

0000040

204

SCHEME OF ARRANGEMENT

UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE
COMPANIES ACT, 2013 AND RULES FRAMED THEREUNDER

BETWEEN

CACTUS COMMUNICATIONS PRIVATE LIMITED

("CCPL" OR "THE DEMERGED COMPANY")

AND

CACTUS TECHNOLOGY SOLUTIONS PRIVATE LIMITED

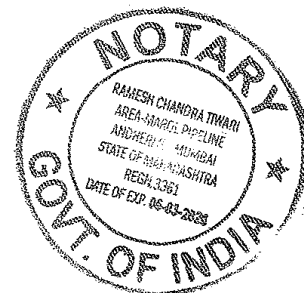
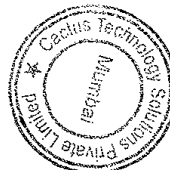
("CTSPL" OR "THE RESULTING COMPANY")

AND

THEIR RESPECTIVE SHAREHOLDERS



Jigna
Hemal
Mehta



A. BACKGROUND OF THE COMPANIES

- (i) **Cactus Communications Private Limited ("CCPL")** is a private limited company incorporated under the provisions of the Companies Act, 1956 bearing corporate identity number **U64200MH2002PTC137488** having its registered office at A-703, Satellite Gazebo, Guru Hargovindji Marg, Andheri East, Chakala MIDC, Mumbai, Maharashtra, India, 400093. CCPL is primarily engaged in the business of providing a scientific editing, translation and medical communication services to the customers across the globe.
- (ii) **Cactus Technology Solutions Private Limited ("CTSPL")** is a private limited company incorporated under the provisions of the Companies Act, 2013 bearing corporate identity number **U74909MH2025PTC443594** having its registered office at A-703, Satellite Gazebo, Guru Hargovindji Marg, Chakala MIDC, Mumbai, Maharashtra, India, 400093. CTSPL is a recently incorporated company for engaging in the business of providing academia business services such as editing, publication support, translation, transcription, medical writing, and design service across the globe.

B. PREAMBLE

This Scheme (as defined hereinafter) is presented under Sections 230 to 232 and other applicable provisions of the Act (as defined hereinafter) read with Section 2(19AA) and other applicable provisions of the Income Tax Act (as defined hereinafter) and provides for the demerger, transfer and vesting of the Demerged Undertaking (as defined hereinafter) from CCPL, the Demerged Company into CTSPL, the Resulting Company on a *going concern* basis, the consequent issue of shares by CTSPL and reduction and cancellation of the existing paid-up share capital of CTSPL held by CCPL;

This Scheme also provides for various other matters consequent and incidental thereto.

C. RATIONALE FOR THIS SCHEME

1. The rational for the Scheme *inter-alia* includes:

CCPL is a part of Cactus Group and has diversified businesses. CCPL directly and / or through its wholly owned subsidiaries is broadly engaged into following business activities:

A) Academia Business

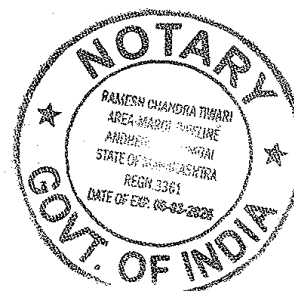
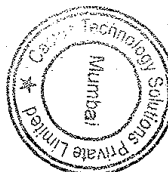
The Academia Business primarily focuses on providing editorial, publication support, and academic communication services to individual researchers, academic institutions, universities, and publishers across the globe. This business segment offers a wide range of services including manuscript editing, translation, research promotion, peer review support, and academic training programs. The core objective is to support researchers in publishing their work and enhancing the impact of their academic output. The Academia Business operates on a tech-enabled, content-focused platform and leverages a network of subject matter experts to deliver specialised services across multiple academic disciplines.

B) Life Sciences Business

The Life Sciences Business caters to pharmaceutical, biotechnology, and medical device companies by offering strategic scientific content solutions, medical communications, regulatory writing, real-world evidence generation, and digital engagement services. This segment is positioned as a partner to Life Sciences organisations in their product development and commercialization journeys. The business delivers services across the clinical and commercial lifecycle and engages with cross-functional stakeholders including medical affairs, marketing, regulatory, and publication teams. It combines scientific expertise with technology and creative capabilities to deliver integrated, compliant, and impactful communication solutions globally.

C) Shared Services Function

Shared Services Function provides administrative, and support services related to centralised business functions such as human resources function, finance and accounting function, taxation, legal and compliance function, information technology support and help desk, concierge services etc. to its business units, associate companies and subsidiaries within the group.



000206

It has become imperative for CCPL, to reorient and reorganise itself in a manner that allows imparting greater focus on its business segments separately. Accordingly, the Board of Directors of CCPL is proposing to demerge its Academia Business into CTSPL for the purpose of unlocking value and growth potential for its business segments.

The Scheme is proposed with the aim to ensure that business segments of CCPL focus on their core activities, portfolios and capital allocation. This will enable businesses to have independent and focused management, a direct and tailored go-to-market and operational approach for the respective businesses to leverage the full potential of the Indian and foreign markets.

2. The proposed demerger pursuant to this Scheme is expected, *inter alia*, to result in following benefits:

- (i) value unlocking of businesses with ability to achieve valuation based on respective risk return profile and cash flows;
- (ii) attracting business specific investors, potential strategic partners and providing better flexibility in accessing capital from investors or through the initial public offer, focused strategy and specialisation for sustained growth and thereby enable de-leveraging of the respective businesses in the longer-term;
- (iii) The strategic and operational separation of business segments to help the businesses achieve strategic independence, financial flexibility, reduce complexities and dependencies and will sharpen strategic profiles of both the businesses;
- (iv) focused management approach for pursuing the growth in the respective business verticals and de-risk the businesses from each other; and
- (v) Greater administrative efficiency and enhanced productivity;

D. PARTS OF THIS SCHEME

This Scheme is divided into the following parts:

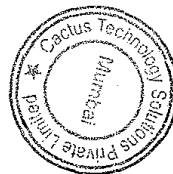
- (i) **PART I** deals with the definitions, share capital and date of taking effect and implementation of this Scheme;
- (ii) **PART II** deals with the demerger, transfer and vesting of the Demerged Undertaking (as defined hereinafter) from the Demerged Company into the Resulting Company on a *going concern* basis, the consequent issue of shares by the Resulting Company and reduction and cancellation of the existing paid-up equity share capital of the Resulting Company held by the Demerged Company;
- (iii) **PART III** deals with the general terms and conditions that would be applicable to this Scheme.



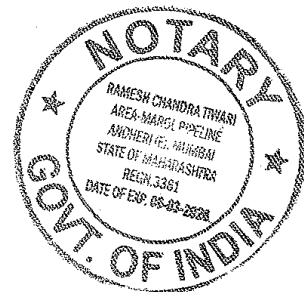
Vijay



Vijay



Page 3 of 22



DEFINITIONS AND SHARE CAPITAL

1. DEFINITIONS

- 1.1 In this Scheme, unless inconsistent with the subject or context thereof: (i) capitalised terms defined by inclusion in quotations and / or parenthesis have the meanings so ascribed; (ii) all terms and words not defined in this Scheme shall have the meaning ascribed to them under the relevant Applicable Law (as defined hereinafter); and (iii) the following expressions shall have the meanings ascribed hereunder:

"Academia Business" means business of providing editorial, publication support, and academic communication services, including manuscript editing, translation, research promotion, peer review support, and academic training programs, to individual researchers, academic institutions, universities, and publishers across the globe through a tech enabled, content focused platform;

"Act" means the Companies Act, 2013 and rules framed thereunder;

"Appointed Date" means the 01st April 2026;

"Applicable Law" means any applicable central, provincial, local or other law including all applicable provisions of all: (a) constitutions, decrees, treaties, statutes, enactments, laws (including the common law), bye-laws, codes, notifications, rules, regulations, policies, guidelines, circulars, directions, directives, ordinances or orders of any Appropriate Authority, statutory authority, court, tribunal having jurisdiction over the Parties; (b) Permits; and (c) orders, decisions, writs, injunctions, judgments, awards and decrees of or agreements with any Appropriate Authority having jurisdiction over the Parties as may be in force from time to time;

"Appropriate Authority" means:

- (i) the government of any jurisdiction (including any central, State, municipal or local government or any political or administrative subdivision thereof) and any department, ministry, agency, instrumentality, court, central bank, commission or other authority thereof;
- (ii) any public international organisation or supranational body and its institutions, departments, agencies and instrumentalities; and
- (iii) any governmental, quasi-governmental or private body or agency lawfully exercising, or entitled to exercise, any administrative, executive, judicial, legislative, regulatory, licensing, competition, tax, importing or other governmental or quasi-governmental authority including (without limitation), the Tribunal;

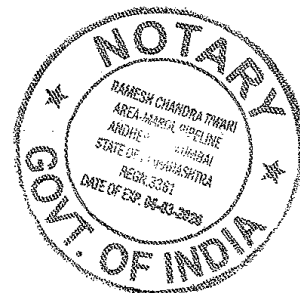
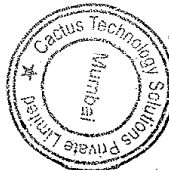
"Board" in relation to each of the Parties, means the Board of Directors of such Party, and shall include a committee of directors or any person authorised by the Board of Directors or such committee of directors duly constituted and authorised for the purposes of matters pertaining to this Scheme or any other matter relating thereto;

"Cactus US" means Cactus Life Sciences Inc., a wholly owned subsidiary of CCPL;

"CCPL" or the "Demerged Company" means Cactus Communication Private Limited, a private limited company incorporated under the provisions of the Companies Act, 1956 and having its Corporate Identity Number **U64200MH2002PTC137488** having its registered office at A-703, Satellite Gazebo, Guru Hargovindji Marg, Andheri East, Chakala MIDC, Mumbai, Maharashtra, India, 400093;

"CCPL ESOP" means Cactus Communications Private Limited Employee Stock Option Plan framed by the Demerged Company as per the Section 54 of the Companies Act, 2013 and rules made thereunder and as amended from time to time;

"CTSPL" or "the Resulting Company" means Cactus Technology Solutions Private Limited, a private limited company incorporated under the provisions of the Companies Act, 2013 and having its Corporate Identity Number **U74909MH2025PTC443594** having its registered office at A-703, Satellite Gazebo, Guru Hargovindji Marg, Chakala MIDC, Mumbai, Maharashtra, India, 400093;



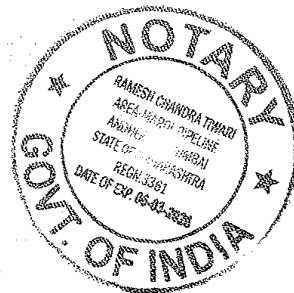
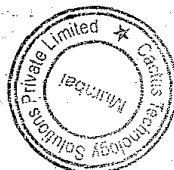
000208
"CTSPL ESOP" means employee stock options issued under new employee stock option plan framed by Cactus Technology Solutions Private Limited in accordance with Clause 5.4 of this Scheme;

"Demerged Undertaking" shall mean entire activities, business, operations and undertakings of the Demerged Company forming part of the Academia Business (including investments in the overseas subsidiaries engaged in the Academia business) as on the Appointed Date, and shall include (without limitation):

- (i) all the properties (whether movable or immovable) of the Academia Business, wherever situated, including all computers and accessories, software and related data, plant and machinery, capital work in progress, vehicles, furniture, fixtures, office equipment, electricals, appliances, accessories, pertaining to or relatable to the Academia Business ;
- (ii) all brands, patents, domain names, trademarks, logos, trade and corporate name and Intellectual Property rights exclusive to the Academia Business including but not limited to list provided in Annexure 1;
- (iii) all licenses, all assignments and grants thereof, all Permits, clearances and registrations whether under central, state or other laws, rights (including rights / obligations under agreement(s) entered into with various persons including independent consultants, subsidiaries / associate companies and other shareholders of such subsidiary / associate / joint venture companies, contracts, applications, letters of intent, memorandum of understandings or any other contracts), all the rights (including management rights) towards alternate investment funds and carry rights, rights of commercial nature including attached goodwill, non-disposal undertakings, certifications and approvals, regulatory approvals, entitlements, other licenses, consents, financial investments and / or interest (whether vested, contingent or otherwise), all refunds and credits in respect of sales tax, value added tax, service tax, goods and services tax, and other indirect taxes, all refunds and credits in respect of income-tax, deferred tax benefits and other benefits in respect of the Academia Business, cash balances, bank accounts and bank balances, deposits, advances, recoverables, receivables, easements, advantages, financial assets, treasury investments, hire purchase and lease arrangement, funds belonging to or proposed to be utilised for the Academia Business, privileges, all other claims, rights and benefits, powers and facilities of every kind, nature and description whatsoever, utilities, provisions, funds, benefits of all agreements, contracts and arrangements and all other interests relating to the Academia Business;
- (iv) all books, records, files, papers, governance templates and process information, records of standard operating procedures, computer programmes along with their licenses, manuals and backup copies, enterprise IT systems, ERP platforms, cloud subscriptions, hosting infrastructure, internal client servicing platform, advertising materials, and other data and records whether in physical or electronic form, directly or indirectly in connection with or relating to the Academia Business;
- (v) all contracts, deeds, bonds, agreements, schemes, arrangements, distributor agreements, sub advisory arrangements and other instruments, permits, rights, entitlements, leases / licenses, operation and maintenance contracts, memorandum of understanding, memorandum of agreements, memorandum of agreed points, letters of intent, hire and purchase agreements, tenancy rights, equipment purchase agreement, POA (Power of Attorney) and other agreement and / or arrangement, as amended and restated from time to time, whether executed with customers, suppliers, contractors, freelancers, lessors, licensors, consultants, advisors or otherwise, which pertains to the Academia Business;
- (vi) all rights, interests, contracts, arrangements, operations, revenues, receivables, obligations and assets (tangible and intangible), including agency arrangements, in connection with or arising out of the Academia Business carried on in any jurisdiction outside India, including but not limited to the business operations in Taiwan conducted through agent, representative, distributor, branch or partner. This shall include all contracts, customer relationships, receivables, payables, liabilities, tax obligations, permits, regulatory approvals, licenses and other related matters pertaining to such international business of the Academia Business;
- (vii) all inter-company transactions including intragroup receivables and payables, loans and advances, balances with group companies that pertain to the Academia Business



Signature



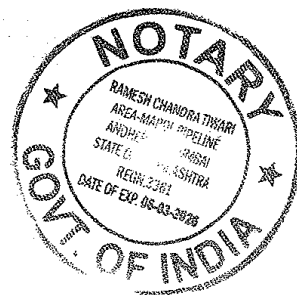
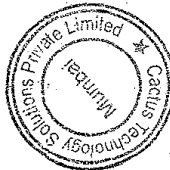
- 000209
- (viii) any and all earnest monies and / or security deposits, or other entitlements in connection with or relating to the Academia Business;
 - (ix) all employees of the Demerged Company that are determined by the Board of the Demerged Company to be substantially engaged in, or in relation to, the Academia Business, on the date immediately preceding the Effective Date;
 - (x) all liabilities present and future, warranties, indemnities, performance bonds, corporate guarantees issued (including corporate guarantees issued on behalf of overseas subsidiaries engaged in Academia Business) and the contingent liabilities pertaining or relating to the Academia Business, including:
 - (a) the debts of the Demerged Company which arises out of the activities or operations of the Academia Business;
 - (b) specific loans and borrowings raised, incurred and utilised by the Demerged Company for the activities or operations of or pertaining to the Academia Business; and
 - (c) general or multipurpose borrowings, if any, of the Demerged Company will be apportioned basis the proportion of the value of the assets transferred as part of the Academia Business to the total value of the assets of the Demerged Company immediately prior to the Appointed Date.
 - (xi) all employee related liabilities including gratuity, leave encashment, provident fund obligations, profession tax, bonuses, insurances linked to the employees of the Academia Business.
 - (xii) all insurance policies, cover notes, premium payments, and outstanding insurance claims relating to the Academia Business.
 - (xiii) funds required to incur capital expenditure in respect of Academia Business approved by the Board of the Demerged Company, all signed capital commitments, expansion plans, and contracts for ongoing and future projects relating to the Academia Business;
 - (xiv) entire experience, credentials, past record and market share of the Demerged Company pertaining to the Academia Business; and
 - (xv) reserves as appearing in the books of the Demerged Company, in proportion to the net assets being transferred to the Resulting Company; and
 - (xvi) all legal or other proceedings of whatsoever nature, relating to the Academia Business (to the extent permitted to be transferred by the Appropriate Authority under the Applicable Laws) by or against the Demerged Company pending as on the Effective Date.

Any question that may arise as to whether a specific asset or liability pertains or does not pertain to the Demerged Undertaking or whether it arises out of the activities or operations of the Demerged Undertaking shall be decided by mutual agreement between the Board of the Demerged Company and the Resulting Company.

"Effective Date" means the date on which last of the conditions specified in Clause 20 (*Conditions Precedent*) of this Scheme are complied with or waived, as applicable;

"Encumbrance" means (i) any charge, lien (statutory or other), or mortgage, any easement, encroachment, right of way, right of first refusal or other encumbrance or security interest securing any obligation of any Person; (ii) pre-emption right, option, right to acquire, right to set off or other third party right or claim of any kind, including any restriction on use, voting, selling, assigning, pledging, hypothecating, or creating a security interest in, place in trust (voting or otherwise), receipt of income or exercise; or (iii) any equity, assignments hypothecation, title retention, restriction, power of sale or other type of preferential arrangements; or (iv) any agreement to create any of the above; the term **"Encumber"** shall be construed accordingly;

"Goods and Services Tax" / "GST" means the tax(es) levied / payable in India on the supply of goods and / or services under the Central Goods and Service Tax Act 2017, applicable State GST legislations, the Integrated Goods and Service Tax Act 2017, the Union Territory Goods and Service Tax Act 2017, the Goods and Service Tax (Compensation to States) Act 2017, and all the rules made thereunder, relevant notifications, press releases, circulars, instructions, clarifications and orders



issued thereunder and any amendments made thereto and the term "GST Laws" should be understood accordingly.

210

"INR" means Indian Rupee, the lawful currency of the Republic of India;

"Income Tax Act" means the Income-tax Act, 1961 and / or Income Tax Act, 2025, amended or supplemented from time to time and shall include any statutory replacement or re-enactment thereof, read together with all applicable byelaws, rules, regulations, circulars, notifications, orders, ordinances, policies, directions, supplements issued thereunder;

"Intellectual Property" shall mean and include all rights, title, and interest, whether registered or unregistered, vested or contingent, present or future, of whatsoever nature and wherever located, in and to:

- (i) Patents, utility models, inventions, patent applications and disclosures, including but not limited to those relating to artificial intelligence (AI) technologies, algorithms, machine learning models, neural networks, data processing methods, AI-generated inventions, and all rights to apply for and obtain patent protection, including all renewals, extensions, reissues, re-examinations, divisions, continuations, continuations-in-part, and substitutions thereof;
- (ii) Trademarks, service marks, trade names, logos, brand names, slogans, certification marks, collective marks, trade dress, domain names, internet and social media handles, AI-generated brand names or marks, including all registrations, renewals, and applications therefor, and all goodwill associated therewith;
- (iii) Copyrights, moral rights, rights to reproduce, distribute, perform, display, adapt, create derivative works of copyrighted works, including but not limited to AI-generated content, software (in source code and object code form), databases, datasets, artistic works, text, graphics, audiovisual works, advertisements, and manuals, and all registrations and applications thereof;
- (iv) Industrial designs, design rights, and registrations and applications therefor, including AI-generated designs;
- (v) Trade secrets, confidential information, know-how, inventions, processes, formulas, customer and supplier lists, pricing information, technical data, research and development records, and all other proprietary or confidential information, regardless of whether such information qualifies for protection under applicable law;
- (vi) All rights to sue for past, present, and future infringement or misappropriation of any of the foregoing rights;
- (vii) All licenses, sublicenses, covenants not to sue, consents, and other rights granted by or to any third party or assumed under agreements relating to any of the foregoing Intellectual Property;
- (viii) All rights to renew, extend, or reissue any of the foregoing;
- (ix) Any and all other Intellectual Property rights conferred by statute, common law, equity, or otherwise recognized in any jurisdiction worldwide.

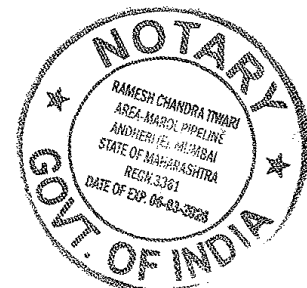
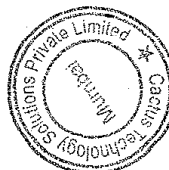
"Life Sciences Business" means business of CCPL which caters to pharmaceutical, biotechnology, and medical device companies by offering strategic scientific content solutions, medical communications, regulatory writing, real-world evidence generation, and digital engagement services. It delivers services across the clinical and commercial lifecycle and engages with cross-functional stakeholders including medical affairs, marketing, regulatory, and publication teams. It combines scientific expertise with technology and creative capabilities to deliver integrated, compliant, and impactful communication solutions globally.

"Net Assets" means the difference between the carrying value of assets over the carrying value of the liabilities;

"Parties" shall mean collectively the Demerged Company and Resulting Company and "Party" shall mean each of them, individually;



Signature



"Permits" means all consents, licences, permits, certificates, permissions, authorisations, rights, clarifications, approvals, clearances, confirmations, declarations, waivers, exemptions, registrations, filings, whether governmental, statutory, regulatory or otherwise as required under Applicable Law;

000211

"Person" means an individual, a partnership, a corporation, a limited liability partnership, a limited liability company, an association, a joint stock company, a trust, a joint venture, an unincorporated organisation or an Appropriate Authority;

"Record Date" shall mean the date to be fixed by the Board of the Demerged Company in consultation with the Resulting Company, for the purpose of determining the shareholders of the Demerged Company who shall be entitled to receive shares of the Resulting Company pursuant to Part II of this Scheme, as the case may be;

"Residual CCPL" means CCPL with underlying Life Sciences Business (including investments in Cactus US holding underlying interest in Life Sciences Business and investments having lien / charge on account of corporate guarantees issued for Life Sciences Business), Shared Services Function, and assets and liabilities other than the Demerged Undertaking;

"ROC" means the Registrar of Companies having jurisdiction over the Parties;

"Scheme" means this Scheme of Arrangement in its present form (along with any annexures, schedules, etc., annexed / attached hereto) or with any modification(s) and amendments made under Clause 19 of this Scheme from time to time, as confirmed / approved by the Tribunal or any other Appropriate Authority, pursuant to the provisions of Section 230 to 232 and any other applicable provisions, if any, of the Act;

"Taxation" or "Tax" or "Taxes" includes all forms of taxes (direct and indirect), surcharge, cess and statutory, governmental, state, provincial, local governmental or municipal impositions, duties, fees, contributions, levies, tariffs and whether levied by reference to income, profits, book profits, gains, net wealth, asset values, turnover, added value or otherwise and shall further include payments in respect of or on account of tax, whether by way of deduction or collection at source, advance tax, minimum alternate tax or otherwise or attributable directly or primarily to the Parties or any other Person and all penalties, charges, costs and interest relating thereto;

"Tax Laws" means all acts, rules and regulations dealing with Taxes including but not limited to the income-tax, wealth tax, sales tax / value added tax, service tax, goods and services tax, excise duty, customs duty or any other levy of similar nature;

"Tribunal" means A) the Mumbai bench of the Hon'ble National Company Law Tribunal having jurisdiction over the Parties; and B) the National Company Law Appellate Tribunal



1.2 In this Scheme, unless the context otherwise requires:



1.2.1 words denoting the singular shall include the plural and vice versa;

1.2.2 headings, sub-headings, titles, sub-titles to clauses, sub-clauses and paragraphs are for information and convenience only and shall be ignored in construing the same; and

1.2.3 the words "include" and "including" are to be construed without limitation.

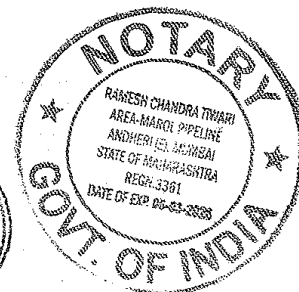
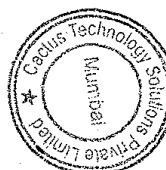
2. SHARE CAPITAL

2.1 The share capital of the Demerged Company as on 31 March 2025 is as follows:

Particulars	INR
Authorised share capital	
20,00,000 equity shares of INR 10 each	2,00,00,000
Total	2,00,00,000
Issued, subscribed and paid-up capital	
17,35,000 equity shares of INR 10 each, fully paid up	1,73,50,000
Total	1,73,50,000



Jigoo



Subsequent to the above date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Demerged Company.

The Demerged Company has outstanding employee stock options under its CCPL ESOP, the exercise of which may result in an increase in the issued, subscribed and paid-up share capital of the Demerged Company.

000212

2.2 The share capital of the Resulting Company as on 31 March 2025 is as follows:

Particulars	INR
Authorised Share Capital	
1,50,000 equity shares of INR 10 each	15,00,000
Total	15,00,000
Issued, subscribed and paid-up capital	
10,000 equity shares of INR 10 each, fully paid up	1,00,000
Total	1,00,000

Subsequent to the above date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Resulting Company. The Resulting Company is a wholly owned subsidiary of the Demerged Company.

As on date, entire issued, subscribed and paid-up capital of the Resulting Company is held by the Demerged Company.

3. DATE OF TAKING EFFECT AND IMPLEMENTATION OF THIS SCHEME

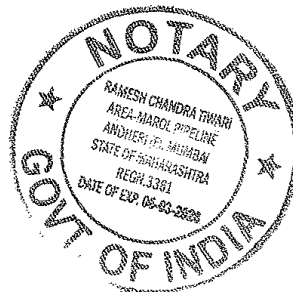
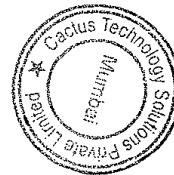
3.1 This Scheme set out herein in its present form or with any modification(s) made under Clause 19 of this Scheme, shall become operative from the Effective Date and shall come into effect from the Appointed Date.



Jigoo



Jigoo



PART II

DEMERGER AND VESTING OF THE DEMERGED UNDERTAKING

000213

4. DEMERGER AND VESTING OF THE DEMERGED UNDERTAKING

- 4.1 Pursuant to the Part II of this Scheme and with effect from the Appointed Date and in accordance with the provisions of this Scheme and pursuant to Sections 230 to 232 and other applicable provisions of the Act and Section 2(19AA) of the Income Tax Act, 1961 or the corresponding provisions of the Income Tax Act, 2025, the Demerged Undertaking shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Resulting Company on a *going concern* basis. Consequently, on and from the Appointed Date the Resulting Company shall assume ownership and charge of all the assets, Permits, contracts, Intellectual Property, liabilities, loan, debentures, duties and obligations of the Demerged Undertaking by virtue of operation of law, and in the manner provided in this Scheme.

This Scheme complies with the definition of "demerger" as per Section 2(19AA) of the Income Tax Act, 1961 or the corresponding provisions of the Income Tax Act, 2025 and other applicable provisions of the Income Tax Act and accordingly provisions of section 2(42A) read with explanation 1(g) of the Income Tax Act, 1961 or the corresponding provisions of the Income Tax Act, 2025 shall apply. Subject to approval by the Board of the Parties, if any terms of this Scheme are found to be or interpreted to be inconsistent with provisions of the Income Tax Act, then this Scheme shall stand modified to be in accordance with aforesaid provisions of the Income Tax Act.

- 4.2 Without prejudice to the generality of the provisions of Clause 4.1 above, the manner of transfer and vesting of assets, Intellectual Property and liabilities forming part of the Demerged Undertaking under this Scheme, is as follows:

- 4.2.1 In respect of such of the assets and properties forming part of the Demerged Undertaking which are movable in nature (including but not limited to all intangible assets, brands, patents, trademarks, , service marks, copyrights, designs, trade secrets etc of the Demerged Undertaking, whether registered or unregistered along with all rights of commercial nature including attached goodwill, title, interest, and brand registrations, domain names, copyrights, and all such other Intellectual Property rights of whatsoever nature) or are otherwise capable of transfer by delivery or possession or by endorsement, shall stand transferred upon the Part II of the Scheme coming into effect and shall, *ipso facto* and without any other order to this effect, become the assets and properties of the Resulting Company without requiring any deed or instrument of conveyance for transfer of the same. The vesting pursuant to this sub-clause shall be deemed to have occurred by physical or constructive delivery or by endorsement and delivery or by vesting and recordal, pursuant to this Scheme, as appropriate to the property being vested, and title to the property shall be deemed to have been transferred accordingly;

- 4.2.2 Subject to Clause 4.2.3 below, with respect to the assets forming part of the Demerged Undertaking other than those referred to in Clause 4.2.1 above, including all rights, title and interests in the agreements (including agreements for lease or license of the properties), investments in shares, mutual funds, bonds and any other securities, sundry debtors, claims from customers, vendors, contractors, freelancers or otherwise, outstanding loans and advances, if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any, with any Appropriate Authority, customers and other Persons, whether or not the same is held in the name of the Demerged Company, the same shall, without any further act, instrument or deed, be transferred to and vested in and / or be deemed to be transferred to and vested in the Resulting Company, with effect from the Appointed Date by operation of law as transmission in favour of Resulting Company. With regard to the licenses of the properties, the Resulting Company will enter into novation agreements, if it is so required;

- 4.2.3 In respect of such of the assets and properties forming part of the Demerged Undertaking which are immovable in nature, whether or not included in the books of the Demerged Company, including rights, interest and easements in relation thereto, the same shall stand transferred to the Resulting Company with effect from the Appointed Date, without any act or deed or conveyance being required to be done or executed by the Demerged Company and / or the Resulting Company;

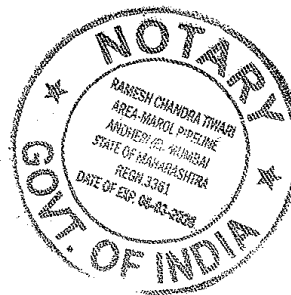
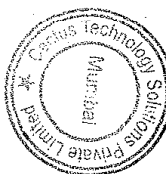
- 4.2.4 For the avoidance of doubt and without prejudice to the generality of Clause 4.2.3 above and Clause 4.2.5 below, it is clarified that, with respect to the immovable properties



19/02/25



19/02/25



000214

forming part of the Demerged Undertaking in the nature of land and buildings, the Demerged Company and / or the Resulting Company shall register the true copy of the orders of the Tribunal approving the Scheme with the offices of the relevant Sub-registrar of Assurances or similar registering authority having jurisdiction over the location of such immovable property and shall also execute and register, as required, such other documents as may be necessary in this regard. For the avoidance of doubt, it is clarified that any document executed pursuant to this Clause 4.2.4 or Clause 4.2.5 below will be for the limited purpose of meeting regulatory requirements and shall not be deemed to be a document under which the transfer of any property of the Demerged Company takes place and the assets and liabilities forming part of the Demerged Undertaking shall be transferred solely pursuant to and in terms of this Scheme and the order of the Tribunal sanctioning this Scheme;

4.2.5 Notwithstanding anything contained in this Scheme, with respect to the immovable properties forming part of the Demerged Undertaking in the nature of land and buildings situated in states other than the state of Maharashtra, if any, whether owned or leased, for the purpose of, *inter alia*, payment of stamp duty and vesting in the Resulting Company, if the Resulting Company so decides, the Demerged Company, whether before or after the Effective Date, may execute and register or cause to be executed and registered, separate deeds of conveyance or deeds of assignment of lease, as the case may be, in favour of the Resulting Company in respect of such immovable properties. Each of the immovable properties, only for the purposes of the payment of stamp duty (if required under Applicable Law), shall be deemed to be conveyed at a value determined by the relevant authorities in accordance with the applicable circle rates. The transfer of such immovable properties shall form an integral part of the Demerged Undertaking vested in the Resulting Company pursuant to this Scheme;

4.2.6 Upon effectiveness of Part II of the Scheme and with effect from the Appointed Date, all debts, liabilities, contingent liabilities, present or future, duties and obligations, corporate guarantees, secured or unsecured, whether known or unknown, including existing and potential / contingent Tax liabilities of the Demerged Undertaking shall pursuant to the applicable provisions of the Act (to the extent permitted to be transferred by the Appropriate Authority under the Applicable Laws) and the provisions of Part II of this Scheme and without any further act or deed become the debts, liabilities, contingent liabilities, duties and obligations of the Resulting Company and the Resulting Company shall undertake to meet, discharge and satisfy the same in terms of their respective terms and conditions, if any. Further, the Resulting Company shall reimburse to the Demerged Company for all such liabilities and obligations incurred by the Demerged Company. For the avoidance of doubt, it is clarified that it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such debts, liabilities, duties and obligations have arisen in order to give effect to the provisions of this Clause. The amounts of general or multipurpose borrowings, if any, of the Demerged Company will be apportioned basis the proportion of the value of the assets transferred as part of the Demerged Undertaking to the total value of the assets of the Demerged Company immediately before Appointed Date;

4.2.7 The Demerged Company may, at its sole discretion but without being obliged to, give notice in such form as it may deem fit and proper, to such Persons, as the case may be, that any debt, receivable, bill, credit, loan, advance, debenture or deposit, contracts or policies relating to the Demerged Undertaking stands transferred to and vested in the Resulting Company and that appropriate modification should be made in their respective books / records to reflect the aforesaid changes;

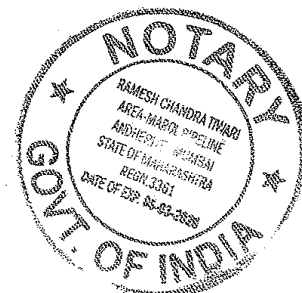
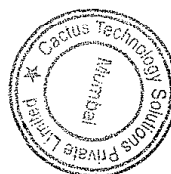
4.2.8 Unless otherwise agreed to between the Board of the Demerged Company and the Resulting Company, the vesting of all the assets of the Demerged Company forming part of the Demerged Undertaking, as aforesaid, shall be subject to the Encumbrances, if any, over or in respect of any of the assets or any part thereof, provided however that such Encumbrances shall be confined only to the relevant assets forming part of the Demerged Undertaking of the Demerged Company or part thereof on or over which they are subsisting on and vesting of such assets in the Resulting Company and no such Encumbrances shall extend over or apply to any other asset(s) of Resulting Company. Any reference in any security documents or arrangements (to which Demerged Company is a party) related to any assets of Demerged Company shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of Resulting Company. Similarly, Resulting Company shall not be required to create any additional security over assets vested under this Scheme for any loans, deposits or other financial



V 2224



V 2224



assistance already availed of / to be availed of by it, and the Encumbrances in respect of such indebtedness of the Resulting Company shall not extend or be deemed to extend or apply to the assets so vested;

000215

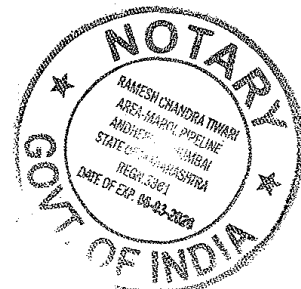
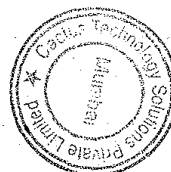
- 4.2.9 In so far as any Encumbrance in respect of liabilities pertaining to the Demerged Undertaking is concerned, such Encumbrance shall without any further act, instrument or deed being required to be modified and, if so agreed, shall be extended to and shall operate over the assets of the Resulting Company. For the avoidance of doubt, it is hereby clarified that with regards to Encumbrance over assets of the Residual CCPL, if any, and where such Encumbrance relates to the liabilities pertaining to the Demerged Undertaking, shall without any further act, instrument or deed being required, be released and the Demerged Company shall be discharged from such obligations and Encumbrances and the Resulting Company shall provide such other security that may be agreed between the Resulting Company and the respective lenders having the Encumbrance. The absence of any formal amendment which may be required by a lender or trustee or third party shall not affect the operation of the above.
- 4.2.10 Further, in so far as the assets comprised in the Demerged Undertaking are concerned, the Encumbrance over such assets relating to any loans, borrowings or other debts which are not transferred to the Resulting Company pursuant to this Scheme and which shall continue with the Demerged Company, shall without any further act or deed be released from such Encumbrance and shall no longer be available as security in relation to such liabilities and the Demerged Company shall provide such other security that may be agreed between the Demerged Company and the respective lenders having the encumbrance. The absence of any formal amendment which may be required by a lender or trustee or third party shall not affect the operation of the above
- 4.2.11 Any Tax credits (including but not limited to advance tax, tax deducted at source, tax collected at source, foreign tax credits), all unutilized input credit balances (including but not limited to sales tax, applicable excise and customs duties, SGST, IGST and CGST credits under the goods and service tax laws), refund, incentives, grant, subsidies, exemptions, special status, Tax benefits, and other benefits, credits, exemptions or privileges enjoyed, granted by an Appropriate Authority or availed of by the Demerged Company shall, without any further act or deed, in so far as they relate to or are available for the operation and activities of the Demerged Undertaking on or after the Appointed Date and to the extent permitted by Appropriate Authority under applicable Tax Laws, vest with and be available to Resulting Company on the same terms and conditions, as if the same had been originally allotted and / or granted and / or sanctioned and / or allowed to the Resulting Company. The Demerged Company and Resulting Company shall take such actions as may be necessary under Applicable Law to effect such transfers.
- 4.2.12 Upon the Scheme becoming effective, the Demerged Company and / or the Resulting Company shall have the right to revise their respective financial statements, income tax returns, tax deducted or collected at source (TDS / TCS) returns and other statutory returns along with prescribed forms, filings and annexures under the Tax Laws and to claim refunds, credit of advance tax, credit of self-assessment tax, credit of tax deducted or collected at source, credit of minimum alternate tax, credit of foreign taxes paid / withheld, carry forward of tax losses, credits in respect of sales tax, value added tax, service tax, goods and services tax (GST) and other indirect taxes etc., and for matters incidental thereto, (to the extent permitted to be transferred by Appropriate Authority under the Applicable Laws), to give effect to the provisions of the Scheme. It is further, clarified that the Demerged Company shall be entitled to claim deduction under Section 43B of the Income Tax Act, to the extent not claimed by the Resulting Company, in respect of unpaid liabilities transferred as part of the Demerged Undertaking and paid by or on account of Resulting Company;
- 4.2.13 Subject to Clause 4 and any other provisions of the Scheme, in respect of any refund, tax credit, benefit, incentive, grant or subsidy in relation to or in connection with the Demerged Undertaking, the Demerged Company shall, if so required by the Resulting Company, issue notices in such form as the Resulting Company may deem fit and proper, stating that pursuant to the Tribunal having sanctioned this Scheme, the relevant refund, benefit, incentive, grant or subsidy, tax credit be paid or made good to or held on account of the Resulting Company, as the rightful entitlement holder, with the intent that Demerged Company's right to recover or realize these amounts is transferred to the Resulting Company pursuant to Part II of the scheme, and corresponding entries shall be recorded in their respective books to reflect this change.;



1/10/20



1/10/20



4.2.14 If the Demerged Company receives any refund, tax credit, benefit, incentive, grant or subsidy under clause 4.2.13 above that pertains to Demerged Undertaking and which Resulting Company is entitled to receive under Clause 4.2.13 above, the Demerged Company shall promptly pay the Resulting Company on receiving / realising the said amount . Further, where Resulting Company receives any refund, tax credit, benefit, incentive, grant or subsidy that Demerged Company is entitled to receive / realise, the Resulting Company shall promptly pay to the Demerged Company on receiving / realising the said amount.

000216

4.2.15 On and from the Effective Date, all cheques and other negotiable instruments and payment orders received or presented for encashment which are in the name of the Demerged Company and are in relation to or in connection with the Demerged Undertaking, shall be accepted by the bankers of the Resulting Company and credited to the account of Resulting Company, if presented by Resulting Company;

4.2.16 Unless otherwise stated in this scheme, all permits, including any benefits under incentive schemes and policies under Tax Laws, such as tax deferrals, exemptions, benefits and subsidies, concessions, grants, rights, claims, leases, tenancy rights, liberties, special status and all such benefits under all such incentive schemes and policies, attached thereto of the Demerged Company, in relation to the Demerged Undertaking shall subject to Applicable Law be transferred to the Resulting Company from the Appointed Date, without any further act, instrument or deed and shall be appropriately mutated or endorsed by the Appropriate Authorities concerned therewith in favour of the Resulting Company as if the same were originally given by, issued to or executed in favour of Resulting Company and the Resulting Company shall be bound by the terms, obligations and duties thereunder, and the rights and benefits under the same shall be available to the Resulting Company to carry on the operations of the Demerged Undertaking without any hindrance, whatsoever; and

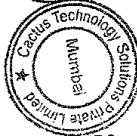
4.2.17 Contracts in relation to the Demerged Undertaking, where the Demerged Company is a party, shall stand transferred to and vested in the Resulting Company pursuant to the Scheme becoming effective. The absence of any formal amendment which may be required by a third party to effect such transfer and vesting shall not affect the operation of this clause.

4.3 Without prejudice to the provisions of the foregoing sub-clauses of this Clause, the Demerged Company and the Resulting Company may execute any and all instruments or documents and do all the acts, deeds and things as may be required, including executing necessary confirmatory deeds for filing with the trademark registry, intellectual property offices and Appropriate Authorities, filing of necessary particulars and / or modification(s) of charge, necessary applications, notices, intimations or letters with any Appropriate Authority or Person to give effect to the Scheme. The Resulting Company shall take such actions as may be necessary and permissible to get the assets, Permits and contracts forming part of the Demerged Undertaking transferred and / or registered in its name.

5. EMPLOYEES

5.1 With effect from the Effective Date, the Resulting Company undertakes to engage, without any interruption in service, all employees of the Demerged Company, engaged in or in relation to the Demerged Undertaking, on the terms and conditions not less favourable than those on which they are engaged by the Demerged Company. The Resulting Company undertakes to continue to abide by any agreement / settlement or arrangement, if any, entered into or deemed to have been entered into by the Demerged Company with any of the aforesaid employees or union representing them. The Resulting Company agrees that the services of all such employees with the Demerged Company prior to the demerger shall be taken into account for the purposes of all existing benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, leave balance, gratuity, superannuation and other retiral / terminal benefits. The decision on whether or not an employee is part of the Demerged Undertaking, be decided by the Demerged Company, and shall be final and binding on all concerned.

5.2 Upon the Scheme coming into effect and with effect from the Appointed Date, employment information, including personnel files (including hiring documents, existing employment contracts, and documents reflecting changes in an employee's position, compensation, or benefits), payroll records, medical documents (including documents relating to past or on-going leaves of absence, on the job injuries or illness, or fitness for work examinations), disciplinary records, supervisory files relating to the employees of the Demerged Undertaking and all forms,

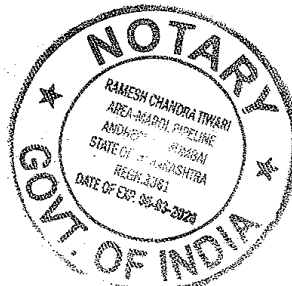
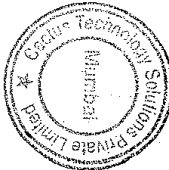


5.2

11/09/2020



11/09/2020



notifications, orders and contribution / identity cards issued by the concerned authorities relating to benefits shall be deemed to have been transferred to the Resulting Company.

000217

- 5.3 The accumulated balances or contributions, if any, standing to the credit of the aforesaid employees in the existing provident fund, gratuity fund, gratuity trust and / or superannuation fund of which they are members, as the case may be, will be transferred respectively to such provident fund, gratuity fund/trust(s) and superannuation funds nominated by the Resulting Company and / or such new provident fund, gratuity fund / trust(s) and superannuation fund to be established in accordance with Applicable Law and caused to be recognized by the Appropriate Authorities, by the Resulting Company. Pending the transfer as aforesaid, the provident fund, gratuity fund and superannuation fund dues of the said employees would be continued to be deposited in the existing provident fund, gratuity fund and superannuation fund respectively of the Demerged Company.

5.4 **Employee stock options:**

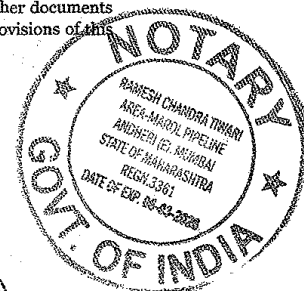
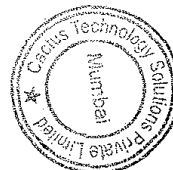
- 5.4.1 Upon the coming into effect of Part II of the Scheme, the Resulting Company shall formulate new employee stock option scheme(s) by adopting the CCPL ESOP of the Demerged Company, with such modifications, if any, in accordance with the variations mentioned in this Clause 5.4;
- 5.4.2 With respect to the stock options granted by the Demerged Company to its employees or its subsidiaries (*irrespective of whether they continue to be employees of the Resulting Company or its subsidiaries*) under the CCPL ESOP scheme and upon the Scheme becoming effective, the said employees shall be granted employee stock option under the CTSPL ESOP in proportion to the share exchange ratio as mentioned under Clause 7 of the Scheme for each employee stock option held under CCPL ESOP, whether the same are vested or not on terms and conditions similar to the CCPL ESOP. Any unvested stock options under the CCPL ESOP shall continue to vest under the CTSPL ESOP in accordance with the same vesting schedule and vesting percentages as originally applicable under the CCPL ESOP;
- 5.4.3 The employee stock options granted by the Demerged Company under the CCPL ESOP, would continue to be held by the employees concerned (*irrespective of whether they continue to be employees of the Resulting Company or its subsidiaries*). Upon coming into effect of the Scheme, the Demerged Company, if required, shall take necessary steps to modify the CCPL ESOP in a manner considered appropriate and in accordance with the Applicable Laws, in order to enable the continuance of the same in the hands of the employees who become employees of the Resulting Company or its subsidiaries;
- 5.4.4 Further, with effect from the Appointed Date, and notwithstanding anything to the contrary contained in this Scheme, all liabilities and obligations pertaining to the CCPL ESOP options granted by the Demerged Company that have vested with ex-employees of the Demerged Undertaking prior to the Effective Date, shall, without any further act or deed, stand transferred to and vested with the Resulting Company.
- 5.4.5 The existing exercise price of the stock options granted by the Demerged Company under the CCPL ESOP, shall be modified and the Board of the Demerged Company shall determine the exercise price consequent to the demerger. The Board of the Demerged Company and Resulting Company shall take such actions and execute such further documents as may be necessary or desirable for the purpose of giving effect to the provisions of Clause 5.4. Approval granted to the Scheme by the shareholders of the Demerged Company and the Resulting Company shall also be deemed to be the approval granted to any modifications made to the CCPL ESOP of the Demerged Company and approval granted to the new employee stock option scheme *viz.* CTSPL ESOP to be adopted by the Resulting Company, respectively.
- 5.4.6 While granting stock options, the Resulting Company shall take into account the period during which the employees held stock options granted by the Demerged Company prior to the issuance of the stock options by the Resulting Company, for determining of minimum vesting period required for stock options granted by the Resulting Company, subject to Applicable Laws;
- 5.4.7 The Boards of the Demerged Company and the Resulting Company or any of the committee(s) thereof, if any, shall take such actions and execute such further documents as may be necessary or desirable for the purpose of giving effect to the provisions of this Clause 5.4 of the Scheme.



Signature



Signature



6. LEGAL PROCEEDINGS

- 6.1 With effect from the Effective Date, all suits, actions, administrative proceedings, tribunals proceedings, show cause notices, demands and legal proceedings of whatsoever nature by or against the Demerged Company in relation to Demerged Undertaking pending and / or arising on or before the Appointed Date or which may be instituted any time thereafter and in each case relating to the Demerged Undertaking shall not abate or be discontinued or be in any way prejudicially affected by reason of this Scheme or by anything contained in this Scheme but shall be continued and be enforced by or against the Resulting Company (to the extent permitted by the Appropriate Authority under the Applicable Laws) with effect from the Appointed Date in the same manner and to the same extent as would or might have been continued and enforced by or against the Demerged Company. Except as otherwise provided herein, the Demerged Company shall in no event be responsible or liable in relation to any such legal or other proceedings that stand transferred to the Resulting Company. The Resulting Company shall be substituted in place of the Demerged Company or added as party to such proceedings and shall prosecute or defend such proceedings at its own cost, in cooperation with the Demerged Company and the liability of the Demerged Company shall consequently stand nullified. The Demerged Company shall in no event be responsible or liable in relation to any such legal or other proceedings that stand transferred in relation to the Demerged Undertaking.
- 6.2 The Resulting Company undertakes to have all legal and other proceedings pertaining to the Demerged Undertaking initiated by or against the Demerged Company referred to in Clause 6.1 above transferred to its name (to the extent permitted by the Appropriate Authority under the Applicable Laws) as soon as is reasonably practicable after the Effective Date and to have the same continued, prosecuted and enforced by or against the Resulting Company to the exclusion of the Demerged Company on priority. Both the Demerged Company and / or the Resulting Company shall make relevant applications and take all steps as may be required in this regard.

Notwithstanding anything contained hereinabove, if at any time after the Effective Date, the Demerged Company is in receipt of any demand, claim, notice and / or is impleaded as a party in any proceedings before any Appropriate Authority, in relation to the Demerged Undertaking, the Demerged Company shall, in view of the transfer and vesting of the Demerged Undertaking pursuant to this Scheme, take all such steps in the proceedings before the Appropriate Authority to replace the Demerged Company with the Resulting Company. However, if the Demerged Company is contesting / defending such proceedings pertaining to the Demerged Undertaking, the Demerged Company shall contest / defend the same or deal with such demand / proceedings in accordance with the advice of the Resulting Company and at the cost of the Resulting Company and the latter shall reimburse to the Demerged Company all liabilities and obligations incurred by the Demerged Company in respect thereof.

7. CONSIDERATION

- 7.1 Immediately upon Part II of the Scheme coming into effect and in consideration of and subject to the provisions of this Scheme, the Resulting Company shall, without any further application, act, deed, consent, acts, instrument or deed, issue and allot, on a proportionate basis to the shareholders of the Demerged Company whose name is recorded in the register of members and records of the depository as members of the Demerged Company as on the Record Date, with an option as under:

01 (One) fully paid up equity share of INR 10/- each of the Resulting Company, for every 01 (One) fully paid up equity share of INR 10/- each of the Demerged Company

The Equity shares of the Resulting Company to be issued pursuant to Clause 7.1 shall be referred to as "Resulting Company New Shares".

The Resulting Company New Shares shall be subject to the provisions of the memorandum of association and articles of association of the Resulting Company, including with respect to dividend, bonus, right shares, voting rights and other corporate benefits attached to the respective class of shares of the Resulting Company.

- 7.3 The issue and allotment of Resulting Company New Shares, is an integral part hereof and shall be deemed to have been carried out under the orders passed by the Tribunal without requiring any further act on the part of the Resulting Company or the Demerged Company or their shareholders and as if the procedure laid down under the Act including Section 42 and 62 of Companies Act 2013 and such other Applicable Laws as may be applicable were duly complied with. It is clarified that the approval of the members of the Resulting Company and / or the Demerged Company to this



Signature



Scheme shall be deemed to be their consent / approval for the issue and allotment of Resulting Company New Shares.

000219

- 7.4 Subject to Applicable Laws, the Resulting Company New Shares that are to be issued in terms of this Scheme shall be issued in dematerialised form. The register of members maintained by the Resulting Company and / or, other relevant records, whether in physical or electronic form, maintained by the Resulting Company, the relevant depository and registrar and transfer agent in terms of Applicable Laws shall (as deemed necessary by the Board of the Resulting Company) be updated to reflect the issue of Resulting Company New Shares in terms of this Scheme.
- 7.5 For the purpose of the allotment of the Resulting Company New Shares pursuant to this Scheme, in case any shareholder's holding in the Demerged Company is such that the shareholder becomes entitled to a fraction of a share of the Resulting Company, in respect of fractional entitlement more than half, the same shall be rounded off to the next nearest integer and in case if the fraction is less than half, it shall be rounded down to the nearest lower integer.
- 7.6 In the event of there being any pending share transfers, whether lodged or outstanding, of any shareholder of the Demerged Company, the Board of the Demerged Company shall be empowered in appropriate cases, prior to or even subsequent to the Record Date, to effectuate such a transfer as if such changes in the registered holder were operative as on the Record Date, in order to remove any difficulties arising to the transferor or transferee of shares in the Demerged Company, after effectiveness of Part II of this Scheme.
- 7.7 The Resulting Company New Shares to be issued pursuant to this Scheme in respect of any shares of the Demerged Company which are held in abeyance under the provisions of Section 126 of the Act or otherwise shall pending allotment or settlement of dispute by order of Court or otherwise, be held in abeyance by the Resulting Company.
- 7.8 In the event, the Demerged Company and / or the Resulting Company restructure their share capital by way of share split / consolidation / issue of bonus shares during the pendency of the Scheme, the share entitlement ratio, as per Clause 7.1 above shall be adjusted accordingly, to consider the effect of any such corporate actions.

8. ACCOUNTING TREATMENT

8.1 Accounting treatment in the books of the Demerged Company:

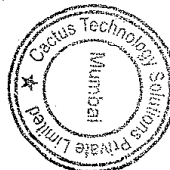
8.1.1 Upon coming into effect of this Scheme and with effect from the Appointed Date:

- (i) All the assets pertaining to the Demerged Undertaking of the Demerged Company shall stand transferred at their respective carrying values to the Resulting Company;
- (ii) All the liabilities pertaining to the Demerged Undertaking of the Demerged Company shall stand transferred at their respective carrying values to the Resulting Company;
- (iii) All the reserves (excluding Share Based Payment Reserve) pertaining to the Demerged Company, as on the day immediately before the Appointed Date, shall be apportioned between the Demerged Company and the Resulting Company in the same proportion in which Net Assets have been transferred to the Resulting Company and Net Assets (including equity share capital) retained by the Demerged Company pursuant to the demerger and the allocated amount shall stand transferred to the Resulting Company which shall result in the corresponding amount of reduction in the books of accounts of the Demerged Company.
- (iv) Share Based Payment Reserve of the Demerged Company, as on the day immediately before the Appointed Date, shall be allocated between the Demerged Company and the Resulting Company in proportion to the entitlement of the employees transferred to the Resulting Company and those retained by the Demerged Company, respectively, pursuant to the Scheme of Demerger. The allocated amount of Share Based Payment Reserve shall stand transferred to the Resulting Company which shall result in the corresponding amount of reduction in the books of accounts of the Demerged Company.

8.1.2 The investment of the Demerged Company in the Resulting Company as on the Appointed Date shall stand cancelled.



Signature



8.1.3 If the difference, being deficit or excess, between the carrying value of all assets, liabilities and reserves transferred to the Resulting Company pursuant to the demerger in accordance with Clause 8.1.1 and after giving effect to Clause 8.1.2, shall be recorded as capital reserve.

000220

8.1.4 Any matter not dealt with in clauses hereinabove shall be dealt with in accordance with the Ind AS applicable to the Demerged Company.

8.2 Accounting treatment in the books of the Resulting Company:

8.2.1 Upon coming into effect of this Scheme and with effect from the Appointed Date, the Resulting Company shall account for the Demerged Undertaking in its books as per the applicable accounting principles as laid down in accordance with the Pooling of Interest Method as laid down in the Appendix C "Common Control Business Combination under Indian Accounting Standard 103 (Ind AS 103) (Business Combination)", notified under the Act and / or any other applicable Indian Accounting Standard as the case may be.

8.2.2 The Resulting Company shall record the assets and liabilities comprised in the Demerged Undertaking transferred to and vested in it pursuant to this Scheme, at the carrying value as appearing in the books of the Demerged Company.

8.2.3 The reserves related to the Demerged Undertaking as determined as per the sub clause (iii) and (iv) of Clause 8.1.1 and being transferred to the Resulting Company shall be recorded in the financial statements of the Resulting Company, and the identity of such reserves shall be preserved, in the same form and manner, in which they appeared and recorded in the financial statements of the Demerged Company immediately prior to demerger.

8.2.4 The shares held by the Demerged Company in the Resulting Company shall stand cancelled as on the Appointed Date. There shall be no further obligation in respect of the cancelled shares.

8.2.5 The Resulting Company shall credit its share capital account in its books of account with the aggregate face value of the shares issued to shareholders of the Demerged Company pursuant to Clause 7 of this Scheme.

8.2.6 If the difference, being excess or deficit between the carrying value of all assets, liabilities and reserves transferred to the Resulting Company pursuant to the Demerger after giving effect to Clause 8.2.4 and 8.2.5 shall be recorded as capital reserve or restructuring adjustment account, as the case may be.

8.2.7 Loans, advances, deposits, balances and other dues outstanding, if any, as on the Appointed Date between the Demerged Company pertaining to the Demerged Undertaking and the Resulting Company will stand cancelled and there shall be no further obligation / outstanding in that behalf and there would be no accrual of interest or any other charges in respect of such inter-company loans, deposits or balances, with effect from the Appointed Date.

8.2.8 In case of any differences in accounting policy between the Demerged Company and the Resulting Company, the accounting policies followed by the Resulting Company shall prevail to ensure that the financial statements of the Resulting Company reflect the financial position on the basis of consistent accounting policy.

8.2.9 Notwithstanding anything contrary, the Resulting Company shall restate comparative information from the beginning of the comparative period presented by the Resulting Company.

8.2.10 Any matter not dealt with in clauses hereinabove shall be dealt with in accordance with the Ind AS applicable to the Resulting Company.

9. REDUCTION AND CANCELLATION OF EXISTING EQUITY SHARES OF THE RESULTING COMPANY HELD BY THE DEMERGED COMPANY

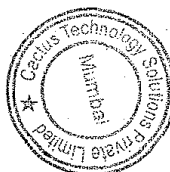
9.1 Pursuant to Part II of this Scheme becoming effective and upon allotment of Resulting Company New Equity Shares by the Resulting Company, the entire paid-up equity share capital, of the Resulting Company held by the Demerged Company ("Resulting Company Cancelled Shares") shall stand cancelled, extinguished and annulled and the issued, subscribed and paid up equity capital of the Resulting Company to that effect shall stand cancelled and reduced.



1/9/20



1/9/20



9.2 The reduction of the share capital of the Resulting Company under Sections 230 to 232 of the Act shall be effected as an integral part of this Scheme itself and the Tribunal approving the Scheme shall be deemed to be an order confirming such capital reduction and no separate compliance and sanction under section 66 of the Act will be necessary in terms of Explanation to Section 230 of the Act.

000221

9.3 Notwithstanding the reduction in the equity share capital of the Resulting Company, the Resulting Company shall not be required to add "And Reduced" as suffix to its name.

9.4 The reduction and cancellation of the Resulting Company Cancelled Shares, does not involve any diminution of liability of in respect of any unpaid share capital or payment to any shareholder of any paid-up share capital or payment in any other form.

10. INCREASE IN THE AUTHORISED SHARE CAPITAL OF THE RESULTING COMPANY

10.1 The Authorised Share Capital of the Resulting Company shall be increased and reorganised, in the required manner, to cover the issue of shares by the Resulting Company to the shareholders of the Demerged Company in terms of Clause 7 of this Scheme in accordance with the provisions of the Act. Consequently, relevant clause of the Memorandum & Association of the Resulting Company shall stand altered, modified, and amended accordingly.

10.2 It is hereby clarified that Resulting Company shall not be required to pass any resolution under Sections 13, 14, 61 and 64 and other applicable provisions for increase in its Authorised Share Capital as envisaged above and the members of the Resulting Company shall be deemed to have accorded their consent under various provisions Act rules made thereunder for increase in the share capital pursuant to terms of this scheme.

11. REMAINING BUSINESS OF THE DEMERGED COMPANY

11.1 All the assets, investments, liabilities, reserves and obligations pertaining to Residual CCPL ('herein referred as 'Remaining Business'), shall continue to belong to and be vested in and be managed by the Demerged Company. With effect from the Effective Date, only the Demerged Company shall be liable to perform and discharge all liabilities and obligations in relation to the Remaining Business of the Demerged Company and the Resulting Company shall not have any liability or obligation in relation to the Remaining Business of the Demerged Company.

11.2 All legal, Tax and / or other proceedings by or against the Demerged Company under any statute, whether pending on the Effective Date or which may be instituted at any time thereafter, and relating to the Remaining Business of the Demerged Company (*including those relating to any property, right, power, liability, obligation or duties of the Demerged Company in respect of the Remaining Business of the Demerged Company*) shall be continued and enforced against the Demerged Company. The Resulting Company shall in no event be responsible or liable in relation to any such legal, Tax or other proceedings in relation to the Remaining Business of the Demerged Company.

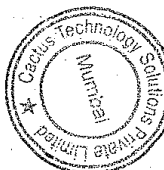
11.3 If the Resulting Company is in receipt of any demand, claim, notice and / or is impleaded as a party in any proceedings before any Appropriate Authority, in each case in relation to the Remaining Business of the Demerged Company, the Resulting Company shall, in view of the transfer and vesting of the Demerged Undertaking, pursuant to this Scheme, take all such steps in the proceedings before the Appropriate Authority to get the name of the Demerged Company substituted in place of the Resulting Company. However, if the Resulting Company, is unable to get the Demerged Company so substituted in such proceedings, it shall defend the same or deal with such demand in accordance with the advice of the Demerged Company and at the cost of the Demerged Company and the latter shall reimburse the Resulting Company, against all liabilities and obligations incurred by or against the Resulting Company, in respect thereof.

12. PROPERTY IN TRUST

Notwithstanding anything contained in this Scheme, on or after Effective Date, until any property (*Including Intellectual Property*), asset, license, approval, permission, contract, agreement and rights and benefits arising therefrom pertaining to the Demerged Undertaking are transferred, vested, recorded, effected and / or perfected, in the records of any Appropriate Authority, regulatory bodies, any third party, or otherwise, in favour of the Resulting Company and the Resulting Company is deemed to be Authorised to enjoy the property (*Including Intellectual Property*), asset or the rights and benefits arising from the license, approval, permission, contract or agreement as if it were the owner of the property or asset or as if it were the original party to the license, approval, permission, contract or agreement. It is clarified that till entry is made in the



1/9/20



records of the Appropriate Authorities and till such time as may be mutually agreed by the Resulting Company, the Demerged Company will continue to hold the property and / or the asset, license, permission, approval, contract or agreement and rights, goodwill and benefits arising therefrom, as the case may be, in trust for and on behalf of, the Resulting Company.

000222

13. SAVING OF CONCLUDED TRANSACTIONS

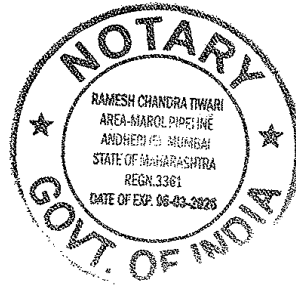
Transfer and vesting of the assets, Intellectual Property, liabilities, rights and obligations of the Demerged Undertaking of the Demerged Company and continuance of the proceedings by or against the Demerged Company (in relation to Demerged Undertaking) shall not, in any manner, affect any transaction or proceedings already completed by the Demerged Company on or before the Appointed Date to the end and intent that the Resulting Company accepts all such acts, deeds and things done and executed by and / or on behalf of the Demerged Company (in relation to Demerged Undertaking) as acts, deeds and things done and executed by and on behalf of the Resulting Company.



Tigao



Tigao



GENERAL TERMS & CONDITIONS

000223

14. VALIDITY OF EXISTING RESOLUTIONS, ETC.

Upon the coming into effect of this Scheme, the resolutions / power of attorney / executed by the Demerged Company in relation to the Demerged Undertaking and the Residual CCPL, as the case may be, as considered necessary by the Board of the Demerged Company, and that are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions and power of attorney passed / executed by the Resulting Company, and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then said limits as are considered necessary by the Board of the Demerged Company, as the case may be, shall be added to the limits, if any, under like resolutions passed by the Resulting Company, and shall constitute the aggregate of the said limits in Resulting Company.

15. CONDUCT OF BUSINESS UPTO THE EFFECTIVE DATE

15.1 With effect from the date of approval of the Scheme by the Board of the Parties and up to and including the Appointed Date, the Demerged Company with respect to the Demerged Undertaking shall be deemed to have been carrying on and shall carry on its business and activities and shall be deemed to have held and stood possessed of and shall hold and stand possessed of the assets for and on account of, and in trust for the Resulting Company, as the case may be.

15.2 With effect from the Appointed Date and up to and including the Effective Date:

15.2.1 The Demerged Company with respect to Demerged Undertaking shall carry on their respective businesses with reasonable diligence and business prudence and in the same manner as the Resulting Company had been doing hitherto;

15.2.2 The Demerged Company with respect to Demerged Undertaking, shall be entitled, pending the sanction of the Scheme, to apply to the Appropriate Authorities concerned as necessary under Applicable Law for such consents, approvals and sanctions which the Resulting Company may respectively require to carry on the relevant business of the Demerged Company to give effect to the Scheme.

15.3 For the purpose of giving effect to the order passed under Sections 230 to 232 and other applicable provisions of the Act in respect of this Scheme by the Tribunal, the Resulting Company shall, at any time pursuant to the orders approving this Scheme, be entitled to get the recordal of the change in the legal right(s) upon demerger of Demerged Undertaking, in accordance with the provisions of Sections 230 to 232 of the Act. The Resulting Company shall always be deemed to have been authorised to execute any pleadings, applications, forms, etc., as may be required to remove any difficulties and facilitate and carry out any formalities or compliances as are necessary for the implementation of this Scheme. For the purpose of giving effect to the vesting order passed under Section 232 of the Act in respect of this Scheme, the Resulting Company shall be entitled to exercise all rights and privileges, and be liable to pay all taxes and charges and fulfil all its obligations, in relation to or applicable to all immovable properties, including mutation and / or substitution of the ownership or the title to, or interest in the immovable properties which shall be made and duly recorded by the Appropriate Authority(ies) in favour of the Resulting Company pursuant to the sanction of the Scheme by the Tribunal and upon the effectiveness of this Scheme in accordance with the terms hereof, without any further act or deed to be done or executed by the Resulting Company. It is clarified that the Resulting Company shall be entitled to engage in such correspondence and make such representations, as may be necessary, for the purposes of the aforesaid mutation and / or substitution.

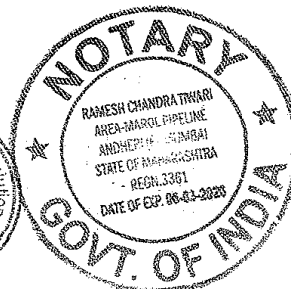
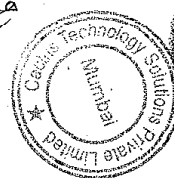


Signature

16. DIVIDENDS

16.1 The Parties shall be entitled to declare and pay dividends to their respective shareholders in the ordinary course of business, whether interim or final.

16.2 It is clarified that the aforesaid provisions in respect of declaration of dividends (*whether interim or final*) are enabling provisions only and shall not be deemed to confer any right on any shareholder of any of the Parties, as the case may be, to demand or claim or be entitled to any dividends which, subject to the provisions of the Act, shall be entirely at the discretion of the Board of respective Parties, and subject to approval, if required, of the shareholders of the respective Parties.



000224

17. FACILITATION PROVISIONS

- 17.1 Immediately upon the Scheme being effective, the Demerged Company and the Resulting Company shall enter into agreements as may be necessary, *inter alia* in relation to use of office space, land, building, manufacturing facilities, infrastructure facilities, information technology services, security personnel, trademarks and other intellectual property rights, legal, administrative and other services, etc. on such terms and conditions that may be mutually agreed between them.
- 17.2 Without prejudice to the generality of the foregoing Clause 17.1 above, immediately upon the Scheme being effective, the Demerged Company and the Resulting Company shall enter into necessary agreements whereby, the Demerged Company and the Resulting Company shall mutually provide and / or avail shared services *viz.* accounting, tax, human resources, legal, secretarial, research and development etc. as may be required for the efficient conduct of their respective businesses on such terms and conditions that may be mutually agreed between them.
- 17.3 Immediately upon the Scheme being effective, all Intellectual Property, brands, patents, trademarks, logos, trade and corporate name and such intellectual property rights common to the Academia Business and the business carried on by Residual CCPL, shall be made available by the Resulting Company and / or the Demerged Company, as the case may be, for the use in respective businesses, for such period as may be mutually decided by the Boards of the Demerged Company and the Resulting Company, subject to charges / fees / levies / costs as may be mutually agreed.
- 17.4 Any demand or claim in relation to any legal, tax and other proceedings which are common to the Demerged Undertaking and Residual CCPL, initiated by or against the Demerged Company / Resulting Company may be borne by the Demerged Company and/or Resulting Company as may be mutually decided by the Boards of the Demerged Company and the Resulting Company. Further, any refund in relation to any legal, tax and other proceedings which are common to the Demerged Undertaking and Residual CCPL, initiated by or against the Demerged Company / Resulting Company may be reimbursed to the Demerged Company by the Resulting Company or vice versa, as the case may be; and as may be mutually decided by the Boards of the Demerged Company and the Resulting Company.
- 17.5 The transactions of sale and purchase of products between the Demerged Company and the Resulting Company from the Appointed Date and until the Effective Date, shall be recorded on an arm's length basis in their respective books of accounts.



- 17.6 It is clarified that approval of the Scheme by the shareholders of the Parties under Sections 230 to 232 of the Act shall be deemed to have their approval under Section 188 and other applicable provisions of the Act and that no separate approval of the Board or audit committee or shareholders shall be required to be sought by the Parties.



- 17.7 It is clarified that all guarantees provided by the Demerged Company in respect of the Demerged Undertaking shall be valid and subsisting till adequate arrangements / guarantees have been provided in respect of the same by the Resulting Company.

18. APPLICATIONS / PETITIONS TO THE TRIBUNAL

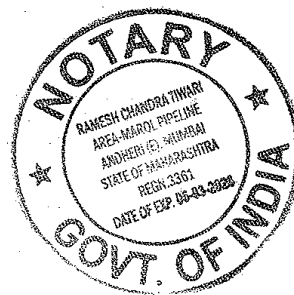
- 18.1 The Parties shall make and file all applications and petitions under sections 230 to 232 and other applicable provisions of the Act before the Tribunal, for sanction of this Scheme under the provisions of the Act.
- 18.2 The Parties shall be entitled, pending the sanction of the Scheme, to apply to any Appropriate Authority, if required, under any Applicable Law for such consents and approvals which may be required for issuance and cancellation of shares; to own the assets, Intellectual Property and / or liabilities of the Demerged Undertaking, and to carry on the business of the Demerged Undertaking.

19. MODIFICATION OR AMENDMENTS TO THIS SCHEME

- 19.1 The Board of Parties may make any modifications or amendments to this Scheme at any time and for any reason whatsoever, or which may otherwise be considered necessary, desirable or appropriate. The Board of the Parties may consent to any conditions or limitations that the Tribunal or any other Appropriate Authority may impose.
- 19.2 For the purpose of giving effect to this Scheme, the Board of the Parties may give such directions including directions for settling any question or difficulty that may arise and such directions shall be binding on all Parties as if the same were specifically incorporated in this Scheme.



Jgpa



000225

20. CONDITIONS PRECEDENT

20.1 Unless otherwise decided (or waived) by the relevant Parties, the Scheme is conditional upon and subject to the following conditions precedent:

- 20.1.1 approval of the Scheme by the requisite majority of each class of shareholders and such other classes of persons of the Parties, as applicable or as may be required under the Act and as may be directed by the Tribunal;
- 20.1.2 the sanctions and orders of the Tribunal, under Sections 230 to 232 of the Act being obtained by the Parties; and
- 20.1.3 certified / authenticated copies of the orders of the Tribunal, sanctioning the Scheme, being filed with the RoC having jurisdiction over the Parties.

20.2 Without prejudice to Clause 19 and subject to the satisfaction or waiver of the conditions mentioned in Clause 20.1 above, the Scheme shall be made effective as on the Appointed Date;

20.3 It is hereby clarified that submission of this Scheme to the Tribunal and to the Appropriate Authorities for their respective approvals is without prejudice to all rights, interests, titles or defences that the respective Parties may have under or pursuant to all Applicable Laws.

20.4 On the approval of this Scheme by the shareholders and such other classes of Persons of the said Parties, if any, the shareholders and classes of Persons shall also be deemed to have resolved and accorded all relevant consents under the Act or otherwise to the same extent applicable in relation to the demerger, amalgamation, capital reduction set out in this Scheme, related matters and this Scheme itself.

21. WITHDRAWAL OF THIS SCHEME AND NON-RECEIPT OF APPROVALS

21.1 The Parties, acting jointly and in consultation with the Board of Directors, shall have the right, at their sole discretion, to withdraw this Scheme or any part thereof, at any time prior to its effectiveness, if such withdrawal is deemed necessary or appropriate by the Board.

21.2 In the event of withdrawal of the Scheme or any part thereof pursuant to Clause 21.1 above, no rights, obligations or liabilities shall accrue or arise between or among the Parties, their respective shareholders, creditors, employees, or any other Person, and all actions undertaken in furtherance of this Scheme shall be considered null and without recourse.

21.3 In the event of any of the requisite approvals, consents, sanctions, or permissions required for the implementation of this Scheme (or any part thereof) not be obtained by the Parties by a mutually agreed date, this Scheme or relevant part(s) of this Scheme, or such unapproved part(s), shall stand null, and void without any further action. Each Party shall independently bear and be responsible for its own costs, charges, and expenses incurred in connection with this Scheme and any activities undertaken in furtherance thereof.

22. COSTS AND TAXES

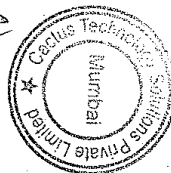
All costs, charges and expenses (including, but not limited to, any taxes and duties, registration charges, etc.) of the Parties, respectively in relation to carrying out, implementing and completing the terms and provisions of this Scheme and / or incidental to the completion of this Scheme shall be paid by the Demerged Company and / or the Resulting Company as may be mutually agreed.



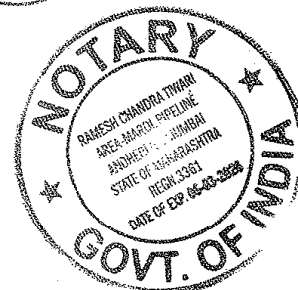
Jigna



Jigna



Page 22 of 22



Jigna
Hemal
Mehta

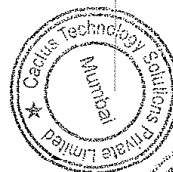


000223

Annexure - 1:**List of Intellectual Properties of Demerged Company forming part of Demerged Undertaking:**

Sr. No.	ZIP	Mark	Type	Country	Class	Application/Registration No.
INDIA						
1	CMP-15542	editage	Device	India	35,41	7030772
2	CMP-3650	EDITAGE	Word	India	16	1131080
3	CMP-4004	EDITAGE	Word	India	35	2774514
4	CMP-4005	EDITAGE	Word	India	41	2774515
5	CMP-13660	Researcher.Life Paperpal	Device	India	42	5758952
6	CMP-13659	Researcher.Life Paperpal	Device	India	9	5758951
7	CMP-11222	Researcher Life	Word	India	09, 41, 42	4827320
8	CMP-9034	CACTUS	Device	India	38	1762395
9	CMP-9032	CACTUS	Device	India	41	1762396
10	CMP-9031	CACTUS	Device	India	42	1762397
11	CMP-9030	CACTUS	Device	India	35	1762394
12	CMP-9029	CACTUS	Device	India	16	1762392
13	CMP-4007	CACTUS	Device	India	16	2774516
14	CMP-4000	CACTUS	Word	India	41	2774510
15	CMP-3999	CACTUS	Word	India	35	2774509
16	CMP-3998	CACTUS	Word	India	16	2774517
17	CMP-8901	BASIC EDITOR TRANING (BET)	Word	India	42	1755122
18	CMP-9033	CACTUS	Device	India	25	1762393
19	CMP-8900	EditageComments	Word	India	42	1755121
20	CMP-4003	EDITAGE	Device	India	41	2774513
21	CMP-4002	EDITAGE	Device	India	35	2774512

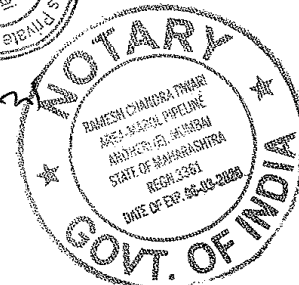
Jigna
Hemal
Mehta



TRUE COPY

RAMESH CHANDRA TIWARI
ADVOCATE & NOTARY
GOVT. OF INDIA

Res. 129, A-Wing, Appil Ekta Hsg. Soc.
Nay Pada, Marol Naka, A. K. Road,
Andheri (E), Mumbai-400 059

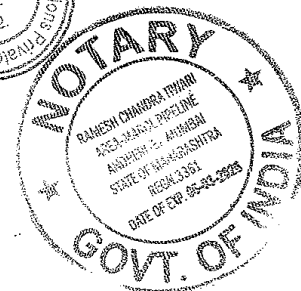
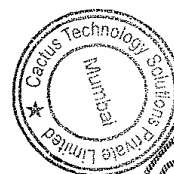


000227

22	CMP-4001	EDITAGE	Device	India	16	2774511
UNITED STATES OF AMERICA						
23	FA-6141	Researcher Life	Word	USA	09, 41, 42	79307854
24	FA-2028	CACTUS	Word	USA	16	79161524
25	FA-1997	EDITAGE	Stylized/Device	USA	41	79160968
26	FA-1975	EDITAGE	Stylized/Device	USA	35	79159655
27	FA-1974	CACTUS	Stylized/Device	USA	35	79159597
28	FA-1786	CACTUS	Stylized/Device	USA	16	79155969
29	FA-1722	EDITAGE	Stylized/Device	USA	16	79153297
30	FA-414	EDITAGE	Device	USA	41	85030113
31	FA-408	CACTUS	Device	USA	35, 41, 42	85031304
32	FA-7104	Researcher.Life Paperpal	Device	USA	9	97722831
33	FA-7155	Researcher.Life Paperpal	Device	USA	42	97722857
34	FA-2029	EDITAGE	Device	USA	16	79161525 IR 1238397
CHINA						
35	FA-8163	EDITAGE	Device	China	42	85800489
36	FA-8147	EDITAGE	Device	China	16	85784940
37	FA-7426	EDITAGE (In Chinese charactes)	Device	China	41	14383862
38	FA-7425	EDITAGE (In Chinese charactes)	Device	China	35	14383823
39	FA-7422	EDITAGE (In Chinese charactes)	Device	China	16	14383738
40	FA-7407	EDITAGE (In Chinese charactes)	Device	China	42	14383938
41	FA-7421	EDITAGE	Device	China	41	7775246
42	FA-7420	EDITAGE	Device	China	35	7775245
43	FA-7409	EDITAGE	Device	China	41	59489368
44	FA-7408	EDITAGE	Device	China	35	59483481
45	FA-6546	Researcher Life	Word	China	09, 41, 42	IR 1584005
46	FA-7419	PUBSURE	Device	China	35	42249052



Tigee

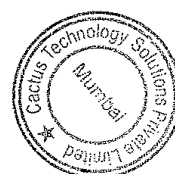


000229

47	FA-7418	PUBSURE	Device	China	38	42249025
48	FA-7417	PUBSURE	Device	China	35	42248590
49	FA-7416	PUBSURE	Device	China	41	42244351
50	FA-7415	PUBSURE	Device	China	42	42242784
51	FA-7414	PUBSURE	Device	China	42	42239090
52	FA-7413	PUBSURE	Device	China	9	42235746
53	FA-7412	PUBSURE	Device	China	41	42232011
54	FA-7411	PUBSURE	Device	China	9	42231214
55	FA-7410	PUBSURE	Device	China	38	42230940
56	FA-7406	EDITAGE	Device	China	42	14383927
57	FA-7405	EDITAGE	Device	China	41	14383889
58	FA-7154	Researcher.Life Paperpal	Device	China	42	68940119
59	FA-7101	Researcher.Life Paperpal	Word	China	9	68941868
60	FA-7424	EDITAGE	Device	China	35	14383803
61	FA-7423	EDITAGE	Device	China	16	14383768
JAPAN						
62	FA-8239	EDITAGE	Word	Japan	35	IR 1234027
63	FA-8237	CACTUS	Word	Japan	35	IR 1233872
64	FA-6743	Researcher Life	Word	Japan	09, 41, 42	IR 1584005
65	FA-2386	CACTUS	Word	Japan	16	IR 1238396
66	FA-2364	EDITAGE	Word	Japan	41	IR 1236985
67	FA-2154	CACTUS	Device	Japan	16	IR 1225260
68	FA-1998	EDITAGE	Word	Japan	16	IR 1219044
69	FA-1583	カクタス (CACTUS in japanese characters)	Word	Japan	41	5779728
70	FA-1582	カクタス (CACTUS in japanese characters)	Word	Japan	35	5739570
71	FA-1581	カクタス (CACTUS in japanese characters)	Word	Japan	16	5739569
72	FA-1580	エディテージ (EDITAGE in japanese characters)	Word	Japan	41	5779727

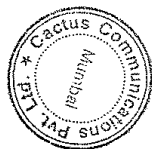


Jig

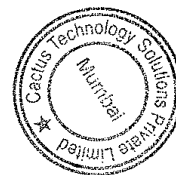


000229

73	FA-1579	エディテージ (EDITAGE in japanese characters)	Word	Japan	35	5741232
74	FA-1578	エディテージ (EDITAGE in japanese characters)	Word	Japan	16	5739568
75	FA-409	CACTUS	Device	Japan	35, 41, 44	5390150
76	FA-415	EDITAGE	Device	Japan	35, 41	5377371
77	FA-2387	EDITAGE	Device	Japan	16	IR 1238397
UNITED KINGDOM						
78	FA-8185	EDITAGE	Device	UK	35 and 41	IR 1853579
79	FA-6498	Researcher Life	Word	UK	09, 41, 42	IR 1584005
REPUBLIC OF KOREA						
80	FA-8240	Researcher Life	Word	Korea	9, 41, 42	IR: 1584005
81	FA-8238	EDITAGE	Word	Korea	35	IR 1234027
82	FA-8236	CACTUS	Word	Korea	35	IR 1233872
83	FA-2365	EDITAGE	Word	Korea	41	IR 1236985
84	FA-2363	CACTUS	Word	Korea	16	IR 1238396
85	FA-2152	CACTUS	Word	Korea	16	IR 1225260
86	FA-2151	EDITAGE	Word	Korea	16	IR 1219044
87	FA-1577	캐터스 (CACTUS in Korean characters)	Word	Korea	41	41-0326827
88	FA-1576	캐터스 (CACTUS in Korean characters)	Word	Korea	35	41-0326826
89	FA-1575	캐터스 (CACTUS in Korean characters)	Word	Korea	16	40-1109398
90	FA-1574	에디티지 (EDITAGE in Korean characters)	Word	Korea	35	41-0326825
91	FA-1573	에디티지 (EDITAGE in Korean characters)	Word	Korea	16	40-1109397

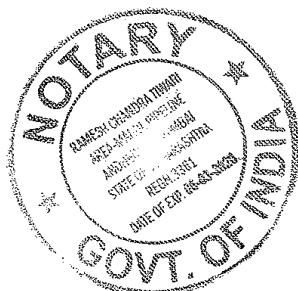


Jigna

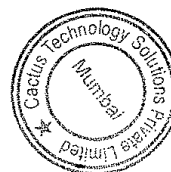


000230

92	FA-1333	에디티지 (EDITAGE in Korean characters)	Word	Korea	41	41-0326824
93	FA-417	EDITAGE	Device	Korea	35	41-0217074
94	FA-2399	EDITAGE	Device	Korea	41	IR 1238103
95	FA-2388	EDITAGE	Device	Korea	16	IR 1238397
96	FA-412	CACTUS	Device	Korea	35	41-0223051
SINGAPORE						
97	FA-6545	Researcher Life	Word	Singapore	09, 41, 42	40202107797X IR 1584005
EUROPEAN UNION						
98	FA-6105	Researcher Life	Word	EU	09, 41, 42	IR 1584005
AUSTRALIA						
99	FA-5349	EDITAGE	Device	AUS	41	1352093
100	FA-5348	EDITAGE	Word	AUS	41	1352092
MADRID APPLICATIONS						
Sr. No.	ZIP	Mark	Type	Base Application	Designated Country	Class
1	MIA-24	EDITAGE	Device	India: CMP-15542	Japan USA	35 and 41
2	MIA-23	EDITAGE	Word	India: CMP-4004 and CMP-4005	UK: FA-8185	35 and 41
3	MIA-15	Researcher Life	Word	India: CMP-11222	China: FA-6546 Japan: FA-6743 Korea: FA-8240 Singapore: FA-6498 EU: FA-6105 UK: FA-6498 USA: FA-6141	09, 41, 42
4	MIA-10	EDITAGE	Word	India: CMP-4005	Japan: FA-2364 Korea: FA-2365 USA: FA-1997	41
5	MIA-9	EDITAGE	Word	India: CMP-4004	Japan: FA-8239 Korea: FA-	35



Sign

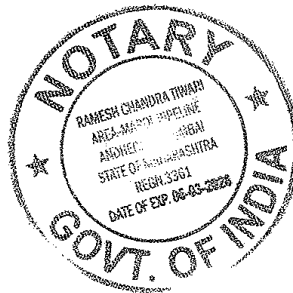
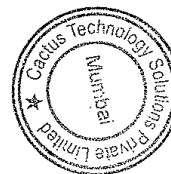


000231

					8238 USA: FA-1975	
6	MIA-8	EDITAGE	Word	India: CMP-3650	Japan: FA-1998 Korea: FA-2151 USA: FA-1722	16
7	MIA-4	CACTUS	Word	India : CMP-3999	Korea: FA-8236 Japan: FA-8237 USA: FA-1974	35
8	MIA-3	CACTUS	Word	India : CMP-3998	Japan: FA-2386 Korea: FA-2363 USA: FA-2028	16
9	MIA-2	CACTUS	Device	India: CMP-4007	Japan: FA-2154 Korea: FA-2152 USA: FA-1786	16
10	MIA-7	EDITAGE	Device	India: CMP-4003	Korea: FA-2399	41
11	MIA-6	EDITAGE	Device	India: CMP-4001	Japan: FA-2387 Korea: FA-2388 USA: FA-2029	16
12	MIA-5	CACTUS	Word	India: CMP-4000	Japan Korea USA	41



Jigna



Jigna
Hemal
Mehta

Digitally signed by Jigna Hemal Mehta
DN: cn=Jigna Hemal Mehta, o=Cactus
Technology Solutions Private Limited,
ou=India, email=jigna.hemal.mehta@ctsolutions.com,
c=IN
Date: 2024.03.06 12:00:00 +05'30'
Reason: I am the author of this
document
Print PDF Library Version 1.1.1