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Factory:
F-86 to F-90, RIICO Industrial Area,
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KOTYARK INDUSTRIES LIMITED
Formerly known as KOTYARK INDUSTRIES PRIVATE LIMITED
E-mail : info@kotyark.com, kipl7722@gmail.com,
Website : www.kotyark.com
CIN : U24100GJ2016PLC094939 • GST : 08AAGCK3927K1Z7

Annexure E

Brief particulars of the transferee/resulting and transferor/demerged companies:

Sr. No.	Particulars	Remarks
1	Name of the Company	Kotyark Industries Limited
2.	Exchange(s) Listed on	National Stock Exchange of India Ltd. (Emerge Platform)
3.	Designated Stock Exchange	National Stock Exchange of India Ltd.
4.	Brief detail about Scheme	A Draft Scheme of Amalgamation under Section 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013, ("the Act") including rules made thereunder, for amalgamation of Yamuna Bio Energy Private Limited (hereinafter referred to as "Transferor Company" or "YBEPL") with Kotyark Industries Limited (hereinafter referred to as "Transferee Company" or "KIL") . • The Appointed Date for the arrangement under the Scheme is April 01, 2022 • Transferor Company falls under Promoter Group of Transferee Company • Pursuant to the Scheme, Upon the Scheme becoming effective, the Transferee Company will issue 9,09,216 equity shares, as per the share exchange ratio provided in the valuation report, to the equity shareholders of the Transferor Company as on the "record date". • The New Equity Shares of the Transferee Company shall be listed and/ or admitted to trading on the Stock Exchange on which the existing Equity Shares of the Transferee Company are listed. The Transferee Company shall enter into such arrangements and give such confirmation and/or undertakings as may be necessary in accordance with the applicable laws or regulations for complying with the formalities of the said Stock Exchange. • The Scheme is subject to receipt of necessary approvals from the jurisdictional bench (es) of the National Company Law Tribunal, Stock Exchange, the Securities and Exchange Board of India, shareholders and such other statutory and regulatory authorities, as may be required.
5.	Consideration/Exchange Ratio	Upon the Scheme coming into effect, the Transferee Company shall, without any further act or deed, issue and allot 14 (Fourteen) Equity shares of Rs. 10/- each fully paid up for every 100 (Hundred) Equity shares of Rs. 10/- each fully paid up held by the shareholders of the Transferor Company.
6.	Will any of the unlisted companies seek listing pursuant to Rule 19(2)(b) of SEBI (SCRR),1957	Not Applicable in our case
7.	Report of Audit Committee	Audit Committee report dated August 10, 2022 has recommended the draft scheme for favorable consideration.
8.	Valuation Report from a Registered Valuer	The share entitlement ratio have been derived based on Valuation report dated August 10, 2022, issued by CS Abhishek Chhajed, Registered Valuer,("Valuation Report");

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<table>
<tr><td>9.</td><td>Fairness opinion by Merchant Banker</td><td>Beeline Capital Advisors Private Limited, a SEBI registered Merchant Banker, in its fairness opinion dated August 10, 2022 has opined that the share entitlement ratio as recommended by the valuer is fair.</td></tr>
<tr><td>10.</td><td>Pre and post scheme Shareholding Pattern of the listed Company: (Kotyark Industries Limited or KIL)</td><td>Pre Scheme Shareholding Pattern:
<table>
<tr><th>Category</th><th>No. of shares</th><th>%</th></tr>
<tr><td>Promoter</td><td>5976225</td><td>72.22</td></tr>
<tr><td>Public</td><td>2298675</td><td>27.78</td></tr>
<tr><td>Total</td><td>8274900</td><td>100.00</td></tr>
</table>
Post-amalgamation shareholding pattern:
<table>
<tr><th>Category</th><th>No. of shares</th><th>%</th></tr>
<tr><td>Promoter</td><td>6883222</td><td>74.95</td></tr>
<tr><td>Public</td><td>2300894</td><td>25.05</td></tr>
<tr><td>Total</td><td>9184116</td><td>100.00</td></tr>
</table></td></tr>
<tr><td>11.</td><td>Pre and post scheme Shareholding pattern of Unlisted Company: (Yamuna Bio Energy Private Limited or YBEPL)</td><td>Pre Scheme Shareholding Pattern:
<table>
<tr><th>Category</th><th>No. of shares</th><th>%</th></tr>
<tr><td>Promoter</td><td>6478550</td><td>99.76</td></tr>
<tr><td>Public</td><td>15850</td><td>0.24</td></tr>
<tr><td>Total</td><td>6494400</td><td>100.00</td></tr>
</table>
Post-amalgamation shareholding pattern:
<table>
<tr><th>Category</th><th>No. of shares</th><th>%</th></tr>
<tr><td>Promoter</td><td>-</td><td>-</td></tr>
<tr><td>Public</td><td>-</td><td>-</td></tr>
<tr><td>Total</td><td>-</td><td>-</td></tr>
</table></td></tr>
</table>

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12.	Minimum public shareholding in all the companies pre and post amalgamation is in compliance with Regulation 38 of SEBI (LODR) Regulations, 2015 ('Listing Regulations')	The Listed Company has Complied with Minimum public shareholding requirement of the pre and post amalgamation, as per Regulation 38 of SEBI (LODR) Regulations, 2015. ('Listing Regulations').
13.	Approval of shareholders through e- voting	The Company will comply with provision of e-voting as per the Companies Act, 2013 and the SEBI (Listing obligations and Disclosures Requirements) Regulation 2015 r.w. SEBI Master Circular No.SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated November 23, 2021 as amended from time to time.
14.	Treatment of Fractional Entitlement , if any	In applying the Share Exchange Ratio, fractional entitlements, if any, will be dealt with in the manner explained below as prescribed by SEBI Master Circular dated 23 November 2021 or in such other manner as may be prescribed by SEBI from time to time. The fractional entitlements will be consolidated into whole numbers of shares and such consolidated shares shall be issued and allotted to a trustee appointed by KIL in that behalf, who shall sell such shares in the market within a period of 90 days from the date of allotment of shares, as per the draft Scheme and distribute the net sale proceeds (after deduction of applicable taxes) to the eligible shareholders in proportion to their fractional entitlements. The New Equity Shares in the Transferee Company to be issued to the shareholders of the Transferor Company shall be subject to the Memorandum and Articles of Association of the Transferee Company and the New Equity Shares so issued shall rank pari-passu in all respects with the existing Equity Shares of the Transferee Company.
15.	Compliance with Regulation 11 of the Listing Regulations	The Company has vide letter dated August 25, 2022, confirmed that the proposed scheme of amalgamation to be presented to any court or Tribunal does not in any way violate or override or circumscribe the provisions of SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, the Companies Act, 1956/2013, the rules, Regulations and guidelines under the Acts, the provisions as explained in Regulation 11 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or the requirements of SEBI Circulars and stock exchanges.
16.	Statutory Auditor's certificate confirming the compliance of the accounting treatment as per SEBI Master Circular	M/s. Manubhai & Shah LLP, Chartered Accountants (ICAI Firm Registration No. 106041W/W100136) of the Statutory Auditors of the Kotyark Industries Limited, have provided the certificate dated August 10, 2022, confirming the accounting treatment as per SEBI circular.

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17.	Compliance Report as per SEBI circular	Compliance Report as per SEBI Master Circular has been submitted along With the application filed.	
18.	Net Worth (Rs. in Crores)	**Kotyark Industries Limited**	**Yamuna Bio Energy Private**
	Pre	26.63	17.07
	Post	38.13	00.00
19.	Capital before the scheme (No. of equity shares as well as capital in rupees)*	82,74,900 Equity shares of face value of Rs. 10 each amounting to Rs. 8,27,49,000.	64,94,400 Equity shares of face value of Rs. 10 each amounting to Rs. 6, 49, 44,000.
	No. of shares to be issued	9,09,216 Equity shares of face value of Rs. 10 each.	-
	Cancellation of shares on account of cross holding, if any	-	64,94,400 Equity shares of face value of Rs. 10 each.
	Capital after the scheme (No. of equity shares as well as capital in rupees)	91,84,116 Equity shares of Rs. 10 each amounting to Rs. 9, 18, 41,160. (Assuming no change in Share capital structure of transferee company till effective date)	Nil
20.	Remarks, if any	-	

For, **Kotyark Industries Limited**

KOTYARK INDUSTRIES LIMITED VADODARA

Gaurang Rameshchandra Shah
Managing Director
DIN: 03502841

Place: Vadodara