

Compliance Report to be submitted along with the Draft Scheme of Arrangement

It is hereby certified that the draft Scheme of Arrangement amongst Reid & Taylor International Private Limited ("RTIL" or "Demerged Company") and Digjam Limited ("Digjam" or "Resulting Company") and their respective shareholders ("Scheme" or "Draft Scheme"), does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchanges and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") and SEBI Master Circular no. SEBI/ HO/ CFD/ POD-2/ P/ CIR/ 2023/ 93 dated 20th June 2023 as amended ("SEBI Circular"), including the following:

Sr. No.	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Yes, complied. Corporate Governance Report for the quarter ended and year ended 31 st March 2025 filed with the Stock Exchanges is attached as <u>Annexure A</u> <i>(If not applicable, mention for which financial year)</i>
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Yes, complied. The Scheme does not in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchanges.
Requirements of SEBI Circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Yes, complied. All the prescribed documents under Part (I) (A)(2) (a)-(k) of the SEBI Circular are being submitted, in addition to this Compliance Report.
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Yes, complied.

[Handwritten Signature]



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Tel.: +91 (0288) 2712972-73
E-mail: cosec@digjam.co.in

(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Yes, complied. The valuation report dated 27 th June 2025 issued by CA Archit Gupta, a Registered Valuer (IBBI Registration No. IBBI/RV/06/2020/13229), is being submitted. <i>Refer Appendix 3A</i>
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Yes, complied. The certificate dated 09 th July 2025 from statutory auditors is being submitted. <i>Refer Appendix 10A</i>
(e)	Para (I)(A)(9)	Explanatory Statement or notice or proposal accompanying resolution sent to shareholders for seeking approval of Scheme	Yes, we will comply with this provision while seeking shareholders' approval.
(f)	Para (I)(A)(10)	Provision of approval of public shareholders through e-voting	Yes, we will comply with this provision while seeking shareholders' approval.

For and on behalf of **Digjam Limited**

Hardik Bharat Patel

Whole-Time Director

Ajay Agarwal

Director

Certified that the transactions/ accounting treatment provided in the draft Scheme of Arrangement amongst Reid & Taylor International Private Limited ("RTIL" or "Demerged Company") and Digjam Limited ("Digjam" or "Resulting Company") and their respective shareholders ("Scheme" or "Draft Scheme"), are in compliance with all the Accounting Standards applicable to a listed entity.

Pankaj Prakash Gharat
Chief Financial Officer

Hardik Bharat Patel
Whole-Time Director
DIN: 00590663

Ajay Agarwal
Director
DIN: 00649182



General information about company	
Scrip code	539979
NSE Symbol	DIGJAMLMTD
MSEI Symbol	NOTLISTED
ISIN	INE731U01028
Name of the entity	DIGJAM LIMITED
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2025
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No Not Applicable
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No Not Applicable
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	No Not Applicable
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No Not Applicable
Risk management committee	Not Applicable
Market Capitalisation as per immediate previous Financial Year	Any other
Is SCORE ID Available ?	Yes
SCORE Registration ID	d00103
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for Website Dissemination)	

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Annexure I								
Annexure I to be submitted by listed entity on quarterly basis								
I. Composition of Board of Directors								
Disclosure of notes on composition of board of directors explanatory								
Whether the listed entity has a Regular Chairperson							Yes	
Whether Chairperson is related to MD or CEO							No	
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	Hardik Bharat Patel	AHIPP1407H	00590663	Executive Director	Chairperson related to Promoter		10-01-1982
2	Mr	Ajay Agarwal	ABPPA0891B	00649182	Non-Executive - Non Independent Director	Not Applicable		15-06-1964
3	Mr	Duraiswamy Gunaseela Rajan	ADJPR0554N	00303060	Non-Executive - Independent Director	Not Applicable		10-01-1941
4	Ms	Sudha Bhushan	AHKPG6966C	01749008	Non-Executive - Independent Director	Not Applicable		12-01-1979
5	Mr	Panchapakesan Swaminathan	AARPS2188J	00901560	Non-Executive - Independent Director	Not Applicable		20-01-1965
6	Mr	Parashiva Murthy B S	ADEPP8266G	00011584	Non-Executive - Non Independent Director	Not Applicable		08-10-1964

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I. Composition of Board of Directors					
Disqualification of Directors under section 164 of the Companies Act, 2013					
Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active

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I. Composition of Board of Directors													
Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		13-07-2020	06-02-2023			3	0	3	0			
2	NA		25-11-2020	24-09-2022			1	0	1	0			
3	Yes	07-08-2020	13-07-2020	13-07-2020		56	3	3	4	3			
4	NA		13-07-2020	13-07-2020		56	5	5	1	3			
5	NA		24-06-2021	24-06-2021		45	2	2	1	2			
6	No		13-05-2024	13-05-2024			2	0	2	0			

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Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	01749008	Sudha Bhushan	Non-Executive - Independent Director	Chairperson	25-11-2020		
2	00303060	Duraiswamy Gunaseela Rajan	Non-Executive - Independent Director	Member	25-11-2020		
3	00590663	Hardik Bharat Patel	Executive Director	Member	25-11-2020		
4	00901560	Panchapakesan Swaminathan	Non-Executive - Independent Director	Member	14-02-2022		



Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00303060	Duraiswamy Gunaseela Rajan	Non-Executive - Independent Director	Chairperson	25-11-2020		
2	01749008	Sudha Bhushan	Non-Executive - Independent Director	Member	25-11-2020		
3	00649182	Ajay Agarwal	Non-Executive - Non Independent Director	Member	16-03-2023		

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Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	01749008	Sudha Bhushan	Non-Executive - Independent Director	Chairperson	25-11-2020		
2	00649182	Ajay Agarwal	Non-Executive - Non Independent Director	Member	25-11-2020		
3	00590663	Hardik Bharat Patel	Executive Director	Member	06-02-2023		

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Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

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Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

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Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks



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Annexure 1								
Annexure 1								
III. Meeting of Board of Directors								
Disclosure of notes on meeting of board of directors explanatory				Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	Maximum gap between any two consecutive (in number of days)					
1	14-11-2024				Yes	6	4	2
2		14-02-2025	91		Yes	6	4	2
3		13-03-2025	26		Yes	6	4	2

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Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	14-11-2024				Yes	4	3	3	0
2	Audit Committee	14-02-2025				Yes	4	3	3	0
3	Audit Committee	13-03-2025				Yes	4	3	3	0
4	Stakeholders Relationship Committee	14-11-2024				Yes	3	2	1	0
5	Nomination and remuneration committee	14-11-2024				Yes	3	3	2	0



Annexure 1		
V. Affirmations		
Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

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Annexure 1		
Sr	Subject	Compliance status
1	Name of signatory	Mohit Premchand Dubey
2	Designation	Company Secretary

M. P. Dubey



Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)				
I. Disclosure on website in terms of LODR Regulation				
Sr				
Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
As per regulation 46(2) of the LODR:				
1.1	Details of business	Yes		http://digjam.co.in/
1.2	Memorandum of Association and Articles of Association	Yes		http://digjam.co.in/
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		http://digjam.co.in/
2	Terms and conditions of appointment of independent directors	Yes		http://digjam.co.in/
3	Composition of various committees of board of directors	Yes		http://digjam.co.in/
4	Code of conduct of board of directors and senior management personnel	Yes		http://digjam.co.in/
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		http://digjam.co.in/
6	Criteria of making payments to non-executive directors	Yes		http://digjam.co.in/
7	Policy on dealing with related party transactions	Yes		http://digjam.co.in/
8	Policy for determining 'material' subsidiaries	Yes		http://digjam.co.in/
9	Details of familiarization programmes imparted to independent directors	Yes		http://digjam.co.in/
10	Email address for grievance redressal and other relevant details	Yes		http://digjam.co.in/
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		http://digjam.co.in/
12	Financial results	Yes		http://digjam.co.in/
13	Shareholding pattern	Yes		http://digjam.co.in/
14	Details of agreements entered into with the media companies and/or their associates	NA		



Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)			
I. Disclosure on website in terms of LODR Regulation			
Sr			
	As per regulation 46(2) of the LODR:		
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	NA	
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	NA	
16	New name and the old name of the listed entity	Yes	http://digjam.co.in/
17	Advertisements as per regulation 47 (1)	Yes	http://digjam.co.in/
18	Credit rating or revision in credit rating obtained	No	the Hon'ble NCLT, Ahmedabad vide its Order dated April 26, 2019, had initiated the Corporate Insolvency Resolution Process ("CIRP") against the Company and thereafter, the Resolution Plan was approved by Hon'ble NCLT vide its Order dated May 27, 2020, hence, due to this reason, CARE Ratings Limited has withdrawn the ratings assigned to the Company for Bank Facilities. Hence, The Company will obtain fresh Credit Rating after discharge the assets mortgaged with Financial Creditors as the final instalment to the Financial Creditors as per the <i>Approved Resolution Plan is paid during the current year 2022-23</i> and the Company is in process of discharging its assets from Financial Creditors.
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	http://digjam.co.in/
20	Secretarial Compliance Report	Yes	http://digjam.co.in/
21	Materiality Policy as per Regulation 30 (4)	Yes	http://digjam.co.in/
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	http://digjam.co.in/
23	Disclosures under regulation 30(8)	Yes	http://digjam.co.in/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	Yes	http://digjam.co.in/
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	http://digjam.co.in/
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	http://digjam.co.in/
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes	http://digjam.co.in/
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	http://digjam.co.in/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	http://digjam.co.in/



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Annexure II				
II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'	16(1)(b)	Yes	
2	Board composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E)	Yes	
3	Meeting of Board of directors	17(2)	Yes	
4	Quorum of Board meeting	17(2A)	Yes	
5	Review of Compliance Reports	17(3)	Yes	
6	Plans for orderly succession for appointments	17(4)	Yes	
7	Code of Conduct	17(5)	Yes	
8	Fees/compensation	17(6)	Yes	
9	Minimum Information	17(7)	Yes	
10	Compliance Certificate	17(8)	Yes	

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Annexure II				
II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
11	Risk Assessment & Management	17(9)	Yes	
12	Performance Evaluation of Independent Directors	17(10)	Yes	
13	Recommendation of Board	17(11)	Yes	
14	Maximum number of Directorships	17A	Yes	
15	Composition of Audit Committee	18(1)	Yes	
16	Meeting of Audit Committee	18(2)	Yes	
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3)	Yes	
18	Composition of nomination & remuneration committee	19(1) & (2)	Yes	
19	Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes	
20	Meeting of Nomination and Remuneration Committee	19(3A)	Yes	



Annexure II				
II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
21	Role of Nomination and Remuneration Committee	19(4)	Yes	
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A)	Yes	
23	Meeting of Stakeholders Relationship Committee	20(3A)	Yes	
24	Role of Stakeholders Relationship Committee	20(4)	Yes	
25	Composition and role of risk management committee	21(1),(2),(3),(4)	NA	
26	Meeting of Risk Management Committee	21(3A)	NA	
27	Quorum of Risk Management Committee meeting	21(3B)	NA	
28	Gap between the meetings of the Risk Management Committee	21(3C)	NA	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	



Annexure II

II. Annual Affirmations

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes	
32	Approval for material related party transactions	23(4)	Yes	
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes	
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	Yes	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4), (5) & (6)	Yes	
36	Alternate Director to Independent Director	25(1)	Yes	
37	Maximum Tenure	25(2)	Yes	
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes	
39	Meeting of independent directors	25(3) & (4)	Yes	
40	Familiarization of independent directors	25(7)	Yes	



Annexure II				
II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
41	Declaration from Independent Director	25(8) & (9)	Yes	
42	Directors and Officers insurance	25(10)	Yes	
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	Yes	
44	Memberships in Committees	26(1)	Yes	
45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3)	Yes	
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes	
47	Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity	26(6)	Yes	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	Yes	
	Any other information to be provided - Add Notes			



Annexure II		
1	Name of signatory	Mohit Premchand Dubey
2	Designation	Company Secretary



Annexure II		
III. Affirmations		
Sr	Particulars	Compliance status (Yes/No/NA)
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	Yes
	Any other information to be provided	

 



Annexure II		
1	Name of signatory	Mohit Premchand Dubey
2	Designation	Company Secretary

(Handwritten signature) *(Handwritten initials)*



Details of Cyber security incidence		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event



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Signatory Details	
Name of signatory	Mohit Premchand Dubey
Designation of person	Company Secretary
Place	Mumbai
Date	23-04-2025



Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

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