

Independent Auditor's Report on the proposed accounting treatment in the scheme of amalgamation under Sections 230 to 232 of the Companies Act, 2013, relevant rules thereunder and SEBI Master circular SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023

To
The Board of Directors
Dabur India Limited
8/3, Asaf Ali Road, Delhi - 110002, India

1. This report is issued in accordance with the terms of our engagement letter dated 26th May 25 with Dabur India Limited ("**Company**" or "**Transferee Company**") pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulation') for onward submission to BSE Limited ("**BSE**"), National Stock Exchange of India Limited ("**NSE**"), Hon'ble National Company Law Tribunal, New Delhi Bench ("**NCLT**") and any other regulatory authorities in connection with the scheme of amalgamation as mentioned in paragraph 2 below.
2. We M/s. G. Basu & Co., Chartered Accountants (Firm Registration No. 301174E), are the Statutory Auditors of the Company and have been requested by the management of the Company, to examine:
 - (i) The Company is capable of payment of interest/ repayment of principal of non-convertible debentures; and
 - (ii) The proposed accounting treatment given in Clause 17 of the scheme of amalgamation of Sesa Care Private Limited ("**Transferor Company**") with the Company and their respective shareholders and creditors ("**Scheme**"), in terms of the provisions of sections 230 to 232 and all other applicable provisions of the Companies Act, 2013 ("**Act**"), SEBI Listing Regulation and SEBI Master Circular SEBI/HO/CFD/POD-2/P/CIR/2023/93 ("**SEBI Master Circular**") read with SEBI Debt Circular no. SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated 29 July 2022 (updated as on June 30, 2023), to confirm whether it is in compliance with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended (referred as 'applicable Accounting Standards'). The accounting treatment as prescribed in the Scheme has been included in "*Annexure I*" which has been initialed by us for identification purposes only.

Managements' Responsibility

3. The preparation of the Scheme is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.



4. The management of the Company is also responsible for ensuring that the Company complies with the relevant laws and regulations, including the applicable accounting standards as aforesaid and circulars issued under SEBI Listing Regulations and provide relevant information to the Hon'ble NCLT.

Auditor's Responsibility

5. Pursuant to the requirements of Section 230 of the Act, SEBI Listing Regulations and SEBI Master Circular, our responsibility is to express reasonable assurance in the form of an opinion based on our examination and according to information and explanations given to us as to whether the whether the proposed accounting treatment as contained in the Annexure 1 is in compliance with the applicable Accounting Standards.
6. Our examination did not extend to any aspects of a legal or propriety nature covered in the Clause 17 of the Scheme.
7. We performed procedures in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
9. Further, our scope of work did not involve us performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be to express an opinion in the specified elements, accounts or items thereof, for the purpose of this report. Accordingly, we do not express such opinion. Nothing contained in this report, nor anything said or done in the course of, or in connection with the services that are subject to this report, will extend any duty of care that may have in our capacity as the Statutory Auditors of any financial statements of the Company.
10. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the applicable criteria. Accordingly, our procedures included the following in relation to the Annexure 1:
 - i. Read the Scheme and the proposed accounting treatment specified in Clause 17 therein;
 - ii. Examined whether the proposed accounting treatment as per Clause 17 of the Scheme is in compliance with the applicable Accounting Standards; and
 - iii. Performed necessary inquiries with the management and obtained necessary representations from the management.



TELEPHONE : 2212-6253, 2212-8016
FAX : 00-91-33-2212 7476
WEBSITE : www.gbasuandcompany.org
E-MAIL : s.lahiri@gbasu.com
anusree.lahiri@gmail.com

G. BASU & CO.
CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3. CHOWRINGHEE APPROACH
KOLKATA-700 072

Opinion

11. Based on our examination and the procedures performed by us as described above, and the information and explanations given to us, read with paragraph 10 above, in our opinion the proposed accounting as contained in the Annexure 1, is in compliance with SEBI Listing Regulations and circulars issued thereunder and the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and as notified by Central Government.
12. The declaration as given by the management as included in the accompanying Statement as Annexure 2 regarding capability of the Company for payment of interest and repayment of principal of non-convertible debentures as at March 31, 2025, is, in all material respects, fairly stated. We further state that this is not an assurance as to the future viability of the resultant entity. Our opinion above is based on the facts upto the date of this certificate and we neither give any guarantee nor any assurance that all liabilities will get discharged by the Company as and when they fall due.

Restriction on Use

13. This report has been issued at the request of the Company and is addressed to and provided to the board of directors pursuant to the requirements of circulars issued under Listing Regulations for onwards submission to BSE, NSE and any other regulatory authority in connection with the Scheme, and should not be used for any other purpose or distributed to anyone or referred to in any document without our prior written consent. Our examination relates to the matters specified in this report and does not extend to the Company as a whole. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

For M/s. G. Basu & Co.,
Chartered Accountants
ICAI Firm Registration Number: 301174E




(S.Lahiri)
Partner
Membership Number: 051717
UDIN: 25051717BMOXQJ9167

Place: Kolkata
Date: 26, May, 2025



Relevant extract from the Scheme of Amalgamation of Sesa Care Private Limited with Dabur India Limited and their respective shareholders and creditors.

17. ACCOUNTING TREATMENT

Upon the Scheme becoming effective and with effect from the Appointed Date, the Transferee Company shall account for the Amalgamation in its books as under:

- 17.1 The Amalgamation of the Transferor Company with the Transferee Company shall be accounted for in accordance with the Acquisition method prescribed under the Indian Accounting Standard (Ind AS) - 103 - "Business Combination" and other applicable Indian Accounting Standard(s) issued under Section 133 of the Act read with the Companies (India Account Standards) Rules, 2015, as amended from time to time. For this purpose, the Appointed Date shall be treated as the Acquisition Date as referred in Ind AS - 103.
- 17.2 All the assets, including but not limited to fixed assets, intangibles and any other assets, recorded in the books or otherwise, of the Transferor Company and transferred to and vested in the Transferee Company pursuant to the Scheme, subject to Clause 17.4 of this Scheme, shall be recorded by the Transferee Company at their acquisition-date fair values, as may be determined by the Board of Directors of the Transferee Company.
- 17.3 All liabilities of the Transferor Company transferred to and vested in the Transferee Company, subject to Clause 17.4 of this Scheme, whether recorded in the books or otherwise, shall be recorded by the Transferee Company at their acquisition-date fair values, as may be determined by the Board of Directors of the Transferee Company.
- 17.4 The amount of inter-company loans/balances or investments, if any, between the Transferor Company and the Transferee Company, appearing in the books of accounts of the Transferee Company and Transferor Company, if any, shall stand cancelled without any further act or deed upon the Scheme coming into effect and with effect from the Appointed Date.
- 17.5 The face value of the New Equity Shares of the Transferee Company issued to the shareholders of the Transferor Company in terms of Clause 14.1 shall be credited to the equity share capital account and the amount of security premium on New Equity Shares shall be credited to the securities premium account in the books of the Transferee Company.
- 17.6 Costs, expenses and duties incurred in connection with the Scheme and to put it into operation / implementation of the Scheme shall be dealt by the Transferee Company, as per relevant accounting standards & provisions of the Income Tax Act.





- 17.7 The net difference between the acquisition date fair value of net assets of the Transferor Company acquired by the Transferee Company and the consideration transferred by the Transferee Company shall be recognised as goodwill or gain on bargain purchase / capital reserves, as the case may be, in the books of the Transferee Company.
- 17.8 To the extent there are inter corporate loans or balances between the Transferor Company inter- se and/or the Transferee Company, the obligation in respect thereof shall come to an end.
- 17.9 To comply with the relevant laws, the Income Tax Act, 1961 and applicable Accounting Standards, the Transferee Company (by its Board of Directors) may alter or modify the provisions of the Clauses 17.1 to 17.9, as they may deem fit and consider



For *Dabur* INDIA LIMITED

AUTHORISED SIGNATORY



Independent Auditor's

Annexure 2

Declaration with respect to the payment of interest/repayment of principal capacity of Non-convertible Debenture ("NCDs") issued by Dabur India Limited

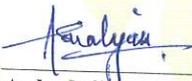
We confirm that the Dabur India Limited ("Transferee Company" or "Company") will have the capacity to meet the obligation related to the payment of interest/repayment of principal of the Non-convertible Debenture ("NCDs") issued by the Company and the outstanding as on March 31, 2025 is as follows:

S. No.	ISIN No.	Face Value	Date of Redemption	Principle amount outstanding as on March 31, 2025	Coupon Rate
1.	INE016A08021	1,00,000	March 28, 2027	Rs. 250,00,00,000/-	7.35%

The Company has sufficient free reserves as at March 31, 2025 to meet the obligations i.e. principal and interest pertaining to the above mentioned NCDs.

For Dabur India Limited




Ashok Kumar Jain

Ag Group Company Secretary and Chief Compliance Officer
ICSI Mem No – FCS - 4311

Date: May 26, 2025

Place: New Delhi



TELEPHONE : 2212-6253, 2212-8016
FAX : 00-91-33-2212 7476
WEBSITE : www.gbasuandcompany.org
E-MAIL : s.lahiri@gbasu.com
anusree.lahiri@gmail.com

G. BASU & CO.
CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA-700 072

To
The Board of Directors
Dabur India Limited
8/3 Asaf Ali Road,
New Delhi –110002, India

Independent Auditor's certificate in relation to non-applicability of requirements prescribed in Para (I) (A)(10)(b) read with Para (I) (A)(10)(c) of SEBI Master Circular No SEBI/HO/CFD/POD-2/P/CIR/2023/93 (the "SEBI Circular") dated June 20, 2023 pertaining to obtaining approval of the majority of public shareholders

1. This Certificate is being issued at the request of Dabur India Limited ("Company" or "Transferee Company") in connection with non-applicability of the requirements stated in Para (I) (A)(10)(b) read with Para (I) (A)(10)(c) of the SEBI Circular.
2. The accompanying statement has been prepared by the Management of Company pursuant to the requirements of paragraph 10(c) of the SEBI Circular in connection with the proposed Scheme of Amalgamation between Sesa Care Private Limited ("Transferor Company") and Company and their respective shareholders (hereinafter referred to as the "Scheme") pursuant to Section 230 to 232 and other applicable provisions of the Companies Act, 2013 and SEBI Circular.
3. This Certificate is issued pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onwards submission to the BSE Limited ("BSE"), National Stock Exchange of India Limited ("NSE"), Securities and Exchange Board of India ("SEBI"), National Company Law Tribunal ("NCLT") and other regulatory authorities in connection with the said Scheme.

Managements' Responsibility

4. The preparation of the draft Scheme is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances. The Scheme has been approved by the Board of Directors.
5. The management of the Company is also responsible for ensuring that the Company complies with the relevant laws and regulations, including SEBI Circular and provide all the relevant information to the NCLT and other regulatory authorities including SEBI, the Stock Exchanges.



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Auditor's Responsibility

6. Pursuant to the SEBI Circular, it is our responsibility is to certify whether the attached Undertaking in Annexure A prepared by the management fairly states the reasons for non-applicability of the requirements stated in Para (I)(A)(10)(b) read with Para (I)(A)10(c) of SEBI Circular.
7. We performed procedures in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on our examination and the information and explanations given to us and as per management representations received by us, we certify that the conditions prescribed under Para (I)(A)(10)(b) of SEBI Circular (in relation to the voting by public shareholders) are not applicable to the proposed Scheme.

Restriction on Use

10. The certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to BSE, NSE, SEBI, NCLT and other regulatory authorities in connection with the Scheme and should not be used for any other person or purpose or distributed to anyone or referred to in any document without our prior written consent. Accordingly, we do not accept or assume and liability or any duty for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come.

For M/s. G. Basu & Co.
Chartered Accountants
ICAI Firm Registration Number: 301174E


(S. Lahiri)
Partner



Membership Number: 051717
UDIN: **25051717BMOXQI3428**

Place:Kolkata
Date:26.05.2025



Annexure A

Undertaking

Undertaking in relation to the non-applicability of Para (1)(A)(10)(b) read with Para (1)(A)(10)(c) of Part I of the Master Circular dated June 20, 2023 issued by the Securities and Exchange Board of India ("SEBI") bearing reference no. SEBI/HO/CFD/POD-2/P/CI/2023/93, as amended from time to time ("SEBI Master Circular") on (i) Scheme of Arrangement by Listed Entities and (ii) Relaxation under sub – rule (7) of rule 19 of the Securities Contracts (Regulations) Rules, 1957:

This is in connection with the Scheme of Amalgamation between Sesa Care Private Limited ("Transferor Company") and Dabur India Limited ("Company" or "Transferee Company") and their respective shareholders under Sections 230-232 and other applicable provisions of the of the Companies Act, 2013 ("Scheme"), we undertake that the proposed Scheme does not envisage any of the following cases referred to in Paragraph (I)(A)(10)(b) of the SEBI Master Circular for the following reasons:

- i. *"Where additional shares have been allotted to Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the listed entity, or"*

Reasons for non-applicability: The Scheme does not involve allotment of additional shares to Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter/ Promoter Group of the Company

- ii. *"Where the Scheme of Arrangement involves the listed entity and any other entity involving Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group."*

Reasons for non-applicability: The Scheme envisages Amalgamation of the Transferor Company with and into the Transferee Company. The Scheme does not involve any other entity involving Promoter/ Promoter Group, Related Parties of Promoter/ Promoter Group. Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter/ Promoter Group.

- iii. Where the parent listed entity has acquired, either directly or indirectly, the equity shares of the subsidiary from any of the shareholders of the subsidiary who may be Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group of the parent listed entity, and if that subsidiary is being merged with the parent listed entity under the Scheme.

Reasons for non-applicability: This clause is not applicable as the Company has not acquired, either directly or indirectly, the equity shares of Transferor Company from any of the shareholders of the subsidiary who may be Promoter / Promoter Group, Related Parties of Promoter / Promoter Group, Associates of Promoter / Promoter Group, Subsidiary/(s) of Promoter / Promoter Group.





- iv. Where the scheme involving merger of an unlisted entity results in reduction in the voting share of pre-scheme public shareholders of listed entity in the transferee / resulting company by more than 5% of the total capital of the merged entity.

Reasons for non-applicability: The scheme doesn't involve reduction in the voting share of pre-scheme public shareholders of listed entity in the transferee company by more than 5% of the total capital of the merged entity.

- v. where the scheme involves transfer of whole or substantially the whole of the undertaking of the listed entity and the consideration for such transfer is not in the form of listed equity shares;

Reasons for non-applicability: The Scheme envisages Amalgamation of the unlisted Transferor Company with and into the listed Transferee Company. Also, as per Clause 14 of the Scheme, shareholders of Transferor Company will get the shares of Transferee Company, which is listed on BSE Limited and National Stock Exchange of India Limited. Accordingly, the consideration for the transfer of undertaking is in the form of listed equity shares and thus, this clause is not applicable.

In view of the above, we hereby confirm that the requirements mentioned in Para (I)(A)(10)(b) of the SEBI Master circular are not applicable on the Company in relation to the Scheme.

For Dabur India Limited

(Ashok Kumar Jain)

Group Company Secretary & Chief Compliance officer

ICSI Mem. No.: FCS-4311

Date: May 26, 2025

Place: New Delhi



To
The Board of Directors
Sesa Care Private Limited
Punjabi Bhawan, 10 Rouse Avenue, New Delhi – 110002

Subject: Certificate for proposed accounting treatment contained in the Scheme of Amalgamation between Sesa Care Private Limited and Dabur India Limited and their respective shareholders and creditors in terms of provisions of the Companies Act, 2013

1. This certificate is issued in accordance with the terms of our engagement confirmation dated 26th May, 2025. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Sesa Care Private Limited (“**Transferor Company**” or “**Company**”).
2. At the request of the management of the Company, we have examined the proposed accounting treatment as reproduced in “Annexure I” to the certificate and specified in Clause 17 of the Scheme of Amalgamation between the Company and Dabur India Limited (“**Transferee Company**”) and their respective shareholders and creditors (“**Scheme**”) in terms of provisions of the Companies Act, 2013 (“**Act**”) and rules framed thereunder, to confirm whether it is in compliance with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. The attached Scheme is prepared by the Company, which is required to be submitted by the Company to the Registrar of Companies, Regional Director, Official Liquidator, Income Tax Authority, Hon’ble National Company Law Tribunal, New Delhi Bench (“**NCLT**”) or any other authority as required under the Act and initialled by us for identification purposes.

Managements’ Responsibility

4. The responsibility for the preparation of the Scheme and its compliance with the relevant laws and regulations, including the applicable accounting standards as aforesaid, is that of the Board of Directors of the companies involved in the Scheme. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

Auditor’s Responsibility

5. Pursuant to the requirements of Act, our responsibility is to express reasonable assurance in the form of an opinion based on our examination and according to information and explanations given to us as to whether the Scheme complies with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.



6. A reasonable assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the reporting criteria. Accordingly, we have performed the following procedures in relation to the certificate:
 - i. Read the Scheme and the proposed accounting treatment specified in Clause 17 therein.
 - ii. Validated the accounting treatment as described in Clause 17 of the aforesaid Scheme with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
7. Our examination did not extend to any aspects of a legal or propriety nature covered in the Clause 17 of the Scheme.
8. We performed procedures in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India. The said Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
10. Further, our scope of work did not involve us performing any audit tests in the context of our examination. We have not performed an audit, the objective of which would be to express an opinion in the specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such opinion. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this certificate, will extend any duty of care that may have in our capacity as the statutory auditors of any financial statements of the Company.

Opinion

11. Based on the procedures performed by us as described in point 6 above, and the information and explanations given to us, we confirm that the accounting treatment mentioned in the Scheme is only with regard to the accounting treatment to be carried out in the books of the Transferee Company. Upon the Scheme becoming effective, the Company will cease to exist and accordingly, there is no accounting treatment prescribed in the books of the Company in the Scheme.



TELEPHONE : 2212-6253, 2212-8016
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Restriction on Use

12. This certificate has been prepared at the request of the Company for submission to BSE Limited, National Stock Exchange of India Limited, NCLT or any other authority as required under the Act. It should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

M/s. G. Basu & Co.,
Chartered Accountants
ICAI Firm Registration No. 301174E


(S. Lahiri)
Partner



Membership Number: 051717
UDIN: 25051717BMOXQK4891

Place: Kolkata
Date: 26th May, 2025



Annexure I

Relevant extract from the Scheme of Amalgamation between Sesa Care Private Limited and Dabur India Limited and their respective shareholders and creditors

ACCOUNTING TREATMENT

Upon the Scheme becoming effective and with effect from the Appointed Date, the Transferee Company shall account for the Amalgamation in its books as under:

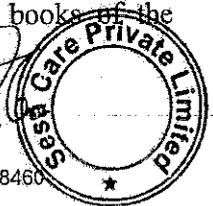
- 1.1 The Amalgamation of the Transferor Company with the Transferee Company shall be accounted for in accordance with the Acquisition method prescribed under the Indian Accounting Standard (Ind AS) - 103 - "Business Combination" and other applicable Indian Accounting Standard(s) issued under Section 133 of the Act read with the Companies (India Account Standards) Rules, 2015, as amended from time to time. For this purpose, the Appointed Date shall be treated as the Acquisition Date as referred in Ind AS - 103.
- 1.2 All the assets, including but not limited to fixed assets, intangibles and any other assets, recorded in the books or otherwise, of the Transferor Company and transferred to and vested in the Transferee Company pursuant to the Scheme, subject to Clause 17.4 of this Scheme, shall be recorded by the Transferee Company at their acquisition-date fair values, as may be determined by the Board of Directors of the Transferee Company.
- 1.3 All liabilities of the Transferor Company transferred to and vested in the Transferee Company, subject to Clause 17.4 of this Scheme, whether recorded in the books or otherwise, shall be recorded by the Transferee Company at their acquisition-date fair values, as may be determined by the Board of Directors of the Transferee Company.
- 1.4 The amount of inter-company loans/balances or investments, if any, between the Transferor Company and the Transferee Company, appearing in the books of accounts of the Transferee Company and Transferor Company, if any, shall stand cancelled without any further act or deed upon the Scheme coming into effect and with effect from the Appointed Date.
- 1.5 The face value of the New Equity Shares of the Transferee Company issued to the shareholders of the Transferor Company in terms of Clause 14.1 shall be credited to the equity share capital account and the amount of security premium on New Equity Shares shall be credited to the securities premium account in the books of the Transferee Company.



SESA CARE PRIVATE LIMITED

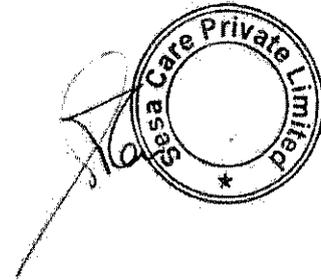
Regd. Office: Rocklines House, Ground Floor 9/2, Museum Road, Bangalore - 560001, Karnataka, INDIA, Tel - 86575 18460

CIN: U24247KA2018PTC115638, Email - compliance@sesacare.com, PAN - ABACS7064C, Website - www.sesacare.com





- 1.6 Costs, expenses and duties incurred in connection with the Scheme and to put it into operation / implementation of the Scheme shall be dealt by the Transferee Company, as per relevant accounting standards & provisions of the Income Tax Act.
- 1.7 The net difference between the acquisition date fair value of net assets of the Transferor Company acquired by the Transferee Company and the consideration transferred by the Transferee Company shall be recognised as goodwill or gain on bargain purchase / capital reserves, as the case may be, in the books of the Transferee Company.
- 1.8 To the extent there are inter corporate loans or balances between the Transferor Company inter- se and/or the Transferee Company, the obligation in respect thereof shall come to an end.
- 1.9 To comply with the relevant laws, the Income Tax Act, 1961 and applicable Accounting Standards, the Transferee Company (by its Board of Directors) may alter or modify the provisions of the Clauses 17.1 to 17.9, as they may deem fit and consider



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