

TRADEMARK ASSIGNMENT COVER SHEET

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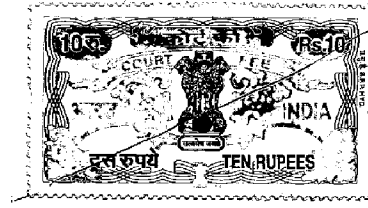
ETAS ID: TM814803

SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	Demerger		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
MIRZA INTERNATIONAL LIMITED		02/21/2023	Corporation: INDIA
RECEIVING PARTY DATA			
Name:	Redtape Ltd		
Street Address:	Plot No. 8, Sector-90		
City:	Noida, Uttar Pradesh		
State/Country:	INDIA		
Postal Code:	201 301		
Entity Type:	Public Limited Company: INDIA		
PROPERTY NUMBERS Total: 1			
Property Type	Number	Word Mark	
Registration Number:	2462230	RED TAPE	
CORRESPONDENCE DATA			
Fax Number:	5032247017		
<i>Correspondence will be sent to the e-mail address first; if that is unsuccessful, it will be sent using a fax number, if provided; if that is unsuccessful, it will be sent via US Mail.</i>			
Phone:	5032240115		
Email:	patenttmus@gmail.com		
Correspondent Name:	JAMES WALTERS		
Address Line 1:	SUITE 300		
Address Line 2:	205 SE SPOKANE STREET		
Address Line 4:	PORTLAND, OREGON 97202		
DOMESTIC REPRESENTATIVE			
Name:	James patenttm.us Walters		
Address Line 1:	Suite 300, 205 SE Spokane Street		
Address Line 4:	Portland, OREGON 97202		
NAME OF SUBMITTER:	James H. Walters		
SIGNATURE:	/james h walters/		
DATE SIGNED:	06/02/2023		

OP \$40.00 2462230

Total Attachments: 77

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IN THE NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH, PRAYAGRAJ

(through web-based video conferencing platform)

CP(CAA)No.16/ALD/2022

(2nd Motion)

Under Sections 230-232 of the Companies Act, 2013 read with Section 66 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions

In the matter of Scheme of Arrangement between:

RTS Fashions Pvt. Ltd., a private limited company incorporated under the Companies Act, 2013 and having its registered office at 14/6, Civil Lines, Kanpur 208001, Uttar Pradesh

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

Mirza International Ltd, a public limited company incorporated under the Companies Act, 1956 and having its registered office at 14/6, Civil Lines, Kanpur 208 001, Uttar Pradesh

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

AND

Redtape Ltd, a public limited company incorporated under the Companies Act, 2013 and having its registered office at Plot No. 8, Sector-90, Noida 201 301, Uttar Pradesh

..... **Petitioner Company No. 3/Resulting Company**

Order delivered on: 21.02.2023

Coram: Hon'ble Mr. Praveen Gupta, Member (Judicial)

Hon'ble Mr. Ashish Verma, Member (Technical)

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Present through video conferencing

For the Petitioner Companies : Mr Rajeev K Goel, Adv, Mr Kartikeya Goel,
Adv.

Mr Ankit K Singh, PCS

For the O.L. Alld./ RD (NR) : Sh. Rajneesh Kumar Singh, AOL

For the I.T. Deptt. : Sh. Gaurav Mahajan, Sr. Standing Counsel

For the ROC, Kanpur : Sh. Krishna Dev Vyas, Adv.

Per: Praveen Gupta, Member (Judicial)

ORDER

1. This is a joint second motion company petition filed by Petitioner Companies above named under Sections 230, 232 & 66 and other applicable provisions of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 for sanction of the Composite Scheme of Arrangement (“Scheme” or “Scheme of Arrangement”) of RTS Fashions Pvt. Ltd (“Petitioner Company No. 1” or “Transferor Company”), Mirza International Ltd (“Petitioner Company No. 2” or “Transferee Company”), and Redtape Ltd (“Petitioner Company No. 3” or “Resulting Company”)



2. The petitioner companies have prayed for sanctioning of the Composite Scheme of Arrangement in the petition and notices to be issued to the authorities concerned in relation to the date of hearing of the petition and calling for objections. The said Scheme is attached as Annexure-1 of the company petition.

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3. The First Motion application seeking directions of this Tribunal to dispense with the requirement of convening the meetings of Equity Shareholders and Unsecured Creditors of the Transferor Company and the Resulting Company; and Secured Creditors of the Transferee Company; and to convene separate meetings of Equity Shareholders and Unsecured Creditors of the Transferee Company, through Video Conferencing with facility of remote e-voting. Accordingly, this Tribunal vide its order dated 14th June, 2022 (date of pronouncement), allowed the above mentioned prayers.
4. The main objects, date of incorporation, authorized and paid-up share capital, and the rationale of the Scheme have been discussed in detail in the order dated 14.06.2022.
5. A perusal of the present Petition discloses that in pursuance of the directions contained in Order dated 14th June, 2022 (date of pronouncement), passed by this Tribunal in Company Application No. 11/ALD of 2022, separate meetings of Equity Shareholders and Unsecured Creditors of the Transferee Company were duly convened and held on Saturday, 6th August, 2022, through Video Conferencing with facility of remote e-voting as per the following Schedule:



Sl. No.	Particulars	Time
1.	Equity Shareholders of the Transferee Company	11:00 A.M.
2.	Un-secured Creditors of the Transferee Company	1:00 P.M.

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The Scheme of Arrangement was considered and approved by overwhelming majority in the respective meetings of the Equity Shareholders and Un-secured Creditors of the Transferee Company, without any modifications. The common Chairperson appointed for the meetings has filed her Reports dated 12th August, 2022 which are enclosed as Exhibit No. 1 & 2, with the Petition.

6. Notice of the Company Application/Scheme of Arrangement was also given to the Statutory Authorities-RD, ROC, OL, Income Tax Department and BSE Ltd. Necessary Compliance Affidavit dated 15th July, 2022 was filed by the Applicant Companies in this regard.
7. This Tribunal vide its order dated 23rd August, 2022 directed to issue notice of hearing in respect of present Company Petition to the Statutory Authorities and also to make paper publication in this respect in **“Business Standard” (English, Lucknow and Delhi NCR Editions) and “Business Standard” (Hindi, Lucknow and Delhi NCR Editions).**



In compliance thereof, the Petitioner Companies have filed Affidavit of service and publication vide diary no. 0902109003962022/3, confirming that notices have been duly published in **“Business Standard” (English, Lucknow and Delhi NCR Editions) and “Business Standard” (Hindi, Lucknow and Delhi NCR Editions).** The Petitioner Companies have also served notice of the Company Petition to (a) the Central Government through the office of the Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi; (b) the Registrar of Companies, Uttar Pradesh, Ministry of Corporate Affairs, Kanpur; (c) The Official Liquidator, Uttar Pradesh, Allahabad; (d) the Income Tax Department; (e) Bombay Stock Exchange, Mumbai.

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9. In response to the abovementioned notices, the statutory authorities have furnished their replies.

9.1 Registrar of Companies

In response to the above stated notice, the Registrar of Companies, Ministry of Corporate Affairs, Kanpur, Uttar Pradesh has submitted its Report dated 29th September, 2022. No objection has been raised by the Registrar of Companies on the Scheme of Arrangement.

9.2 Regional Director

In response to the above stated notice, the Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi has filed his Representation Affidavit dated 14th November, 2022 (“RD affidavit”) which has been dealt with by the Petitioner(s) by their Reply affidavits dated 14th November, 2022 (“Reply”). The observations of the RD and responses of the Petitioner Companies are summarized as under:



Paragraph No. 9 of RD Affidavit:

That the auditor in the Annual Report for the year 2021-22 has reported fraud. The text of which reads as under:

“During the financial year, 3 cases of fraud/embezzlement in the nature of misappropriation were reported. The amount involved was ₹36.77 Lakhs out of which ₹0.72 Lakhs were recovered, and management is of

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the opinion that ₹10.57 Lakhs is recoverable whereas ₹25.49 Lakh has been written off considering same as non-recoverable.

The Company has also written off ₹21.62 Lakhs pertaining to the fraud/embezzlement occurred during previous financial year which was considered as then recoverable. Thus, the total amount written off ₹47.11 Lakhs.”

Para 6 of the Reply Affidavits filed by the Petitioner Companies:

- i. *The aforesaid statement made by the Learned Regional Director is a factual disclosure made in the Audited Financial Statements of the Transferee Company-Mirza International Ltd for the financial year ended 31st March, 2022, the Auditors Report and the Directors’ Report on the aforesaid Financial Statements. The aforesaid statement does not have any bearing on the proposed Scheme of Arrangement.*
- ii. *As mentioned in the Petition and other documents, the Transferee Company-Mirza International Ltd is, inter alia, engaged in (a) manufacturing and export of leather footwear, leather goods and accessories; and (b) retailing of leather shoes, sports shoes, garments & apparels and other accessories under ‘REDTAPE’ and other Brands owned by the Company, through on-line e-commerce portals and off-line physical stores.*
- iii. *The Transferee Company-Mirza International Ltd, inter alia, runs around 350 Exclusive Brand Outlets/Redtape Stores (EBOs) and more than 150 Retail Outlets out of the Multi Brand Outlets (MBOs). Despite strict monitoring and control, some cases of fraud/embezzlement by the*



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employees of the Company/concerned Franchisee were detected during the financial year ended 31st March, 2021 and 31st March, 2022. The Company has taken suitable actions against the concerned employees of the Company/concerned Franchisee, including filing of FIRs and court cases. In terms of the provisions of the Companies Act, 2013, all these cases were duly reported and disclosed in the Audited Financial Statements and in the Auditors Report and the Directors' Report.

- iv. The Company has recovered partial amount. In terms of the Accounting Standards, adequate provisioning and write off have been made in the books of accounts of the Company to give true and fair view of the affairs of the Company. The aforesaid provisioning and write off will be reversed on recovery of the amount.*
- v. It is pertinent to note that the aforesaid disclosures have no bearing on the proposed Scheme of Arrangement. It may be further noted that the Transferee Company as well as the Resulting Company are not subject matter of dissolution pursuant to the Scheme of Arrangement. Both these Companies will remain in existence even after the approval of the Scheme of Arrangement. Hence, any competent authority may take suitable action for any act or commission or omission against any of these Companies.*



9.3 Official Liquidator

In response to the above stated notice, the Official Liquidator, Ministry of Corporate Affairs, Allahabad, Uttar Pradesh has also submitted his Report dated 15th July, 2022 wherein it has been stated that the Official Liquidator has no objection to the dissolution of the Petitioner Transferor Company without winding up pursuant to provisions of

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Sections 230 and 232 of the Companies Act, 2013 and other applicable sections and rules thereunder.

9.4 Bombay Stock Exchange

Copies of the No Objection Letters issued by Bombay Stock Exchange and National Stock Exchange to the Scheme were submitted along with the Company Petition as Annexure: P-18.

9.5 Income Tax Department

In response to the notices served, the Income Tax Department has furnished its comments/reports as per the following details:

a. In respect of the Petitioner Transferor Company-RTS Fashions Pvt Ltd:

- i. The Income Tax Department has furnished its comments vide its Letters dated 12th July, 2022 and 15th September, 2022, addressed to the Legal Counsel of the Petitioner Companies. The Income Tax Department has stated that no arrear of demand and no other proceedings are pending against the Transferor Company. The Income Tax Department has given its No Objection to the proposed Scheme of Arrangement.*



Original copies of the aforesaid Income Tax Letters were submitted before this Tribunal along with supporting Affidavits of the Petitioner Companies vide Diary No. 0902109005712022/2 dated 11th November, 2022.

- ii. Subsequently, a copy of the Report/Affidavit dated 12th October, 2022, issued by the Income Tax Department, was filed by the Learned Senior*

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Standing Counsel of the Income Tax Department. The Income Tax Department in Para 6 of its Affidavit, has stated that neither any demand nor any other proceedings are pending against the Transferor Company-RTS Fashions Pvt. Ltd.

b. In respect of the Petitioner Transferee Company-Mirza International Ltd:

i. The Income Tax Department has furnished its comments vide its Letter dated 6th July, 2022 addressed to the Legal Counsel of the Petitioner Companies. The Income Tax Department has stated that it has No Objection to the proposed Scheme of Arrangement.

ii. Original copy of the aforesaid Income Tax Letter was submitted before this Tribunal along with supporting Affidavits of the Petitioner Companies vide Diary No. 0902109005712022/2 dated 11th November, 2022.

iii. Subsequently, a copy of the Report/Affidavit dated 12th October, 2022, issued by the Income Tax Department, was filed by the Learned Senior Standing Counsel of the Income Tax Department. The Income Tax Department in Para 6 and 7 of its Affidavit, has pointed out certain outstanding dues/demands of Income Tax against the Transferee Company-Mirza International Ltd.

iv. Subsequently, a Revised and Updated Report/Affidavit dated 22nd November, 2022 of the Income Tax Department was submitted along with supporting affidavits of the Petitioner Companies. The Income Tax Department has stated that in response to the Report/Affidavit dated 12th



October, 2022, the Transferee Company has furnished necessary clarifications to the Income Tax Department and submitted proof of payment of Income Tax. The Income Tax Department, in Para 3 and 4 of its Revised and Updated Report/Affidavit dated 22nd November, 2022, has clarified and stated that no amount of Income Tax or otherwise is payable by Transferee Company-Mirza International Ltd. The Income Tax Department, in Para 5 of its Affidavit, has further conveyed its 'No Objection' to the Scheme of Arrangement.

v. However, during the course of hearing on 15th December, 2022, Learned Senior Standing Counsel of the Income Tax Department sought time to file the final affidavit on behalf of the Income Tax Authorities with regard to the outstanding amount, if any, or refunds after setting off any advance taxes paid with respect to Mirza International Ltd.

vi. Accordingly, a copy of the **Final Representation Affidavit dated 27th December, 2022**, of the Income Tax Department, was filed by the Learned Senior Standing Counsel of the Income Tax Department. The Income Tax Department in Para 4, 5, 6 and 7 of its Final Representation Affidavit, has clarified and stated that all the amount of Income Tax was adjusted against the prepaid taxes; or adjusted against the refund of tax; or paid by the Transferee Company-Mirza International Ltd. The Income Tax Department has further clarified that the outstanding demand for Assessment Year 2020-21 reflecting on the ITBA Portal stands adjusted. **The Income Tax Department in Para 9 and 10 of its Final Representation Affidavit, has further made the following submissions:**

“Para 9: That it is therefore most respectfully submitted that this Hon'ble Tribunal at the time of sanctioning of the Scheme of Arrangement



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may be pleased to direct that all tax assessment proceedings and appeals of what so ever nature by or against the Petitioner No. 2 pending or arising as on the Effective Date shall be continued and or enforced by or against the Petitioner No. 2 in the same manner and to the same extent as would or might have been continued and enforced by or against the Petitioner No 2 Further the aforementioned proceedings shall never abate or discontinued nor be in any way prejudicially affected by reason of the Scheme of Arrangement of the Petitioner No 2 with the Resulting Company/Petitioner No. 3 or anything contained in this Scheme.

Para 10: That it is further most respectfully submitted that this Hon'ble Tribunal at the time of sanctioning of the Scheme of Arrangement may be pleased to direct that all taxes (including, without limitation, Income tax, wealth tax, sales tax, purchase tax, excise duty, customs duty, service tax, value added tax, goods and services tax etc) paid or payable by the Petitioner No 2 in respect of the operations and/or the profits of the Petitioner No. 2 before the Appointed Date, shall be on account of the Resulting Company/Petitioner No. 3 and, in so far as it relates to the tax payment (including, without limitation, income tax, wealth tax, sales tax, purchase tax, excise duty, customs duty, service tax, value added tax, goods and service tax etc.) whether by way of deduction at source, advance tax or otherwise howsoever, by the Resulting Company in respect of the profits or activities or operation of the Resulting Company with effect from the Appointed Date, the same shall be deemed to be the corresponding tax/duty paid by the Petitioner No. 3, and, shall in all proceedings, be dealt with accordingly."



c. In respect of the Petitioner Resulting Company-Redtape Ltd:

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- i. The Income Tax Department has filed its Letter dated 5th December, 2022, directly in this Tribunal. **The Income Tax Department in Para 2 of its Letter, has stated that there is no outstanding demand pending against Redtape Ltd. The Income Tax Department in Para 3 of its Report has further stated that it has no objection to the Scheme of Arrangement.**

10. In response to the aforesaid reports/comments of the Income Tax Authorities, the Petitioner Companies have filed Reply Affidavits vide Diary No. 0902109005712022/9 dated 7th January, 2023. The Petitioner Companies have made the following submissions:

- i. The Transferee Company is a profit-making company having very strong net worth. On Demerger, the Resulting Company will also have strong financials and net worth.
- ii. It is further submitted and clarified that the Transferee Company and the Resulting Company are not subject matter of dissolution. The Transferee Company and the Resulting Company will remain in existence even after the sanction of the present Scheme of Arrangement. Hence the sanction of the Scheme of Arrangement will not adversely affect any right of the Income Tax Department qua the Transferee Company or the Resulting Company.
- iii. It is clarified and confirmed that the Scheme will not adversely affect the rights of recovery of the Income Tax Department or any other competent authority; or any enquiry, investigation, scrutiny or other proceedings, if any, being carried out by Income Tax Department or



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any other competent authority against any of the Petitioner Companies. The Income Tax Department or other competent authorities are entitled to recover any tax demand or any other dues from the Petitioner Companies.

iv. We wish to further clarify and confirm that interest of the Income Tax Department will not be adversely affected by sanction of the present Scheme of Arrangement. It is pertinent to mention that in terms of the provisions of the Scheme of Arrangement, all the liabilities of the Transferor Company including tax liabilities, if any, will be transferred to and vested in the Transferee Company. Similarly, all the liabilities of the Demerged Undertaking of the Transferee Company will be transferred to and vested in the Resulting Company.

v. **The Transferee Company and/or the Resulting Company do hereby undertake to pay any demand that may be raised by the Income Tax Department or any other competent authority in future in terms of the applicable provisions of law.**



The Income Tax Department has clearly stated that there is no Income Tax Dues/Demands in the Petitioner Transferor Company, the Transferee Company and the Resulting Company

11. The Petitioner Companies have also filed Affidavits vide Diary No. 0902109005712022/3 dated 11th November, 2022, confirming that neither the Petitioner Companies nor their Legal Counsel has received any objection/representation from any person against the Petition or the proposed Scheme

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of Arrangement in response to the publication of the notice of hearing of the present Petition in Newspapers.

12. We have gone through the reports of the Ld. Registrar of Companies, Uttar Pradesh, Kanpur, Ld. Regional Director (Northern Region), Ministry of Corporate Affairs, New Delhi, Ld. Official Liquidator, Ministry of Corporate Affairs, Allahabad, The Income Tax Department and the Reply Affidavits filed by the Petitioner Companies and after perusing the same, we find that there appears to be no reservation to grant sanction to the Scheme and we are of the view that the sanction of the present Scheme is not against public policy, nor it would be prejudicial to the public interest at large.

13. The certificate of the Statutory Auditors with respect to the Scheme between Petitioner Companies to the effect that the accounting treatment proposed in the Scheme is in compliance with applicable Indian Accounting Standards as specified in Section 133 of the Act, read with rules thereunder and other Generally Accepted Accounting Principles.



We have heard the learned Counsel for Petitioner Companies and perused the record carefully.

15. In the context of the above discussion, the Scheme contemplated between the Petitioner Companies, appears to be prima facie in compliance with all the requirements stipulated under the relevant Sections of Companies Act, 2013. In the absence of any further objections before us and since all the requisite statutory compliance have been fulfilled, this Tribunal sanctions the Scheme of Arrangement appended as Annexure-1 with the company petition.

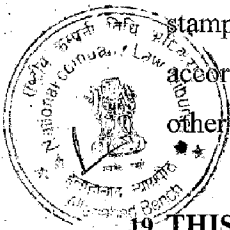
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16. In the result, the proposed Composite Scheme of Arrangement, which is annexed to the Company Petition stands approved and sanctioned. The Petitioner Companies are required to act upon as per terms and conditions of the sanctioned Scheme and the same shall be binding on all the Shareholders and Creditors of the above-named Petitioner Companies and also on the Petitioner Companies with effect from the Appointed Date, i.e., 1st day of January, 2022.

17. Notwithstanding the submission that no investigation is pending against the Petitioner Companies, if there is any deficiency found or, violation committed qua any enactment, statutory rule or regulation, the sanction granted by this Tribunal will not come in the way of action being taken, albeit, in accordance with law, against the concerned persons, directors and officials of the petitioners.

18. While approving the scheme as above, it is clarified that this order should not be construed as an order in any way granting exemption from payment of stamp duty, taxes or any other charges, if any, payment is due or required in accordance with law or in respect to any permission/compliance with any other requirement which may be specifically required under any law.



19. THIS TRIBUNAL DO FURTHER ORDER:

With respect to Amalgamation of the Transferor Company with and into the Transferee Company:

- i. Upon the Scheme becoming effective, all the property, rights and powers of the Transferor Company specified in the first, second and third parts of the Schedule hereto and all other property, rights and

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powers of the Transferor Company be transferred, without further act or deed, to the Transferee Company and accordingly, the same shall, pursuant to Sections 230 & 232 of the Companies Act, 2013, be transferred to and vested 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; and

ii. Upon the Scheme becoming effective, all the liabilities and duties of the Transferor Company be transferred, without further act or deed, to the Transferee Company and accordingly the same shall pursuant to Sections 230 & 232 of the Companies Act, 2013, be transferred to and become the liabilities and duties of the Transferee Company; and

iii. Upon the Scheme becoming effective, all the employees of the Transferor Company, in service on the Effective Date, shall be transferred to and shall become the employees of the Transferee Company as provided in the Scheme of Arrangement; and



iv. Upon the Scheme becoming effective, all proceedings now pending by or against the Transferor Company be continued by or against the Transferee Company; and

v. Upon the Scheme finally coming into effect and in consideration of the transfer and vesting of all the said assets and liabilities of the Transferor Company to the Transferee Company in terms of the Scheme, the Transferee Company shall, without any further application or deed, issue and allot Share(s) to the Shareholders of the Transferor Company in the following manner as provided in the Scheme of Arrangement:

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- The Transferee Company-Mirza International Ltd will issue 22 (twenty-two) Equity Shares of ₹2 each, credited as fully paid up, to the Shareholders of the Transferor Company for every 10 (ten) Equity Shares of ₹10 each held in the Transferor Company-RTS Fashions Pvt. Ltd.

With respect to Demerger of Demerged Undertaking of the Transferee Company into the Resulting Company

i. Upon the Scheme becoming effective, all the property, rights and powers of the Demerged Undertaking of the Transferee Company specified in the first, second and third parts of the Schedule hereto and all other property, rights and powers of the Demerged Undertaking of the Transferee Company be transferred, without further act or deed, to the Resulting Company and accordingly, the same shall, pursuant to Sections 230 & 232 of the Companies Act, 2013, be transferred to and vested in the Resulting Company for all the estate and interest of the Demerged Undertaking of the Transferee Company therein but subject nevertheless to all charges now affecting the same; and



ii. Upon the Scheme becoming effective, all the liabilities and duties of the Demerged Undertaking of the Transferee Company be transferred, without further act or deed, to the Resulting Company and accordingly the same shall pursuant to Sections 230 & 232 of the Companies Act, 2013, be transferred to and become the liabilities and duties of the Resulting Company; and

iii. The Transferee/Resulting Company shall be bound by terms of undertaking given in response to the observation of all Statutory

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Authorities.

- iv. Upon the Scheme becoming effective, all the employees of the Demerged Undertaking of the Transferee Company, in service on the Effective Date, shall be transferred to and shall become the employees of the Resulting Company as provided in the Scheme of Arrangement;
- v. Upon the Scheme becoming effective, all proceedings now pending by or against the Demerged Undertaking of the Transferee Company be continued by or against the Resulting Company; and
- vi. Upon the Scheme finally coming into effect and after giving effect to allotment of shares pursuant to amalgamation of the Transferor Company with the Transferee Company and in consideration of demerger and vesting of the Demerged Business of the Transferee Company into the Resulting Company, in terms of this Scheme, the Resulting Company, shall, without any further application or deed, issue and allot Equity Share(s), to the Equity Shareholders of the Transferee Company in the following manner as provided in the Scheme of Arrangement:
 - The Resulting Company-Redtape Ltd will issue 1 (one) Equity Share of ₹2 each, credited as fully paid-up, to the shareholders of the Transferee Company for every 1 (one) Equity Share of ₹2 each held in the Transferee Company-Mirza International Ltd.
- vii. Upon the Scheme becoming effective, the pre-Scheme issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of ₹2 each aggregating ₹1,00,000 will be cancelled.



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50,000 9% Compulsorily Redeemable Preference Shares of ₹2 each, credited as fully paid-up, aggregating ₹1,00,000 will be issued in place of such cancelled equity share capital.

20. The Petitioners have already filed the Schedule of Assets. The Petitioner Companies shall within thirty days of the date of the receipt of this Order cause a certified copy of this order to be delivered to the Registrar of Companies, Kanpur, for registration; and on such certified copy being so delivered, the Transferor Company shall stand dissolved without undergoing the process of winding up and the Registrar of Companies shall place all documents relating to the Transferor Company and registered with him on the file kept by him in relation to the Transferee Company and the files relating to the said two Companies shall be consolidated accordingly; and

21. The Petitioner Companies shall supply legible print outs of the Scheme and the Schedule of Assets in acceptable form to the Registry and the Registry will append such print outs, after verification, to the certified copy of the Order.



22. Certified copy of this Order be supplied, if applied for, subject to compliance with usual formalities.

23. That the Resulting Company shall deposit an amount of Rs. 50,000/- (Rupees Fifty Thousand Only) in favour of "The Prime Minister Relief Funds" within a period of four weeks from the date of receipt of the certified copy of this order and file affidavit of compliance thereof.

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24. All the concerned Regulatory Authorities to act on the copy of this order annexed with the Scheme duly authenticated by the Registrar, National Company Law Tribunal, Allahabad Bench.
25. Accordingly, the present Company Petition bearing CP (CAA) No. 16/ALD of 2022 is allowed and stands disposed of.

-Sd-

Ashish Verma
Member (Technical)

-Sd-

Praveen Gupta
Member (Judicial)

February 21st, 2023

Aditi Kharbanda (LRA)



CERTIFIED TO BE TRUE COPY
OF THE ORIGINAL

FREE OF COST

Compared by Me
Mahesh Sahai
24/02/2023

V. K. Asthana
24/02/2023
V. K. Asthana
Deputy Registrar
National Company Law Tribunal
Allahabad Bench, Prayagraj (U.P.)

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

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

A. Preamble

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

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

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



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

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

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

For RTS Fashions Private Limited

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For Mirza International Limited

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For REDTAPE LIMITED

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

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

B. Detailed Rationale of the Scheme:

i. Amalgamation: Following are some of the specific advantages of the proposed Amalgamation of RTS Fashions Pvt Ltd with Mirza International Ltd:

- a. The proposed amalgamation of the Transferor Company with the Transferee Company would result in business synergy and pooling of resources into a single entity.
- b. The proposed amalgamation will enable the integration of the business activities being carried on by the Transferor Company-RTS Fashions Pvt Ltd and its step down wholly owned subsidiary- Mirza UK Ltd with and into the Transferee Company-Mirza International Ltd. It would be advantageous to combine the activities and operations in a single company and to build strong capability to effectively meet future challenges in competitive business environment. Amalgamation will enable Mirza International Ltd to leverage the expertise and resources of Mirza UK Ltd and strengthen its sales and distribution in overseas markets.
- c. The proposed Amalgamation would result in pooling of physical, financial and human resource of these Companies for the most beneficial utilization of these factors in the combined entity.
- d. The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate work, reduction in overheads, better and more productive utilization of financial, human and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.
- e. The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Transferee Company as well as by the Transferor Company.
- f. The proposed amalgamation would enhance the shareholders' value of the listed Transferee Company.
- g. The proposed Scheme of Amalgamation will have beneficial impact on the Transferor and the Transferee Companies, their shareholders, employees and other stakeholders and all concerned.

ii. De-merger: Following are some of the specific advantages of the proposed De-merger of Branded Business/REDTAPE Business of Mirza International Ltd into Redtape Ltd:



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



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

- g. The proposed De-merger will have beneficial impact on the Transferee Company and the Resulting Company, their employees, shareholders and other stakeholders and all concerned.
- iii. The Scheme of Arrangement is proposed for the aforesaid reasons. The Board of Directors of the Transferor Company, the Transferee Company and the Resulting Company are of the opinion that the proposed Scheme is in the best interest of these Companies, their Shareholders and other stakeholders.

C. This Composite Scheme of Arrangement is framed in terms of the provisions of Sections 230 & 232 of the Companies Act, 2013, read with Section 66 of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, together with Sections 2(1B) and 2(19AA) of the Income Tax Act, 1961, and other applicable provisions, if any.

The Composite Scheme of Arrangement provides for:

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

For RTS Fashions Private Limited
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For Mirza International Limited
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iii. Various other matters incidental, consequential or otherwise integrally connected with the aforesaid Amalgamation and De-merger.

D. Parts of the Scheme of Arrangement:

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

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

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

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

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

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PART 1

DEFINITIONS, SHARE CAPITAL AND RATIONALE FOR THE SCHEME

A. DEFINITIONS

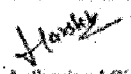
In this Scheme, unless repugnant to the meaning or context thereof, the following expressions shall have the meaning as given below:

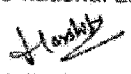
- 1.1 "Act" means the Companies Act, 2013 (18 of 2013), the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the National Company Law Tribunal Rules, 2016, and other applicable Rules made there under and includes any amendments, statutory re-enactments and modifications thereof for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



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

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

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



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For Mirza International Limited

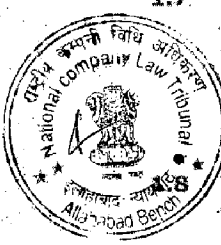
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- v. All advance money, earnest moneys and/or security deposits, bank guarantee, if any, paid or received by the Transferee Company in connection with or relating to the Demerged Business.
- vi. All trademarks, service marks, patents and domain names,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

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



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

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

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

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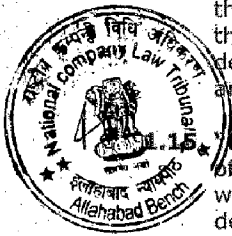
1.10 "FEMA" means the Foreign Exchange Management Act, 1999 along with the rules and regulations made there under and shall include any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force.

1.11 "Intellectual Property Rights" means, whether registered or not, in the name of or recognized under Applicable Laws as being intellectual property of the Transferor Company or the Transferee Company, as the case may be, or in the nature of common law rights of the Transferor Company or the Transferee Company, as the case may be, all domestic and foreign (a) trademarks, service marks, brand names, internet domain names, websites, online web portals, trade names, logos, uniforms and all applications and registration for the foregoing and all goodwill associated with the foregoing and symbolized by the foregoing; (b) confidential and proprietary information and trade secrets; (c) published and unpublished works of authorship and copyrights therein, and registrations and applications therefor, and all renewals, extensions, restorations and reversions thereof; (d) computer software, programs (including source code, object code, firmware, operating systems and specifications) and processes; (e) designs, drawings, sketches; (f) tools, databases, frameworks, customer data, proprietary information, knowledge, any other technology or know-how, licenses, software licenses and formulas; (g) ideas and all other intellectual property or proprietary rights; and (h) all rights in all of the foregoing provided by Applicable Laws.

1.12 "IT Act" means the Income Tax Act, 1961, and the rules made there under and shall include any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force.

1.13 National Company Law Tribunal means appropriate Bench/Benches of the Hon'ble National Company Law Tribunal constituted under the Companies Act, 2013, or such other court, tribunal, forum or authority having jurisdiction to sanction the present Scheme and other connected matters. The National Company Law Tribunal is hereinafter referred to as "the Tribunal"/ "NCLT".

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



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

1.16 "Record Date" means Record Date-1 and Record Date-2, collectively or any one of them, as the context requires.

1.17 "Registrar of Companies" means concerned Registrar(s) of Companies, Ministry of Corporate Affairs having jurisdiction under the Companies Act, 2013, and other applicable provisions, if any, on the respective Companies.

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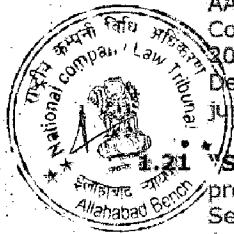
1.18 "Remaining Business of the Transferee Company" means all assets and liabilities including immovable property, undertakings, businesses, activities, operations and intellectual property rights of the Transferee Company other than the Demerged Business. Without prejudice to the generality of this clause, the remaining business of the Transferee Company will include the following:

- i. Private Label/White Label Business being carried on by Mirza International Ltd along with Land, building and all assets (whether movable or immovable, real or personal, corporeal or incorporeal, present future or contingent, tangible or intangible) of such Private Label/White Label Business.
- ii. Tannery Business being carried on by Mirza International Ltd along with Land, building and all assets (whether movable or immovable, real or personal, corporeal or incorporeal, present future or contingent, tangible or intangible) of such Tannery Business.
- iii. All trademarks, service marks, patents and domain names, copyrights, industrial designs, product registrations and other intellectual property rights being used by Mirza International Ltd for its remaining business.

1.19 Re-organisation of Share Capital means Re-organisation of pre-Scheme Share Capital of Redtape Ltd (the Resulting Company) whereby the entire pre-Scheme issued and paid-up share capital of the Resulting Company which consists of 50,000 Equity Shares of ₹2 each aggregating ₹1,00,000 will be cancelled and equal number of 9% Compulsorily Redeemable Preference Shares will be created in place of such cancelled equity share capital.

1.20 "Resulting Company" means **Redtape Ltd** being a company incorporated under the provisions of the Companies Act, 2013, and having its registered office at Plot No. 8, Sector-90, Noida 201 301, Uttar Pradesh, e-mail: shuja@redtapeindia.com.

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



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

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

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For Mirza International Limited

For REDTAPE LIMITED

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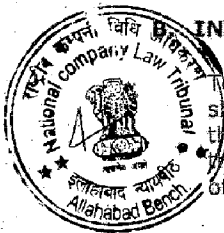
its registered office at 14/6, Civil Lines, Kanpur 208 001, Uttar Pradesh; e-mail: cherian@redtapeindia.com.

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

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

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

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



INTERPRETATION

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

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

For RTS Fashions Private Limited

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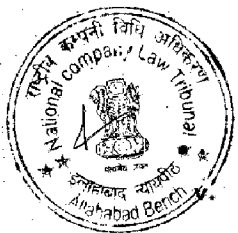
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- v. any phrase introduced by the terms "including", "include", "in particular" or any similar expression shall be construed as illustrative and shall not limit the sense of the words preceding those terms;
- vi. words denoting singular shall include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

C. SHARE CAPITAL

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



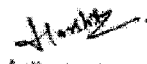
The Transferor Company, the Transferee Company and the Resulting Company are under common management and control.

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

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

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PART-2

AMALGAMATION OF RTS FASHIONS PVT LTD WITH MIRZA INTERNATIONAL LTD

2.1 TRANSFER AND VESTING OF UNDERTAKING(S)

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

2.1.2 Notwithstanding what is provided herein above, it is expressly provided that in respect to such of the said assets as are movable in nature or are otherwise capable of being transferred by physical delivery or by endorsement and delivery, the same shall be so transferred, with effect from the Appointed Date, by the Transferor Company to the Transferee Company after the Scheme is duly sanctioned and given effect to without requiring any order of the Tribunal or any deed or instrument of conveyance for the same or without the payment of any duty or other charges and shall become the property of the Transferee Company accordingly.



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

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

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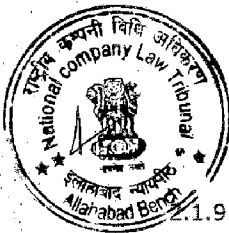
property of the Transferee Company by virtue of the amalgamation. Upon the Scheme becoming effective, all the taxes and duties paid (including TDS, MAT and GST, etc.) by or on behalf of the Transferor Company from the Appointed Date, regardless of the period to which these payments relate, shall be deemed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

2.1.5 Upon the Scheme becoming effective, all un-availed credits and exemptions, statutory benefits, including in respect of Income Tax (including MAT credit), CENVAT, Customs, VAT, Sales Tax, Service Tax, Goods and Services Tax, etc., of the Transferor Company, shall be available to and vest in the Transferee Company, without any further act or deed.

2.1.6 Without prejudice to the generality of the provisions contained in aforesaid clauses, upon the Scheme becoming effective, requisite form(s) will be filed with the Registrar of Companies for creation, modification and/or satisfaction of charge(s), to the extent required, to give effect to the provisions of this Scheme.

2.1.7 On the Scheme becoming effective, the Transferee Company shall be entitled to file/revise income tax returns, TDS returns, GST returns, and other statutory filings and returns, filed by it or by the Transferor Company, if required, and to take all such steps that may be required to give effect to the provisions of this Scheme and/or required to claim refunds, depreciation benefits, advance tax credits, un-availed credits and exemptions, statutory benefits, etc., if any.

2.1.8 With effect from the Effective Date and until such time name in the bank accounts of the Transferor Company is replaced with that of the Transferee Company, the Transferee Company shall be entitled to operate the existing bank accounts of the Transferor Company, in so far, as may be necessary. The banks shall also honour cheques or other bills issued in the name of the Transferor Company on and from the Effective Date. Further, the Transferee Company, if so required, shall also be entitled to maintain one Bank Account in the name of the Transferor Company to enable it to deposit/encash any refund or other payment received in the name of the Transferor Company. All such deposits will, then, be transferred to the bank account of the Transferee Company. It may, however, be clarified that such bank account(s) (in the name of the Transferor Company) will be used only for the limited purpose of depositing/encashing any refund or other payments received in the name/in favour of the Transferor Company. Such bank account will not be used for normal banking transactions.



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

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

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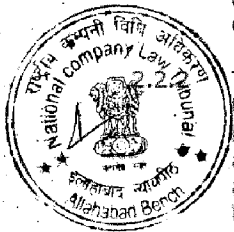
2.1.11 All compliances with respect to taxes or any other law between the respective Appointed Date and Effective Date done by the Transferor Company shall, upon the approval of this Scheme, be deemed to have been made with by the Transferee Company.

2.1.12 Any tax liabilities under the Income Tax Act, 1961, Wealth Tax Act, 1957, customs duty laws, central sales tax, applicable state value added tax, service tax laws, excise duty laws, Goods & Services tax, or other applicable laws/ regulations dealing with taxes, duties, levies allocable or related to the business of the Transferor Company to the extent not provided for or covered by tax provision in the accounts made as on the date immediately preceding the Appointed Date shall be transferred or stand transferred to Transferee Company. Any surplus in the provision for taxation / duties/ levies account including advance tax and tax deducted at source as on the date immediately preceding the Appointed Date will also be transferred to the account of the Transferee Company.

2.1.13 Any refund under the Income Tax Act, 1961, Wealth Tax Act, 1957, customs duty laws, central sales tax, applicable state value added tax, service tax laws, excise duty laws, Goods & Services tax, or other applicable laws/ regulations dealing with taxes/ duties/ levies allocable or related to the business and available on various electronic forms (including Form 26AS) / registration of the Transferor Company consequent to the assessment(s) and other proceeding(s) made on the Transferor Company and for which no credit is taken in the accounts, as on the date immediately preceding the Appointed Date, shall also belong to and be received by the Transferee Company.

2.2 CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS

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



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

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

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2.3 LEGAL PROCEEDINGS

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

2.4 DISSOLUTION OF TRANSFEROR COMPANY

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

2.5 EMPLOYEES OF TRANSFEROR COMPANY

2.5.1 All the employees of the Transferor Company in service on the date immediately preceding the date on which the Scheme finally takes effect, i.e., the Effective Date, shall become the employees of the Transferee Company on such date without any break or interruption in service and upon terms and conditions not less favourable than those subsisting in the concerned Transferor Company on the said date.

2.5.2 Provident Fund, Gratuity Fund, Superannuation Fund and any other special fund or trusts created or existing for the benefit of the employees of the Transferor Company, if any, upon the Scheme becoming finally effective, the Transferee Company shall stand substituted for the Transferor Company for all purposes and intents, whatsoever, relating to the administration or operation of such schemes or funds or in relation to the obligation to make contributions to the said funds in accordance with the provisions of such funds. It is the intent that all the rights, duties, powers and obligations of the Transferor Companies in relation to such funds shall become those of the Transferee Company. It is clarified that the services of the employees, if any, of the Transferor Company will be treated as having been continued for the purpose of the aforesaid funds or provisions.

2.6 CONDUCT OF BUSINESS BY TRANSFEROR COMPANY

From the Appointed Date until the Effective Date,



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

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

c. Any of the rights, powers, authorities, privileges exercised by the Transferor Company shall be deemed to have been exercised by such Transferor Company for and on behalf of, and in trust for the Transferee

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

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

2.7 ISSUE OF SHARES BY TRANSFEREE COMPANY

2.7.1 Upon the Scheme finally coming into effect and in consideration of the transfer and vesting of all the said assets and liabilities of the Transferor Company to the Transferee Company in terms of the Scheme, the Transferee Company shall, without any further application or deed, issue and allot Share(s) to the Shareholders of the Transferor Company, whose names appear in the Register of Members as on the Record Date-1, in the following ratio:

- a. The Transferee Company-Mirza International Ltd will issue 22 (twenty-two) Equity Shares of ₹2 each, credited as fully paid up, to the Shareholders of the Transferor Company for every 10 (ten) Equity Shares of ₹10 each held in the Transferor Company-RTS Fashions Pvt Ltd.

2.7.2 Fractional entitlements, if any, shall be aggregated and held by a trust, nominated by the Board of Directors of the Transferee Company, in that behalf, who shall sell such shares in the market at such price, within a period of 90 days from the date of allotment of shares, as per the Scheme. The Transferee Company shall submit to the Designated Stock Exchange a report from its Audit Committee and the Independent Directors certifying that the Transferee Company has compensated the eligible shareholders against their respective fractional entitlement, within a period of seven days of compensating the shareholders.

2.7.3 New Shares to be issued in terms of the aforesaid Clause shall be subject to the provisions of the Memorandum and Articles of Association of the Transferee Company. New Equity Shares shall rank pari passu in all respects, including dividend, with the existing Equity Shares of the Transferee Company.



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

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

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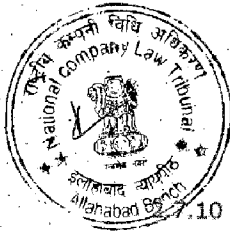
on or before the Record Date, to receive the New Equity Share(s) of the Transferee Company either in physical form or in a dematerialized form, provided however, in case of the latter, the said notice shall contain the details of the relevant depository account. In the event that such notice has not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

2.7.6 In the event there being any pending share transfer(s), the Board of Directors of the Transferor Company or any committee thereof, shall be empowered in appropriate cases, prior to or even subsequent to the Record Date, to effectuate such transfer in the Transferor Company as if such changes in the registered holders were operative on the Record Date, in order to remove any difficulty arising on account of such transfer and in relation to equity shares to be issued to the shareholders of the Transferor Company pursuant to Clause 2.7.1 above.

2.7.7 Shares to be issued by the Transferee Company pursuant to this Scheme in respect of any shares of the Transferor Company, which are held in abeyance under the provisions of the Act or otherwise, shall be held in abeyance by the Transferee Company.

2.7.8 It is, however, clarified that provisions of this Scheme with regard to issue of shares by the Transferee Company will not apply to the share application money, if any, which may remain outstanding in the Transferor Company.

2.7.9 In terms of the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, new Equity Shares to be issued by the Transferee Company to the Shareholders of the Transferor Company, pursuant to this Scheme, shall be listed on all the Stock Exchanges on which the Equity Shares of the Transferee Company are listed as on the Effective Date. The Transferee Company will make necessary application(s) to the Stock Exchanges and other competent authorities, if any, for this purpose and will comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, in this regard. The concerned Stock Exchange(s) and SEBI, shall, on receipt of listing application(s) and other documents, promptly grant necessary approval(s) and list the new Equity Shares issued by the Transferee Company.



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

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

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

2.8 UPON THIS SCHEME BECOMING EFFECTIVE:

2.8.1 Entire Issued Share Capital and share certificates of the Transferor Company shall automatically stand cancelled. Shareholders of the Transferor Company will not be required to surrender the Share Certificates held in the Transferor Company.

2.8.2 Cross holding of shares between the Transferor Company and the Transferee Company, on the record date, if any, shall stand cancelled. Approval of this Scheme by the Shareholders and/or Creditors of the Transferor Company and the Transferee Company, as the case may be, and sanction by the Tribunal under Sections 230 and 232 of the Companies Act, 2013, shall be sufficient compliance with the provisions of Section 66 of the Companies Act, 2013, and other applicable provisions, if any, relating to the reduction of share capital on cancellation of cross holding, if any. However, such reduction would not involve either the diminution of any liability in respect of un-paid share capital or the payment to any shareholder of any paid-up share capital.

2.8.3 The authorised share capital of the Transferor Company shall be added to and shall form part of the authorised share capital of the Transferee Company. Accordingly, the authorised share capital of the Transferee Company shall stand increased to the extent of the aggregate authorised share capital of the Transferor Company as on the effective date. In terms of the provisions of Section 232(3)(i) of the Companies Act, 2013, and other applicable provisions, if any, the aggregate fees paid by the Transferor Company on the authorised capital shall be set-off against the fees payable by the Transferee Company on the increase in the authorised share capital as mentioned above. It is hereby clarified that the Transferee Company will pay the balance fee, if any, on the aforesaid increase in the authorised share capital after deducting the aggregate fees paid by the Transferor Company on the pre-merger authorised share capital.



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

2.9 ACCOUNTING TREATMENT FOR AMALGAMATION

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

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

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

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

It is, however, clarified that the Board of Directors of the Transferee Company, in consultation with the Statutory Auditors, may account for the present amalgamation and other connected matters in such manner as to comply with the provisions of Section 133 of the Companies Act, 2013, the applicable Accounting Standard(s), Generally Accepted Accounting Principles and other applicable provisions, if any.



COMPLIANCE WITH TAX LAWS

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

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PART 3

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

3.1 TRANSFER AND VESTING OF DEMERGED UNDERTAKING

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

3.1.1 The whole of the undertaking and properties of Demerged Business of the Transferee Company shall, without any further act or deed or without payment of any duty, stamp duty, or other charges, stand transferred to and vested in or be deemed to be transferred to and vested in the Resulting Company, pursuant to the provisions contained in Sections 230 and 232 of the Companies Act, 2013, and all other applicable provisions, if any, and so as to vest in the Resulting Company, for all rights, title and interest pertaining to the Demerged Business of the Transferee Company.

3.1.2 All debts, liabilities, contingent liabilities, duties and obligations of every kind nature and description of the Transferee Company relating to the Demerged Business shall also, under the provisions of Sections 230 and 232 and all other applicable provisions, if any, of the Act, and without any further act or deed, be transferred to or be deemed to be transferred to the Resulting Company, so as to become the debts, liabilities, contingent liabilities, duties and obligations of the Resulting Company, and it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such debts, liabilities, contingent liabilities, duties and obligations have arisen in order to give effect to the provisions of this sub-clause.



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

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

3.1.5 The transfer and vesting of the Demerged Business, as aforesaid, shall be subject to the existing securities, charges, mortgages and other

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

3.1.6 Without prejudice to the generality of the provisions contained in aforesaid clauses, upon the Scheme becoming effective, the Transferee Company and Resulting Company will file requisite form(s) with the Registrar of Companies for creation, modification and/or satisfaction of charge(s), to the extent required, to give effect to the provisions of this Scheme.

3.1.7 For the avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that in accordance with the provisions of relevant laws, consents, permissions, licenses, registrations, certificates, authorities, powers of attorneys given by, issued to or executed in favour of Demerged Business and the rights and benefits under the same and all other interests of the Demerged Business, be without any further act or deed, be transferred to and vested in the Resulting Company.

3.1.8 Upon the Scheme coming into effect, all taxes/ cess/ duties, direct and/ or indirect, payable by or on behalf of the Demerged Business of the Transferee Company from the Appointed Date onwards, including all advance tax payments, tax deducted at source, any refunds or claims (including refunds or claims pending with the Revenue Authorities), shall, for all purposes, be treated as the tax/ cess/ duty, liability, advance tax payment, tax deducted at source, refund or claim, as the case may be, of the Resulting Company. The Resulting Company is expressly permitted to claim refunds/ credits in respect of any transaction between the Demerged Business of the Transferee Company and the Resulting Company, if any.

3.1.9 Upon the Scheme becoming effective, all un-availed credits and exemptions, statutory benefits, including in respect of Income Tax (including MAT credit), CENVAT, Customs, VAT, Sales Tax, Service Tax, Goods and Services Tax, etc., relating to Demerged Business to which the Transferee Company is entitled to shall be available to and vest in the Resulting Company, without any further act or deed.



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

3.1.11 Without prejudice to the generality of the above, all benefits, incentives, claims, losses, credits (including, without limitation income tax, service tax, GST, excise duty, applicable state value added tax etc.) to which Demerged Business of the Transferee Company is entitled to in terms of applicable laws, shall be available to and vest in the Resulting Company from the Appointed Date.

3.1.12 On and from the Effective Date and thereafter, the Resulting Company shall be entitled to operate all bank accounts of the Transferee Company, which are being operated exclusively in relation to or in

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

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

3.2 LEGAL PROCEEDINGS

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

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

3.2.3 The Resulting Company undertakes to indemnify and save harmless the Transferee Company, to the fullest extent lawful from and against all



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

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

3.3 CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS

3.3.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements and other instruments of whatsoever nature, to which the Transferee Company, in relation to the Demerged Business, is a party, subsisting or having effect on the Effective date, shall remain in full force and effect and shall stand assigned/novated in favour of the Resulting Company, may be enforced by or against the Resulting Company as fully and effectually as if, instead of the Transferee Company, in relation to the Demerged Business, the Resulting Company had been a party thereto.

3.3.2 It is expressly clarified that consent of the counterparties shall not be separately required for assignment of such contracts etc., in favour of Resulting Company.

3.3.3 The Resulting Company shall be obligated to fulfill all the obligations and covenants of aforesaid contracts, deeds, bonds, agreements and instruments in relation to the Demerged Business and indemnify and save harmless the Transferee Company, to the fullest extent lawful from and against all third party actions, suits, claims, proceedings, costs, damages, judgments, amounts paid in settlement and expenses (including reasonable attorney fees) relating to or arising out of, any such contracts etc., whether in relation to any acts or omissions there under committed by the Transferee Company or the Resulting Company (and its respective past, present and future affiliates, shareholders, partners, agents, directors, officers, employees, representatives, advisors, attorneys, successors, heirs, executors, administrators and assigns), prior to the Appointed Date or thereafter.

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



3.4 PERMISSIONS

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

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

3.5 SAVING OF CONCLUDED TRANSACTIONS

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

3.6 CONDUCT OF BUSINESS UNTIL THE EFFECTIVE DATE

3.6.1 With effect from the Appointed Date:



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

3.7 STAFF, WORKMEN AND EMPLOYEES

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

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

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

3.8 REMAINING BUSINESS OF THE TRANSFEEE COMPANY

Remaining Business of the Transferee Company to continue with Transferee Company

3.8.1 The Remaining Business of the Transferee Company and all the assets including immovable property, liabilities and obligations pertaining thereto shall continue to belong to and be vested in and be managed by the Transferee Company.

3.8.2 All legal and other proceedings by or against the Transferee Company under any statute, whether pending on the Appointed Date or which may be instituted in future, whether or not in respect of any matter arising before the Effective Date and relating to the Remaining Business of the Transferee Company (including those relating to any property, right, power, liability, obligation or duty, of the Transferee Company in respect of the Remaining Business of the Transferee Company) shall be continued and enforced by or against the Transferee Company.



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

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

3.9 Issue of Shares by the Resulting Company

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

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

- The Resulting Company-Redtape Ltd will issue 1 (one) Equity Share of ₹2 each, credited as fully paid-up, to the shareholders of the Transferee Company for every 1 (one) Equity Share of ₹2 each held in the Transferee Company-Mirza International Ltd.

3.9.2 New Equity Shares to be issued by the Resulting Company in terms of clause 3.9.1 above shall be subject to the provisions of the Memorandum and Articles of Association of the Resulting Company. The new Equity Shares to be issued by the Resulting Company shall rank pari passu in all respects, including dividend, with the existing Equity Shares of the Resulting Company.

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

3.9.4 Further, approval of this Scheme by the shareholders of the Resulting Company shall also be deemed to be the approval by the shareholders for enabling investment by Foreign Institutional Investors (FIIs)/Registered Foreign Portfolio Investors (FPIs), under the Portfolio Investment Scheme, in the issued and paid-up Equity Share Capital of the Resulting Company, equivalent to the percentage holding allowed in the Transferee Company. The Resulting Company shall, upon the coming into effect of the Scheme, intimate the RBI and comply with such other requirements as mandated by the extant Foreign Exchange Regulations relating thereto.

3.9.5 In respect of the equity shares in the Transferee Company already held in dematerialized form, the New Equity Shares to be issued by the Resulting Company in lieu hereof shall also be issued in dematerialized form with the equity shares being credited to the existing depository account of the Equity Shareholders of the Transferee Company entitled thereto, unless otherwise notified in writing by the shareholders of the Transferee Company to the Resulting Company on or before the Record Date-2. In respect of the equity shares of the Transferee Company held in physical form, each equity shareholders of the Transferee Company holding such share(s) shall have the option, to be exercised by way of giving a notice to the Resulting Company on or before the Record Date-2, to receive the New Equity Share(s) of the Resulting Company either in physical form or in a dematerialized form, provided however, in case of the latter, the said notice shall contain the details of the relevant depository account. If such notice has not been received by the Resulting Company in respect of any equity shareholder, the New Equity Shares of the Resulting Company shall be issued to such shareholders in physical form.

3.9.6 In the event there being any pending share transfer(s), the Board of Directors of the Transferee Company or any committee thereof, shall be empowered in appropriate cases, prior to or even subsequent to the Record Date, to effectuate such transfer in the Transferee Company as if such changes in the registered holders were operative on the Record



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

3.9.7 Shares to be issued by the Resulting Company pursuant to this Scheme in respect of any shares of the Transferee Company, which are held in abeyance under the provisions of the Act or otherwise, shall be held in abeyance by the Resulting Company.

3.9.8 It is, however, clarified that provisions of this Scheme regarding issue of shares by the Resulting Company will not apply to the share application money, if any, which may remain outstanding in the Transferee Company.

3.9.9 In terms of the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, new Equity Shares to be issued by the Resulting Company to the Shareholders of the Transferee Company, pursuant to this Scheme, shall be listed on all the Stock Exchanges on which the Equity Shares of the Transferee Company are listed as on the Effective Date. The Resulting Company will make necessary application(s) to the Stock Exchanges and other competent authorities, if any, for this purpose and will comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, in this regard. The concerned Stock Exchange(s) and SEBI, shall, on receipt of listing application(s) and other documents, promptly grant necessary approval(s) and list the new Equity Shares issued by the Resulting Company.

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



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

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

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

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

3.10.2 Accordingly, upon the Scheme coming into effect, the Resulting Company will issue 1 (one) 9% Compulsorily Redeemable Preference Shares of ₹2 each, credited as fully paid-up, for every 1 (one) Equity Share of ₹2 each held in the Resulting Company. Pre-Scheme issued and paid-up share capital of the Resulting Company consisting of 50,000 Equity Shares of ₹2 each aggregating ₹1,00,000, will stand cancelled.

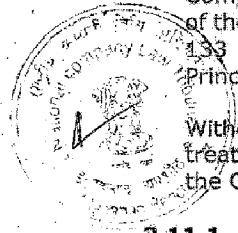
3.10.3 9% Compulsorily Redeemable Preference Shares to be issued in terms of the above, shall be redeemed in terms of the provisions of the Companies Act, 2013, at Par within a period of 5 years from the date of issue of such Redeemable Preference Shares with a put and call option available to the Shareholders and the Issuer Company for early redemption.

3.10.4 It is clarified that the aforesaid Re-organisation of Share Capital would not involve either the diminution of any liability in respect of un-paid share capital or payment to any shareholder of any paid-up share capital. The Resulting Company is not proposing any buy-back of shares from its shareholders.

3.10.5 It is clarified that no creditor of the Resulting Company will be adversely affected by the proposed Re-organisation of Share Capital. Compulsorily Redeemable Preference Shares to be issued in terms of this Scheme, shall be redeemed in accordance with the provisions of the Companies Act, 2013, relating to the redemption of preference shares. Hence, such redemption of Preference Shares will not be deemed to be a reduction of capital of the Company.

3.11 ACCOUNTING TREATMENT

Upon the Scheme becoming effective, De-merger of the Branded Business/REDTAPE Business of the Transferee Company into the Resulting Company will be accounted for in accordance with the applicable provisions of the Companies Act, 2013, Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and Generally Accepted Accounting Principles in India (Indian GAAP), as the case may be.



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

3.11.1 In the books of the Transferee Company

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

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

3.11.2 In the books of the Resulting Company

- a. The Resulting Company shall record the assets and liabilities pertaining to the Demerged Business vested in it pursuant to this Scheme, at the values as appearing in the books of the Transferee Company as on the Appointed Date.
- b. The Resulting Company shall credit to the Share Capital Account, in the books of accounts, the aggregate face value of the new Equity Shares to be issued by it to the Shareholders of the Transferee Company pursuant to Clause 3.9.1 of the Scheme.
- c. The difference, i.e., the excess or shortfall, as the case may be, of the value of the assets and the liabilities pertaining to the Demerged Business and received from the Transferee Company pursuant to the Scheme after taking into account the face value of the shares issued by the Resulting Company, shall be credited or debited to the reserves of the Resulting Company, in terms of the provisions of the Companies Act, 2013, the applicable Accounting Standard(s), Generally Accepted Accounting Principles and other applicable provisions, if any.

3.11.3 It is, however, clarified that the Board of Directors of the Transferee Company and the Resulting Company, in consultation with the respective Statutory Auditors, may account for the present de-merger in such manner as to comply with the provisions of Section 133 of the Companies Act, 2013, the applicable Accounting Standard(s), Generally Accepted Accounting Principles and other applicable provisions, if any.

3.12 It is clarified that Re-organisation/reduction of the paid-up share capital, reserves & surplus, including utilisation of securities premium account in terms of this Scheme, of the Transferee Company and/or the Resulting Company, as the case may be, shall be affected as an integral part of the Scheme only. Approval of this Scheme by the Shareholders and/or Creditors of the Transferee Company and the Resulting Company, as the case may be, and sanction by the Tribunal under Sections 230 and 232 of the Companies Act, 2013, shall be sufficient compliance with the provisions of Sections 52 and 66 of the Companies Act, 2013, and other applicable provisions, if any, relating to the Re-organization/reduction of the paid-up share capital, reserves & surplus, including utilisation of securities premium account in terms of this Scheme, of the Transferee Company and/or the Resulting Company, as the case may be. Such re-organisation/reduction of share capital would not involve either the diminution of any liability in respect of un-paid share capital or payment to any shareholder of any paid-up share capital. The Transferee Company and the Resulting Company are not proposing any buy-back of shares from their respective shareholders. Accordingly, the Transferee Company and the Resulting Company shall not be required to add "and reduced" as a suffix to their respective names.



3.13 COMPLIANCE WITH TAX LAWS

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

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

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PART 4

OTHER TERMS AND CONDITIONS

4.1 APPLICATION/PETITION TO THE NATIONAL COMPANY LAW TRIBUNAL

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

4.2 COMPLIANCE WITH SEBI REGULATIONS

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



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

4.3 MODIFICATIONS/AMENDMENTS TO THE SCHEME

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

4.4 OPERATIVE DATE OF THE SCHEME

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

4.5 AUTHORISED SHARE CAPITAL

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



IMPLEMENTATION OF THE SCHEME:

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

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

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

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

4.7 EXPENSES CONNECTED WITH THE SCHEME

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

Legal Consultants of the Scheme:

Rajeev Goel & Associates
Advocates and Solicitors
785, Pocket-E, Mayapuri Vihar II
Delhi Meerut Expressway/NH-9
Delhi 110 091
Mobile: 93124 09354
e-mail: rajeev391@gmail.com
Website: www.rgalegal.in

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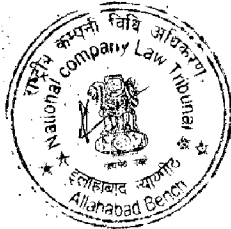
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Schedule-1 to the Scheme of Arrangement

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

1. List of Immovable Property

A. Freehold Property

Sl. No.	Particulars
1.	Unit-8 & 9: Plot No. 18-19, Nand Nagar Industrial Estate, Phase-1, Mahua Khara Ganj, Kashipur, Udham Singh Nagar, Uttarakhand

B. Leasehold Property

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

2. List of Intellectual Property

Global list of trademarks and IPRs of Redtape Business

1. India

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



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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
OZARK	825673	1998-11-02	25	Registered	2028-11-02
O Z A R K	825674	1998-11-02	28	Registered	2028-11-02
BOND STREET	827135	1998-11-12	18	Registered	2028-11-12
BOND STREET	827136	1998-11-12	28	Registered	2028-11-12
R E D T A P E	856107	1999-05-13	3	Registered	2029-05-13
RED TAPE	856108	1999-05-13	7	Registered	2029-05-13
R E D T A P E	856109	1999-05-13	9	Registered	2029-05-13
R E D T A P E	856110	1999-05-13	11	Registered	2029-05-13
R E D T A P E	856111	1999-05-13	12	Registered	2029-05-13
R E D T A P E	856112	1999-05-13	16	Registered	2029-05-13
R E D T A P E	856113	1999-05-13	21	Registered	2029-05-13
R E D T A P E	856114	1999-05-13	32	Registered	2029-05-13
R E D T A P E	856115	1999-05-13	33	Registered	2029-05-13
R E D T A P E	856116	1999-05-13	34	Registered	2029-05-13
MODE	1256642	2003-12-22	25	Registered	2023-12-22
RED TAPE RACING	1404180	2005-12-06	25	Registered	2025-12-06
RED TAPE WITH LABEL	1469760	2006-07-13	25	Objected	
DEVICE MARK	1665637	2008-03-17	25	Registered	2028-03-17
RED TAPE	1725354	2008-08-26	1	Registered	2028-08-26
RED TAPE	1725355	2008-08-26	2	Registered	2028-08-26
RED TAPE	1725356	2008-08-26	4	Registered	2028-08-26
RED TAPE	1725357	2008-08-26	5	Registered	2028-08-26
RED TAPE	1725358	2008-08-26	6	Registered	2028-08-26
RED TAPE	1725359	2008-08-26	8	Registered	2028-08-26
RED TAPE	1725360	2008-08-26	10	Registered	2028-08-26
RED TAPE	1725361	2008-08-26	13	Registered	2028-08-26
RED TAPE	1725362	2008-08-26	14	Registered	2028-08-26
RED TAPE	1725363	2008-08-26	15	Registered	2028-08-26
RED TAPE	1725364	2008-08-26	17	Registered	2028-08-26
RED TAPE	1725365	2008-08-26	19	Registered	2028-08-26
RED TAPE	1725366	2008-08-26	20	Registered	2028-08-26
RED TAPE	1725367	2008-08-26	22	Registered	2028-08-26
RED TAPE	1725368	2008-08-26	23	Registered	2028-08-26
RED TAPE	1725369	2008-08-26	26	Registered	2028-08-26
RED TAPE	1725370	2008-08-26	27	Registered	2028-08-26
RED TAPE	1725371	2008-08-26	29	Registered	2028-08-26
RED TAPE	1725372	2008-08-26	30	Registered	2028-08-26
RED TAPE	1725373	2008-08-26	31	Registered	2028-08-26
RED TAPE	1725374	2008-08-26	35	Registered	2028-08-26
RED TAPE	1725375	2008-08-26	36	Registered	2028-08-26
RED TAPE	1725376	2008-08-26	37	Registered	2028-08-26
RED TAPE	1725377	2008-08-26	38	Registered	2028-08-26
RED TAPE	1725378	2008-08-26	39	Registered	2028-08-26
RED TAPE	1725379	2008-08-26	40	Registered	2028-08-26
RED TAPE	1725380	2008-08-26	41	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	45	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	42	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	43	Registered	2028-08-26
RED TAPE	1725381	2008-08-26	44	Registered	2028-08-26
RTFL REDTAPE	1811880	2009-04-27	18	Registered	2029-04-27



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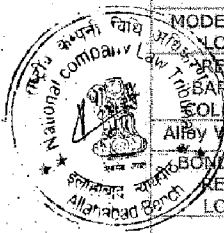
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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
DEVICE WITH LABEL	1811881	2009-04-27	25	Registered	2029-04-27
RTFL REDTAPE	1811882	2009-04-27	25	Registered	2029-04-27
RED TREE	1925755	2010-02-22	43	Registered	2030-02-22
REDTAPE RTX	2445461	2012-12-20	25	Registered	2022-12-20
REDTAPE RTX	2445462	2012-12-20	18	Registered	2022-12-20
DEVICE	3029736	2015-08-12	25	Registered	2025-08-12
DEVICE	3029738	2015-08-12	25	Registered	2025-08-12
DEVICE	3061486	2015-09-23	18	Registered	2025-09-23
REDTAPE	3174128	2016-02-02	25	Registered	2026-02-02
BOND STREET REDTAPE LONDON	3254190	2016-05-09	25	Registered	2026-05-09
NEVER STEP BACK	3295666	2016-06-28	25	Registered	2026-06-28
REDTAPE	3295667	2016-06-28	25	Registered	2026-06-28
DEVICE	3304442	2016-07-08	25	Registered	2026-07-08
DEVICE	3304443	2016-07-08	25	Registered	2026-07-08
RED TAPE FLOW + TAPE	3433883	2016-12-16	25	Registered	2026-12-16
TAPE	3536467	2017-04-28	25	Registered	2027-04-28
RED SHOES	3536468	2017-04-28	25	Objected	
RED TAPE	3565176	2017-06-07	25	Registered	2027-06-07
MODE	3739739	2018-01-30	25	Registered	2028-01-30
TOKYO DRIFT	3739740	2018-01-30	25	Registered	2028-01-30
MODE REDTAPE LONDON	3750161	2018-02-09	25	Registered	2028-02-09
DEVICE	3752181	2018-02-13	25	Registered	2028-02-13
OZARK	3752182	2018-02-13	25	Registered	2028-02-13
XCVI	3806972	2018-04-16	25	Registered	2028-04-16
REDTAPE AUTHENTIC CASUALS	3917650	2018-08-16	25	Opposed	
REDTAPE	3917651	2018-08-16	25	Opposed	
REDTAPE SPORTS	3917652	2018-08-16	25	Opposed	
REDTAPE With Device	3917653	2018-08-16	25	Opposed	
OZARK REDTAPE	3917654	2018-08-16	25	Objected	
MODE REDTAPE LONDON	3917655	2018-08-16	25	Registered	2028-08-16
REDTAPE BARBADOS COLLECTION	3917656	2018-08-16	25	Registered	2028-08-16
Alloy With Device	3917657	2018-08-16	25	Opposed	
BOND STREET REDTAPE LONDON	3917658	2018-08-16	25	Registered	2028-08-16
RED	3953626	2018-09-24	25	Objected	
HOUSE OF RED	3962785	2018-10-03	25	Registered	2028-10-03
Redtape	4046042	2019-01-04	25	Registered	2029-01-04
REDTAPE	4046415	2019-01-04	25	Opposed	
DEVICE	4151424	2019-04-18	25	Registered	2029-04-18
DEVICE	4151425	2019-04-18	25	Accepted & Advertised	
BOND STREET with Device	4250196	2019-07-30	25	Registered	2029-07-30
BOND STREET with Device	4250197	2019-07-30	18	Registered	2029-07-30
DEVICE of BEE	4309597	2019-10-01	25	Objected	



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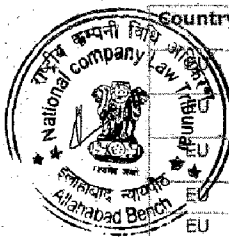
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TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
UMRAO JAAN	4319033	2019-10-12	25	Objected	
Device	4347711	2019-11-14	25	Registered	2029-11-14
RED TAPE FLOW PRO	4378030	2019-12-14	25	Registered	2029-12-14
RED TAPE AIR +	4378031	2019-12-14	25	Registered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

2. Europe



Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/Mark/Design	Logo	Classes	Nat. fil. date
EU	014661706	014661706	30-08-2016	Mountain Goat		25	09-10-2015
EU	013738117	013738117	07-07-2015	Eagle logo		18, 24, 25, 28	13-02-2015
EU	000461202	000461202	03-03-2000	ALLOY		18, 24, 25	10-02-1997
EU	018183906	018183906	11-06-2020	BOND STREET Logo		18, 25	20-01-2020
EU	000461210	000461210	14-06-1999	RED TAPE		18, 24, 25, 28	10-02-1997
EU	001168590	001168590	18-09-2000	RED TAPE		3, 14	11-05-1999
EU	018345327			RED TAPE AIR+		25	26-11-2020
EU	009763269	009763269	24/02/2011	Wings logo		24, 28, 35	24-02-2011
EU	011872091	011872091	05/06/2013	Wings logo (in colour)		3, 14, 18, 25, 28, 35	05-06-2013

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3. United Kingdom

Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/Mark/Design	Logo	Classes	Nat. fil. date
UK	013738117	013738117	07-07-2015	Eagle logo		18, 24, 25, 28	13-02-2015
UK	018183906	UK00918183906	11-06-2020	BOND STREET Logo		18, 25	
UK	000461210	000461210	14-06-1999	RED TAPE		18, 24, 25, 28	
UK	001168590	001168590	18-09-2000	RED TAPE		3, 14	
UK	018345327			RED TAPE AIR+		25	26-11-2020
UK	2625418	2625418	21/06/2012	Wings logo		18, 25	21-06-2012
UK	011872091	011872091	05/06/2013	Wings logo (In colour)		3, 14, 18, 25, 28, 35	05-06-2013

4. Middle East

Country	Appl. no./Reg No.	Keyword/Mark/Design	Logo	Classes	
UAE	302921	RED TAPE		18	
UAE	302925	RED TAPE		25	
UAE	355654	Bond Street Logo		25	
UAE	306849	LION LOGO		25	
UAE	306850	LION LOGO		25	
UAE	355655	Wings Logo		25	
UAE	357179	MODE REDTAPE		25	
UAE		AIR+		25	
Kuwait	2018/010144	RED TAPE		18	
Kuwait	2018/010142	RED TAPE		25	
Kuwait	KW1631968	Bond Street Logo		25	
Kuwait	KW1631969	Wings Logo		25	
Kuwait	2019/001581	LION LOGO		18	
Kuwait	2019/001580	LION LOGO		25	
Kuwait	2021/009916	MODE REDTAPE		25	
Kuwait		AIR+		25	
Qatar	127528	RED TAPE		18	
Qatar	127529	RED TAPE		25	
Qatar	148930	Bond Street Logo		25	
Qatar	148931	Wings Logo		25	
Qatar	129930	LION LOGO		18	
Qatar	129931	LION LOGO		25	
Qatar	149558	MODE REDTAPE		25	
Qatar		AIR+		25	
Saudi Arabia	166262	RED TAPE		18	
Saudi Arabia	166263	RED TAPE		25	
Saudi Arabia	1442038570	Bond Street Logo		25	
Saudi Arabia	1442038569	Wings Logo		25	
Saudi Arabia	175012	1440015949	LION LOGO		18
Saudi Arabia	175013	1440015950	LION LOGO		25
Saudi Arabia	312320	MODE REDTAPE		25	
Saudi Arabia		AIR+		25	



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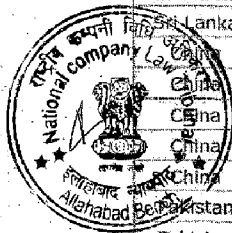
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5. Africa

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

6. Asia - IND

Country	Appl. no./Reg No.	Keyword/Mark/Design	Logos	Classes	Filing Date
Bangladesh	228132	RED TAPE		18	28-10-2018
Bangladesh	228131	RED TAPE		25	28-10-2018
Bangladesh	228129	MODE		18	28-10-2018
Bangladesh	228130	MODE		25	28-10-2018
Bangladesh	228134	BOND STREET		18	28-10-2018
Bangladesh	228133	BOND STREET		25	28-10-2018
Sri Lanka	LK/T/1/235446	RED TAPE		25	23-10-2018
Sri Lanka	172550	RED TAPE		18	29-06-2012
Sri Lanka		BOND STREET		18	
Sri Lanka		BOND STREET		25	
Sri Lanka		MODE		18	
Sri Lanka		MODE		25	
Sri Lanka	239160	LION LOGO		18	27-02-2019
Sri Lanka	239159	LION LOGO		25	27-02-2019
China	F00018968	Mode			
China	F00018970	Bond Street			
China		RED TAPE		25	
China	F00018971	RED TAPE			27-01-2021
China	F00018969	RED TAPE (LOGO)			27-01-2021
Pakistan	150523	RED TAPE		25	
Pakistan	150525	RED TAPE		18	
Myanmar	13531/2018	RED TAPE		18, 25	06-12-2018
Malaysia	2018072970	RED TAPE		18	30-10-2018
Malaysia	2018072971	RED TAPE		25	30-10-2018
Hong Kong	99/11416	RED TAPE		18	24-08-1999
Nepal	31260	RED TAPE		18	
Nepal	32474	RED TAPE		25	
Afganistan	14248	22678	RED TAPE	18	
Afganistan	14247	22679	RED TAPE	25	
Afganistan	14245	22680	RED TAPE (LOGO)	18	
Afganistan	14246	22681	RED TAPE (LOGO)	25	



For RTS Fashions Private Limited

Handwritten Signature
 Authorised Signatory

For Mirza International Limited

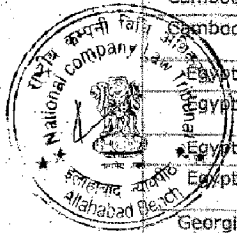
Handwritten Signature
 Authorised Signatory

For REDTAPE LIMITED

Handwritten Signature
 Authorised Signatory

7. Others

Country	Appl No. / Registration No.		APPL_DATE	TM	Logo	CL
Australia	728952	728952	04-12-1997	RED TAPE		18, 25
Canada	893475	551529	25-09-2001	RED TAPE		N/A
New Zealand	287800	287800	08-02-2000	RED TAPE		25
USA	75/564821	2462230	19-06-2001	RED TAPE		25
Albania	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Albania	IAOI 1795	1576773		MODE		25
Albania	IAOI 1794	1558679		BOND STREET (LOGO)		25
Algeria	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Algeria	IAOI 1795	1576773		MODE		25
Algeria	IAOI 1794	1558679		BOND STREET (LOGO)		25
Azerbaijan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Azerbaijan	IAOI 1795	1576773		MODE		25
Azerbaijan	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bahrain	IAOI 1222	1475241		LION LOGO		25
Bahrain		1527936		Wings Logo		25
Bahrain		1415940	10-07-2019	RED TAPE		25
Bahrain	IAOI 853	1415967		BOND STREET LOGO		25
Bosnia & Herz	IAOI 1795	1576773		MODE		25
Bosnia & Herz	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bosnia & Herz	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Botswana		1415940		RED TAPE		25
Botswana	IAOI 1795	1576773		MODE		25
Botswana	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bulgaria	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Bulgaria	IAOI 1795	1576773		MODE		25
Bulgaria	IAOI 1794	1558679		BOND STREET (LOGO)		25
Cambodia		1415940	01-03-2018	RED TAPE		25
Cambodia	IAOI 853	1415967		BOND STREET LOGO		25
Egypt		1527936		Wings Logo		25
Egypt		688723		RED TAPE		18, 24, 25, 28
Egypt	IAOI 1795	1576773		MODE		25
Egypt	IAOI 853	1415967		BOND STREET LOGO		25
Georgia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Georgia	IAOI 1795	1576773		MODE		25
Georgia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Greece	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Greece	IAOI 1795	1576773		MODE		25
Greece	IAOI 1794	1558679		BOND STREET (LOGO)		25
Indonesia		1415940	01-03-2018	RED TAPE		25
Indonesia	IAOI 853	1415967		BOND STREET LOGO		25



For RTS Fashions Private Limited

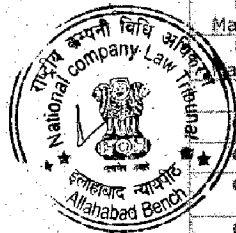
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 Authorised Signatory

For Mirza International Limited

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 Authorised Signatory

For REDTAPE LIMITED
Handwritten signature
 Authorised Signatory

Country	Appl No. / Registration No.	Registration No.	APPL_DATE	TM	Logo	CL
Iran	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Iran	IAOI 1795	1576773		MODE		25
Iran	IAOI 1794	1558679		BOND STREET (LOGO)		25
Japan		688723		RED TAPE		18, 24, 25, 28
Kenya		1415940		RED TAPE		25
Kenya	IAOI 1795	1576773		MODE		25
Kenya	IAOI 1794	1558679		BOND STREET (LOGO)		25
Kyrgyzstan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Kyrgyzstan	IAOI 1795	1576773		MODE		25
Kyrgyzstan	IAOI 1794	1558679		BOND STREET (LOGO)		25
Lao		1415940	01-03-2018	RED TAPE		25
Lao	IAOI 853	1415967		BOND STREET LOGO		25
Mexico		688723		RED TAPE		18, 24, 25, 28
Monaco		688723		RED TAPE		18, 24, 25, 28
Montenegro	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Montenegro	IAOI 1795	1576773		MODE		25
Montenegro	IAOI 1794	1558679		BOND STREET (LOGO)		25
Morocco		1527936		Wings Logo		25
Morocco	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Morocco	IAOI 1795	1576773		MODE		25
Morocco	IAOI 853	1415967		BOND STREET LOGO		25
Namibia	IAOI 1795	1576773		MODE		25
Namibia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Namibia		1415940		RED TAPE		25
North Macedonia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
North Macedonia	IAOI 1795	1576773		MODE		25
North Macedonia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Oman	IAOI 1222	1475241		LION LOGO		25
Oman		1527936		Wings Logo		25
Oman		688723		RED TAPE		18, 24, 25, 28
Oman	IAOI 853	1415967		BOND STREET LOGO		25
Philippines		1415940	01-03-2018	RED TAPE		25
Philippines	IAOI 853	1415967		BOND STREET LOGO		25
Portugal	IAOI 853	1415967		BOND STREET LOGO		25
Romania	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Romania	IAOI 1795	1576773		MODE		25
Romania	IAOI 1794	1558679		BOND STREET (LOGO)		25
Russia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25



For RTS Fashions Private Limited

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 Authorised Signatory

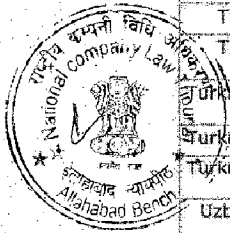
For Mirza International Limited

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 Authorised Signatory

For REDTAPE LIMITED

[Signature]
 Authorised Signatory

Country	Appl No. / Registration No.	APPL_DATE	TM	Logo	CL
Russia		688723		RED TAPE	18, 24, 25, 28
Russia	IAOI 1795	1576773		MODE	25
Russia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Rwanda		1415940		RED TAPE	25
Rwanda	IAOI 1795	1576773		MODE	25
Rwanda	IAOI 1794	1558679		BOND STREET (LOGO)	25
Serbia	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Serbia	IAOI 1795	1576773		MODE	25
Serbia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Singapore		1415940	01-03-2018	RED TAPE	25
Singapore	IAOI 853	1415967		BOND STREET LOGO	25
South Korea		688723		RED TAPE	18, 24, 25, 28
Spain	IAOI 853	1415967		BOND STREET LOGO	25
Switzerland		688723		RED TAPE	18, 24, 25, 28
Syria	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Syria	IAOI 1795	1576773		MODE	25
Syria	IAOI 1794	1558679		BOND STREET (LOGO)	25
Tajikistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Tajikistan	IAOI 1795	1576773		MODE	25
Tajikistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Thailand		1415940	01-03-2018	RED TAPE	25
Thailand	IAOI 853	1415967		BOND STREET LOGO	25
Tunisia	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Tunisia	IAOI 1795	1576773		MODE	25
Tunisia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Turkey		1527936		Wings Logo	25
Turkey		1415940	28/06/2019	RED TAPE	25
Turkey	IAOI 853	1415967		BOND STREET LOGO	25
Turkmenistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Turkmenistan	IAOI 1795	1576773		MODE	25
Turkmenistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Uzbekistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Uzbekistan	IAOI 1795	1576773		MODE	25
Uzbekistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Vietnam		1415940	01-03-2018	RED TAPE	25
Vietnam	IAOI 853	1415967		BOND STREET LOGO	25



For RTS Fashions Private Limited

Handwritten Signature
 Authorised Signatory

For Mirza International Limited

Handwritten Signature
 Authorised Signatory

For REDTAPE LIMITED

Handwritten Signature
 Authorised Signatory

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

**RTS Fashions Private Limited
Transferor Company**

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

Particulars

PART-I

Short Description of the Free hold Property of the Transferor Company

Nil

PART-II

Short Description of the Lease hold Property of the Transferor Company

Nil

PART-III

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

Fixed Assets

Computers & Software

Current Assets

Investment in Shares

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

Debtors

Euro Footwear Pvt. Ltd

M.I. Footwear Components Pvt. Ltd.

Loans & Advances

GST Receivable

TCS Receivable

Cash & Bank balances

Cash in Hand

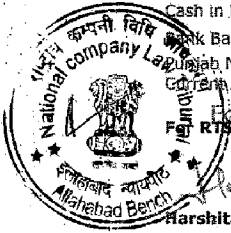
Bank Balance:-

State Bank of India, National Bank, Mall Road Branch, Kanpur

Current Account No. 0255002100620168

For RTS Fashions Private Limited

For RTS Fashions Pvt. Ltd.



Harshita Nagar

Authorised Signatory

PAN: ARJPN2596E

Authorised Signatory

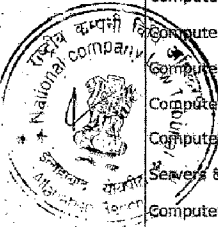
TRADEMARK

REEL: 008090 FRAME: 0865

Mirza International Ltd
Transferee Company

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

Particulars
PART-I
Short Description of the Free hold Property of the Demerged Business of the Transferee Company
Plot No. 18-19, Nand Nagar Industrial Estate Phase-1, Mehua khera Ganj Kashiipur, Udham Singh Nagar Uttarakhand 244713
PART-II
Short Description of the Lease hold Property of the Demerged Business of the Transferee Company
1. Plot No. 4, 5, 36 & 37, Block-C Sector 59, Noida, District Gautam Budh Nagar, Uttar Pradesh 201303
2. Plot No. 08, Sector-90 Noida, District Gautam Budh Nagar, Uttar Pradesh 201301
3. Unit No. 5, Bulk Land, UPSIDC Industrial Area, Site-II, NH-27, Distt. Unnao, Uttar Pradesh-209801
PART-III
Short Description of all the Stocks, Shares, Debentures and other Charges in Action of the Demerged Business of the Transferee Company
Fixed Assets
Computers
Computer -Ahmedabad Branch
Computer -Banglore Branch
Computer - Delhi Branch
Computer - Greater Noida Branch
Computer Kashipur
Computer Kolkata
Computer -Ludhiana Branch
Computer -Mumbai Branch
Computer Online
Computer Retail Outlet
Computer-Unit 3
Computer Unit-5
Computer Ware House Unit-5
Severs & Networks Delhi Branch
Computer-Unit 8 & 9
Computer Software -SAP (WIP)
Computer Software- (WIP) Sector -90 Noida
Vehicles
BMW CAR -UP 35 AL 0007
FORD ENDEAVOUR -HP38 F 0800
CRETA -UP16BM 7001
INNOVA CRYSTA -UP 78 FK 5455
TOYOTA CAMRY -DL3CCE 3983
PIAGIO
TATA NEXON - DL12 CS 3882
MERCEDES BENZ - DL11CB 4202



For Mirza International Limited

Harish

Company Secretary

MARAZZO, UP 35 AZ 4445
BOLERO, UP 35 AS 1278
BOLERO CAMPER 128 SC , UP 35 H 7103
TRACTOR, UP 35 H 2397
ACE DICOR BSIV, UP 78 CT 3560
EICHER 1D.59XPL , UP 78 CT 1096
TRACTOR, UP 35 AB 4498
DIESEL TRACTOR, UP 35 Z 4182
MAHINDRA TUV 300, UP 16 BH 8828
KIA CARNIVAL, HP 38 G 2002
MOTOR CYCLE -UP16CH5770
MAHINDRA TUV 300, UP 16 BH 8827

Building

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

Machinery & Mould

Machinery Bangalore Branch
Machinery - G.Noida Branch
Machinery Kashipur Warehouse
Machinery Mumbai Branch
Machinery Online Division
Machinery Retail Division
Machinery Unit- 5
Machinery Unit-5 (Imported)
Mould Unit-5
Mould Unit-5 (Imported)
Mould Unit-8 & 9
Machinery & Mould -5 (WIP)
Machinery -Sec -90 (WIP)

Office Equipment

Office Equipment -Bangalore Branch
Office Equipment - G.Noida Branch
Office Equipment, Kashipur
Office Equipment -Mumbai Branch
Office Equipment Retail Outlet
Office Equipment Unit-3
Office Equipment - Unit-3 (Online Div)
Office Equipment Unit-5
Office Equipment Unit-5 Warehouse
Office Equipment Sec -90 (WIP)



For Mirza International Limited

Hanshi
Company Secretary

Electrical Installation

Electrical Installation Bangalore Branch
Electrical Installation -Mumbai Branch
Electrical Installation U-5
Electrical Installation U-5 (WAREHOUSE)
Electrical Installation U - III
Electrical Installation, Kashipur
Electrical Installation, Sec. 90 (WIP)

Furniture and Fixtures

Furniture & Fixture- Online
Furniture & Fixture -Bihar
Furniture & Fixture -Bangalore Branch
Furniture & Fixture-Chandigarh
Furniture & Fixture - Delhi Branch
Furniture & Fixture - Delhi C & F
Furniture & Fixture - Greater Noida Branch
Furniture & Fixture - Haryana C&F
Furniture & Fixture- Hyderabad
Furniture & Fixture Kashipur
Furniture & Fixture -Ludhiana Branch
Furniture & Fixture -Noida Branch
Furniture & Fixture- Rajasthan
Furniture & Fixtures Domestic Warehouse Unit-5
Furniture & Fixtures -Mumbai Branch
Furniture & Fixtures Retail Outlet
Furniture & Fixtures Unit-3(Online Div)
Furniture & Fixtures Unit-5
Furniture & Fixtures (Ware House)
Furniture & Fixtures Unit-8 & 9
Furniture & Fixtures Sec. 90 (WIP)

TOOLS & LAST

Last Unit-5
Cutting Knives Unit-5
Tools & Last Unit-5 (WIP)

Right to Use Assets

Current Assets
Investment in Shares
Red Tape Ltd
Mirza Bengla Ltd
Sen En Mirza Industrial Supply Chain LLP

Inventories

Debtors

Loans & Advances

Forward Contract (Due from Banker in Import)

Cash & Bank balances

Cash In Hand



For Mirza International Limited
[Signature]
Company Secretary

Bank Balance:-

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

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

Punjab National Bank , VIII- Muhaakhera Ganj Kashipur -244713

Current Account No. 6924005900000056

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

Current Account No. 01272320006317

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

Current Account No. 50200023552498

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

Current Account No. 1270330000909

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

Current Account No. 01270330000579

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

CC/A C NO. 5750000335341

Punjab National Bank, Sarita Vihar-Delhi- 110044

Current Account No. 3976002100001911

Punjab National Bank, New Delhi

Current Account No. 255002100679979

Punjab National Bank, Bangalore

Current Account No. 4080002100001321

Punjab National Bank, New Delhi

Current Account No. 3976002100001920

HDFC BANK LTD ,Kanpur

Current Account NO. 01270330001261

Deposits with Banks:-

Punjab National Bank , FDR No.025500PU00016855

Punjab National Bank,

(Sweep FDR NO. 3976002100001911)

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

1. FDR No. 50300571082260

2. FDR No. 50300571084378

3. FDR No. 50300532451148



For Mirza International Limited

Handwritten Signature
Company Secretary

List of Intellectual Property

Global list of trademarks and IPRs of Redtape Business

1. India

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
BOND STREET	642399	1994-10-07	25	Registered	2024-10-07
O A K R I D E G	730633	1996-08-30	18	Registered	2026-08-30
OAKRIDGE	744160	1996-10-16	24	Registered	2026-10-16
OAKRIDGE	744161	1996-10-16	28	Registered	2026-10-16
RED TAPE	758075	1997-04-21	18	Rectification Filed	2027-04-21
RED TAPE	758080	1997-04-21	28	Registered	2027-04-21
RED TAPE	758081	1997-04-21	25	Registered	2027-04-21
ALLOY	791868	1998-02-18	28	Registered	2028-02-18
ALLOY	791889	1998-02-18	24	Registered	2028-02-18
ALLOY	791890	1998-02-18	25	Registered	2028-02-18
RED TAPE (LABEL)	822804	1998-10-13	25	Registered	2028-10-13
OAKRIDGE	823846	1998-10-20	25	Registered	2028-10-20
A L L O Y	824286	1998-10-26	18	Registered	2028-10-26
OAKRIDGE	824289	1998-10-26	28	Registered	2028-10-26
OAKRIDGE	824290	1998-10-26	18	Registered	2028-10-26
MISC GEOM (DEVICE)	824291	1998-10-26	28	Registered	2028-10-26
RED TAPE (LABEL)	824293	1998-10-26	24	Registered	2028-10-26
Red Tape (LABEL)	824294	1998-10-26	28	Registered	2028-10-26
RED TAPE	824295	1998-10-26	18	Registered	2028-10-26
O Z A R K	825672	1998-11-02	18	Registered	2028-11-02
OZARK	825673	1998-11-02	25	Registered	2028-11-02
O Z A R K	825674	1998-11-02	28	Registered	2028-11-02
BOND STREET	827135	1998-11-12	18	Registered	2028-11-12
BOND STREET	827136	1998-11-12	28	Registered	2028-11-12
RED TAPE	856107	1999-05-13	3	Registered	2029-05-13
RED TAPE	856108	1999-05-13	7	Registered	2029-05-13
RED TAPE	856109	1999-05-13	9	Registered	2029-05-13
RED TAPE	856110	1999-05-13	11	Registered	2029-05-13
RED TAPE	856111	1999-05-13	12	Registered	2029-05-13
RED TAPE	856112	1999-05-13	16	Registered	2029-05-13
RED TAPE	856113	1999-05-13	21	Registered	2029-05-13
RED TAPE	856114	1999-05-13	32	Registered	2029-05-13
RED TAPE	856115	1999-05-13	33	Registered	2029-05-13
RED TAPE	856116	1999-05-13	34	Registered	2029-05-13
MODE	1256642	2003-12-22	25	Registered	2023-12-22
RED TAPE RACING	1404180	2005-12-06	25	Registered	2025-12-06
RED TAPE WITH LABEL	1469760	2006-07-13	25	Objected	
DEVICE MARK	1665637	2008-03-17	25	Registered	2028-03-17
RED TAPE	1725354	2008-08-26	1	Registered	2028-08-26
RED TAPE	1725355	2008-08-26	2	Registered	2028-08-26
RED TAPE	1725356	2008-08-26	4	Registered	2028-08-26
RED TAPE	1725357	2008-08-26	5	Registered	2028-08-26
RED TAPE	1725358	2008-08-26	6	Registered	2028-08-26



For Mirza International Limited

Hanshi

Company Secretary

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



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TRADEMARK
REEL: 008090 FRAME: 0871

TM	APPL_NO	APPL_DATE	CLASS	STATUS	VALID UPTO
DEVICE	3752181	2018-02-13	25	Registered	2028-02-13
OZARK	3752182	2018-02-13	25	Registered	2028-02-13
XCVI	3806972	2018-04-16	25	Registered	2028-04-16
REDTAPE AUTHENTIC CASUALS	3917650	2018-08-16	25	Opposed	
REDTAPE	3917651	2018-08-16	25	Opposed	
REDTAPE SPORTS	3917652	2018-08-16	25	Opposed	
REDTAPE With Device	3917653	2018-08-16	25	Opposed	
OZARK REDTAPE	3917654	2018-08-16	25	Objected	
MODE REDTAPE LONDON	3917655	2018-08-16	25	Registered	2028-08-16
REDTAPE BARBADOS COLLECTION	3917656	2018-08-16	25	Registered	2028-08-16
Alloy With Device	3917657	2018-08-16	25	Opposed	
BOND STREET REDTAPE LONDON	3917658	2018-08-16	25	Registered	2028-08-16
RED	3953626	2018-09-24	25	Objected	
HOUSE OF RED	3962785	2018-10-03	25	Registered	2028-10-03
Redtape	4046042	2019-01-04	25	Registered	2029-01-04
REDTAPE	4046415	2019-01-04	25	Opposed	
DEVICE	4151424	2019-04-18	25	Registered	2029-04-18
DEVICE	4151425	2019-04-18	25	Accepted & Advertised	
BOND STREET with Device	4250196	2019-07-30	25	Registered	2029-07-30
BOND STREET with Device	4250197	2019-07-30	18	Registered	2029-07-30
DEVICE of BEE	4309597	2019-10-01	25	Objected	
UMRAO JAAN	4319033	2019-10-12	25	Objected	
Device	4347711	2019-11-14	25	Registered	2029-11-14
RED TAPE FLOW PRO	4378030	2019-12-14	25	Registered	2029-12-14
RED TAPE AIR +	4378031	2019-12-14	25	Registered	2029-12-14
RED TAPE BOUNCE +	4378033	2019-12-14	25	Registered	2029-12-14
AIR+	4505943	2020-05-20	25	Objected	
BOLT+	4505944	2020-05-20	25	Objected	
DRIFT	4505945	2020-05-20	25	Objected	
RED TAPE DRIFT+	4775423	2020-12-10	25	Accepted & Advertised	
MODE	4779872	2020-12-14	35	Objected	
MODE REDTAPE LONDON	4779873	2020-12-14	35	Objected	
RED TAPE WITH WINGS LOGO	4822863	2021-01-16	25	Accepted	
DUAL+	4884790	01-03-2021	25	Objected	
AIR+ RED TAPE	4886451	02-03-2021	25	Objected	
Red Tape Arch+	4957683	27-04-2021	25	Accepted & Advertised	
Red Tape Gel+	4967177	07-05-2021	25	Registered	
REDTAPE	4998028	08-06-2021	25	Opposed	
MODE	4998029	08-06-2021	25	Opposed	
MODE REDTAPE	5127644	11-09-2021	25	Advertised	
Red Tape Sunnies	5127643	11-09-2021	25	Accepted & Advertised	





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TRADEMARK
REEL: 008090 FRAME: 0872

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

2. Europe

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






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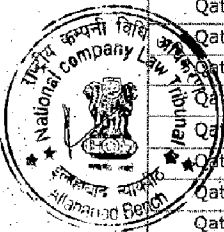
Company Secretary

3. United Kingdom

Country	Appl. no.	Pat./Reg.no	Reg. date	Keyword/Mark/Design	Logo	Classes	Nat. fil. date
UK	013738117	013738117	07-07-2015	Eagle logo		18, 24, 25, 28	13-02-2015
UK	018183906	UK00918183906	11-06-2020	BOND STREET Logo		18,25	
UK	000461210	000461210	14-06-1999	RED TAPE		18, 24, 25, 28	
UK	001168590	001168590	18-09-2000	RED TAPE		3, 14	
UK	018345327			RED TAPE AIR+		25	26-11-2020
UK	2625418	2625418	21/06/2012	Wings logo		18, 25	21-06-2012
UK	011872091	011872091	05/06/2013	Wings logo (in colour)		3, 14, 18, 25, 28, 35	05-06-2013

4. Middle East

Country	Appl. no./Reg No.	Keyword/Mark/Design	Logo	Classes	
UAE	302921	RED TAPE		18	
UAE	302925	RED TAPE		25	
UAE	355654	Bond Street Logo		25	
UAE	306849	LION LOGO		25	
UAE	306850	LION LOGO		25	
UAE	355655	Wings Logo		25	
UAE	357179	MODE REDTAPE		25	
UAE		AIR+		25	
Kuwait	2018/010144	RED TAPE		18	
Kuwait	2018/010142	RED TAPE		25	
Kuwait	KW1631968	Bond Street Logo		25	
Kuwait	KW1631969	Wings Logo		25	
Kuwait	2019/001581	LION LOGO		18	
Kuwait	2019/001580	LION LOGO		25	
Kuwait	2021/009916	MODE REDTAPE		25	
Kuwait		AIR+		25	
Qatar	127528	RED TAPE		18	
Qatar	127529	RED TAPE		25	
Qatar	148930	Bond Street Logo		25	
Qatar	148931	Wings Logo		25	
Qatar	129930	LION LOGO		18	
Qatar	129931	LION LOGO		25	
Qatar	149558	MODE REDTAPE		25	
Qatar		AIR+		25	
Saudi Arabia	166262	RED TAPE		18	
Saudi Arabia	166263	RED TAPE		25	
Saudi Arabia	1442038570	Bond Street Logo		25	
Saudi Arabia	1442038569	Wings Logo		25	
Saudi Arabia	175012	1440015949	LION LOGO		18
Saudi Arabia	175013	1440015950	LION LOGO		25
Saudi Arabia	312320	MODE REDTAPE		25	
Saudi Arabia		AIR+		25	



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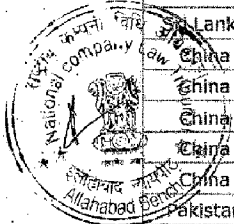
Company Secretary

5. Africa

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

6. Asia - IND

Country	Appl. no./Reg No.	Keyword/Mark/Design	Logos	Classes	Filing Date
Bangladesh	228132	RED TAPE		18	28-10-2018
Bangladesh	228131	RED TAPE		25	28-10-2018
Bangladesh	228129	MODE		18	28-10-2018
Bangladesh	228130	MODE		25	28-10-2018
Bangladesh	228134	BOND STREET		18	28-10-2018
Bangladesh	228133	BOND STREET		25	28-10-2018
Sri Lanka	LK/T/1/235446	RED TAPE		25	23-10-2018
Sri Lanka	172550	RED TAPE		18	29-06-2012
Sri Lanka		BOND STREET		18	
Sri Lanka		BOND STREET		25	
Sri Lanka		MODE		18	
Sri Lanka		MODE		25	
Sri Lanka	239160	LION LOGO		18	27-02-2019
Sri Lanka	239159	LION LOGO		25	27-02-2019
China	F00018968	Mode			
China	F00018970	Bond Street			
China		RED TAPE		25	
China	F00018971	RED TAPE			27-01-2021
China	F00018969	RED TAPE (LOGO)			27-01-2021
Pakistan	150523	RED TAPE		25	
Pakistan	150525	RED TAPE		18	
Myanmar	13531/2018	RED TAPE		18, 25	06-12-2018
Malaysia	2018072970	RED TAPE		18	30-10-2018
Malaysia	2018072971	RED TAPE		25	30-10-2018
Hong Kong	99/11416	RED TAPE		18	24-08-1999
Nepal	31260	RED TAPE		18	
Nepal	32474	RED TAPE		25	
Afganistan	14248	22678	RED TAPE	18	
Afganistan	14247	22679	RED TAPE	25	
Afganistan	14245	22680	RED TAPE (LOGO)	18	
Afganistan	14246	22681	RED TAPE (LOGO)	25	




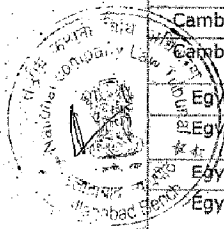
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7. Others

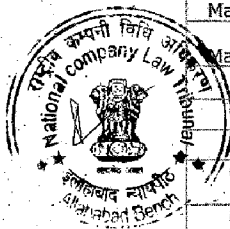
Country	Appl No. / Registration No.		APPL_DATE	TM	Logo	CL
Australia	728952	728952	04-12-1997	RED TAPE		18, 25
Canada	893475	551529	25-09-2001	RED TAPE		N/A
New Zealand	287800	287800	08-02-2000	RED TAPE		25
USA	75/564821	2462230	19-06-2001	RED TAPE		25
Albania	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Albania	IAOI 1795	1576773		MODE		25
Albania	IAOI 1794	1558679		BOND STREET (LOGO)		25
Algeria	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Algeria	IAOI 1795	1576773		MODE		25
Algeria	IAOI 1794	1558679		BOND STREET (LOGO)		25
Azerbaijan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Azerbaijan	IAOI 1795	1576773		MODE		25
Azerbaijan	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bahrain	IAOI 1222	1475241		LION LOGO		25
Bahrain		1527936		Wings Logo		25
Bahrain		1415940	10-07-2019	RED TAPE		25
Bahrain	IAOI 853	1415967		BOND STREET LOGO		25
Bosnia & Herz	IAOI 1795	1576773		MODE		25
Bosnia & Herz	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bosnia & Herz	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Botswana		1415940		RED TAPE		25
Botswana	IAOI 1795	1576773		MODE		25
Botswana	IAOI 1794	1558679		BOND STREET (LOGO)		25
Bulgaria	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Bulgaria	IAOI 1795	1576773		MODE		25
Bulgaria	IAOI 1794	1558679		BOND STREET (LOGO)		25
Cambodia		1415940	01-03-2018	RED TAPE		25
Cambodia	IAOI 853	1415967		BOND STREET LOGO		25
Egypt		1527936		Wings Logo		25
Egypt		688723		RED TAPE		18, 24, 25, 28
Egypt	IAOI 1795	1576773		MODE		25
Egypt	IAOI 853	1415967		BOND STREET LOGO		25
Georgia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Georgia	IAOI 1795	1576773		MODE		25
Georgia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Greece	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Greece	IAOI 1795	1576773		MODE		25
Greece	IAOI 1794	1558679		BOND STREET (LOGO)		25
Indonesia		1415940	01-03-2018	RED TAPE		25
Indonesia	IAOI 853	1415967		BOND STREET LOGO		25



For Mirza International Limited


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Country	Appl No. / Registration No.		APPL_DATE	TM	Logo	CL
Iran	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Iran	IAOI 1795	1576773		MODE		25
Iran	IAOI 1794	1558679		BOND STREET (LOGO)		25
Japan		688723		RED TAPE		18, 24, 25, 28
Kenya		1415940		RED TAPE		25
Kenya	IAOI 1795	1576773		MODE		25
Kenya	IAOI 1794	1558679		BOND STREET (LOGO)		25
Kyrgyzstan	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Kyrgyzstan	IAOI 1795	1576773		MODE		25
Kyrgyzstan	IAOI 1794	1558679		BOND STREET (LOGO)		25
Lao		1415940	01-03-2018	RED TAPE		25
Lao	IAOI 853	1415967		BOND STREET LOGO		25
Mexico		688723		RED TAPE		18, 24, 25, 28
Monaco		688723		RED TAPE		18, 24, 25, 28
Montenegro	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Montenegro	IAOI 1795	1576773		MODE		25
Montenegro	IAOI 1794	1558679		BOND STREET (LOGO)		25
Morocco		1527936		Wings Logo		25
Morocco	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Morocco	IAOI 1795	1576773		MODE		25
Morocco	IAOI 853	1415967		BOND STREET LOGO		25
Namibia	IAOI 1795	1576773		MODE		25
Namibia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Namibia		1415940		RED TAPE		25
North Macedonia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
North Macedonia	IAOI 1795	1576773		MODE		25
North Macedonia	IAOI 1794	1558679		BOND STREET (LOGO)		25
Oman	IAOI 1222	1475241		LION LOGO		25
Oman		1527936		Wings Logo		25
Oman		688723		RED TAPE		18, 24, 25, 28
Oman	IAOI 853	1415967		BOND STREET LOGO		25
Philippines		1415940	01-03-2018	RED TAPE		25
Philippines	IAOI 853	1415967		BOND STREET LOGO		25
Portugal	IAOI 853	1415967		BOND STREET LOGO		25
Romania	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25
Romania	IAOI 1795	1576773		MODE		25
Romania	IAOI 1794	1558679		BOND STREET (LOGO)		25
Russia	IAOI 1987	1582375		RED TAPE + WINGS LOGO		25



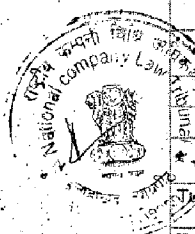
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TRADEMARK
REEL: 008090 FRAME: 0877

Country	Appl No. / Registration No.	APPL_DATE	TM	Logo	CL
Russia		688723		RED TAPE	18, 24, 25, 28
Russia	IAOI 1795	1576773		MODE	25
Russia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Rwanda		1415940		RED TAPE	25
Rwanda	IAOI 1795	1576773		MODE	25
Rwanda	IAOI 1794	1558679		BOND STREET (LOGO)	25
Serbia	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Serbia	IAOI 1795	1576773		MODE	25
Serbia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Singapore		1415940	01-03-2018	RED TAPE	25
Singapore	IAOI 853	1415967		BOND STREET LOGO	25
South Korea		688723		RED TAPE	18, 24, 25, 28
Spain	IAOI 853	1415967		BOND STREET LOGO	25
Switzerland		688723		RED TAPE	18, 24, 25, 28
Syria	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Syria	IAOI 1795	1576773		MODE	25
Syria	IAOI 1794	1558679		BOND STREET (LOGO)	25
Tajikistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Tajikistan	IAOI 1795	1576773		MODE	25
Tajikistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Thailand		1415940	01-03-2018	RED TAPE	25
Thailand	IAOI 853	1415967		BOND STREET LOGO	25
Tunisia	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Tunisia	IAOI 1795	1576773		MODE	25
Tunisia	IAOI 1794	1558679		BOND STREET (LOGO)	25
Turkey		1527936		Wings Logo	25
Turkey		1415940	28/06/2019	RED TAPE	25
Turkey	IAOI 853	1415967		BOND STREET LOGO	25
Turkmenistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Turkmenistan	IAOI 1795	1576773		MODE	25
Turkmenistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Uzbekistan	IAOI 1987	1582375		RED TAPE + WINGS LOGO	25
Uzbekistan	IAOI 1795	1576773		MODE	25
Uzbekistan	IAOI 1794	1558679		BOND STREET (LOGO)	25
Vietnam		1415940	01-03-2018	RED TAPE	25
Vietnam	IAOI 853	1415967		BOND STREET LOGO	25



National Company Law Centre Limited

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Company Secretary

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

RED TAPE
BOND STREET
MODE
AIR+
FLOW+
DRIFT+
BOLT+
BOUNCE+
OZARK
ALLOY
RTFL
RED TAPE FASHION LEAGUE
OAKRIDGE








For Mirza International Limited

For Mirza International Limited

Harshita

Harshita Nagar Company Secretary
Company Secretary
PAN: ARJPN2596E

V. K. Asthana
24/02/2023

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