

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

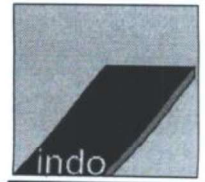
Sr.	Particulars	Transferee Company	Transferor
1.	Name of the Company	Indo Amines Limited ("IAL")	Pious Engineering Private Limited
2.	Exchange(s) Listed on	BSE Limited ("BSE") & National Stock Exchange Limited ("NSE")	Not applicable
3.	Designated Stock Exchange	BSE	Not applicable
4.	Brief detail about Scheme	Scheme of Amalgamation of Pious Engineering Private Limited with Indo Amines Limited and their respective Shareholders and Creditors.	
5.	Consideration/Exchange Ratio	Upon the Scheme becoming effective and in consideration of the amalgamation of the Transferor Company into the Transferee Company, including the transfer and vesting of the undertaking in the Transferee Company, the Transferee Company shall, without any further act, deed, issue and allot: <i>"525 (Five Hundred Twenty-Five) equity shares of Rs. 5/- each (Rupees Five Only) of the Transferee Company each credited as fully paid up for every 10 (Ten) equity shares of Rs. 100/- (Rupees One Hundred Only) held in the Transferor Company and whose names are recorded in the register of members on the Record Date".</i>	
6.	Will any of the unlisted companies seek listing pursuant to Rule 19(2)(b) of SEBI (SCRR),1957	No	
7.	Report of Audit Committee	Audit Committee report dated 3 rd April, 2023 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 31 st March, 2023 issued by Mr. Arun Rajendra Lahoti, Registered Valuer (Registration No.	
9.	Fairness opinion by Merchant Banker	Corporate Capital Ventures, Merchant Banker, in its fairness opinion dated 3 rd April, 2023 has opined that the share entitlement ratio as recommended by the valuer is fair.	





10	Pre and post scheme Shareholding Pattern of the listed Company	<p>Pre Scheme Shareholding Pattern:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>No. of shares</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Promoter</td> <td>4,83,18,461</td> <td>68.35</td> </tr> <tr> <td>Public</td> <td>2,23,79,099</td> <td>31.65</td> </tr> <tr> <td>Total</td> <td>7,06,97,560</td> <td>100.00</td> </tr> </tbody> </table> <p>Post-amalgamation shareholding pattern:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>No. of shares</th> <th>%</th> </tr> </thead> <tbody> <tr> <td>Promoter</td> <td>5,02,08,461</td> <td>69.17</td> </tr> <tr> <td>Public</td> <td>2,23,79,099</td> <td>30.83</td> </tr> <tr> <td>Total</td> <td>7,25,87,560</td> <td>100.00</td> </tr> </tbody> </table>	Category	No. of shares	%	Promoter	4,83,18,461	68.35	Public	2,23,79,099	31.65	Total	7,06,97,560	100.00	Category	No. of shares	%	Promoter	5,02,08,461	69.17	Public	2,23,79,099	30.83	Total	7,25,87,560	100.00
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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')	Yes																								
14.	Approval of shareholders through postal ballot and e-voting	Yes																								
15.	Treatment of Fractional Entitlement, if any	Not Applicable																								
16.	Compliance with Regulation 11 of the Listing Regulations	The Company has vide letter dated 21 st April, 2023 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.																								





17.	Statutory Auditor's certificate confirming the compliance of the accounting treatment as per SEBI Master Circular	M/s. V. S. Somani, Statutory Auditors of Indo Amines Limited, have provided the certificate dated 3 rd April, 2023 confirming the accounting treatment as per SEBI circular.		
18.	Compliance Report as per SEBI circular	Compliance Report as per SEBI Master Circular has been submitted along with the application filed on 6 th April, 2023.		
19.	Net Worth (Rs. in crores)	Transferee Company	Transferor Company	
	Pre	198.91	70.64	
	Post	211.88	-	
20.	Capital before the scheme (No. of equity shares as well as capital in rupees)	Authorised Share Capital 10,14,80,000 equity shares of Rs. 5/- each of Rs. 50,74,00,000. Issue, Subscribed and Paid-up Capital 7,06,97,560 equity shares of Rs. 5/- each of Rs. 35,34,87,800.	Authorised Share Capital 40,000 equity shares of Rs. 100/- each of Rs. 40,00,000. Issue, Subscribed and Paid-up Capital 36,000 of equity shares of	
	No. of shares to be issued	18,90,000 (Eighteen Lakhs Ninety Thousand) equity shares of Rs. 5/- (Rupees Five Only) each, issued by IAL to the shareholders of PEPL as consideration for amalgamation		
	Cancellation of shares on account of cross holding, if	Not applicable	Not applicable	
	Capital after the scheme (No. of equity shares as well as capital in rupees)	Authorised Share Capital 10,22,80,000 equity shares of Rs. 5/- each of Rs. 51,14,00,000. Issue, Subscribed and Paid-up Capital 7,25,87,560 of equity shares of Rs. 5/- each of Rs. 36,29,37,800.	Not applicable	
	21.	Remarks, if any	Both directors and Shareholders of PEPL are Promoters of IAL	

[Handwritten Signature]
