

Advocate Ansh Kakar

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Form MGT-13

CONSOLIDATED SCRUTINIZER'S REPORT ON REMOTE E-VOTING AND E-VOTING

[Pursuant to Section 108 of the Companies Act, 2013 and Companies (Management and Administration) Rules, 2014]

To,

The Chairperson appointed by the National Company Law Tribunal, Kochi Bench for the meeting of the Unsecured Creditors 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, India, 670502

CIN: U51432KL2011PTC097729

Sub: Scrutinizer's Report on the results of voting by the Unsecured Creditors of ABC Imports and Exports India Private Limited (Transferor Company 1) through remote e-voting process (prior to the meeting) and at the meeting held on Tuesday, 26th May 2026 at 04:00 p.m. (IST) ("Meeting"), through hybrid mode, 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, appointed as Scrutinizer vide Order of the Hon'ble National Company Law Tribunal, Kochi dated 13th April 2026 for the purpose of scrutinizing remote e-voting process and e-voting conducted at the meeting of the Unsecured Creditors of ABC Imports and Exports India Private Limited, convened and held on Tuesday, 26th May 2026 at 04:00 p.m. IST ("**Meeting**") in a hybrid mode i.e, physically and through video conferencing (VC) / Other audio-visual means (OAVM) ("**the meeting**") in a fair and transparent manner and for ascertaining the requisite majority on the remote e-voting and e-voting on the Resolution as set out in the Notice convening the meeting in accordance with the provisions of Sections 108 and 230 to 232 of the Companies Act, 2013 ("the Act") read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (Rules) and the relevant circulars issued by the Ministry of Corporate Affairs ("MCA Circulars") permitting the conduct of the meeting through hybrid mode.

I do hereby submit my report as under:

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1. The Management of the Company is responsible for facilitating the meeting and the Chairman is responsible for the compliance with the requirements of the Act and the Rules and Order of the Hon'ble NCLT in relation to exercising of voting rights through electronic means, on the resolution as set out in the Notice convening the meeting dated 23rd April, 2026.
2. My responsibility, as a Scrutinizer for the remote e-voting process and for the e-voting at the meeting is restricted to the preparation of the Scrutinizer's Report of the votes cast "in favour" or "against" the resolution as set out in the Notice convening the meeting dated 23rd April, 2026, based on the reports generated from the remote e-voting system provided by Kfin Technologies Limited, engaged by the Company for providing remote e-voting facility.
3. Further, proxy voting is allowed and proxy registers were maintained by the Company in respect of the said meeting.
4. The Company has availed the remote e-voting services offered by KFIN Technologies Limited for providing the remote e-voting.
5. The remote e-voting period commenced on Saturday, 23rd May, 2026 (date) at 09:00 AM (IST) and ended on Monday, 25th May, 2026 at 05:00 PM (IST). The remote e-voting module of Kfin Technologies Limited was disabled thereafter.
6. During the period, the 81 Unsecured Creditors of the Company as on the cut-off date i.e., Thursday, 12th February, 2026 were entitled to vote on the resolution as set out in the Notice of the meeting and in this respect the Transferor Company 1 has submitted the list of creditors as on the cut-off date duly certified by Zapda and Associates, Chartered Accountants dated 13th February, 2026 which is enclosed as **Annexure No.1** herein.
7. Upon the commencement of the meeting, the e-voting facility was provided through zoom poling to enable the Unsecured Creditors, who were present at the meeting through video conferencing/other audio-visual means and who had not cast their vote on the resolution through remote e-voting, to vote through e-voting facility provided at the meeting. The e-voting facility provided at the meeting was disabled at the conclusion of the meeting.
8. I, as the Scrutinizer, unblocked the votes cast by the Unsecured Creditors of the Company through e-voting process on Tuesday, 26th May, 2026 at 5.30 PM in the presence of Mr. Ashique A M (Witness No.1) and Mrs. Athira Balagopal (Witness No.2), who are not in

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employment of the Company in accordance with Rule 20(4)(xii) of the Companies (Management and Administration) Rules, 2014.

9. Thereafter, the details containing inter alia the list of Unsecured Creditors of the Company who have cast "for" or "against" the resolution that was put to vote through remote e-voting process and e-voting at the meeting were generated from the e-voting portal of Kfin Technologies Limited. The details of e-voting conducted during the meeting were generated through the Zoom facility.
10. I have scrutinized the votes cast by remote e-voting and e-voting conducted at the meeting.
11. The voting rights of Unsecured Creditors of the Company were in the proportion to the principal amount due to them by the Company as on the cut-off date.
12. The quorum for the Meeting of the Unsecured Creditors of the Company as mandated under para 44 of the order dated 13th April, 2026 was set as 25 Unsecured Creditors with outstanding value of INR 18,27,63,592.61. The requisite quorum was present at the meeting.
13. Based on the reports generated through zoom poling and from the e-voting portal of Kfin Technologies Limited, I hereby submit my Report on the result of the votes cast by the Unsecured Creditors of the Company through remote e-voting and e-voting conducted at the meeting on the resolution as set out in the Notice convening the meeting, as under:

***“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, 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 Creditor(s), 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*

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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."

APPROVAL OF THE SCHEME OF AMALGAMATION BETWEEN ABC IMPORTS AND EXPORTS INDIA PRIVATE LIMITED (TRANSFEROR COMPANY 1), ABC BUILDWARES (INDIA) PRIVATE LIMITED (TRANSFEROR COMPANY 2) WITH ABC GROUP (INDIA) PRIVATE LIMITED, (THE TRANSFEREE COMPANY) AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS, PURSUANT TO THE PROVISIONS OF SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE ACT

i) Voted in favour of the resolution:

Mode of Voting	Number of Unsecured Creditors voted	Percentage of total number of valid votes cast	Value of valid votes cast	Percentage of total value of valid votes cast
Remote E-voting	53	98.15%	30,79,83,754.68	99.09%
E-voting at the meeting	1	1.85%	28,22,267.00	0.91%
Total Voting	54	100%	31,08,06,021.68	100%

ii) Voted against the resolution:

Mode of Voting	Number of Unsecured Creditors	Percentage of total number of valid votes cast	Value of valid votes cast	Percentage of total value of valid votes cast
Remote E-voting	Nil	Nil	Nil	Nil
E-voting at the meeting	Nil	Nil	Nil	Nil
Total Voting	Nil	Nil	Nil	Nil

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iii) Invalid votes:

Mode of Voting	Number of Unsecured Creditors voted	Percentage of total number of invalid votes cast	Value of invalid votes cast	Percentage of total value of invalid votes cast
Remote E-voting	0	0	0	0
E-voting at the meeting	13	100%	5,76,02,800.94	100%
Total Voting	13	100%	5,76,02,800.94	100%

14. The details of the votes cast by the Unsecured Creditors of the Company do not include invalid votes.
15. Votes cast by Unsecured Creditors are considered as invalid due to duplicate voting i.e. on remote e-voting as well as e-voting during the meeting. All invalid votes were cast in favour of the Resolution.
16. Thus, the Resolution as given in the Notice of the meeting is considered as passed Unanimously by the Unsecured Creditors of the Company. The electronic data and all other relevant records relating to e-voting were handed over to the Chairperson of the meeting

Thanking you,
Yours truly,



Ansh Kakar
Scrutinizer

ADV. ANSH KAKAR
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Place: Kannur
Date: 26.05.2026