



Mirza International Limited

Registered & Head Office
A-71, Sector-130, Noida,
Uttar Pradesh, India-201301
Ph. +91 0120 7 J58766
CAN : L191 29UP1079PLC004821
Email : marketing & mirzaindia.com
Website : www.mirza.co.in

April 25, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code: 526642

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai 400 051

NSE symbol: MIRZAINIT

Dear Sir,

Sub.: Approval of the Scheme of Amalgamation by Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj

Ref.: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

This is with respect to the captioned subject, we wish to inform you that the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj ('Hon'ble NCLT") on April 23, 2026 has pronounced the Order and allowed the Scheme of Amalgamation of RTS Fashion Limited with Mirza International Limited ("Scheme"). The Scheme was uploaded on the website of Hon'ble National Company Law Tribunal on April 25, 2026.

The Scheme of Amalgamation as approved by the Hon'ble NCLT, Allahabad Bench, Prayagraj, *inter-alia* provides for Amalgamation of RTS Fashion Limited (the Transferor Company) with and into Mirza International Ltd (the Transferee Company). The appointed date of the Scheme is April 1, 2025.

The copy of the order as available on the website of the Hon'ble NCLT is enclosed herewith.

This is for your kind information.

Thanking you.

For **Mirza International Limited**

Harshita Nagar
Company Secretary & Compliance Officer

Encl.: As above.

Off The Hook
LONDON


Thomas Crick
Est. 1830

oaktrak



**IN THE NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH, PRAYAGRAJ**

**CP (CAA) NO. 26/ALD of 2025 IN CA (CAA) NO. 20/ALD of 2025
(Second Motion)**

(A Petition filed under Sections 230 & 232 read with Section 234 and other relevant provisions of the Companies Act, 2013, the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions)

IN THE MATTER OF SCHEME OF AMALGAMATION OF:

Mirza International Limited

CIN: L19129UP1979PLC004821;

PAN: AAECM3626M

A public limited listed company incorporated under the Companies Act, 1956 and having its registered office at A-71, Sector-136, Noida-201301, Uttar Pradesh.

..... Petitioner Company/Transferee Company

AND

RTS Fashion Limited

Registration No.: 219423

A Free Zone Offshore Company registered by Jebel Ali Free Zone Authority (JAFZA), United Arab Emirates and having its registered office at Maryam Bin Belaila Auditing situated at 1228, Tamani Arts Tower, Business Bay, P O Box 191419, Dubai, United Arab Emirates

..... Non-Petitioner Company/Transferor Company

AND

Mirza UK Limited

Registration No.: 02802325

A limited company incorporated under the provisions of the Companies Act, 1985 of the United Kingdom and having its registered office at Mirza House, Sherbourne, Drive Tilbrook, Milton Keynes, Buckinghamshire, MK7 8HY, United Kingdom

..... Non-Petitioner Company/Proforma Party

Order pronounced on: 23.04.2026

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Coram:

Shri Praveen Gupta : Member (Judicial)

Shri Ashish Verma : Member (Technical)

Appearances:

Mr Rajeev K Goel, Advocate : *For the Petitioner Company*

Mr Mohd. Akhtar, STA : *For the RD (NR)*

Mr Amit Mahajan, Sr. S.C. : *For the I.T. Department*

ORDER

1. The present Second Motion Company Petition has been filed by the above named Petitioner Transferee Company under Sections 230 & 232 read with Section 234 of the Companies Act, 2013 read with Rule 15 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions, if any, for sanction of the Scheme of Amalgamation of **RTS Fashion Limited** (Transferor Company/Non-Petitioner Company) with **Mirza International Limited** (Transferee Company/Petitioner Company) (“Scheme” or “Scheme of Amalgamation”).
2. The Applicant Transferee Company is an Indian Company having its registered office in the State of Uttar Pradesh and hence is under the jurisdiction of this Tribunal, whereas the Transferor Company is a foreign company formed and registered as a ‘Free Zone Offshore Company’ with

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Jebel Ali Free Zone Authority (JAFZA), the United Arab Emirates. The Transferor Company has its registered office in Dubai, the United Arab Emirates and hence is outside the jurisdiction of this Tribunal.

3. The main objects, date of incorporation, authorized and paid-up share capital of all the Transferor Company and Transferee Company, rationale of the Scheme and the required statutory compliances have been discussed in detail in the first motion order dated 02.09.2025.
4. The first motion petition was initially filed by the Petitioner Transferee Company vide Company Application No. (CAA) 20/ALD/2025 seeking directions of this Tribunal to dispense with/convene meetings of Equity Shareholders, Secured Creditors and Unsecured Creditors of the Petitioner Transferee Company.
5. Accordingly, this Tribunal vide its Order dated 2nd September 2025 (date of pronouncement), allowed the abovementioned prayers, by dispensing with the requirement of convening all the meetings of the Equity Shareholders, Secured Creditors and Unsecured Creditors of the Petitioner Transferee Company. The Petitioner Transferee Company was directed to serve individual notices of the proposed Scheme of Amalgamation to all its Secured Creditors and Unsecured Creditors

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inviting their objections/comments to the proposed Scheme of Amalgamation.

6. This Tribunal vide its order dated 07.10.2025 directed to issue notice of the Scheme of Amalgamation to the Statutory Authorities, viz., (a) the Central Government through the office of the Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi; (b) the Registrar of Companies, Uttar Pradesh, Kanpur; (c) the Income Tax Department; and (d) the Reserve Bank of India, Regional Office at Kanpur and Central Office at Mumbai.
7. Furthermore, this Tribunal directed to publish notice of hearing of the Petition in “Business Standard” (English, Delhi NCR Edition) and “Business Standard” (Hindi, Delhi NCR Edition).
8. In compliance thereof, the Petitioner Transferee Company has filed Affidavit of service and publication dated 01.12.2025, confirming that notice of hearing of the Petition has been duly published in “Business Standard” (English, Delhi NCR Edition) Newspaper on 31st October, 2025 and “Business Standard” (Hindi, Delhi NCR Edition) on 31st October, 2025. The Petitioner Transferee Company has also served notice of the Company Petition to the Statutory Authorities as per the following details:

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| Sl. No. | Name & Address of the Statutory Authority | Mode of Service | Date of Service |
|---------|---|----------------------------|--------------------------------|
| 1. | The Regional Director (RD) , Northern Region, Ministry of Corporate Affairs, B-2 Wing, 2 nd Floor, Pt. Deen Dayal Antodaya Bhawan, CGO Complex, New Delhi-110 003 | E-mail | 30 th October, 2025 |
| | | Hand Delivery | 3 rd November, 2025 |
| 2. | The Registrar of Companies (ROC) , Kanpur, 2 nd Floor, Kendriya Bhawan, GPOA, Fazal Ganj, Kanpur-208 012, Uttar Pradesh | E-mail | 30 th October, 2025 |
| | | Hand Delivery | 3 rd November, 2025 |
| 3. | The Reserve Bank of India , Regional Office, The Mall, Kanpur-208 001, Uttar Pradesh | E-mail | 4 th November, 2025 |
| | | Speed Post [ED830565793IN] | 4 th November, 2025 |
| 4. | The Reserve Bank of India , Central Office, Department of Supervision, World Trade Centre, Cuffe Parade, Colaba, Mumbai-400 005 | E-mail | 4 th November, 2025 |
| | | Speed Post [ED830565802IN] | 4 th November, 2025 |
| 5. | The Income Tax Department (IT) , through the Pr. CCIT, Pratyaksh Kar Bhawan, 57-Ramtirth Marg, Lucknow – 226 001, Uttar Pradesh | E-mail | 30 th October, 2025 |
| | | Speed Post [ED863666517IN] | 1 st November, 2025 |

Further, the notice of the Company Petition/Scheme of Amalgamation has also been served in the Circle of the Income Tax Department where the Petitioner Transferee Company is assessed, as per the following detail:

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| Sl. No. | Name, PAN & Circle/ Ward No. | Mode of Service | Date of Service |
|---------|---|-------------------------------|--------------------------------|
| 1. | Mirza International Limited (Transferee Company) PAN: AAECM3626M Circle 2(1)(1), Income Tax Department, Vaibhaba Bhawan, Civil Lines, Kanpur-208001, Uttar Pradesh | E-mail | 30 th October, 2025 |
| | | Speed Post [ED830713086IN] | 1 st November, 2025 |

Copies of the proof of service to the aforesaid Statutory Authorities has been annexed as Annexure: 2 with the said Affidavit.

9. In response to the above stated notice, the Registrar of Companies, Uttar Pradesh, Kanpur (ROC) has submitted its Report dated 18.11.2025 to the Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi, which is stated as follows:

"1. The Transferor Company i.e. RTS FASHION LIMITED being a company registered as 'Free Zone Offshore Company' in United Arab Emirates.

2. Transferee Company i.e. MIRZA INTERNATIONAL LIMITED a Public Limited listed company.

3. Point C (i) of the scheme provides that "The Transferor Company is Wholly Owned Subsidiary of the Transferee Company".

4. The report has been prepared based on the documents filed by the companies as well as the documents available in the MCA21 registry. The matter may be decided on merits by the office of the Regional Director, NR, New Delhi."

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10. In response to the above stated notice, the Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi has filed its Representation Affidavit dated 01.12.2025 (“RD Affidavit”) which stated as follows:

“That as per the report of the Registrar of Companies, the Petitioner Company has filed its Balance Sheet and Annual Return up to the financial year ended on 31.03.2024. No prosecution has been filed, nor inquiry or complaint is pending in respect of the Petitioner Company as per the report of the Registrar of Companies.”

11. In response to the notices served, the Foreign Exchange Department of the Reserve Bank of India, Kanpur has furnished a Letter No. 259/08.06.007/2025-26 dated 27.11.2025 in respect of the Petitioner Transferee Company which stated as follows:

undergoing

“2. We submit that it is the duty of the companies compromise/arrangement/amalgamation to comply with the requirements of various laws including the rules, regulations and guidelines prescribed by RBI, viz., the companies may have to comply with Foreign Exchange Management Act, 1999, and the rules and regulations made thereunder. It is also submitted that as a regulator it will not be ethical on the part of RBI to vet individual cases, as it will preclude it from taking

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action on contravention, if any, committed by such companies.”

12. In response to the notices served, the Income Tax Department has furnished its comments/reports as per the following details:

“7. That after perusal of the assessment work list of this office in the ITBA, it has been observed that a tax demand amounting to Rs. 7,26,66,323/- is outstanding for different Assessment Years and that no proceedings under the Income-tax Act are pending in the case of Mirza International Limited (Transferee Company) as on the date of swearing of this affidavit.

8. That it is, however most respectfully submitted that this Hon'ble Tribunal at the time of sanctioning of the Scheme of Amalgamation may be pleased to direct that all tax assessment proceedings which may arise or demand created against the Transferor Company subsequent to the sanction of the Scheme of Amalgamation, pending r arising as on the Effective Date shall be continued and or enforced by or against the Transferee Company in the same manner and to the same extent as would or might have been continued and enforced by or against the Transferor Company. Further the aforementioned proceedings shall never abate or discontinued nor be in any way prejudicially affected by reason of the Scheme of Amalgamation of the Transferor Company with the Transferee Company or anything contained in this Scheme.

.....”

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13. The Petitioner Transferee Company has filed Affidavits dated 12.01.2026 and submitted as follows:

“That the Income Tax Department has pointed out demand(s) of Rs.7,26,66,323 in the Transferee Company for different Assessment Years. Status of the Income Tax Dues/Demands in the Petitioner Transferee Company, as pointed out by the Income Tax Department, and clarifications by the Company to the same is compiled in the following table:

| SI No. | Particulars | Amount | Remark |
|---------------|--|--------------------|---|
| 1. | <i>Income Tax Demand for the Assessment year 2017-18</i> | 1,02,17,472 | <i>The demand has been set aside by the Hon’ble ITAT; however, the Ld. Assessing Officer has yet to give effect to the said order¹</i> |
| 2. | <i>Income Tax Demand for the Assessment year 2018-19</i> | 33,15,991 | <i>The demand has been set aside by the Hon’ble ITAT; however, the Ld. Assessing Officer has yet to give effect to the said order resulting in a refund of Rs. 3,787 to the Company²</i> |
| 3. | <i>Income Tax Demand for the Assessment year 2021-22</i> | 9,930 | <i>Paid in full, since then³</i> |
| 4. | <i>Income Tax Demand for the Assessment year 2023-24</i> | 5,91,22,930 | <i>Appeal filed against the aforesaid demand raised by the Income Tax Department⁴</i> |
| | Total: | 7,26,66,323 | |

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¹The Income Tax Demand for the assessment year 2017-18 has been set aside by the Hon'ble ITAT vide order dated 30th June, 2025; however, the Ld. Assessing Officer has yet to give effect to the said Order

²The Income Tax Demand for the assessment year 2018-19 has been set aside by the Hon'ble ITAT vide order dated 30th June, 2025 and the Ld. Assessing Officer has given effect to the said order, resulting in a refund of 3,787 to the Company

³The company has made full payment against the aforesaid Income Tax demand for the assessment year 2021-22, since then

⁴The Company has filed an Appeal before the Learned CIT (Appeals) against the aforesaid Income Tax demand for assessment year 2023-24. The Learned CIT (Appeals) is yet to pass an order in the aforesaid appeal. The Transferee Company undertakes to make the payment, if any, as per the final outcome of the aforesaid appeal.

10. That undertaking(s) by the Petitioner Transferee Company are as follows:

- a. That the Transferee Company undertake and confirm that any liability which may arise in future against the Non-Petitioner Transferor Company, will be paid by the Transferee Company in accordance with the applicable provisions of Law. The Scheme will not adversely affect the right of recovery of the Income Tax Department, or any enquiry, investigation, scrutiny or other proceedings being carried out by Income Tax Department against any of the Company. The Income Tax Department is entitled to recover any tax demand or any other dues of the Non-Petitioner Transferor Company from the Transferee Company.

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b. That the Transferee Company is not a subject matter of dissolution pursuant to the Scheme of Amalgamation. The Transferee Company will remain in existence even after the sanction of the Scheme of Amalgamation. The Transferee Company undertakes to pay all present and future Income Tax dues and other liabilities, in terms of the applicable provisions of law.

.....

d. That the Transferee Company undertakes that it shall be liable and responsible for any future proceedings as permissible under the provisions of the Income Tax Act, 1961, that may be initiated against the Non-Petitioner Transferor Company.

.....

i. That the Transferee Company undertakes to pay any demand that may be raised by the Income Tax Department or any other competent authority in terms of the applicable provisions of law subsequent to the sanction of the Scheme by this Hon'ble Tribunal.

14. That undertaking(s) by the Non-Petitioner Transferor Company are as follows:

a. The Non-Petitioner Transferor Company undertakes that any pending suits, appeals, legal or other proceedings including those before any statutory or quasi-judicial authority, tribunal, or any other forum of whatsoever nature pertaining to the Non-Petitioner Transferor Company, whether instituted by or against it, and whether pending on the Effective Date or instituted at any time in the future shall not abate, be discontinued, or be in any way prejudicially affected by reason of the Scheme of Amalgamation, if

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such proceedings are capable of being continued by or against the Petitioner Transferee Company.

b. That the Non-Petitioner Transferor Company further undertakes that all such proceedings, if capable of being continued by or against the Petitioner Transferee Company, shall continue in the same manner and to the same extent as they would have been continued, prosecuted, or enforced by or against the Non-Petitioner Transferor Company if the Scheme had not been implemented.”

15. The Petitioner Transferee Company has also filed no objection Affidavits dated 29.11.2025 and submitted as follows:

“That it is confirmed that neither the Petitioner Company nor its Legal Counsel have received any objection/representation from any person against the Petition or the proposed Scheme of Amalgamation till the date of filing of this Affidavit.”

16. That as submitted by the learned legal counsel of the Transferee Company, the Equity Shares of the Petitioner Transferee Company are listed on BSE and NSE. In terms of the provisions of Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023, issued by the Securities and Exchange Board of India (the SEBI Scheme Circular), since the present Scheme solely provides for amalgamation of a Wholly Owned Subsidiary with its Parent Company, no formal approval, NOC or vetting is required from BSE, NSE or SEBI for the Scheme and the

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present Scheme of Amalgamation is only required to be filed with BSE and NSE for the purpose of disclosure and dissemination on their websites.

17. In compliance thereof, the present Scheme of Amalgamation has been filed with the BSE and NSE by the Petitioner Transferee Company for the purpose of disclosure and dissemination on their respective websites. Proof of such filing has also been annexed as Annexure No. P-15 to the petition.
18. We have heard the Learned counsels for the Petitioner Companies and the Learned Counsels for the statutory authorities i.e. the Ld. Registrar of Companies, Uttar Pradesh, Kanpur; Ld. Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi; the Reserve Bank of India, Regional Office at Kanpur; and the Income Tax Department; whose reply/objections were filed before us and we have also gone through the reports/comments filed by them.
19. In context of the above discussion the Scheme contemplated among the Petitioner Companies, appears to be prima facie in compliance with all the requirements stipulated under the relevant sections of the Companies Act, 2013. In the absence of any further objections before us and wherever it was necessary, necessary undertakings were also filed by the petitioner companies, if any, would be required in future and since all the

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requisite statutory compliances have been fulfilled, this Tribunal sanctions the Scheme of Amalgamation appended as Annexure P-1 with the petition in terms of its Prayer Clause.

20. In the result, the proposed Scheme of Amalgamation, which is annexed to the Company Petition stands approved and sanctioned and the same shall be binding on all the Shareholders and Creditors of the above-named Petitioner Companies and also on the Petitioner Companies with effect from the Appointed Date, i.e., 1st April, 2025. The Petitioner Companies are required to act upon as per terms and conditions of the sanctioned Scheme of Amalgamation.
21. While approving the Scheme as above, it is clarified that this order should not be construed as, in any way, granting exemption from payment of stamp duty (if any, is applicable), taxes (including Income Tax, GST or any other charges, if any, are applicable) and payment in accordance with law or in respect to any permission/compliance with any other requirement which may be specifically required under any law.

THIS TRIBUNAL DO FURTHER ORDER:

22. With respect to the Amalgamation of the Transferor Company with and into the Transferee Company:
- i. Upon the Scheme becoming effective, and with effect from the Appointed Date, all the property, rights and powers of the Transferor

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Company be transferred, without further act or deed, to the Transferee Company and accordingly, the same shall, pursuant to Sections 230 & 232 read with Section 234 of the Companies Act, 2013, be transferred to and vested in the Transferee Company for all the estate and interest of the Transferor Company therein but subject nevertheless to all charges now affecting the same; and

- ii. Effective date is the date by which the merger/amalgamation of both Transferor and Transferee companies are completed subsequent to the 2nd motion orders are passed in respect of both transferor as well as transferee company. In respect of transferor and transferee companies on which this tribunal has the jurisdiction, the 2nd motion order is passed vide the present order dated 23.04.2026.
- iii. Upon the Scheme becoming effective/from the Effective Date, all the liabilities and duties of the Transferor Company be transferred, without further act or deed, to the Transferee Company and accordingly the same shall be pursuant to Sections 230 & 232 read with Section 234 of the Companies Act, 2013, be transferred to and become the liabilities and duties of the Transferee Company; and
- iv. Upon the Scheme becoming effective/ from the Effective Date all the employees of the Transferor Company, in service on the Effective Date, shall be transferred to and shall become the employees of the Transferee Company as provided in the Scheme of Amalgamation; and
- v. Upon the Scheme becoming effective, all proceedings now pending by or against the Transferor Company be continued by or against the Transferee Company; and

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- vi. Upon this Scheme becoming effective / from the Effective Date, the Transferee Company shall comply with the notices issued post amalgamation with respect to any income tax proceedings against the Transferor Companies pertaining to the period prior to appointed date, for which notices may be issued post amalgamation, and to the effect that the Transferee Company shall not raise any objection on the ground that the Transferor Company no longer exists;
- vii. Since the Transferor Company is a wholly owned subsidiary of the Transferee Company, no new share will be issued pursuant to the present Scheme of Amalgamation.
23. All the tax liabilities and all the pending appeals and proceedings under the Income Tax Act, if pending against the Transferor Company is transferred to the Transferee Company and shall be enforced and continued against the Transferee Company and all compliances under Income Tax Act, 1961 shall be made by Transferee Company after the Appointed Date. Further, the Income Tax department is permitted to retain recourse for recovery in respect of demand and any other future liabilities of the Transferee Company in respect of the assets sought to be transferred under the proposed scheme. The Transferee Company is also directed to discharge the outstanding demand, if any, found later against the Transferor Company.
24. The assessment under the Income Tax Act will be in accordance with the provisions of the Section 170 (2A) of the Income Tax Act, 1961; The

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Transferee company shall file modified income tax return if any required to be filed pursuant to the scheme as approved by this order in the manner and form as prescribed u/s 170A of the Income Tax Act, 1961 within six months from the end of the month of this order.

25. The Transferee Company will clear all the pending statutory dues after exercising all Appellate jurisdictions as per final orders. The Scheme shall not come in the way of the statutory authorities to recover any of their dues. All the contentions of the parties shall remain open before the relevant forum(s), where disputes are pending.
26. That all benefits, entitlements, incentives and concessions under incentive schemes and policies that the Transferor Company are entitled to include under Customs, Excise, Service Tax, VAT, Sales Tax, GST and Entry Tax and Income Tax laws, subsidy receivables from Government, grant from any governmental authorities, direct tax benefit/exemptions/deductions, shall, to the extent statutorily available and along with associated obligations, stand transferred to and be available to the Transferee Company as if the Transferee Company was originally entitled to all such benefits, entitlements, incentives and concessions;

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27. A certified copy of this Order in Form No. CAA-7 of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 be supplied, if applied for, subject to compliance with usual formalities.
28. The Petitioner Companies shall supply legible printouts of the Scheme and the Schedule of Assets in an acceptable form to the Registry within three weeks from the date of pronouncement of the order and the Registry will append such printouts, after verification, to the certified copy of the Order.
29. The Petitioner Transferee Company shall, within thirty (30) days from the date of receipt of this Order, file a certified copy of this Order with the Registrar of Companies, Uttar Pradesh, for registration.
30. That the Transferee Company shall file the revised memorandum and articles of association with the concerned Registrar of Companies and further make the requisite payments of the differential fee (if any) for the enhancement of authorized capital of the Transferee Company; after setting off the fees paid by the Transferor Company.
31. All the concerned Regulatory Authorities and other persons to act on a copy of this Order annexed with the Scheme duly authenticated by the Registrar, National Company Law Tribunal, Allahabad Bench.
32. Any person interested shall be at liberty to apply to the Tribunal in the above matter for any directions that may be necessary.

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33. Accordingly, the present Company Petition bearing CP (CAA) No. 26/ALD/2025 is allowed and stands disposed of.

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Ashish Verma
Member (Technical)

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Praveen Gupta
Member (Judicial)

Date: 23.04.2026