


## Compliance Report along with the draft Composite Scheme of Arrangement

It is hereby certified that the draft Composite Scheme of Arrangement involving amalgamation of JKPL Utility Packaging Solutions Private Limited (Formerly Manipal Utility Packaging Solutions Private Limited) ("Transferor Company 1"), Securipax Packaging Private Limited ("Transferor Company 2"), Horizon Packs Private Limited ("Transferor Company 3") with and into JK Paper Limited ("Transferee Company" or "the Company") and reduction and conversion of Redeemable Preference Shares of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") into unsecured loan and demerger of Demerged Undertaking of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") into PSV Agro Products Private Limited ("Resulting Company") and amalgamation of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") with and into JK Paper Limited ("Transferee Company") and re-organization of reserves of the Transferee Company post effectiveness of the Scheme 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 ("LODR Regulations") and the Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated 20<sup>th</sup> June, 2023 ("SEBI Circular"), including the following:

Sl.	Reference	Particulars	Compliance Status
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Complied
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Complied
Requirements of this circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	To be complied
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Yes, we will comply with this provision
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	To be complied
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	Yes, we will comply with this provision.

  
Pradeep Joshi  
Company Secretary & Compliance Officer

  
Harsh Pati Singhania  
Chairman & Managing Director

Date: 20<sup>th</sup> December 2024



Certified that the transactions/accounting treatment provided in the draft Composite Scheme of Arrangement involving amalgamation of JKPL Utility Packaging Solutions Private Limited (Formerly Manipal Utility Packaging Solutions Private Limited) ("Transferor Company 1"), Securipax Packaging Private Limited ("Transferor Company 2"), Horizon Packs Private Limited ("Transferor Company 3") with and into JK Paper Limited ("Transferee Company" or "the Company") and reduction and conversion of Redeemable Preference Shares of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") into unsecured loan and demerger of Demerged Undertaking of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") into PSV Agro Products Private Limited ("Resulting Company") and amalgamation of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme" and "Transferor Company 4 for Part 'F' of the Scheme") with and into JK Paper Limited ("Transferee Company") and re-organization of reserves of the Transferee Company post effectiveness of the Scheme are in compliance with all the Accounting Standards applicable to a listed entity.

*KR. Veerappan*

**KR. Veerappan**  
Chief Financial Officer

*Harsh Pati Singhania*

**Harsh Pati Singhania**  
Chairman & Managing Director

**Date: 20<sup>th</sup> December 2024**

