

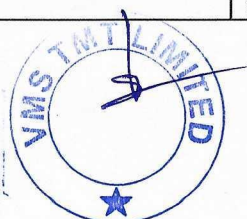


Registered office & Factory :
Survey No. 214, Near Water Tank, Bhayla, Bavla-382220.
Ahmedabad, Gujarat, India
Email : compliance@vmsmtmt.com • Website : www.vmsmtmt.com
Mob. 83575 85711 • CIN No.L27204GJ2013PLC074403

Compliance Report

It is hereby certified that the draft scheme of amalgamation for merger of Aditya Ultra Steel Limited (“**Amalgamating Company**” / “**Transferor Company**”) into VMS TMT Limited (“**Amalgamated Company**” / “**Transferee Company**” / “**Company**”) 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 and this circular, including the following:

Sl. No.	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR	Corporate governance requirements	Yes, complied.
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Yes, complied. The Company and the Scheme does not in any way violate, override or limit the provisions of securities laws or requirements of the stock exchange(s).
Requirements of this circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Yes, complied.
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Not Applicable.
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Yes, complied.
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Yes, complied.
(e)	Para (I)(A)(10)	Provision of approval of public shareholders through e-voting	It is applicable to the proposed Scheme of Amalgamation and approval from the public shareholders of the Company shall be obtained by way of e-voting and will comply with the provisions requiring approval of public shareholders through e-voting.





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SHIKHA Digitally
RANJA signed by
N SHIKHA
RANJAN

Name: SHIKHA RANJAN
(Company Secretary)



Varun Digitally
signed by
Manojku Varun
mar Jain Manojkum
ar Jain

Name; Varun Manojkumar Jain
(Managing Director)

Certified that the transactions / accounting treatment provided in the draft scheme of amalgamation involving merger of Aditya Ultra Steel Limited (Transferor Company) into VMS TMT Limited (Transferee Company) are in compliance with all the Accounting Standards applicable to a listed entity.



VIKRAM Digitally
signed by
BABUBHAI VIKRAM
AI PATEL BABUBHAI
PATEL

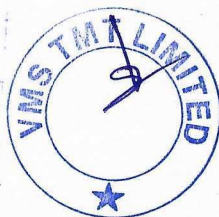
Name: Vikram B Patel
(Chief Financial Officer)



Varun Digitally signed
by Varun
Manojku Manojkumar
mar Jain Jain

Name; Varun Manojkumar Jain
(Managing Director)

Date: July 9th, 2026





Aditya Ultra Steel Limited

CIN L27100GJ 2011PLC066552

(Authorised Manufacturer of Kay2 Xenox Under Retail License User Agreement with Kamdhenu Metallic Industries Limited)

Office & Factory :

Survey No. 48, NH-8 A, Wankaner Boundary, Bhalgam, Dist. Rajkot, Gujarat - 363621.

Ph.: 6357585716 | Email : cs@aditya-ultra-steel.com | Web : www.aditya-ultra-steel.com



Compliance Report

It is hereby certified that the draft scheme of amalgamation for merger of Aditya Ultra Steel Limited (“Amalgamating Company” / “Transferor Company” / “Company”) into VMS TMT Limited (“Amalgamated Company” / “Transferee Company”) 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 and this circular, including the following:

Sl. No.	Reference	Particulars	Remarks
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IS 1786 2008



ISIRI 3047902



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signed by
VIKAS
BABUSINGH
PANWAR



Sunny
Sunil
Singhi

Digitally
signed by
Sunny Sunil
Singhi



Name: Vikas Babusingh Panwar
(Company Secretary)

Name: Sunny Sunil Singhi
(Managing Director)

Certified that the transactions / accounting treatment provided in the draft scheme of amalgamation involving merger of Aditya Ultra Steel Limited (Transferor Company) into VMS TMT Limited (Transferee Company) are in compliance with all the Accounting Standards applicable to a listed entity.

Digitally
AMITKUMAR signed by
HARSUKHBH AMITKUMAR
AI SARENA HARSUKHBH
AI SARENA



Sunny
Sunil
Singhi

Digitally
signed by
Sunny Sunil
Singhi



Name: Amit Sarena
(Chief Financial Officer)

Name: Sunny Sunil Singhi
(Managing Director)

Date: July 9th, 2026

