements, assurances and other instruments of whatsoever nature to which the Transferor Company is a party or to the benefit of which the Transferor Company may be eligible, and which are subsisting or have effect immediately before the Effective Date, shall continue in full force and effect for or against or in favour of, as the case may be, 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 or beneficiary or obligee or obligor thereto or thereunder.
- 5.2 Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the Undertaking occurs by virtue of this Scheme itself, the Transferee Company may, at any time after the coming into effect of this Scheme in accordance with the provisions hereof, if so required under any law or otherwise, take such actions and execute such deeds (including deeds of adherence), confirmations or other writings or arrangements with any party to any contract or arrangement to which the Transferor Company is a party or any writings as may be necessary in order to give formal effect to the provisions of this Scheme. The Transferee Company shall, under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company and to

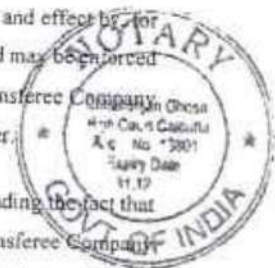
Sastasundar Healthbuddy Ltd.


Director/Authorized Signatory

Ratinder SINGH

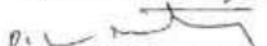

Ratinder SINGH


Director/Authorized Signatory



carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company to be carried out or performed.

- 5.3 For the avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that upon the coming into effect of this Scheme, all consents, permissions, licenses, certificates, clearances, authorities, powers of attorney given by, issued to or executed in favour of the Transferor Company shall without any further act or deed, stand transferred to the Transferee Company, as if the same were originally given by, issued to or executed in favour of the Transferee Company, and the Transferee Company shall be bound by the terms thereof, the obligations and duties thereunder, and the rights and benefits under the same shall be available to the Transferee Company. The Transferee Company shall receive relevant approvals from the concerned Governmental Authorities as may be necessary in this behalf.
- 6 **LEGAL PROCEEDINGS:** On and from the Appointed Date, all suits, actions, claims and legal proceedings by or against the Transferor Company pending and/or arising on or before the Effective Date shall be continued and / or enforced as desired by the Transferee Company and on and from the Effective Date, shall be continued and / or enforced by or against the Transferee Company as effectually and in the same manner and to the same extent as if the same had been originally instituted and/or pending and/or arising by or against the Transferee Company.
- 7 **TRANSFER OF PROFITS/ LOSSES AND RESERVES:** With effect from the Appointed Date, all profits, reserves, income accruing to or losses and expenditure (including payment of penalty, damages or such litigation, if any) arising or incurred by the Transferor Company shall for all purposes, be treated as the profits or reserves or income or losses or expenditure, as the case may be of the Transferee Company.
- 8 **TRANSFER OF AUTHORISED CAPITAL:** Upon the Scheme coming into effect and pursuant to Section 232(3) of the Company Act, 2013, the Authorized Share Capital of the Transferor Company shall be deemed to be added to that of the Transferee Company without any further act, instrument or deed on the part of the Transferee Company. Provided however that pursuant to this scheme only such amount of Authorized Share Capital of the Transferor Company would be added to the Authorized Share Capital of the Transferee Company as can be raised by the Transferee Company by utilizing the fees already paid by the Transferor Company on its Authorized Share Capital which is available for set-off against any fees payable by the Transferee Company for increase in the Authorized Share Capital. The Clause V of the Memorandum of Association of the Transferee Company shall stand amended to give Sastasundar Healthbuddy Ltd.


Director/Authorized Signatory


R. K. Sharma
Director/Authorized Signatory




effect to the relevant provisions of this Scheme and no further resolution(s) under the provisions of the Company Act, 2013 would be required to be separately passed.

9 CONDUCT OF BUSINESS:

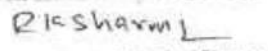
9.1 With effect from the Appointed Date and up to and including the Effective Date:

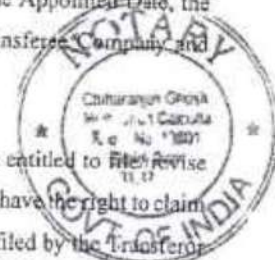
- (a) The Transferor Company shall carry on and shall be deemed to have carried on all its business and activities as hitherto and shall hold and stand possessed of and shall be deemed to have held and stood possessed of the Undertaking on account of, and for the benefit of and in trust for the Transferee Company.
- (b) All the profits or income accruing or arising to the Transferor Company, and all expenditure or losses arising or incurred (including all taxes, if any, paid or accruing in respect of any profits and income) by the Transferor Company shall, for all purposes, be treated and be deemed to be and accrue as the profits or income or as the case may be, expenditure or losses (including taxes) of the Transferee Company.
- (c) All taxes (including income tax, sales tax, excise duty, customs duty, service tax, VAT, GST, etc.) paid or payable by the Transferor Company in respect of the operations and/or the profits of the business before the Appointed Date, shall be on account of the Transferor Company and, in so far as it relates to the tax payment (including, without limitation, sales tax, excise duty, custom duty, income tax, service tax, VAT, GST, etc.), whether by way of deduction at source, advance tax or otherwise howsoever, by the Transferor Company in respect of the profits or activities or operation of its business after the Appointed Date, the same shall be deemed to be the corresponding item paid by the Transferee Company and shall, in all proceedings, be dealt with accordingly.
- (d) On the Scheme becoming effective, the Transferee Company shall be entitled to file its income tax returns, and other statutory returns, if required and shall have the right to claim refunds, depreciation benefits, etc., if any, as also the income returns filed by the Transferor Company so far as is necessitated on account of the Scheme becoming effective from 1st April, 2023, being the Appointed Date under the Scheme.
- (e) Any of the rights, powers, authorities and privileges attached or related or pertaining to and exercised by or available to the Transferor Company shall be deemed to have been exercised by the Transferor Company for and on behalf of and as agent for the Transferee Company. Similarly, any of the obligations, duties and commitments attached, related or pertaining to the Undertaking that have been undertaken or discharged by the Transferor Company shall

Sastasunder Healthbuddy Ltd.


Director/Authorized Signatory

Director/Authorized Signatory (Sastasunder Healthbuddy Ltd.)


Director/Authorized Signatory

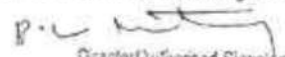


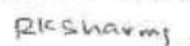
be deemed to have been undertaken or discharged for and on behalf of and as agent of the Transferee Company.

- 9.2 With effect from the date of filing of this Scheme with the Tribunal and up to and including the Effective Date, the Transferor Company shall preserve and carry on its business and activities with reasonable diligence and business prudence and shall not undertake any additional financial commitments of any nature whatsoever, borrow any amounts nor incur any other liabilities or expenditure, issue any additional guarantees, indemnities, letters of comfort or commitments either for itself or on behalf of its group Company or any third party or sell, transfer, alienate, charge, mortgage or encumber or deal with the Undertaking or any part thereof save and except in each case in the following circumstances:
- a. If the same is in its ordinary course of business as carried on by it as on the date of filing this Scheme with the Tribunal; or
 - b. If the same is permitted by this Scheme; or
 - c. If written consent of the Board of Directors of the Transferee Company has been obtained.

- 9.3 The Transferor Company shall not, without the prior written consent of the Board of Directors of the Transferee Company, take, enter into, perform or undertake, as applicable,
- (a) Any material decision in relation to its business and affairs and operations;
 - (b) Any agreement or transaction (other than an agreement or transaction in the ordinary course of the Transferor Company business); and
 - (c) Such other matters as the Transferee Company may notify from time to time;
 - (d) Without prejudice to the generality of above, the Transferor Company shall not make any change in its capital structure, whether by way of increase (by issue of equity shares on a rights basis or bonus shares), decrease, reduction, reclassification, subdivision or consolidation, re-organization, or in any other manner which may, in any way, affect the Share Exchange Ratio, except under any of the following circumstances:
 - a) By mutual consent of the respective Board of Directors of the Transferor Company and of the Transferee Company; or
 - b) As may be permitted under this Scheme.

9.4 No changes in the terms and conditions of the employment of the Transferor Company Employees: From the date of acceptance of the Scheme by the respective Board of Transferor Company and Transferee Company, the Transferor Company shall not vary the terms and conditions of the employment of its employees except in the ordinary course of business;

Sastasunder Healthbuddy Ltd.

 Director/Authorized Signatory

Reshmi P. Srinivas

 Director/Authorized Signatory

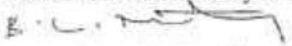


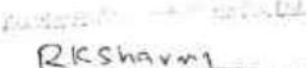
9.5 Enforcement of Legal Proceedings: All proceedings of whatsoever nature (legal and others, including any suits, appeals, arbitration, execution proceedings, revisions, writ petitions, if any) by or against the Transferor Company shall not abate, be discontinued or be in any way prejudicially affected by reasons of this Scheme or the transfer of the Undertaking of the Transferor Company or of anything contained in this Scheme, but the said proceedings, shall till the Effective Date be continued, prosecuted and enforced by or against the Transferor Company as if this scheme had not been made and thereafter be continued, prosecuted and enforced by or against the Transferee Company in the same manner and to the same extent as they would or might have been continued, prosecuted, enforced by or against the Transferor Company if this Scheme had not been made. The Transferee Company shall take steps to have the abovementioned proceedings continued in its name.

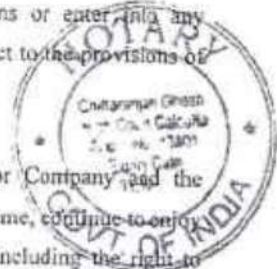
9.6 Enforcement of Contracts: Subject to the other provisions of this Scheme, all lawful agreements, arrangement, bonds, contracts, deeds and other instruments of whatsoever nature relating to the Undertaking of the Transferor Company and to which the Transferor Company is a party to or to the benefit of which it may be eligible and which are subsisting or operative or having effect, shall till the Effective Date, be in full force and effect and may be enforced as fully and effectual, as if the Scheme had not been made and thereafter, shall be in full force and effect against or in favour of the Transferee Company, as the case may be, and may be enforced as fully and effectual as if, instead of the Transferor Company, the Transferee Company had been a party or beneficiary thereto, subject to such changes and variations in the terms, conditions and provisions thereof as may be mutually agreed to between the Transferee Company and other parties thereto. The Transferee Company shall enter and/or issue and/or execute deeds, writings or confirmations or enter into any arrangement, confirmations or novations in order to give formal effect to the provisions of this Clause, if so required or if it becomes necessary.

9.7 Rights of Shareholders: The holders of shares of the Transferor Company and the Transferee Company shall, save as otherwise provided under this Scheme, continue to enjoy their existing rights under their respective Articles of Association including the right to receive dividends from the respective Company of which they are members till the Effective Date.

9.8 Place of Vesting: The vesting of the Undertakings shall by virtue of the provisions of this Scheme and the effect of the provisions of Section 232 of the said Act, take place at the registered office of the Transferee Company.


Sastasundar Healthbuddy Ltd.

 Director/Authorised Signatory

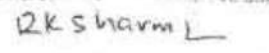

 R. K. Sharma
 Director/Authorised Signatory

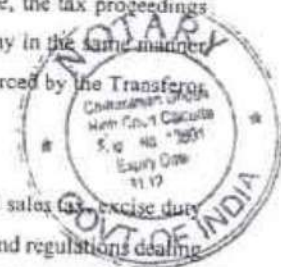


10 APPLICABILITY OF PROVISIONS OF INCOME TAX ACT, 1961 AND OTHER TAX LAWS

- 10.1 This Scheme has been drawn up to comply with the conditions relating to "amalgamation" as specified under Section 2(1B) and other relevant provisions of the Income Tax Act, 1961. If any term or provision of the Scheme is found or interpreted to be inconsistent with the provisions of the said section and other related provisions at a later date including resulting from a retrospective amendment of law or for any other reason whatsoever, till the time the Scheme becomes effective, the provisions of the said section and other related provisions of the Income Tax Act, 1961 shall prevail and the Scheme shall stand modified to the extent determined necessary, to comply with Section 2(1B) and other relevant provisions of the Income Tax Act, 1961.
- 10.2 Upon the Scheme becoming effective, the Transferor Company and the Transferee Company are expressly permitted to revise their respective financial statements and returns along with prescribed forms, filings and annexure under the Income Tax Act, 1961, central sales tax, applicable state value added tax, service tax laws, excise duty laws, GST and other tax laws, and to claim refunds and/or credit for taxes paid/ (including minimum alternate tax, tax deducted at source, wealth tax, etc.) and for matters incidental thereto, if required to give effect to the provisions of the Scheme.
- 10.3 All tax assessment proceedings/appeals of whatsoever nature by or against the Transferor Company pending and/or arising at the Appointed Date and relating to the Transferor Company shall be continued and/or enforced until the Effective Date by the Transferor Company. In the event of the Transferor Company failing to continue or enforce the proceedings/appeal, the same may be continued or enforced by the Transferee Company, at the cost of the Transferee Company. As and from the Effective Date, the tax proceedings shall be continued and enforced by or against the Transferee Company in the same manner and to the same extent as would or might have been continued or enforced by the Transferor Company.
- 10.4 Any refund, under the Income Tax Act, 1961, service tax laws, central sales tax, excise duty laws, applicable state value added tax, laws and other applicable laws and regulations dealing with taxes, duties, levies due to the Transferor Company consequent to the assessment made to the Transferor Company and for which no credit is taken in the account as on the date immediately preceding the Appointed Date shall also belong to and received by the Transferee Company upon this Scheme becoming effective.
- 10.5 Without prejudice to the generality of the above, all benefits, entitlements, incentives, losses, credits (including, without limitation income tax, minimum alternate tax, tax deducted at Sastasundar Healthbuddy Ltd.


Director/Authorized Signatory


R. K. Sharma
Director/Authorized Signatory



source, wealth tax, service tax, excise duty, central sales tax, applicable state value added tax, CENVAT, registrations, GST, etc.) to which the Transferor Company is entitled to in terms of applicable laws, shall be available to and vest in the Transferee Company, upon the Scheme coming into effect.

11 TREATMENT OF TAXES


- 11.1 Any tax liabilities under the Income Tax Act, 1961, Wealth Tax Act, 1957, sales Tax/ Value added Tax Laws, service laws, GST, luxury Tax, Stamp laws or other applicable laws/regulations (hereinafter in this clause referred to as "Tax Laws") 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 to Transferee Company.
- 11.2 All taxes (including income tax, sales tax, excise duty, customs duty, service tax, VAT, GST, etc.) paid or payable by the Transferor Company in respect of the operations and/or the profits of the business before the Appointed Date, shall be on account of the Transferor Company and, insofar as it relates to the tax payment (including, without limitation, sales tax, excise duty, custom duty, income tax, service tax, VAT, GST, etc.), whether by way of deduction at source, advance tax or otherwise howsoever, by the Transferor Company in respect of the profits or activities or operation of its business after the Appointed Date, the same shall be deemed to be the corresponding item paid by the Transferee Company and shall, in all proceedings, be dealt with accordingly.
- 11.3 Any refund under the Tax laws due to Transferor Company consequent to the assessment made on 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.
- 11.4 On the Scheme becoming effective, the Transferee Company shall be entitled to file/revise its income tax returns and other statutory returns, if required and shall have the right to claim refunds, depreciation benefits etc., if any, as also the income returns filed by the Transferor Company so far as is necessitated on account of the Scheme becoming effective from 1st April, 2023, being the Appointed Date under the Scheme.

12 EMPLOYEES OF THE TRANSFEROR COMPANY:

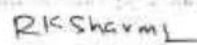
Upon the coming into effect of this Scheme:

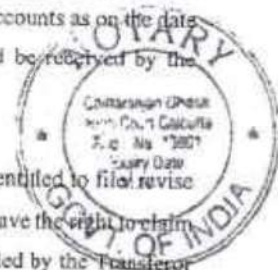
- (a) Employees, if any, of the Transferor Company who are in its employment as on the Effective Date shall be transferred to the Transferee Company.

Sastasunder Healthbuddy Ltd.


Director/Authorized Signatory

Transferor Company (Private) Ltd.


R.K. Sharma



Date shall become employees of the Transferee Company with effect from the Effective Date without any break or interruption in service and other terms and conditions as to employment and remuneration not less favourable than those on which they are engaged or employed by the Transferor Company. It is clarified that the employees of the Transferor Company who become employees of the Transferee Company by virtue of this Scheme, shall not be entitled to the employment policies and shall not be entitled to avail of any schemes and benefits that may be applicable and available to any of the employees of the Transferee Company unless otherwise determined by the Board of Directors of the Transferee Company. The Transferee Company undertakes to continue to abide by any agreement or settlement, if any, validly entered into by the Transferor Company with any union/employees of the Transferor Company and recognized by the Transferor Company. After the Effective Date, the Transferee Company shall be entitled to vary the terms and conditions as to employment and remuneration of the employees of the Transferor Company on the same basis as it may do for the employees of the Transferee Company.

- (b) The existing provident fund, gratuity fund and pension and/or superannuation fund or trusts or retirement funds or benefits created by the Transferor Company or any other special funds created or existing for the benefit of the concerned permanent employees of the Transferor Company (collectively referred to as the "Funds") and the investments made out of such Funds shall, at an appropriate stage, be transferred to the Transferee Company to be held for the benefit of the concerned employees. The Funds shall, subject to the necessary approvals and permission and at the discretion of the Transferee Company, either be continued as separate funds of the Transferee Company for the benefit of the employees of the Transferor Company or be transferred to and merged with other similar funds of the Transferee Company. In the event that the Transferee Company does not have its own fund with respect to any such Funds, the Transferee Company may, subject to necessary approvals and permissions, continue to maintain the existing funds separately and contribute thereto, until such time as the Transferee Company creates its own funds at which time the Funds and the investments and contributions pertaining to the employees of the Transferor Company shall be transferred to such funds of the Transferee Company.

13 SAVING OF CONCLUDED TRANSACTIONS:

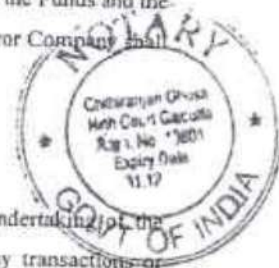
Subject to the terms of this Scheme, the transfer and vesting of the Undertaking of the Transferor Company under Clause 3 of this Scheme shall not affect any transactions or proceedings already concluded by the Transferor Company on or before the Appointed Date or concluded after the Appointed Date till the Effective Date, to the end and intent that the Transferee Company accepts and adopts all acts, deeds and things made, done and executed by the Transferor Company as acts, deeds and things made, done and executed by or on behalf of the Transferee Company.

Sastasundar Health Buddy Ltd.

[Signature]
Director/Authorised Signatory

Permitted to be signed

[Signature]
Rishav



14 CREDITORS:

- 14.1 The Scheme does not involve any compromise or composition with the creditors of the Transferor Company or the Transferee Company and the rights of the creditors of the Transferor Company or the Transferee Company are not to be affected in any manner.
- 14.2 The charge and/or security of the secured creditors, if any, of the Transferor Company and the Transferee Company shall remain unaffected by this Scheme.

PART III**CANCELLATION OF SHARE CAPITAL OF TRANSFEROR COMPANY****15 CANCELLATION OF SHARES**Cancellation of Shares of RSSCPL:

RSSCPL is a Wholly Owned Subsidiary of SHL. As a result, upon the scheme becoming operative, no shares of SHL shall be allotted in lieu of or in exchange of its holding in RSSCPL. The entire Issued, Subscribed and Paid-up Share Capital of RSSCPL shall stand cancelled.

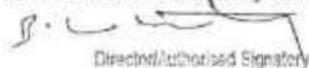
Upon the coming into effect of this scheme, the shares certificates, if any, and/or the shares representing the shares held by the transferee company in the transferor company shall be deemed to be cancelled without any further act or deed.

Any sum of money owed by Transferee Company in Transferor Company or vice versa shall stand cancelled.

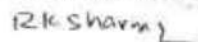
PART IV**ACCOUNTING TREATMENT****16 ACCOUNTING TREATMENT IN THE BOOKS OF THE TRANSFEREE COMPANY:**

16.1 Upon the Scheme being effective, the Transferee Company shall account for the amalgamation of the Transferor Company into and within its books of accounts as per the "Pooling of Interest Method" in accordance with the Appendix C of Indian Accounting Standard 103 on Business Combinations notified under Section 133 of the Companies Act 2013, as notified under the Companies (Indian Accounting Standard) Rules, 2015, as may be amended from time to time and other generally accepted accounted principles.

Sastasundar Healthbuddy Ltd.


Director/Authorised Signatory

Registrar, Sastasundar Healthbuddy Pvt. Ltd.


R.K. Sharma



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16.2 The Transferee Company shall record the Assets and Liabilities, of the Transferor Company vested in it pursuant to this Scheme, at their respective book values as appearing in the books of the Transferor Company;

16.3 The Transferee Company shall aggregate all the reserves (general reserves, free reserves, capital reserves, securities premium or reserves of any other nature), if any, vested in it pursuant to the amalgamation of the Transferor Company with and into the Transferee Company at their respective book values as specified in the books of accounts of the Transferor Company and shall treat such reserves in its books of accounts in the same manner as it treats its own reserves;

16.4 The loans and advances or payables or receivables or any other investment or arrangement of any kind, held inter se, if any, between the Transferor Company and the Transferee Company shall stand cancelled;

16.5 The difference between the Book Value of Assets, Liabilities, Reserves and after considering the cancellation of inter-company balances in accordance with Clause 16.4 above, shall be recorded as capital reserve (if credit) and should be presented separately from other capital reserves, or revenue reserves (if debit) and if there are no reserves or inadequate reserves, to an amalgamation deficit reserve (if debit), with disclosure of its nature and purpose in the notes to the financial statements;

16.6 In case of any difference in the accounting policies between the Transferor Company and the Transferee Company, the impact, if any of the same will be quantified and adjusted in the reserves of the Transferee Company to ensure that the financial statements of the Transferee Company reflect the financial position on the basis of consistent accounting policy.

PART V

DISSOLUTION OF THE TRANSFEROR COMPANY AND GENERAL TERMS AND CONDITIONS



17 DISSOLUTION OF THE TRANSFEROR COMPANY:

Upon the Scheme being sanctioned and an Order being made by the Tribunal under Section 232 of the Act, the Transferor Company shall stand dissolved without winding up on the Effective Date.

18 APPLICATION TO NCLT, KOLKATA BENCH FOR SANCTIONING THE SCHEME:

18.1 Joint Application by the Transferor Company and the Transferee Company: The

Transferor Company and the Transferee Company shall, jointly with all reasonable dispatch, make applications/petitions under Section 230 and 232 and other applicable provisions of

Sastasundar Healthbuddy Ltd.

B. C. Ghosh

Director, Sastasundar Healthbuddy Ltd.

R. K. Sharma

Director, Sastasundar Healthbuddy Ltd.



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the said Act to the Tribunal, Kolkata Bench for sanctioning of this Scheme of Amalgamation and for appropriate orders under the applicable provisions of the Act for carrying this Scheme into effect.

18.2 It is hereby clarified that submission of the Scheme to the Tribunal and to any authorities for their respective approvals is without prejudice to all rights, interest, titles and defenses that Transferor Company and the Transferee Company has or may have under or pursuant to all applicable laws.

19 MODIFICATIONS TO THE SCHEME:

19.1 Scheme subject to Modifications: The Scheme shall be subject to such modifications as the Tribunal while sanctioning the same may direct and which the Board of the Transferor Company and the Transferee Company may consent and agree to.

19.2 Modifications and Amendments to Scheme: The Transferor Company (by its Board of Directors) and the Transferee Company (by its Board of Directors) either by themselves or through a committee appointed by them in this behalf, may in their full and absolute discretion, make and/or assent to any alteration, or modification to this Scheme, including but not limited to those which the Tribunal and/or any other authority may deem fit, approve or propose.

19.3 Withdrawal of Scheme: In the event that any conditions proposed by the Tribunal are found unacceptable for any reason whatsoever by the Transferor Company or by the Transferee Company, the Transferor Company and/or the Transferee Company shall be entitled to withdraw the Scheme in which even no rights and liabilities whatsoever shall accrue to or be incurred inter se to or by the parties or any of them.

20 CONDITIONALITY OF SCHEME:

The Scheme is conditional upon and subject to the following approvals/permissions and the amalgamation shall be deemed to be complete on the date on which the last of such approval/permissions shall have been obtained:

20.1 Approval of shareholders/Creditors (if any) of the Transferor Company and the Transferee Company:

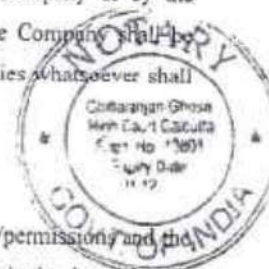
The approval and agreement of the Scheme by the requisite majorities of Equity Shareholders/creditors (if any) of the Transferee Company, as may be directed by the Tribunal, Kolkata Bench on the applications made for directions under Section 230 of the said Act for calling meeting and necessary resolutions being passed under the said Act.

20.2 Sanction of NCLT, Kolkata Bench:

The sanction of the Hon'ble NCLT, Kolkata Bench under Sections 230 and 232 and other applicable provisions of the said Act in favour of the Sastasundar Healthbuddy Ltd.

B. [Signature]
Director/Authorized Signatory

R. K. S. [Signature]



Transferor Company and the Transferee Company and the certified copy of the order of the Tribunal sanctioning this scheme being filed with Registrar of Company:

21 EFFECT OF NON-RECEIPT OF APPROVALS/SANCTIONS:

In the event of any of the said sanctions and approvals referred to in the Clause 18 above not being obtained and/or the Scheme not being sanctioned by the Tribunal and/or the order or orders not being passed as aforesaid, the Scheme of Amalgamation shall become null and void and shall stand revoked, cancelled and be of no effect, save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any right, liability or obligation which has arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out as is specifically provided in the Scheme or may otherwise arise in law.

22 EFFECT OF NON-FULFILLMENT OF ANY OBLIGATION:

In the event of non-fulfillment of any or all the obligations under the Scheme, by either Transferor Company or the Transferee Company, the non-performance of which will put the other company under any obligation, then such defaulting company will indemnify all costs/interest, etc. to the other company, subject to a specific provision, if any, to the contrary under the Scheme.

23 COSTS AND EXPENSES:

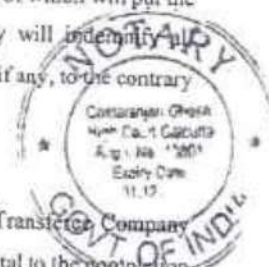
All costs, charges and expenses of the Transferor Company and the Transferee Company respectively in relation to or in connection with this Scheme and incidental to the completion of the amalgamation of the Undertakings in pursuance of this Scheme shall be borne and paid by the respective Company.

Sastasunder Healthbudify Ltd.

[Signature]
Director/Authorized Signatory

Sastar Health Care Pvt. Ltd.

[Signature]
RKS Sharma



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