



# ROSSELL INDIA LTD

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**Date: 20<sup>th</sup> July, 2022**

|  |   |
|--|---|
| The Department of Corporate Services<br>BSE Limited<br>Ground Floor, P. J. Towers<br>Dalal Street, Fort<br>Mumbai – 400 001<br>Scrip Code : 533168 | National Stock Exchange of India Ltd.<br>Listing Department, Exchange Plaza,<br>Bandra-Kurla Complex<br>Bandra (E),<br>Mumbai – 400 051<br>Symbol: ROSSELLIND |
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Dear Sir,

**Sub: Compliance Report in terms of SEBI Master Circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated November 23, 2021.**

It is hereby certified that the draft Scheme of Arrangement/Amalgamation involving Rossell India Limited (Listed Company) (Transferee Company) and BMG Enterprises Limited (Unlisted Public Limited Company) (Transferor Company) does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Master Circular no. SEBI/HO/CFD/DIL1/CIR/P/2021/0000000665 dated November 23, 2021 (this Circular), including the following:

| Sr. No.                              | Reference                         | Particulars  | Status of Compliance  |
|--------------------------------------|-----------------------------------|--|---|
| 1                                    | Regulations 17 to 27 of LODR      | Corporate governance requirements                        | Complied  |
| 2                                    | Regulation 11 of LODR Regulations | Compliance with securities laws                          | Complied. The scheme does not violate, override or limit the provisions of securities law or requirements of the Stock Exchanges in any manner. |
| <b>Requirements of this circular</b> |                                   |  |   |
| (a)                                  | Para (I)(A)(2)                    | Submission of documents to Stock Exchanges.              | Complied  |
| (b)                                  | Para (I)(A)(2)                    | Conditions for schemes of arrangement involving unlisted | Will be complied to the extent  |

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|-----|--------------------|---|--|
| (c) | Para (I)(A)(4) (a) | Submission of Valuation Report  | Complied.<br>Enclosed as item<br>Serial no. 3 with the<br>Application.                                   |
| (d) | Para (I)(A)(5)     | Auditors certificate regarding<br>compliance with Accounting<br>Standards | Complied.<br>Enclosed as item<br>Serial no. 10 with the<br>Application.                                  |
| (e) | Para (I)(A)(9)     | Provision of approval of public<br>shareholders through e-voting          | We shall seek<br>approval of Public<br>Shareholders<br>through e-voting in<br>the manner as<br>required. |

For Rossell India Limited



**Nirmal Kumar Khurana**  
Director (Finance) – (CFO)

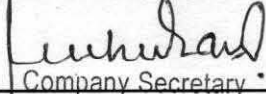
For Rossell India Limited



**Harsh Mohan Gupta**  
Managing Director

Certified that the transactions / accounting treatment provided in the draft scheme of arrangement/amalgamation involving Rossell India Limited (Transferee Company) and BMG Enterprises Limited (Transferor Company) are in compliance with all the Accounting Standards applicable to a listed entity.

For Rossell India Limited



**Nirmal Kumar Khurana**  
Company Secretary

For Rossell India Limited



**Harsh Mohan Gupta**  
Managing Director