ANNEXURE VIII Brief particulars of the transferee and transferor companies

Rationale for the scheme	Brief particulars of the scheme	Di Registered Office 16,. F	is We da	of be Vir Date of Incorporation & details of name changes, if Hala any	Da 24-	Name of the company	Particulars
	Revised Scheme of PRIVATE LIMITED	Diamond Heritage, 16,Strand Road, 10th Floor, Unit 1012, Kolkata - 700001	Incorporation was issued by the RoC, West Bengal on 17th day of January, 2014	of the Company had been changed from Vineet Engineering & Trading Co Ltd to Halder Venture Ltd and a fresh Certificate of	Date of Inorporation: 24-07-1982. The name	HALDER VENTURE LIMITED	Transferee Company
	Amalgamation of SHR , RELIABLE ADVERTIS Companies)	Diamond Heritage, 16,Strand Road, 10th Floor, Unit 1012, Kolkata - 700001		06.05.2010		JDM COMMERCIAL PRIVATE LIMITED	
Kindly refer to t	xtion of SHRI JATADHARI RICE MILL I E ADVERTISING PRIVATE LIMITED an Companies) with HALDER VENTURE	Vill.: Iswarpur, PO - Ahmadpur, Dist Birbhum, West Bengal - 731201		17-06-2008		P K AGRI LINK PRIVATE LIMITED	
Kindly refer to the sheet attached.	PRIVATE LIMITED, P K AGRI LINK PR nd SHRI JATADHARI RICE MILL PRIVA LIMITED (the Transferee Company)	Vill.: Iswarpur, PO - Ahmadpur, Dist Birbhum, West Bengal - 731201	by the RoC, West Bengal on 13th day of December 2006	of the Company had been changed from Vidya Rice Mills Pvt. Ltd. to P K Cereals Pvt Ltd and a fresh Certificate of Incorporation was issued	Date of Inorporation: 28/06/1989. The name	P K CEREALS PRIVATE LIMITED	Transferor companies
	Revised Scheme of Amalgamation of SHRI JATADHARI RICE MILL PRIVATE LIMITED, P K AGRI LINK PRIVATE LIMITED, P K CEREALS PRIVATE LIMITED, RELIABLE ADVERTISING PRIVATE LIMITED and SHRI JATADHARI RICE MILL PRIVATE LIMITED (all Transferor Companies) with HALDER VENTURE LIMITED (the Transferee Company)	Diamond Heritage, 16,Strand Road, 10th Floor, Unit 1012, Kolkata - 700001		10.12.1997		RELIABLE ADVERTISING PRIVATE LIMITED	
	TED, P K CEREALS D (all Transferor	Vill.: Iswarpur, PO - Ahmadpur, Dist Birbhum, West Bengal - 731201	¥	27.05.2009		SHRI JATADHARI RICE MILL PRIVATE LIMITED	



20th July, 2022 20th July,							Valuation by independent Chartered Accountant –
20th July, 2022 20th July,	nil	nil	nil	nil	nil	11946.47 Lakhs	Post
20th July, 2022 20th July,	27,03,63,00	5,62,68,000.00	8,92,73,000.00	60,91,99,000.00	18,59,15,000.00	4,49,32,000.00	Pre
20th July, 2022 20th July,							Net Worth
20th July, 2022 20th July,	NA	NA	NA	NA	NA	Shares of Rs.10/- each amounting to Rs. 41460420/-	(No. of equity shares as well as capital in rupees)
20th July, 2022 20th July,	NA	NA	NA	NA	NA	4,14,60,420.00	Capital after the scheme
20th July, 2022 20th July,	1620473	251700	151600	1338440	752800	•	account of cross holding, if any
20th July, 2022 20th July,							Cancellation of shares on
20th July, 2022 20th July,	262392	62110	116242	544598.4	-		No. of shares to be issued
20th July, 2022 20th July,	amounting to 1 2,86,99,570		amounting to Rs. 4575000	amounting to Rs. 24730200	amounting to Rs. 7528000	each amounting to Rs. 31607000	as capital in rupees)
20th July, 2022 20th July,	2869957 Equi		457500 Equity Shares of Rs. 10/- each	2473020 Equity Shares of Rs. 10/- each	752800 Equity Shares of Rs. 10/- each	3160700 Equity Shares of Rs. 10/-	(No. of equity shares as well
20th July, 2022 20th July,	Rs. 2,86,99,57	Rs. 56,22,500	Rs. 47,75,000	Rs. 2,47,30,200	Rs. 75,28,000	Rs. 3,16,07,000	Capital before the scheme
20th July, 2022	Manufacturer Exporter	Trader	Manufacturer & Exporter	Manufacturer & Exporter	Trader	Trader	Nature of Business
20th July, 2022	NA	NA	NA	NA	NA	Bombay Stock Exchange	Name of Exchanges where securities of the company are listed
20th July, 2022 20th July, 2022 20th July, 2022 20th July, 2022 20th July, 2022 20th July, 2022 20th July, 2022	01.06.2022	01.06.2022	01.06.2022	01.06.2022	01.06.2022	01.06.2022	Appointed Date
20th July, 2022 20th July, 2022 20th July, 2022 20th July, 2022	20th July, 202	20th July, 2022	20th July, 2022	20th July, 2022	20th July, 2022	20th July, 2022	Date of meeting of the Audit Committee in which the draft scheme has been approved
	20th July, 20	20th July, 2022	20th July, 2022	20th July, 2022	20th July, 2022	20th July, 2022	Date of resolution passed by the Board of Director of the company approving the scheme



No of shareholders	TOTAL	Custodian	Public	Promoter		Shareholding pattern	Name of Merchant Banker giving fairness opinion	Exchange ratio	Fair value per shares	Methods of valuation and value per share arrived under each method with weight given to each method, if any.	Name of the valuer/valuer firm and Regn no.
1539	3160700	•	1084720	2075980	No. of Shares	Pre	Finshore Management Services Limited	NA	607.67	Please refer to the Valuation Report	SRI VIKASH GOEL, Regd No: IBBI/RV/01/2018/1 0339
2	752800	•	•	752800			N.A	No equity shares shall for every shareholders of JDM as paid up the entire shares of JDM are held by HVL and its nominee.	303.98	Please refer to the Valuation Report	SRI VIKASH GOEL, Regd No: IBBI/RV/01/2018/1 0339
10	2473020	•	•	2473020			N.A	ity Shares y 100 equ of PKAPL f	292 93	Please refer to the Valuation Report	SRI VIKASH GOEL, Regd No: IBBI/RV/01/2018/103
6	457500	•	•	457500			N.A	38 Equity Shares of HVL for every 100 equity shares of PKCPL fully paid up	232 60	Please refer to the Valuation Report	
2	562250	• 1000	•	562250			N.A	20 Equity Shares of HVL 21 Equity Shares of for every 100 equity HVL for every 100 shares of RAPL fully paid equity shares of up SJRMPL fully paid up	122 10	Please refer to the Valuation Report	SRI VIKASH GOEL, Regd SRI VIKASH GOEL, Regd SRI VIKASH GOEL, Regd SRI VIKASH GOEL, Regd No: Regd No: IBBI/RV/01/2018/103 IBBI/RV/01/2018/103 IBBI/RV/01/2018/103 IBBI/RV/01/2018/103
7	2869957			2869957			N.A	21 Equity Shares of HVL for every 100 equity shares of SJRMPL fully paid up	42020	Please refer to the Valuation Report	SRI VIKASH GOEL, Regd No: BIBBI/RV/01/2018/10



	100									•						
	PAN nos.)	Names of the Board of Directors (with DIN and									(with PAN nos.)	Promoters				
AAQPH4586G 4) Debasis Saha - DIN 01561230, PAN - AKQPS5432C	Halder - DIN 02009423, PAN -	DIN 02224305, PAN - AASPH8726N	2) Poulomi Halder -	00574080, PAN -	Halder - DIN	1) Keshab Kumar			AAQPH4586G	Halder - PAN -	3) Prabhat Kumar	PAN - AASPH8726N	2) Poulomi Halder -	AAQPH3273G	Halder -PAN -	1) Keshab Kumar
		02009423	Halder - DIN	00574080	Halder - DIN	1) Keshab Kumar					AAQPH4586G	Halder - PAN -	2) Prabhat Kumar	AAQPH3273G	Halder -PAN -	1) Keshab Kumar
	CT001.770	Halder - DIN 02009423 4) Rekha Halder - DIN	3) Prabhat Kumar	2) Poulomi Halder - DIN 2) Prabhat Kumar	Halder - DIN 00574080	1) Keshab Kumar	AANPH6426Q	4) Rekha Halder - PAN -	AAQPH4586G	Halder - PAN -	3) Prabhat Kumar	- AASPH8726N	2) Poulomi Halder -PAN 2) Prabhat Kumar	AAQPH3273G	Halder -PAN -	1) Keshab Kumar
		02240613	3) Rekha Halder - DIN	2) Prabhat Kumar	Halder - DIN 00574080 Halder - DIN 00574080	1) Keshab Kumar			AANPH6426Q	3) Rekha Halder - PAN -	AAQPH4586G	Halder - PAN -	2) Prabhat Kumar	AAQPH3273G	Halder -PAN -	1) Keshab Kumar
			02240613	2) Rekha Halder - DIN	Halder - DIN 02009423	1) Prabhat Kumar						AANPH6426Q	2) Rekha Halder - PAN -	AAQPH4586G	Halder - PAN -	1) Prabhat Kumar
	02009423 4) Rekha Halder - DIN 02240613	3) Prabhat Kumar Halder - DIN	2) Poulomi Halder - DIN 02224305	00574080	Halder - DIN	1) Keshab Kumar	- AANPH6426Q	4) Rekha Halder - PAN	AAQPH4586G	Halder - PAN -	3) Prabhat Kumar	PAN - AASPH8726N	2) Poulomi Halder -	AAQPH3273G	Halder -PAN -	1) Keshab Kumar



Details regarding che management contributed or resulting conseeking listing if any	Please s, among i involved it any
Details regarding change in management control in listed or resulting company seeking listing if any	Please specify relation among the companies involved in the scheme, if any
Upon coming into e stand increased Company. Post Amal transferee Company	The Transferee Company is the Holding Company of JDM COMMERCIAL PRIVATE LIMITED
ffect of the Scheme, th to 73.84%. At present gamation, the number are also the promote	Company No 1 is a Wholly Owned Subsidiary of the Transferee Company as the entire shares are held by the Holding Company and its nominees Transferor Company No 2. The Shares in Transferor Company No 5 holds 10.74% shares in Transferor Company No 3 holds 9.49% shares in Transferor Company NO 3 holds 9.49% shares in Transfero Company No 2 Company No 2 Company No 2
ne promoters shareholdi t there are 6 promoters v tr of promoters will incre ers of the companies who will be allotted pur	The Transferor Company No 2 is an Associate Company of the Transferor CompanyNo 4 as the latter holds 32.91% shares in Transferor Company No 2.The Transferor Company NO 5 holds 10.74% shares in Transferor Company No 2. The Transferor Company NO 3 holds 9.49% shares in Transferor Company No 3 holds 9.49% shares in Transferor Company No 2 Company No 2
moters shareholding in the Transferee coe are 6 promoters who collectively are corromoters will increase from 6 to 8 by virtuathe companies who are shareholders in the will be allotted pursuant to the Scheme.	The Transferor Company No 3 is a Associate Company of the Transferor Company No 4 as the latter holds 24.04 % shares in Transferor Company No 2.The Transferee Company holds 9.09% shares in the Transferor Company No 3
Upon coming into effect of the Scheme, the promoters shareholding in the Transferee company which presently stood at 65.68% will stand increased to 73.84%. At present there are 6 promoters who collectively are controlling 65.68% shares of the Transferee Company. Post Amalgamation, the number of promoters will increase from 6 to 8 by virtue of the individuals who are promoters of the transferee Company are also the promoters of the companies who are shareholders in the Transferor Companies and to whom shares will be allotted pursuant to the Scheme.	The Transferor Company No 4 is an Associate Company of the Transferee Company as the latter holds 44.77 % shares in Transferor Company No 5 is an shares in Iatter holds 37.70 % Transferor Company No 5. The Transferor Company
stood at 65.68% will of the Transferee are promoters of the and to whom shares	The Transferor Company No 5 is an Associate Company of the Transferor Company No 4 as the latter holds 37.70 % shares in Transferor Company No 5. The Transferor Company No 3 holds 9.15 % shares in the Transferor Company No 5. The Transferor Company No.1 holds 9.61 % shares in the Transferor Company No 5



HALDER VENTURE LIMITED

CIN No.: L74210WB1982PLC035117



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RATIONALE OF THE SCHEME:

The amalgamation of TRANSFEROR COMPANIES with the TRANSFEREE COMPANY would *inter alia* have the following benefits:

- a) The amalgamation would bring into existence a single entity with a larger size Capital by consolidating the Companies in the group on account of
- a. Promoters of the Transferee Company are the Promoters of the Transferor Company NO 2, Transferor Company NO 3 and Transferor Company No 5.
- b. The Transferor Company NO 4 is an associate of Transferee Company .
- c. The Transferor Company No 1 is a wholly Owned Subsidiary of Transferee Company.
- d.The Transferee Company NO 2 is an Associate Company of the Transferor Company No 5
- e.The Transferee Company NO 3 is an Associate Company of the Transferor Company No 5
- f. The Transferee Company NO 5 is a Associate Company of the Transferor Company No 4.
- b) The business carried on by the Transferee Company and Transferor Companies are almost similar. The TransfereeCompany is engaged in the manufacturing ,processing and selling of Rice and by products produced from Rice under its own brand. The Transferor Companies are also into manufacturing , processing and trading of Rice and and by products produced from Rice including trading in paddy . Thus the business carried on by the Transferee Company and Transferor Companies are common and can be easily combined for better utilization and enhancement of capacity.
- c) The Amalgamation of Transferor Company with the Transferee Company will result into enlarged combined assets base and will also provide an opportunity for the merged entity to leverage on such assets;
- d) Greater integration and greater financial strength and flexibility for the Transferee Company, which would result in maximizing overall shareholders value, and will improve the competitive position of the merged entity.

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- e) The proposed amalgamation would help in enhancing the scale of operations, reduction in overheads, including administrative, statutory compliances, managerial and other expenditure, operational rationalization, organizational efficiency, and optimal utilization of resources by avoiding duplication of efforts;
- f) Taking into consideration the above synergies, the merged entity would result in better profitability and EBITDA margins. Accordingly the stronger financials will provide a better opportunity in terms of better trade credits, financial resources and in negotiations for prices and suppliers credit terms for the merged entity.
- g) 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 Companies.

Thus, the Scheme of Amalgamation, as envisaged, would enable seamless access to strong business relationships, closer and better focused attention being given to the businesses which would get integrated, aligned and streamlined, leading to achievement of their full business and growth potential