



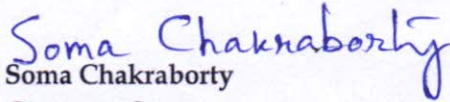
ANNEXURE XII


Compliance Report

(To be submitted along with the draft Scheme)


It is hereby certified that the draft Scheme of Arrangement / Amalgamation involving Warren Tea Limited and Maple Hotels & Resorts Limited does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circular (SEBI/HO/CFD/POD-2/P/CIR/2023/93), including the following Regulations:


| Sl. | Reference | Particulars | Remarks |
|-------------------------------|------------------------------|---|----------------|
| 1 | Regulations 17 to 27 of LODR | Corporate governance requirements | Complied |
| 2 | Regulation 11 of LODR | Compliance with securities laws | Complied |
| Requirements of this circular | | | |
| (a) | Para (I)(A)(2) | Submission of documents to Stock Exchange | Complied |
| (b) | Para (I)(A)(2) | Conditions for schemes of arrangement involving unlisted entities | Complied |
| (c) | Para (I)(A)(4) | Submission of Valuation Report | 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 | To be Complied |


Soma Chakraborty
Company Secretary


Vinay Kumar Goenka
Managing Director

Certified that the transactions / accounting treatment provided in the draft scheme of arrangement involving Warren Tea Limited and Maple Hotels & Resorts Limited are in compliance with all the Accounting Standards applicable to a listed entity.


Indraneel Banik
Chief Financial Officer
Date:16.09.2025
Place: Kolkata


Vinay Kumar Goenka
Managing Director

CIN : L01132WB1977PLC271413

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