



**Regd. Office:**

2nd Floor, A-3 Shree Ganesh Nagar Housing Society,  
Ramakaka Temple Road, Chhani, Vadodara-391740  
Ph. : 0265 - 2773672, 2773535

**Factory:**

F-86 to F-90, RIICO Industrial Area,  
Swaroopgunj, Dist. Sirohi, Rajasthan - 307023

E-mail : info@kotyark.com, kipl7722@gmail.com,

Website : www.kotyark.com

CIN : U24100GJ2016PLC094939 • GST : 08AAGCK3927K1Z7

**Annexure D**

**COMPLIANCE REPORT AS PER PARA (A) (2)(H) OF PART I OF SEBI CIRCULAR**

It is hereby certified that the draft scheme of arrangement involving (Name of the entities) does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and this circular, including the following:

SN	Reference	Particulars	Compliance Status
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	The compliance with the corporate governance provisions as specified in regulations 17 to 27 of LODR Regulations shall not apply to a listed entity which has listed its specified securities on the SME Exchange.
2	Regulation 11 of LODR	Compliance with securities laws	Complied
<b>Requirements of this circular</b>			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Complied
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Complied. Copy of Valuation Report is enclosed as part of this application.
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied. Copy of the Certificate issued by the statutory auditors the transferee company confirm that accounting treatment mentioned in the scheme is in compliance with Section 133 of the Companies Act 2013 and accounting standards framed thereunder is enclosed as part of this application.





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(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	Complied. The Company will comply with provision of e-voting as per the Companies Act, 2013 and the SEBI (Listing obligations and Disclosures Requirements) Regulation 2015 r.w. SEBI Master Circular No.SEBI/HO/CFD/DIL1/CIR/P/2021/0000 000665 dated November 23, 2021 as amended from time to time.
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**Urvi Bhupendra Shah**  
Company Secretary



**Gaurang Rameshchandra Shah**  
Chairman cum Managing Director

Certified that the transactions/ accounting treatment provided in the draft scheme of arrangement involving Yamuna Bio Energy Private Limited (hereinafter referred to as "Transferor Company" or "YBEPL") with Kotyark Industries Limited (hereinafter referred to as "Transferee Company" or "KIL") are in compliance with all the Accounting Standards applicable to a listed entity.

**Priyanka Devendrasinh Atodaria**  
Chief Financial Officer



**Gaurang Rameshchandra Shah**  
Chairman cum Managing Director

**Date: August, 16 2022**

**Place: Vadodara**