

Advocate Ansh Kakar

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Form MGT-13

CONSOLIDATED SCRUTINIZER'S REPORT ON VOTING AT THE MEETING [Pursuant to Section 109 of the Companies Act, 2013 and Rule 21(2) of Companies (Management and Administration) Rules, 2014]

To,

The Chairperson appointed by the National Company Law Tribunal, Kochi Bench for the meeting of the Compulsorily Convertible Debenture Holders of **ABC Group (India) Private Limited (Formerly Known as ABC Mercantile Group (India) Private Limited) (Transferee Company)**

Registered Office: PP XII/130- A/130-B, Corporate House, Kuppam-taliparamba, Kannur, Taliparamba, Kerala - 670502

CIN: U51432KL2004PTC017302

Sub: Consolidated Scrutinizer's Report on the results of voting by the Compulsorily Convertible Debenture Holders (the "CCD Holders") of ABC Group (India) Private Limited (Formerly Known as ABC Mercantile Group (India) Private Limited) ("Transferee Company") at the meeting held on Tuesday, 26th May 2026 at 11:45 a.m. (IST) ("Meeting"), through video conferencing/other audio visual means, convened pursuant to the directions of the Hon'ble National Company Law Tribunal, Kochi Bench ("Hon'ble Tribunal" or "NCLT") vide its Order dated 13th April 2026 in the matter of Scheme of Amalgamation between ABC Imports and Exports India Private Limited (Transferor Company 1) and ABC Buildwares (India) Private Limited (Transferor Company 2) and ABC Group (India) Private Limited (Formerly known as ABC Mercantile Group (India) Private Limited) (Transferee Company) (hereinafter referred to as "the Company") and their respective Shareholders and Creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (the "Act"), and rules framed thereunder ("the Scheme").

Dear Sir,

I, Ansh Kakar, Advocate, have been appointed by the Hon'ble Tribunal, by its Order dated 13th April 2026 passed in Company Application No. CA (CAA)/05/KOB/2026 ("**Order**"), as the Scrutinizer for the purpose of scrutinizing the voting process at the Meeting of the Compulsorily Convertible Debentures (CCD) of ABC Group (India) Private Limited (Formerly Known as ABC Mercantile Group (India) Private Limited) (Transferee Company), convened and held on Tuesday, 26th May 2026 at 11:45 a.m. IST ("**Meeting**") through video conferencing ("**VC**")/other audio visual means ("**OAVM**") through Zoom meeting, in compliance with the applicable provisions of the Companies Act, 2013 ("**Act**"), in a fair and transparent manner, on the below mentioned resolution seeking approval of the Compulsorily Convertible Debenture Holders to the proposed Scheme.

I do hereby submit my report as under:

1. As confirmed by the Company, the Notice dated 23rd April 2026 along with copy of the Scheme, statement under Sections 230 to 232 read with Section 102 and other

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applicable provisions of the Act and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“CAA Rules”) along with all annexures to such Statement annexed thereto (“Notice”) was sent to the CCD Holders in respect of the below mentioned resolution proposed at the Meeting.

2. Pursuant to the directions of Hon’ble Tribunal vide the Order, the Company had also published notice of the Meeting of the CCD Holders of the Company in (i) “The Hindu” (English Daily), (ii) “Malayala Manorama” (Malayalam daily All Kerala Edition), and (iii) “Divya Bhaskar”.
3. The Company had provided to its CCD Holders the facility to exercise their right to vote on the resolution proposed to be considered at the Meeting through Zoom Polling during the meeting.
4. The cut-off date was 12th February 2026 for the purpose of deciding the CCD Holders entitled to vote at the Meeting on the resolution seeking their approval.
5. There were 12 participants in total meeting the required quorum. The Attendance were marked at the time of the Meeting for records and for handing over to the Company upon the Meeting being Concluded and the Report Being finalized.
6. The voting process by use of Zoom polling was conducted in a fair and transparent manner.
7. The Chairperson is responsible to ensure the compliance with the requirements of the Act and Rules thereunder relating to voting through Zoom polling at the Meeting on the resolution contained in the Notice.
8. My responsibility as the Scrutinizer is restricted to monitoring and scrutinizing the Voting Process at the Meeting in a fair and transparent manner and to prepare a consolidated Scrutinizer’s Report of the votes cast “in favour” or “against” the Resolution and “invalid” votes and of reporting the results of the Voting to the Learned Chairperson appointed by the Hon’ble NCLT, Kochi Bench.
9. The resolution placed before the CCD Holders and the consolidated result of the voting on the same through e-voting process during the Meeting seeking approval of the CCD Holders of the Company, are given below:

“RESOLVED THAT pursuant to Sections 230 to Section 232 and other applicable provisions of the Companies Act, 2013, the rules, circulars and notifications made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the enabling provisions of the Memorandum and Articles of Association of the Company and subject to the sanction of the Hon’ble National Company Law Tribunal, Kochi Bench (the “Hon’ble Tribunal”) and subject to such other approvals, permissions and sanctions of regulatory and other authorities, as may be required and subject to such conditions and modifications as may be prescribed or imposed by the

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Hon'ble Tribunal or by any regulatory or other authorities while granting such consent, approvals and sanctions which may be agreed to by the Board of Directors of the Company, the proposed Scheme of Amalgamation of ABC Imports and Exports India Private Limited (Transferor Company 1) and ABC Buildwares (India) Private Limited (Transferor Company 2) with ABC Group (India) Private Limited (Transferee Company) and their respective shareholders and creditors, as placed before this meeting and initialled by the Chairman of the meeting for the purpose of identification, be and is hereby approved.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to delegate all or any of their powers herein conferred to any Director(s) or any officer(s)/ authorized representative(s) of the Company to give effect to the aforesaid resolutions and to do all such acts, matters, deeds and things as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary in connection with or incidental to giving effect to the purpose of the resolution or to otherwise give effect to the Scheme, to make or accept such alterations or changes or modifications, if any, which may be proposed, required or imposed by any other authorities under law or the Hon'ble Tribunal while sanctioning the said Scheme."

10. After conclusion of the meeting, the polling sheet was finalized consisting of votes casted by the CCD Holders. The polling sheet was reconciled with the records maintained by the Company and the authorizations/ proxies.
11. All the votes caste were found to be valid and none of them were found to be invalid.
12. The details of the Results of the voting by CCD Holders of the Company (at the meeting) are as under:

Voting result

1. Voted in favour of the resolution:

Mode of voting	Number of Compulsorily Convertible Debenture Holders voted	Percentage of Total Number of valid votes cast	Value of votes cast	Percentage of Total Value of valid votes cast
Zoom Poll at the Meeting	12	100%	10,09,07,000	100%
Total Voting	12	100%	10,09,07,000	100%

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ADV. ANSH KAKAR
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2. Voted against the resolution:

Mode of voting	Number of Compulsorily Convertible Debenture Holders voted	Percentage of Total Number of valid votes cast	Value of votes cast	Percentage of Total Value of valid votes cast
Zoom Poll at the Meeting	Nil	Nil	Nil	Nil
Total Voting	Nil	Nil	Nil	Nil

3. Invalid votes:

Mode of voting	Number of Compulsorily Convertible Debenture Holders voted	Percentage of Total Number of valid votes cast	Value of votes cast	Percentage of Total Value of valid votes cast
Zoom Poll at the Meeting	Nil	Nil	Nil	Nil
Total Voting	Nil	Nil	Nil	Nil

13. Based on the aforesaid results, I report that the resolution as contained in the Notice of the Meeting has been passed Unanimously by the CCD Holders of the Company.

14. All registers, relevant records and other incidental papers related to voting at the Meeting were handed over to the Company Secretary of the Company for safe keeping.

Thanking you,
Yours truly,



Ansh Kakar
Scrutinizer

ADV. ANSH KAKAR
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Place: Kannur
Date: 26/05/2026