

SCHEME OF AMALGAMATION

BETWEEN

ISAGRO (ASIA) AGROCHEMICALS PRIVATE LIMITED
(“TRANSFEROR COMPANY”)

AND

PI INDUSTRIES LIMITED
(“TRANSFeree COMPANY”)

AND

THEIR RESPECTIVE SHAREHOLDERS

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

PREAMBLE

A. PI Industries Limited (previously known as Pesticides India Limited and as Mewar Oil and General Mills Limited before that and hereinafter referred as “PIIL” or the “Transferee Company”), is an agri sciences company with a business model in the Agchem space, ranging from R&D to manufacturing to distribution. The equity shares of PIIL are listed on the Bombay Stock Exchange and the National Stock Exchange of India.

Isagro (Asia) Agrochemicals Private Limited (hereinafter referred as “Isagro” or the “Transferor Company”), incorporated on August 21, 2001, is engaged in manufacturing and trading of crop protection products. The Transferor Company, an erstwhile subsidiary of Isagro Spa, Italy, has presence in both the domestic and international markets.

Pursuant to the share purchase agreement executed with Isagro Spa, Italy and its affiliates, PIIL together with its wholly owned subsidiary acquired the entire equity stake of Isagro on December 27, 2019. Accordingly, Isagro became a wholly owned subsidiary of PIIL.

B. The Transferor Company is engaged in the following three business verticals:

i. Domestic Business to Customer (“B2C”)–

Under this vertical, the transferor Company carries out manufacturing and trading of branded formulations, that are distributed through a wide network of dealers and distributors across the country.

ii. Manufacturing of Technicals

Under this vertical, the transferor Company manufactures and sells active ingredients to institutional customers in the domestic and international markets.

iii. Custom Synthesis and Manufacturing (“CSM”)

Under this vertical, the transferor Company exclusively synthesizes compounds on behalf of its customers on contract manufacturing basis.

The Technical and CSM verticals have distinct risk profiles and require different marketing strategies for targeting and serving different customer bases as compared to the Domestic B2C vertical; the commercial and operational considerations are also different as compared to the Domestic B2C vertical.

- C. Jivagro Limited (hereinafter referred as “Jivagro”) is a newly incorporated company, set up as a wholly owned subsidiary of PIIL. Jivagro has been incorporated with the main object of manufacturing, import, export, wholesale, retail and dealer/distributor in all types of agro chemicals, bio-stimulants, bio-control and other agri-input.
- D. PIIL has been evaluating the structuring of the acquisition of Isagro in the context of its own technical capabilities, marketing strategies and operating characteristics. Accordingly, PIIL desires to house the Domestic B2C vertical of the Isagro in Jivagro and consolidate the other two verticals, viz., Technical and CSM verticals with itself.
- E. It has therefore been proposed to segregate the Domestic B2C Vertical (more fully described hereinafter) from Isagro to Jivagro by way of a demerger and amalgamate the businesses remaining with Isagro, post the proposed demerger of the Domestic B2C Vertical into Jivagro, with and into PIIL. The businesses remaining with Isagro post the proposed demerger will include the Technical and CSM verticals together with all the related assets, liabilities and employees (the remaining businesses of Isagro are collectively referred to as ‘Undertaking’, as more fully described hereinafter).
- F. The demerger of the Domestic B2C Vertical of Isagro into Jivagro is being implemented by way of a separate Scheme of Arrangement between Isagro and Jivagro under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. This Scheme of Arrangement is subject, inter alia, to the approval of the National Company Law Tribunal, Mumbai Bench.
- G. The Scheme of Amalgamation between PIIL and Isagro and their respective shareholders (the “Scheme”) provides for the amalgamation of the Undertaking of Isagro with and into PIIL. The Board of Directors of PIIL and Isagro have decided to make requisite applications and/or petitions before the respective National Company Law Tribunal under

Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The effectiveness and implementation of this Scheme would be subject to the approval of the Scheme of Arrangement between Isagro and Jivagro.

- H. The amalgamation of Isagro with PIIL would *inter alia* have the following benefits:
- i. facilitate extraction of synergies resulting from consolidation of operations, namely, cost savings from economies of scale, pooling of resources and increased efficiency in operations;
 - ii. assist in rationalizing the corporate structure and reduction of shareholding tiers;
 - iii. simplify decision making, reduce duplication of administrative responsibilities and regulatory compliances; and
 - iv. result in savings of administration and other costs associated with managing separate entities.

This Scheme is expected to be beneficial to PIIL and its shareholders, creditors and all other stakeholders and will enable PIIL to achieve its business objectives more efficiently and economically.

This Scheme is divided into the following parts:

- **Part A:** Definitions and share capital of the companies.
- **Part B:** Amalgamation of the Transferor Company into Transferee Company.
- **Part C:** Dissolution of Transferor Company and general terms and conditions and other matters consequential and integrally connected with the Scheme.

Part A: Definitions and Share Capital

1. DEFINITIONS

For the purposes of this Scheme, unless repugnant to the meaning or context thereof, the following expressions shall have the meaning as mentioned herein below:

- 1.1. **“Act”** or **“the Act”** means the Companies Act, 2013 including any statutory modification, amendment or re-enactment thereof for the time being in force, and the Companies Act, 1956 to the extent applicable and any other previous law.
- 1.2. **“Amalgamated Company”** or **“Transferee Company”** or **“PIIL”** means PI Industries Limited (previously known as Pesticides India Limited and as The Mewar Oil and General Mills Limited before that), a listed company incorporated under the provisions of the Mewar Companies Act, 1942, on December 31, 1946 and having its registered office at Udaisagar Road, Udaipur 313001, Rajasthan.
- 1.3. **“Amalgamating Company”** or **“Transferor Company”** or **“Isagro”** means Isagro (Asia) Agrochemicals Private Limited, a private company incorporated under the provisions of the Companies Act, 1956, on August 21, 2001 and having its registered office at Kalpataru Square, Unit no 32, 3rd Floor Kondivita Lane, R K Mandir Road, off Andheri Kurla Road, Andheri (East), Mumbai 400059, Maharashtra.
- 1.4. **“Appointed Date”** means December 27, 2019 (close of business hours) or such other date as may be fixed or approved by the NCLT.
- 1.5. **“Appropriate Authority”** means any governmental, statutory, regulatory, departmental or public body or authority of the relevant jurisdictions, including, if applicable, Registrar of Companies, Regional Director, Ministry of Corporate Affairs, NCLT and other regulatory authorities.
- 1.6. **“Applicable Law(s)”** means any statute, notification, bye-laws, rules, regulations, guidelines, rules or common law, policy, code, directives, ordinance, schemes, directives, notices, orders or instructions enacted or issued or sanctioned by any Appropriate Authority including any modification or re-enactment thereof for the time being in force.

- 1.7. **“Board of Directors”** or **“Board”** means the Board of Directors of the Transferor Company and the Transferee Company, as the context may require and includes a committee thereof.
- 1.8. **“Demerger Scheme”** means the Scheme of Arrangement entered into between the Transferor Company and Jivagro and their respective shareholders for the proposed demerger of the Domestic B2C Vertical from the Transferor Company to Jivagro.
- 1.9. **“Domestic B2C Vertical”** shall, with respect to the Transferor Company, mean the business of manufacturing and trading of formulations, including generics that are distributed through a wide network of depots, dealers and distributors together with all the related assets, liabilities and employees on a going concern basis.
- 1.10. **“Effective Date”** means the last of the dates on which all the conditions and matters referred to in Clause 17 hereof have been fulfilled or such other date as may be fixed or approved by the NCLT or other Appropriate Authority. References in this Scheme to the date of ‘coming into effect of this Scheme’ or ‘effectiveness of this Scheme’ shall mean the Effective Date.
- 1.11. **“Jivagro”** means Jivagro Limited, a public limited company incorporated under the provisions of Companies Act, 2013 on December 12, 2019 and having its registered office at Krystal Blue Apartments, Flat no 11, 11th Road, Santacruz (East), Mumbai 400055, Maharashtra.
- 1.12. **“National Company Law Tribunal”** or **“NCLT”** means the National Company Law Tribunal, Jaipur Bench and National Company Law Tribunal, Mumbai Bench, as the case may be, or any other jurisdictional Bench of National Company Law Tribunal as constituted and authorized as per the provisions of the Companies Act, 2013 for approving any scheme of arrangement, compromise or reconstruction of companies under Sections 230 to 232 of the Companies Act, 2013.
- 1.13. **“Order”** means an order passed by the NCLT sanctioning the Scheme of Amalgamation.

- 1.14. **“Scheme of Amalgamation”** or **“the Scheme”** or **“this Scheme”** means this Scheme of Amalgamation in its present form as submitted to the NCLT or with any modification(s) made under Clause 19 of this Scheme as approved or directed by the NCLT or any other Appropriate Authorities.
- 1.15. **“Tax”** or **“Taxes** shall mean and include any tax, whether direct or indirect including income tax (including minimum alternate tax, buyback distribution tax, dividend distribution tax, withholding tax; equalization levy, tax to be collected at source, foreign tax credit), Goods and Services Tax, Excise Duty, Value Added Tax, Central Sales Tax, Service Tax, Octroi, Custom duty, local body tax, property tax, water tax, entry tax, stamp duty or any other similar duties, charges, levies, fees or any other similar assessments by or payable to Government Authority, including in relation to all outgoings or dues or liabilities crystallized on account of (i) net income, gross income, gross receipts, sales, use, services, ad valorem, value-added, capital gains, premium, immovable property, movable property, assets, profession, entry, municipal, interest, expenditure, imports, wealth, gifts, sales, licensing, employment, payroll, withholding, transfer, franchise, , statutory payments in relation to contract labour and/ or other contractors and/ or sub-contractors, statutory pension or other employment benefit plan contributions, fees, assessments or charges of any kind whatsoever, including any surcharge or cess thereon, and together with (ii), any interest and any penalties, additions to tax or additional amount with respect thereto or attributable to or incurred in connection with any proceedings or late payments in respect thereof; and Taxation will be construed accordingly.
- 1.16. **“Undertaking”** shall, in respect to the Transferor Company, mean all the businesses, including the Technicals and CSM verticals, together with all the assets, liabilities and employees other than the Domestic B2C Vertical and the assets, liabilities and employees comprised in the Domestic B2C Vertical, on a going concern basis, as on the Appointed Date.

Without prejudice to the generality of the foregoing, the Undertaking shall specifically include the following:

- i. Manufacturing facilities of the Transferor Company located at Panoli, Gujarat, including the leasehold land and all the buildings

and other structures on such land, as more fully described in **Schedule 1** attached herewith the Scheme;

- ii. All other assets, whether movable or immovable, real or personal, tangible or intangible, in possession or reversion, including all rights, title, interest, covenant, undertakings, including continuing rights, title and interest in connection with the properties, whether corporeal or incorporeal, leasehold or otherwise, owned or otherwise accounted in the books of the Transferor Company;
- iii. All, permits, quotas, rights, entitlements, industrial and other licenses, expressions of interest, governmental permissions, approvals, consents, subsidies, benefit of any deposits, all other rights, licenses, rights to use and avail of telephones, facsimile connections and installations, utilities, electricity and other services, provisions and benefits of all agreements, contracts and arrangements, and all other interests of Transferor Company;
- iv. All contracts, agreements, deeds, and arrangements of every kind, tenancies in relation to office, powers and facilities of every kind, nature and description of Transferor Company;
- v. All intangible property including intellectual property like trademarks, trade names, patents as listed in **Schedule 2** annexed hereto and domain names, copyrights, trade secrets, technical know-how and experience, computer programs, software licenses, product registrations as listed in **Schedule 3** and all other interests of Transferor Company.

Without limiting the generality of the foregoing, trademarks owned by the Transferor Company shall be transferred to the Transferee Company as part of the Undertaking;

- vi. All records, files, papers, manuals, data catalogues, quotations, services and advertising materials, lists of present and former clients and suppliers, clients credit information, and other records whether in physical or electronic form of Transferor Company; and
- vii. All liabilities (including contingent liabilities) of the Transferor Company, including in relation to or in connection with taxes or

under, or in relation to its contracts, other obligations, duties and sums owing to third parties.

2. DATE OF TAKING EFFECT AND OPERATIVE DATE

The Scheme set out herein in its present form or with such modifications or amendment(s) made under Clause 19 of the Scheme, approved or imposed or directed by the NCLT, shall be effective from the Appointed Date, as the case may be, but shall be operative from the Effective Date.

3. SHARE CAPITAL OF THE COMPANIES

3.1 The share capital of the Transferor Company as on December 27, 2019 was as under:

PARTICULARS	AMOUNT (Rs)
<i>Authorized Share Capital</i>	
1,65,00,000 equity shares of Rs. 10 each	16,50,00,000
<i>Issued Subscribed and Paid Up Share Capital</i>	
1,48,62,903 equity shares of Rs. 10 each	14,86,29,030

There has been no change in the share capital of the Transferor Company after December 27, 2019.

In February 2020, PIIL acquired beneficial interest in the 1,000 (One Thousand) equity shares from its wholly owned subsidiary. These 1,000 (One Thousand) equity shares are now held by the wholly owned subsidiary on behalf of and as a nominee of PIIL

Accordingly, the entire share capital of the Transferor Company is now held by or on behalf of the Transferee Company.

3.2 The share capital of the Transferee Company as on December 27, 2019 was as under:

PARTICULARS	AMOUNT (Rs)
<i>Authorized Share Capital</i>	
72,30,00,000 equity shares Re 1 each	72,30,00,000

	72,30,00,000
<i>Issued Capital</i>	
, 2, , equity shares of Re 1 each	13,82,84,568
	13,82,84,568
<i>Subscribed and Paid-up Capital</i>	
13,81,07, equity shares of Re 1 each	13,81,07,993
	13,81,07,993

There has been no change in the share capital of the Transferee Company after December 27, 2019.

Part B: Amalgamation of the Transferor Company into the Transferee Company

4. TRANSFER AND VESTING OF THE UNDERTAKING FROM THE TRANSFEROR COMPANY TO THE TRANSFEEE COMPANY

Subject to the provisions of this Scheme as specified herein including in relation to the mode of transfer or vesting, with effect from the Appointed Date, the Undertaking of the Transferor Company shall, under the provisions of Sections 230 to 232 and pursuant to the orders of the NCLT sanctioning this Scheme and without any further act or deed, be transferred and / or deemed to be transferred to and vested in the Transferee Company so as to become the business, undertaking, estates, assets, properties, liabilities, obligations, rights, title and interest of the Transferee Company in the following manner:

- 4.1 All movable and immovable, tangible and intangible, properties and assets of the Undertaking, comprising, inter alia, manufacturing facilities including the plant, machinery and equipment, vehicles, furniture and fixtures, computers / data processing, office equipment, electrical installations, telephones, facsimile and other communication facilities and business licenses, permits, trademarks, patents, registrations, authorizations, if any, rights and benefits of all agreements and all other interests, rights and powers of every kind, nature and description whatsoever, privileges, liberties, easements, advantages, benefits and approvals, shall, without further act or deed, but subject to the charges affecting the same, be transferred and / or deemed to be transferred to and vested in the Transferee Company so as to become the properties and assets of the Transferee Company.
- i. All the movable assets of the Undertaking including cash in hand, capable of passing by manual delivery or by endorsement and delivery, shall be so delivered or endorsed and delivered, as the case may be, to the Transferee Company.
 - ii. In respect of movables of the Undertaking other than those specified in sub clause (i) above, including sundry debtors, 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 Government, Semi-Government, local and other authorities and bodies, customers and other persons, the same shall, without any further act, instrument or deed, be transferred to and stand vested in and /or be deemed to be transferred to and stand vested in the Transferee Company under the provisions of Sections 230 to 232 and wherever required, shall be appropriately mutated by the statutory authorities concerned therewith in favor of the Transferee Company.

- iii. The leasehold land and all rights attached to such leasehold land, described in Schedule 1 attached herewith and held by the Transferor Company, shall stand transferred to and vested in the Transferee Company without any further act or deed, and shall be appropriately mutated by the statutory authorities concerned therewith in favor of the Transferee Company.
- iv. In relation to the other assets belonging to the Undertaking, if the transfer of the same require separate documents, the Transferee Company shall, under the provisions of the Scheme be deemed to be authorized to execute any such document, including on behalf of Transferor Company as well as to implement and carry out all such formalities and compliances as may be required.

4.2 All debts, liabilities, duties and obligations of every kind, nature and description pertaining to the Undertaking shall also, under the provisions of Sections 230 to 232, without any further act or deed, be transferred to or be deemed to be transferred to the Transferee Company so as to become as from the Appointed Date, the debts, liabilities, duties and obligations of the Transferee Company and 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 sub-clause.

The Transferee Company may, at any time after the coming into effect of this Scheme, if so required or considered desirable, under any law or otherwise, execute deeds of confirmation in favor of the creditors of Transferor Company or in favor of any other party to the contract or arrangement to which Transferor Company is a party or any writing, as may be necessary, in order to give formal effect to the above provisions.

The Transferee Company shall, under the provisions of the Scheme be deemed to be authorized to execute any such writings on behalf of Transferor Company as well as to implement and carry out all such formalities and compliances referred to above.

- 4.3 Any benefit, including under the income tax, sales tax, excise duty, customs duty, service tax, VAT, GST etc., pertaining to the Undertaking to which Transferor Company is entitled to in terms of the Applicable Laws shall be available to and vest in the Transferee Company.
- 4.4 The transfer and vesting of the Undertaking including the businesses of the Transferor Company as aforesaid shall be subject to the existing mortgages, securities, charges, if any, subsisting, over or in respect of the assets or any part thereof of Transferor Company as and to the extent hereinafter provided.

Provided always that this Scheme shall not operate to enlarge the security for any loan, deposit or facility created by Transferor Company which shall vest in the Transferee Company by virtue of the amalgamation of Transferor Company with the Transferee Company and the Transferee Company shall not be obliged to create any further or additional security therefore after the amalgamation has become operative.

- 4.4.1 All the existing securities, mortgages, charges, encumbrances or liens (the "Encumbrances"), if any, as on the Appointed Date and created by the Transferor Company after the Appointed Date, and secured against the assets of the Undertaking which stand transferred to Transferee Company by virtue of this Scheme, shall, after the Effective Date, continue to relate and attach to such assets or any part thereof to which they are related or attached prior to the Effective Date and as are transferred to Transferee Company.

It is hereby clarified that no Encumbrances shall be created by the Transferor Company in relation to the Undertaking after the date of approval of the Scheme by the Board of Directors of the Transferor Company and the Transferee Company without the prior written consent of the Board of Directors of the Transferee Company.

4.4.2 Any reference in any security documents or arrangements (to which the Transferor Company is a party) pertaining to the assets of the Undertaking shall be construed as a reference to Transferee Company and the assets of the Transferor Company which stand transferred to the Transferee Company by virtue of this Scheme. Without prejudice to the foregoing provisions, the Transferor Company and the Transferee Company may execute any instrument or document or do all the acts and deeds as may be considered appropriate, including the filing of necessary particulars and/or modification(s) of charge(s), with the Registrar of Companies to give formal effect to the above provisions, if required.

4.5 Upon the Scheme becoming effective, the Transferee Company is also expressly permitted, if so required, to revise its income tax returns along with prescribed forms, filings and annexures under the Income Tax Act, 1961 and Income Tax Department has to receive (*either through offline or online or any other suitable / reasonable mode of submission*) and shall consider aforesaid revision to returns filed beyond prescribed timelines and has to complete Income Tax assessment for respective assessment year after taking into account the Scheme as sanctioned by the NCLT and other returns filed under the Tax laws and to claim refunds, credits including credit of advance tax and withholding tax and all other taxes paid by Transferor Company, in case available under the Indian domestic law.

5. BUSINESS AND PROPERTY IN TRUST FOR TRANSFEREE COMPANY

5.1 With effect from the Appointed Date upto and including the Effective Date:

- i. Transferor Company shall carry on and be deemed to have carried on the business and activities and shall stand possessed of all the assets and properties, in trust for the Transferee Company and shall account for the same to the Transferee Company.
- ii. Any income or profit accruing or arising to Transferor Company and all costs, charges, expenses and losses or taxes (including but not limited to advance tax, tax deducted at source, taxes withheld / paid in foreign country, etc.), arising or incurred by Transferor Company shall for all purposes be treated as the income, profits,

costs, charges, expenses and losses or taxes, as the case may be, of the Transferee Company and shall be available to the Transferee Company for being disposed-off in any manner as it thinks fit.

- 5.2 With effect from the Appointed Date, all debts, liabilities, duties and obligations of Transferor Company as on the close of business on the date preceding the Appointed Date, whether or not provided in the books of Transferor Company and all liabilities debts, duties, obligations which arise or accrue on or after the Appointed Date shall be deemed to be the debts, liabilities, duties and obligations of the Transferee Company.

6. CONDUCT OF BUSINESS TILL EFFECTIVE DATE

- 6.1 With effect from Appointed Date and up to the Effective Date:
- i. Transferor Company shall carry on its business with reasonable diligence and in the same manner as it had been doing hitherto before and Transferor Company shall not alter or expand its business except with the written concurrence of the Transferee Company.
 - ii. Transferor Company shall not, without the written concurrence of the Transferee Company, alienate, charge or encumber its undertaking/ part of its undertaking, or undertake any borrowings or distribute any dividends, or issue any shares or vary its share capital in any manner.
- 6.2 It is expressly provided that with effect from the Effective Date, the Transferee Company shall commence and carry on and shall be authorised to carry on the businesses comprised in the Undertaking.

For this purpose, the Transferee Company shall, if so considered necessary or desirable, apply (whether before or after the Effective Date) for transition of all licenses, registrations, approvals, consents, permits, and quotas of or relating to the Undertaking, including but not limited to registrations, licenses, etc, with the Ministry of Chemicals and Fertilizers, Ministry of Health and Family Welfare, Pollution Control Board, municipal authorities and any other statutory or other authorities required for the Undertaking. The period between the Effective Date and

the last date on which the transfer of all such aforementioned registrations, licenses, etc. have occurred is hereinafter referred to as Transition Period.

With a view to avoiding any disruption to the business and to ensure continuity of operations, the Transferee Company may, during the Transition Period and a period not exceeding 180 days thereafter, continue to procure or use or manufacture or despatch or sell, all materials and products including the packing materials, make payment of appropriate taxes and avail tax credits, and generally carry on the businesses of the Undertaking in the name and form / format of the Transferor Company.

7. LEGAL PROCEEDINGS

- 7.1 All suits, actions or legal proceedings of whatsoever nature by or against the Transferor Company pending and/or arising at the Appointed Date shall be continued and/or enforced until the Effective Date as desired by and as per instructions by the Transferee Company. As and from the Effective Date, the legal proceedings shall be continued and enforced by or against the Transferee Company in the same manner and strictly to the same extent as would or might have been continued and enforced by or against Transferor Company.
- 7.2 Further, the aforementioned proceedings shall not abate or be discontinued nor be in any way prejudicially affected by reason of the amalgamation of Transferor Company with the Transferee Company or anything contained in the Scheme.
- 7.3 On and from the Effective Date, the Transferee Company shall, if required, initiate any legal proceedings in relation to the Transferor Company in the same manner and to the same extent as would or might have been initiated by the Transferor Company.

8. CONTRACTS, DEEDS AND OTHER INSTRUMENTS

- 8.1 Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements, lease agreements, leave and license agreements, incentives, licenses, engagements, certificates, permissions, consents, approvals, concessions, remedies, guarantees and other instruments, if any, of whatsoever nature to which the Transferor Company is a party and which have not lapsed and are subsisting or having effect on the Effective Date

shall be in full force and effect against or in favor of the Transferee Company, as the case may be, and may be enforced by or against the Transferee Company as fully and effectually as if, instead of Transferor Company, the Transferee Company had been a party thereto. The Transferee Company may enter into and/or issue and/or execute deeds, writings, addendums or confirmations or enter into any tripartite arrangements, confirmations or novations, to which Transferor Company will, if necessary, also be party in order to give formal effect to the provisions of this Scheme, if so required or if so considered necessary. The Transferee Company shall be deemed to be authorized to execute any such deeds, writings or confirmations on behalf of Transferor Company and to implement or carry out all formalities required on the part of the Transferor Company, to give effect to the provisions of this Scheme.

- 8.2 All of the statutory permissions, approvals, consents, sanctions, remissions, special reservations, incentives, no-objection certificates, permits, quotas, entitlements, concessions, licenses, registrations, certificates, and other authorizations, howsoever described and in whatever form, of Transferor Company shall stand transferred by the order of the NCLT to the Transferee Company, the Transferee Company shall file the relevant intimations, if required, for the record of all of the statutory and regulatory authorities, who shall take them on file, pursuant to the vesting orders of the sanctioning NCLT.

9. STAFF AND EMPLOYEES

- 9.1 On the Scheme coming into effect, all staff and employees, of the Transferor Company in service on the Effective Date shall be deemed to have become staff and employees of the Transferee Company without any break in their service and the terms and conditions of their employment with the Transferee Company shall not be less favorable than those applicable to them with reference to Transferor Company on the Effective Date.
- 9.2 It is expressly provided that, in so far as the Gratuity Fund, Provident Fund, Super Annuation Fund, or any other Special Scheme(s)/Fund(s) or similar benefits, if any, created or existing for the benefit of the staff and employees of Transferor Company is concerned, upon the Scheme coming into effect, the Transferee Company shall stand substituted for Transferor Company for all purposes whatsoever in relation to the administration or

operation of such Fund or Funds or in relation to the obligation to make contributions to the said Fund or Funds in accordance with the provisions thereof as per the terms provided in the respective Trust Deeds, if any, to the end and intent that all rights, duties, powers and obligations of Transferor Company in relation to such fund or funds shall become those of the Transferee Company and all the rights, duties and benefits of the employees of Transferor Company under such Funds and Trusts shall be protected, subject to the provisions of law for the time being in force. It is clarified that the services of the staff and employees of the Transferor Company will be treated as having been continuous for the purpose of the said Fund or Funds.

- 9.3 In so far as the Provident Fund, Gratuity Fund, Superannuation Fund or other Special Scheme(s)/ Fund(s) or similar benefits, if any, created or existing for the benefit of the employees of Transferor Company are concerned, upon the coming into effect of this Scheme, the balances lying in the accounts of the employees of the Transferor Company in the said funds as on the Effective Date shall stand transferred from the respective trusts/ funds of Transferor Company to the corresponding trusts/ funds set up by the Transferee Company.
- 9.4 Transferee Company undertakes to continue to abide by any agreement(s)/settlement(s) entered into with any labour unions / permanent employees, if any by the Transferor Company in relation to the Undertaking. The Transferee Company agrees that for the purpose of payment of any retrenchment compensation, gratuity and other terminal benefits, the past services of such permanent employees with the Transferor Company shall also be considered and agrees and undertakes to pay the same as and when payable.

10. CONSIDERATION

The Transferor Company being a wholly owned subsidiary of the Transferee Company, the Transferee Company shall not be required to issue any shares or pay any consideration in lieu of the amalgamation. Upon the Scheme becoming effective, all the equity shares issued by the Transferor Company and held by the Transferee Company shall stand cancelled without the requirement of any further act or deed for the cancellation. Upon the coming into effect of this scheme, the share certificates, if any, and/or the shares representing the shares held by the

Transferee Company in the Transferor Company shall be deemed to be cancelled without any further act or deed.

11. TREATMENT OF TAXES

- 11.1 With effect from the Appointed Date and upon the Scheme becoming effective from Effective Date, all taxes / cess / duties paid, payable, received or receivable by or on behalf of the Transferor Company including all or any refunds, credits (including MAT credits) claims or entitlements shall, for all purposes, be treated as the tax / cess / duty, liabilities or refunds, credits, claims or entitlements of the Transferee Company. Accordingly, upon the Scheme becoming effective, the Transferee Company is expressly permitted to revise, if it becomes necessary, its Income Tax Returns, Sales Tax returns, Excise & CENVAT returns, service tax returns, GST returns, other tax returns, and to claim refunds / credits, pursuant to the provisions of this Scheme. Also, the loss brought forward and unabsorbed depreciation as per books of accounts of Transferor company as on the appointed date would be deemed to be the loss brought forward and unabsorbed depreciation as per books of accounts of the Transferee Company. The Transferee Company is also expressly permitted to claim refunds / credits in respect of any transaction between the Transferor Companies and the Transferee Company.

Provided further that upon the Scheme becoming effective, the Transferee Company is also expressly is also permitted to revise, if it becomes necessary, its income tax returns and related TDS certificates, including TDS certificates relating to transactions between the Transferor company and the Transferee Company and to claim refunds, advance tax and withholding tax credits, benefit of credit fro minimum alternative tax and carry forward of accumulated losses, etc., pursuant to the provisions of this Scheme.

- 11.2 Any refund under the Tax Laws due to the Transferor Company consequent to the assessments made on Transferor Company and for which no credit is taken in the accounts as on the date immediately preceding the Appointed Date shall also belong to and be received by the Transferee Company

11.3 Further, the relevant governmental (including taxation departments) authorities shall be bound to give credit for the same to the Transferee Company upon the passing of the orders on this Scheme by the NCLT upon relevant proof and documents being provided to the said authorities.

11.4 All the expenses incurred by the Transferor Company and the Transferee Company in relation to the amalgamation including stamp duty expenses, if any, shall be allowed as deduction to the Amalgamated / Transferee Company in accordance with Section 35DD of the Income Tax Act, 1961 over a period of 5 years beginning with the previous year in which this Scheme becomes effective.

All expenses paid by Transferor Company under Section 43B of the Income tax Act, 1961, in relation to the Amalgamating Company, shall be claimed as a deduction by Amalgamated Company and the transfer of Amalgamated Company shall be considered as succession of business by Resulting Company.

12. ACCOUNTING TREATMENT IN THE BOOKS OF THE TRANSFEREE COMPANY

12.1 Notwithstanding anything to the contrary contained in any other clause in the Scheme, the Transferee Company shall give effect to the amalgamation of the Undertaking of the Transferor Company in accordance with generally accepted accounting practices in India, applicable accounting standards as notified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) and clarifications issued thereon from time to time;

12.2 The amalgamation will be accounted with effect from the date as determined in accordance with the applicable accounting standards, including IND AS 0 “ Business Combinations”.

12.3 Pursuant to the paragraph 12.1 above, the Transferee Company shall (i) recognise the assets and liabilities relating to the Undertaking at the carrying values reflected in the consolidated financial statements of the Transferee Company and (ii) adjust the value of its investments in the Transferor Company.

Part C: Dissolution of the Transferor Company and general terms and conditions

13. DISSOLUTION OF THE TRANSFEROR COMPANY

On the coming into effect of this Scheme, the Transferor Company shall stand dissolved without winding-up, and the Board of the Transferor Company shall without any further act, instrument or deed be and stand dissolved.

14. COMPLIANCE WITH INCOME-TAX ACT

This Scheme has been drawn up to comply with the conditions relating to 'Amalgamation' as specified under Section 2(1B) of the Income Tax Act, 1961. If any terms or provisions of the Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date, whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the aforesaid provisions of the tax laws shall prevail, and the relevant terms or provisions of the Scheme shall then stand modified to the extent determined necessary. Such modification shall not affect other provisions of the Scheme which are otherwise compliant with the aforesaid provision of the Income-tax Act. Notwithstanding the other clauses of this Scheme, the power to make such amendments as may become necessary shall vest with the Board of Directors of the Transferee Company, which power shall be exercised reasonably in the best interests of the companies and their stakeholders, and which power can be exercised at any time, whether before or after the Effective Date.

15. SAVING OF CONCLUDED TRANSACTIONS

Amalgamation of Transferor Company with the Transferee Company under Clause 4, the continuance of proceedings by or against the Transferor Company under Clause 7 and the effectiveness of contracts and deeds under Clause 8 shall not affect any transaction or proceedings already concluded by the Transferor Company on or before the Appointed Date and after the Appointed Date till the Effective Date, to the end and intent that the Transferee Company accepts and adopts all acts, deeds and things done and executed by the Transferor Company in respect thereto as done and executed on behalf of itself.

16. APPLICATION TO THE NCLT

- 16.1 The Transferee Company, if required, shall, with all reasonable dispatch, make applications and petitions to the NCLT under Sections 230 to 232 and other applicable provisions, if any, for sanction of this Scheme under the provisions of law, including an application for seeking orders for dispensing with or convening, holding and conducting of the meetings of the equity shareholders of the Transferee Company, if required, as may be directed by the NCLT.
- 16.2 The Transferor Company shall initiate and pursue all actions necessary under the applicable laws of the relevant jurisdictions. The Transferor Company shall take all necessary steps for sanctioning of this Scheme and for their dissolution without winding up, and apply for and obtain such other approvals, if any, required under the Applicable Laws.

17. CONDITIONALITY OF THE SCHEME

The Scheme is conditional upon and subject to:

- i. coming into effect of the Order passed by the NCLT for the Demerger Scheme.
- ii. the Scheme being approved by the NCLT under Sections 230 to 232 and other applicable provisions, if any, of the Act;

18. EFFECT OF NON-APPROVALS

In case the Scheme is not sanctioned by the NCLT, or in the event any of the consents, approvals, permissions, resolutions, agreements, sanctions or conditions enumerated in the Scheme not being obtained or complied or for any other reason, the Scheme cannot be implemented, the Scheme shall become null and void, and the Transferee Company shall bear the entire cost, charges and expenses in connection with the Scheme. Further the following may be noted:

- i. In the event of non-receipt of approval, no rights and liabilities whatsoever shall accrue to or be incurred inter se by the Transferor Company and the Transferee Company or their respective

shareholders or creditors or employees or any other person save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any right, liability or obligation which has arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out in accordance with the applicable law and in such case, the Transferee Company shall bear all costs incidental to or arising out of such revocation / cancellation of the Scheme.

- ii. The Board of Directors of the Transferor Company and the Transferee Company shall be entitled to revoke, cancel and declare the Scheme of no effect, if the Boards of Directors are of the view that the coming into effect of the Scheme could have adverse implications on the Transferor Company and/ or the Transferee Company even after the Scheme has been sanctioned by the NCLT but before the same has been actually given effect to.

19. MODIFICATION OR AMENDMENT TO THE SCHEME

Subject to approval of the NCLT and other Appropriate Authorities, the Board of Directors of the Transferor Company and the Transferee Company may assent to any modification(s) or amendment(s) in this Scheme which the NCLT may deem fit to direct or impose or which may otherwise be considered necessary or desirable for settling any question or doubt or difficulty that may arise for implementing and / or carrying out the Scheme and the Board of Directors of the Transferor Company and the Transferee Company and after the dissolution of the Transferor Company, the Board of Directors of the Transferee Company be and are hereby authorized to take such steps and do all acts, deeds and things as may be necessary, desirable or proper to give effect to this Scheme and to resolve any doubts, difficulties or questions whether by reason of any orders of the NCLT or of any directive or orders of any other authorities or otherwise howsoever arising out of, under or by virtue of this Scheme and / or any matters concerning or connected therewith.

20. SEVERABILITY

If any part or section of this Scheme is found to be unworkable for any reason whatsoever, the same shall not, subject to the decision of the Board of Directors of the Transferor Company and the Transferee Company,

affect the adoption or validity or interpretation of the other parts and / or provisions of this Scheme. It is hereby clarified that the Board of Directors of the Transferor Company and the Transferee Company, as the case may be, in their absolute discretion, adopt any part of this Scheme or declare the entire Scheme to be null and void and in that event no rights and liabilities whatsoever shall accrue to or be incurred inter-se by the parties or their shareholders or creditors or employees or any other person. In such case, the Transferor Company shall bear the cost.

21. COSTS, CHARGES AND EXPENSES

All costs, charges, taxes including duties (including the stamp duty and / or transfer charges, if any, applicable in relation to this Scheme), levies and all other expenses, (save as expressly otherwise agreed) arising out of or incurred in carrying out and implementing this Scheme and matters incidental thereto shall be borne and paid by the Transferee Company and shall be deemed to be expenditure incurred wholly and exclusively for the purposes of amalgamation.

SCHEDULE 1
DESCRIPTION OF LAND AND BUILDINGS LOCATED AT
PANOLI, GUJARAT

Sr. no.	Class of Asset	Description	Area	Location/Address
1	Owned	Plot No. 640 to 653, 2004 to 2018 & 2001 to 2003	*1,25,011.85 Sq. mtr	**Plot No. 640, GIDC Industrial Estate, Panoli - 394116, Bharuch

*** Out of total 1,54,786.85 Sq.mtr, Dedicated Freight Corridor Corporation of India Ltd (DFCCIL) on behalf of Indian Railways acquired 29,775 Sq.mtr through Agreement dated 17th April, 2017 & having a super structure admeasuring 19,665.30 Sq.mtr.**

*** * Plot No. 640 to 653, Plot No. 2001 to 2018 & Plot No. 2001 to 2003 amalgamated order vide no. 4340 dated 28.09.2001 as one plot 640**

SCHEDULE 2
LIST OF PATENTS

S. No.	Subject matter	Application No.	Patent No.	Date of Patent	Name of the Issuing authority
1	A Process for preparation of Novel Pesticidal composition	448/BOM/1996	182398	02-09-1996	The Patent Office
2	Process for preparation of Novel Pesticidal composition	449/BOM/1996	182967	02-09-1996	The Patent Office
3	Process for preparation of 2-(4-Ethoxyphenyl)-2-Methylpropyl Alcohol	IN/PCT/2002/00812/MUM	196179	16-12-1999	The Patent Office
4	An invention for a process for the preparation of 3-phenoxybenzyl halide	336/BOM/1998	186664	02-09-1996	The Patent Office
5	A process for preparation of 2-(4-ethoxyphenyl)-2-methyl propyl alcohol	337/BOM/1998	186665	02-09-1996	The Patent Office
6	PREPARATION OF 2-(4-ETHOXYPHENYL)-2-METHYLPROPYL ALCOHOL; ELABORATION DE 2-(4-ETHOXYPHENYL)-2-METHYL PROPYL ALCOOL	WO/2001/044151	WO 01/44151 A1	16-12-1999	WIPO (World Intellectual Property Organization)

SCHEDULE 3-

**LIST OF PRODUCT REGISTRATIONS OF THE TRANSFEROR
COMPANY**

Sr. No.	Name of the Product	Certificate of Registration No	Category of Registration	Brand Name
1.	Deltamethrin Technical	CIR-535/2005(258)- Deltamethrin(T)-07	9(3) TIM	Deltamethrin Technical
2.	Etofenprox Technical	CIR- 30,266/98/ETO FENPR OX(TIM)-32	9(3) TIM	Etofenprox Technical
3.	Fenpyroximate Technical	CIR-686/2007(269) – Fenpyroximate (TC)- 01	9(3) TIM	Fenpyroximate Technical
4.	Alphacypermet hrin Technical	CIR- 29,444/98/ALPHA CYPERMETHRIN (TECH)-214	9(4) TIM	Alphacypermeth rin Technical
5.	Cypermethrin Technical	CIR- 13,205/91/CYPERME THRIN(T)-542	9(4) TIM	Cypermethrin Technical
6.	Fenvalerate Technical	CIR- 2589/84/FENVALER ATE/(T)-13	9(4) TIM	Fenvalerate Technical
7.	Imidacloprid Technical	CIR -67,324/2014 - Imidacloprid (T) (352) -1549	9(4) TIM	Imidacloprid Technical
8.	Permethrin Technical	CIR -67,345/2015- Permethrin (T) -354 () -132	9(4) TIM	Permethrin Technical
9.	Bifenthrin Technical	CIR -67,338/2015- Bifenthrin (T) (354) - 107	9(4) TIM	Bifenthrin Technical
10.	Butachlor Technical	CIR— 5965/87/BUTACHLO R/(T)-348	9(4) TIM	Butachlor Technical

11.	Oxyflurofen Technical	CIR - 30,763/99/Oxyflurofen (T) -24	9(4) TIM	Oxyflurofen Technical
12.	Dicofol Technical	CIR-33,431/2000- DICOFOL(T)-419	9(4) TIT	Dicofol Technical
13.	Carbofuran Technical	CIR- 9224/89/CARBOFUR AN(T)-74	9(4) TIT	Carbofuran Technical
14.	Cartap Hydrochloride Technical	CIR- 38,994(220)/2002- CARTAP HYDROCHLORIDE(T)-367	9(4) TIT	Cartap Hydrochloride Technical
15.	Chlorpyrifos Technical	CIR- 13,884/92/CHLORPY RIFOS(T)-302	9(4) TIT	Chlorpyrifos Technical
16.	Propiconazole Technical	CIR- 38,067/(219)/2002- Propiconazole(T)-40	9(4) TIT	Propiconazole Technical
17.	Mancozeb Technical	CIR- 9334/89/Mancozeb (T) -252	9(4) TIT	Mancozeb Technical
18.	Trifluralin Technical	CIR- 28,503/98/TRIFLURA LIN(T)-33	9(4) TIT	Trifluralin Technical

Sr No	Name of the Product	Certificate of Registration No	Category of Registration	Date of Issue	Validity
1	Acephate Technical	CIR(E)-1067/2002(220)-ACEPHATE(T)-11	9(3) TIM Export	06.05.2002	Permanent
2	Alphacypermethrin 1.5% EC	CIR(E)-1155/2002(223)-ALPHACYPERMETHRIN(EC)-15	9(3) FIM Export	26.08.2002	Permanent
3	Alphacypermethrin 10% EC	CIR(E)-2462/2005(256)-ALPHACYPERMETHRIN(EC)-59	9(3) FIM Export	03.10.2005	Permanent
4	Alphacypermethrin 10% EC	CIR(E) -3749/2008(290) ALPHACYPERMETHRIN (EC) -61	9(3) FIM Export	30.06.2008	Permanent
5	Alphacypermethrin 10% WP	CIR(E)/811/2001(213)/Alphacypermethrin(WP)-6	9(3) FIM Export	09.10.2001	Permanent
6	Alphacypermethrin 2.5% EC	CIR (E) 3056/2006(270)-ALPHACYPERMETHRIN (EC) - 76	9(3) FIM Export	30.01.2007	Permanent
7	Alphacypermethrin 3% EC	CIR(E)-1154/2002(223)-ALPHACYPERMETHRIN(EC)-15	9(3) FIM Export	23.08.2002	Permanent
8	Alphacypermethrin Tech	CIR(E)-1154/2002(223)-ALPHACYPERMETHRIN(EC)-15	9(3) FIM Export	23.08.2002	Permanent
9	Alphamethrin 10% EC	CIR-28,954/98/ALPHAMETHRIN (EC)-205	9(3) FIM Export	01.07.1998	Permanent
10	Alphamethrin 20% EC	CIR-30,458/99/ALPHAMETHRIN (EC)-230	9(3) FIM Export	17.02.1999	Permanent
11	Alphamethrin 5% EC	CIR-28,985/98/ALPHAMETHRIN (EC)-209	9(3) FIM Export	01.07.1998	Permanent
12	Azoxystrobin Technical	CIR (E) -8567/2016 (363) - AZOXYSTROBIN (T)-65	9(3) TIM Export	09.06.2016	Permanent
13	Benalaxyl M(IR6141) Technical	CIR(E)-2986/2006(269) BENALAXYL -M Technical - 4	9(3) TIM Export	20.11.2006	Permanent
14	Benalaxyl Technical	CIR(E)-1300/2003(230)-BENALAXYL(T)-2	9(3) TIM Export	14.04.2003	Permanent
15	Bifenthrin Technical	CIR(E) -5131/2011(324)-BIFENTHRIN (T)-22	9(3) TIM Export	10.01.2011	Permanent
16	Butachlor 32% EC	CIR-30,805/99/BUTACHLOR(EC)-1164	9(3) FIM Export	18.05.1999	Permanent
17	Butachlor 60% EC	CIR-30,839/99/BUTACHLOR(EC)-1165	9(3) FIM Export	21.05.1999	Permanent
18	Chlorpyrifos 40.8% EC	CIR-80,838/99/CHLORPYRIPHOS(EC)-1165	9(3) FIM Export	21.05.1999	Permanent

19	Chlorpyrifos 48% EC	CIR- 30,840/99/CHLORPYRIPHOS(EG)-1160	9(3) FIM Export	21.05.199 9	Permanent
20	Chlorpyrifos Technical	CIR(E)-1939/2004(244)- CHLORPYRIFOS(T)-155	9(3) TIM Export	19.07.200 4	Permanent
21	Copper Hydroxide 77% WP	CIR (E) - 5294/2012(327)- COPPER HYDROXIDE (WP) - 8	9(3) FIM Export	09.06.201 2	Permanent
22	Cypermethrin 10% EC	CIR(E)-1107/2002(222)- CYPERMETHRIN(EC)-78	9(3) FIM Export	16.07.200 2	Permanent
23	Cypermethrin 15% EC	CIR(E)-1218/2002(226)- CYPERMETHRIN(EC)-89	9(3) FIM Export	18.10.200 2	Permanent
24	Cypermethrin 20% EC	CIR-(E)-654/2001(208)- Cypermethrin-54	9(3) FIM Export	2001	Permanent
25	Cypermethrin 25% EC	CIR(E)-1108/2002(222)- CYPERMETHRIN(EC)-79	9(3) FIM Export	18.07.200 2	Permanent
26	Cypermethrin 35% EC	CIR(E) -3205/2007(273) CYPERMETHRIN(EC)-191	9(3) FIM Export	08.03.200 7	Permanent
27	Cypermethrin 35% EC	CIR- 28,955/98/CYPERMETHRIN (EC)-1660	9(3) FIM Export	02.07.199 8	Permanent
28	Cypermethrin 40% EC	CIR-(SE)-12115/2019(407)- Cypermethrin-166	9(3) FIM Export	08.08.201 9	Permanent
29	Cypermethrin 5% EC	CIR(E)-4531/2010(310)- CYPERMETHRIN(EC)-237	9(3) FIM Export	29.10.201 0	Permanent
30	Cypermethrin 5% EC	CIR- 14,649/92/CYPERMETHRIN (EC)-608	9(4) FIM Export	18.07.199 2	Permanent
31	Cypermethrin 5.5% EC	CIR(E)-4530/2010(310)- CYPERMETHRIN(EC)-236	9(3) FIM Export	29.10.201 0	Permanent
32	Cypermethrin Technical	CIR(E)-1232/2002(227)- CYPERMETHRIN(T)-90	9(3) TIM Export	2002	Permanent
33	Deltamethrin 0.62 % w/w (0.55% w/v) ULV	CIR (E) -5977/2013 (339) - DELTAMETHRIN (ULV) - 279	9(3) FIM Export	06.08.201 3	Permanent
34	Deltamethrin 1% SC	CIR(E)-1948/2004(244)- DELTAMETHRIN(SC)-87	9(3) FIM Export	19.07.200 4	Permanent
35	Deltamethrin 1.25% EC	CIR(E)-1186/2002(224)- DELTAMETHRIN(EC)-35	9(3) FIM Export	19.09.200 2	Permanent
36	Deltamethrin 1.5% EC	CIR(E)-1909/2004(244)- DELTAMETHRIN(EC)-85	9(3) FIM Export	08.07.200 4	Permanent
37	Deltamethrin 10% EC	CIR (E) - 5226/2012(326)- DELTAMETHRIN (EC)-250	9(3) FIM Export	02.04.201 2	Permanent
38	Deltamethrin 10% WP	CIR(E)-1071/2002(220)- DELTAMETHRIN(WP)-25	9(3) FIM Export	06.05.200 2	Permanent
39	Deltamethrin 12.5% EC	CIR(E)-1065/2002(220)- DELTAMETHRIN(EC)-29	9(3) FIM Export	06.05.200 2	Permanent
40	Deltamethrin 2.4% SC	CIR(E)-1408/2003(234)- DELTAMETHRIN(SC)-51	9(3) FIM Export	10.06.200 3	Permanent
41	Deltamethrin 2.5% EC	CIR(E)-1068/2002(220)- DELTAMETHRIN(EC)-28	9(3) FIM Export	06.05.200 2	Permanent
42	Deltamethrin 2.5% SC	CIR(E)-1409/2003(234)- DELTAMETHRIN(SC)-52	9(3) FIM Export	10.06.200 3	Permanent
43	Deltamethrin 2.5% WP	CIR(E)-1070/2002(220)- DELTAMETHRIN(WP)-26	9(3) FIM Export	06.05.200 2	Permanent
44	Deltamethrin 2.8% EC	CIR-31,509/99/ DELTAMETHRIN(EC)-299	9(3) FIM Export	05.08.199 9	Permanent

45	Deltamethrin 2.8% SC	CIR(E)-2779/2006(263)- DELTAMETHRIN(SC)-138	9(3) FIM Export	08.06.200 6	Permanent
46	Deltamethrin 20% WP	CIR(E)-1280/2002(228)- DELTAMELTHRIN(WP)-42	9(3) FIM Export	11.01.200 3	Permanent
47	Deltamethrin 25% WP	CIR(E)- 1897 /2004/(243)- DELTAMETHRIN(WP)-84	9(3) FIM Export	2004	Permanent
48	Deltamethrin 3% EC	CIR(E)-1185/2002(224)- DELTAMETHRIN(EC)-36	9(3) FIM Export	14.09.200 2	Permanent
49	Deltamethrin 5% EC	CIR(E)-1069/2002(220)- DELTAMETHRIN(EC)-27	9(3) FIM Export	06.05.200 2	Permanent
50	Deltamethrin 5% WP	CIR-(E)-758/2001(211)- DELTAMETHRIN(W.P.)-17	9(3) FIM Export	08.08.200 1	Permanent
51	Deltamethrin Technical	CIR- 31,224/99/DELTAMETHRIN (T)-294	9(3) TIM Export	20.06.199 9	Permanent
52	Dimethoate 30% + Cypermethrin 3% EC	CIR(E)-2122/2005(250)- Dimethoate + Cypermethrin (EC)-2	9(3) FIM Export	22.03.200 5	Permanent
53	Dimethoate 40% EC	CIR(E)- 30,033/98/DIMETHOATE(E C)-877	9(3) FIM Export	13.11.199 8	Permanent
54	Dimethoate 44% EC	CIR(E)- 2840/2006(266)/DIMETHOA TE(EC)-46	9(3) FIM Export	02.08.200 6	Permanent
55	Dimethoate 50% EC	CIR(E)-2463/2005(256)- DIMETHOATE(EC)-40	9(3) FIM Export	03.10.200 5	Permanent
56	Dimethoate Technical	CIR(E)-1407/2003(234)- DIMETHOATE(T)-28	9(3) TIM Export	10.06.200 3	Permanent
57	Esfenvalerate 5% EC	CIR(E)-1440/2003(235)- ESFENVALERATE(EC)-2	9(3) FIM Export	07.07.200 3	Permanent
58	Esfenvalerate Technical	CIR(E)- 779/2001(211)Esfenvalerate(T)-01	9(3) TIM Export	20.08.200 1	Permanent
59	Etofenprox 10% EC	CIR(E)-1481/2003(236)- ETOFENPROX(EC)-7	9(3) FIM Export	24.07.200 3	Permanent
60	Etofenprox 20% EC	CIR(E)-1279/2002(228)- ETOFENPROS(EC)-6	9(3) FIM Export	14.01.200 3	Permanent
61	Etofenprox 20% WP	CIR-E-699/2001(209)- ETOFENPROX-03	9(3) FIM Export	25.03.200 1	Permanent
62	Etofenprox 7.5 % ULV	CIR-E-6905/2014 (348)- ETOFENPROX (ULV) -10	9(3) FIM Export	19.06.201 4	Permanent
63	Etofenprox Technical	CIR-(E)657/2001(208)- ETOFENPROX TECHNICAL-01	9(3) TIM Export	2001	Permanent
64	Fenpyroximate 5% EC	CIR(E)-832/2001(214)- Fenpyroximate (EC)-2	9(3) FIM Export	05.10.200 1	Permanent
65	Fenpyroximate Technical	CIR(E)646/2001(208)- FENPYROXIMATE TECHNICAL-01	9(3) TIM Export	08.03.200 1	Permanent
66	Fenvalerate 20% EC	CIR(E)-1406/2003(234)- FENVALERATE(EC)-25	9(3) FIM Export	10.06.200 3	Permanent
67	Fenvalerate 20% WP	CIR(E)-1215/2002(226)- FENVALERATE(WP)-23	9(3) FIM Export	2002	Permanent
68	Fenvalerate 3% EC	CIR-(E)-655/2001(208)- FENVALERATE-17	9(3) FIM Export	25.01.200 1	Permanent
69	Fenvalerate 75% EC	CIR- 30,841/99/FENVALERATE(EC)-1496	9(3) FIM Export	18.05.199 9	Permanent

70	Flucythrinate Technical	CIR-E/255/2000(199)- FLUCYTHRINATE(T)-1	9(3) TIM Export	03.05.200 0	Permanent
71	Lambda Cyhalothrin 2.5% EC	CIR(E)-1216/2002(226)- LAMBDA CYHALOTHRIN(EC)-32	9(3) FIM Export	18.10.200 2	Permanent
72	Lambda Cyhalothrin 5% EC	CIR(E)-1217/2002(226)- LAMBDA CYHALOTHRIN(EC)-31	9(3) FIM Export	18.10.200 2	Permanent
73	Lambda Cyhalothrin Tech	CIR(E)-1441/2003(235)- LAMBDA CYHALOTHRIN(T)-37	9(3) TIM Export	2003	Permanent
74	Malathion 50% EC	CIR(E)-1932/2004(244)- MALATHION(EC)-52	9(3) FIM Export	14.07.200 4	Permanent
75	Mancozeb 80% WP	CIR(E)-1066/2002(220)- MANCOZEB(WP)-18	9(3) FIM Export	06.05.200 2	Permanent
76	Mancozeb Technical	CIR(E)-1442/2003(235)- MANCOZEB(T)-30	9(3) TIM Export	07.07.200 3	Permanent
77	Monocrotophos 40% SL	CIR(E)-1187(220(224)- MONOCROTOPHOS(SL)-13	9(3) FIM Export	19.09.200 5	Permanent
78	Monocrotophos Technical	CIR(E)-1063/2002(220)- MONOCROTOPHOS(T)-12	9(3) TIM Export	06.05.200 2	Permanent
79	Permethrin 10% EC	CIR- 30,455/99/PERMETHRIN(E C)-57	9(3) FIM Export	17.02.199 9	Permanent
80	Permethrin 2% EC	CIR(E)-1265/2002(228)- PERMETHRIN(EC)-49	9(3) FIM Export	23.01.200 3	Permanent
81	Permethrin 20% EC	CIR- 28,956/98/PERMETHRIN(E C)-44	9(3) FIM Export	03.07.199 8	Permanent
82	Permethrin 25% EC	CIR- 30,450/99/PERMETHRIN(E C)-56	9(3) FIM Export	17.02.199 9	Permanent
83	Permethrin 5% EC	CIR(E)-2451/2005(256)- PERMETHRIN(EC)-90	9(3) FIM Export	30.09.200 5	Permanent
84	Permethrin 50% EC	CIR- 29,668/98/PERMETHRIN(E C)-47	9(3) FIM Export	17.09.199 8	Permanent
85	Permethrin Technical	CIR-E/230/2000(198)- PERMETHRIN(T)-7	9(3) TIM Export	11.04.200 0	Permanent
86	Phenthoate 50% EC	CIR(E)-1109/2002(222)- PHENTHOATE(EC)-7	9(3) FIM Export	18.07.200 2	Permanent
87	Phenthoate Technical	CIR(E)1945/2004(244)- PHENTHOATE(T)-12	9(3) TIM Export	19.07.200 4	Permanent
88	Propoxur 20% EC	CIR- 28,986/98/PROPOXUR(EC)- 169	9(3) FIM Export	02.07.199 8	Permanent
89	Quinalphos Technical	CIR(E)-1064/2002(220)- QUINALPHOS(T)-5	9(3) TIM Export	06.05.200 2	Permanent
90	Valifenalate Technical	CIR (E) -5402/2012(331)- VALIFENALATE (T) -1	9(3) TIM Export	20.09.201 2	Permanent
91	Bifentherin 25% + Imidacloprid 12.5% SC	CIR-(E)-10923/2018(369)- Bifenthrin+Imidacloprid(SC)- 30	9(3) FIM Export	13.04.201 9	Permanent