

Advocate Ansh Kakar

(B.Com, LLB, CS)

Address: 105, Gulmohar Complex, Near Bus Depot, Station Road, Goregaon (East),

Mumbai-400063

Contact: +91 9870420938

Email ID: advocate.anshkakar@gmail.com

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 Hon'ble National Company Law Tribunal, Kochi Bench for the meeting of the Equity Shareholders of **ABC Imports and Exports India Private Limited (Transferor Company 1)**

Registered Office: First Floor, PPXII/130-A, Corporate House, Kuppam-Taliparamba, Kannur, Taliparamba, Kerala- 670502

CIN: U51432KL2011PTC097729

Sub: Consolidated Scrutinizer's Report on the result of voting by the Equity Shareholders of ABC Imports and Exports India Private Limited (Transferor Company 1) at the meeting held on Tuesday, 26th May 2026 at 10:45 a.m. (IST) ("Meeting"), at First Floor, PPXII/130-A, Corporate House, Kuppam-taliparamba, Kannur, Taliparamba, Kerala- 670502, 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) (hereinafter referred to as the "Company"), 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) 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 Equity Shareholders of ABC Imports and Exports India Private Limited, convened and held on Tuesday, 26th May 2026 at 10:45 a.m. IST ("Meeting") at First Floor, PPXII/130-A, Corporate House, Kuppam-taliparamba, Kannur, Taliparamba, Kerala- 670502 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 Equity Shareholders 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 applicable provisions of the Act and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("CAA Rules") along with all

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- annexures to such Statement annexed thereto (“Notice”) was sent to the Equity Shareholders 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 Equity Shareholders 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 Equity Shareholders the facility to exercise their right to vote on the resolution proposed to be considered at the Meeting through Ballot Paper during the meeting.
 4. The cut-off date was 12th February 2026 for the purpose of deciding the Equity Shareholders entitled to vote at the Meeting on the resolution seeking their approval.
 5. There were 9 participants in total including valid Proxies, meeting the required quorum. The Attendance Slips and the Proxy Forms and ID Proofs were duly collected at the time of the Meeting and are maintained separately 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 Ballot paper 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 Ballot process 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 Equity Shareholders and the consolidated result of the voting on the same through Ballot during the Meeting seeking approval of the Equity Shareholders 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 Hon’ble Tribunal or by any regulatory or other authorities while granting such consent,

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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. At the time fixed for casting of votes through the poll, the chairperson, after displaying the empty ballot box 1(One), kept for polling was locked in my presence with due identification mark placed by me. The locked ballot box was subsequently opened in my presence and then the poll papers were diligently scrutinized. The poll papers were reconciled with the records maintained by the Company and the authorizations/ proxies.
11. All the Ballot Papers and Polls were found to be valid and none of them were found to be invalid.
12. The details of the Results of the voting by Equity Shareholders of the Company (at the meeting) are as under:

Voting result

1. Voted in favour of the resolution:

Mode of voting	Number of equity shareholders voted	Percentage of Total Number of valid votes cast	Value of votes cast (in terms of shares)	Percentage of Total Value of valid votes cast
Ballot Poll at the meeting	9	100	16,50,00,000	100

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ADV. ANSH KAKAR
(CS, LLB, BCOM)
REGN. NO.: MAH/9769/2025
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2. Voted against the resolution:

Mode of voting	Number of equity shareholders voted	Percentage of Total Number of valid votes cast	Value of votes cast (in terms of shares)	Percentage of Total Value of valid votes cast
Ballot Poll at the meeting	Nil	Nil	Nil	Nil

3. Invalid votes:

Mode of voting	Number of equity shareholders voted	Percentage of Total Number of valid votes cast	Value of votes cast (in terms of shares)	Percentage of Total Value of valid votes cast
Ballot Poll at the meeting	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 equity Shareholders of the Company.
14. All registers, relevant records and other incidental papers related 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
(CS, LLB, BCOM)

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Email: advocate.anshkakar@gmail.com

Place: Kannur

Date: 26.05.2026