IP NAMRATA AMOL RANDERI
INSOLVENCY PROFESSIONAL
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12th May, 2026

To
The Manager-Listing
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400 001.

Sub: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015- Specific features and details of the resolution plan, as approved by the Hon'ble National Company Law Tribunal, Hyderabad Bench vide Order dated May 11, 2026 in IA (Plan) No. 01 of 2026 in CP (IB) No. 277/7/HDB/2023 under the Insolvency and Bankruptcy Code, 2016 (the "Code"), not involving commercial secrets.

BSE Scrip Code: KOBO - 531541 | INE881A01015

Dear Sir,

This is in continuation to our earlier intimation dated Monday, May 11, 2026 with respect to the approval of the resolution plan submitted by Beaufond Industries Limited (CIN: U46102MH2023PLC41065), a company incorporated under the Companies Act, 2013 and having its registered office at Plot No - N-126, MIDC, Tarapur, Palghar, Thane - 401506, Maharashtra ("***Successful Resolution Applicant***") by the Committee of Creditors during its meeting held on March 17, 2026 and its subsequent submission before the Hon'ble National Company Law Tribunal, Hyderabad Bench dared May 11, 2026, we, Kobo Biotech Limited (the "***Company***" or "***Corporate Debtor***") hereby wish to inform the stakeholders that the resolution plan submitted by the Successful Resolution Applicant has been duly approved by the Hon’ble NCLT vide its order dated May 11, 2026 ("***NCLT Approval Order***"), a copy of which is enclosed herewith as Annexure-A, and is also available on the website of the NCLT as uploaded on https://nclt.gov.in/order-date-wise. The Successful Resolution Applicant will be implementing the resolution plan in accordance with the approved resolution plan by the Hon’ble NCLT.

In compliance with the provisions of Regulation 30 read with Schedule III, Para A of Part A, Clause 16 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("***Listing Regulations***"), read with Securities and Exchange Board of India Master Circular no.: SEBI/HO/CFD/PoD2/ClR/P/0155 dated November 11, 2024

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(as amended by SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024) along with BSE Guidance Note no. 20210709-9 dated July 09, 2021, the Company hereby discloses the following material details of the resolution plan as approved by the Hon'ble NCLT under the Code, not involving commercial secrets:

1. **Pre and post net worth of the Company**

   The net worth of the Corporate Debtor as per its last audited financial statements as on March 31, 2024, was INR 132.91/- crores.

   The post-CIRP net worth of the Corporate Debtor shall be ascertained post-implementation of the approved resolution plan, as duly approved by the Hon'ble NCLT.

2. **Details of assets of the company post CIRP**

   The total assets of the Corporate Debtor as per its last audited financial statements as on March 31, 2024, were INR 71.39/- crores.

   The networth of the Successful Resolution Applicant as per its last audited financial statements as on March 31, 2025 and as per the CA certified betworth certificate, were INR 333.18 crores, which will get merged with the Corporate Debtor as part of the approved resolution plan.

   Pursuant to the Demerger, the Merged Entity shall continue with the business activities and operations of the Merged Entity including IT & telecom products, metals, machinery, agricultural products, clothing, sports equipment, textile manufacturing, real estate, that may be and other services as currently undertaken, being ancillary to the above business.

   However, till the Transfer Date (*as defined under the Resolution Plan*) and till the completion of the merger and the demerger in terms of the Resolution Plan read with the Composite Scheme, the Corporate Debtor shall continue to be the true, legal, and beneficial owner of its assets (whether owned, leased or in its possession) and shall have peaceful and unhindered enjoyment thereof without any adverse effect or requirement of any further action, deed or document and free from any hindrance, including under any litigation. Any assets that are owned by or in possession of the Corporate Debtor and are discovered subsequent to the resolution plan approval shall also be deemed to form part of the assets of the Corporate Debtor under the approved resolution plan.

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3. Details of securities continuing to be imposed on the companies' assets

Upon the payment of Total FC Consideration Amount (*as defined under the Resolution Plan*) proposed to the Financial Creditors by the Resolution Applicant (directly or through the Corporate Debtor), the assenting Financial Creditors (Secured and Unsecured Financial Creditors) by virtue of the Resolution Plan shall assign the Assigned Debt along with all Security Interest held by them, if any in relation to such Assigned Debt and the rights, entitlements of the assenting Financial Creditors including, its right to recoveries from avoidance transactions, in favour of the Resolution Applicant.

Further, upon the Amalgamation coming into effect, all interparty transactions between the Transferor Company and the Transferee Company, as may be outstanding on the Amalgamation Appointed Date (*as defined under the Composite Scheme attached to the Resolution Plan*) or which may take place subsequent to the Amalgamation Appointed Date (*as defined under the Composite Scheme attached to the Resolution Plan*) and prior to the Amalgamation Effective Date (*as defined under the Composite Scheme attached to the Resolution Plan*), shall be considered as intra party transactions for all purposes from the Amalgamation Appointed Date (*as defined under the Composite Scheme attached to the Resolution Plan*). Any loans or other obligations (including the Assigned Debt acquired from the Assenting Secured Financial Creditors as part of approved resolution plan) between the Transferor Company and the Transferee Company as on the Amalgamation Appointed Date, and thereafter till the Amalgamation Effective Date (*as defined under the Composite Scheme attached to the Resolution Plan*), shall stand extinguished.

4. Other material liabilities imposed on the company:

Pursuant to assignment of Assigned Debt from the assenting financial creditors in favour of Successful Resolution Applicant and thereafter merger of the Successful Resolution Applicant with the Corporate Debtor as contemplated under the Resolution Plan read with the Composite Scheme, all liabilities, obligations, dues, and claims of any nature whatsoever, whether admitted, crystallised, contingent, uncrystallised, secured, unsecured, known, or unknown standing against the Corporate Debtor or its assets shall stand irrevocably extinguished, settled, and abated.

Accordingly, no fresh or residual liabilities shall survive or be imposed on the Corporate Debtor post-implementation.

5. Detailed pre- and post-shareholding pattern assuming 100% conversion of convertible securities

The shareholding of the Corporate Debtor, prior to implementation of the approved resolution plan are as follows:

Shareholders	No. of Shares	Share Capital (In INR)	Shareholding Percentage
Promoter and Promoter Group	10709100	10,70,91,000	44.95%
Public Shareholders	13115900	13,11,59,000	55.05%
Total	**23825000**	**23,82,50,000**	**100.00%**

Upon the Amalgamation Effective Date i.e., the merger coming into effect and without any further act or deed on the part of the Merged Entity, the Merged Entity, in consideration of the transfer and vesting of the Transferor Company in terms of the Scheme, will issue and allot new equity shares to such equity shareholders of the Transferor Company whose names are recorded in the register of members of the Transferor Company as on the Amalgamation Record Date in the ratio of 268.81:1, i.e. 268.81 equity shares of Rs.10 each credited as fully paid up in the Merged Entity for every 1 equity share of Rs.10 each fully paid up held by them in the Transferor Company.

Upon the Demerger Effective Date i.e., the demerger coming into effect and without any further act or deed on the part of the Resulting Company, the Resulting Company, in consideration of the transfer and vesting of the Demerged Undertaking in terms of the Scheme, will issue and allot new equity shares to such equity shareholders of the Merged Entity whose names are recorded in the register of members of the Merged Entity as on the Demerger Record Date in the ratio of 1:1, i.e. 1 equity shares of Rs.10 each credited as fully paid up in the Resulting Company for every 1 equity share of Rs.10 each fully paid up held by them in the Merged Entity.

In view of the aforesaid, the shareholding of the Corporate Debtor, pursuant to the Composite Scheme, be as follows:

Nature of Issuance	Shareholders	No. of Shares	Share Capital (In INR)	Face Value	Shareholding Percentage
Fresh Issuance	Issuance to the	2,25,20,231	22,52,02,310	**10**	57.23

Nature of Issuance	Shareholders	No. of Shares	Share Capital (In INR)	Face Value	Shareholding Percentage
(Promoter Category)	promoter shareholders of the RA				
Fresh Issuance In public category	Issuance to the minority shareholders of the Resolution Applicant not holding more than 3% of the shares in the RA	1,48,60,084	14,86,00,840	**10**	37.77
KBL Retained Public Shareholders Shares Shareholders or Existing Public Shareholders	Public	7,86,954	78,69,540	10	2.00
Secured and Unsecured Financial creditors of the CD	Public	11,80,431	1,18,04,310	10	3% each in Corporate Debtor (as it exists upon the Scheme becoming effective in its entirety) and the

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Nature of Issuance	Shareholders	No. of Shares	Share Capital (In INR)	Face Value	Shareholding Percentage
					Resulting Company
Total		**3,93,47,700**	**39,34,77,000**	10	100%

The Resolution Applicant intends reduce the present shareholding of all the public shareholders of the Corporate Debtor who hold equity shares in the Corporate Debtor as on the Insolvency Commencement Date ("***KBL Retained Public Shareholders***" or "***Existing Public Shareholders***") in such manner that the Existing Public Shareholders' present shareholding in the Corporate Debtor shall be reduced to the extent of 2% of the total shareholding of the Corporate Debtor (as it exists upon the Scheme becoming effective in its entirety) on a fully-diluted basis and such shares shall be listed on the stock exchange where the shares of the Corporate Debtor are presently listed. Any fractional entitlements of equity shares resulting from such consolidation shall be rounded off to the nearest whole integer. Accordingly, it is estimated that the Existing Public Shareholders shall hold 2% on a fully-diluted basis of the total shareholding of the post amalgamation Shareholding of the Corporate Debtor. However, it is clarified that no shares shall be issued to the promoters/promoter group of the Corporate Debtor.

6. Details of funds infused in the company, creditors paid off:

The payments to be made in terms of the Resolution Plan:

Particulars	Upfront Payment (X + 60 days) (Where X is NCLT Approval Date)	Total
Amount (INR In Crores)		**Amount (INR In Crores)**
Unpaid CIRP Cost incl. Interim Finance (if any)	2,30,00,000 (at actuals)*	2.30
Secured Financial Creditors and Unsecured Financial Creditors	67,78,00,000[#]	67.78

Particulars	**Upfront Payment (X + 60 days)**	**Total**
Amount (INR In Crores)	**(Where X is NCLT Approval Date)**	**Amount (INR In Crores)**
Operational Creditors (Workmen and Employees)	1,00,000	0.01
Operational Creditors – Government Dues/ Statutory Dues	1,00,000	0.01
Operational Creditors (Other than workmen and statutory dues)	1,00,000	0.01
Resolution Amount	**70,11,00,000**	**70.11**

**The Resolution Applicant irrevocably undertakes to pay the actual unpaid CIRP Costs (estimated at INR 2.30 Crores) in full and in priority to all other claims and without adjustments from any other amount proposed by the Resolution Applicant under this Plan. Any amounts previously forfeited by any erstwhile Resolution Applicant shall remain with the Corporate Debtor/Estate and shall not be used to set off the Resolution Applicant's payment obligations*

#The Resolution Applicant proposes to pay the Total Resolution Plan Amount of Rs.67,81,00,000 (Rupees sixty-seven crores and eighty-one lakhs only). Of the said amount, the Financial Creditors are proposed an amount of INR 67,78,00,000 (Rupees sixty-seven crores and seventy-eight lakhs only) plus an equity upside to the assenting financial creditors against the Converted Debt which is estimated to be around 3% of total shareholding, on a fully-diluted basis, each in the Corporate Debtor (as existing upon the Scheme becoming effective in its entirety) and the Resulting Company.

7. **Additional liability on the incoming investors due to the transaction, source of such funding etc:**

There are no additional liabilities have been specified under the resolution plan approved by the Hon'ble NCLT, except for the continuing liabilities that may arise in the normal course of business.

8. Impact on the investor –revised P/E, RONW ratios etc

The revised projected financials and P/E, RONW and other ratios are not known at present, and will be updated post-implementation of the resolution plan.

9. Names of the new promoters, key managerial personnel, if any and their past experience in the business or employment. In case where promoters are companies, the history of such a company and the names of natural persons in control:

As per the resolution plan approved by the Hon'ble NCLT, the proposed new promoters of the Corporate Debtor are as follows:

Nature of Issuance	Shareholders	No. of Shares	Share Capital (In INR)	Face Value	Shareholdin g Percentage
Fresh Issuance (Promoter Category)	Issuance to the promoter shareholders of the RA i.e., Beaufond PLC	2,25,20,231	22,52,02,310	**10**	57.23

In accordance with the provisions of the approved resolution plan by the Hon'ble NCLT, a duly constituted committee namely Monitoring Committee shall manage the day-to-day affairs of the Corporate Debtor, until the complete hand-over of assets of the Corporate Debtor.

The proposed composition of the Board of Directors of the Corporate Debtor shall be as follows:
The Monitoring Committee will replace the suspended Board of Directors of the Corporate Debtor after the Adjudicating Authority approves this Resolution Plan. "Monitoring Committee" (MC) shall comprise of (i) the Resolution Professional (ii) one nominee of the member of the CoC having the largest voting share and (iii) one nominee of the Resolution Applicant shall be formed to oversee implementation of the Plan till the Transfer Date.

10. Brief description of business strategy

The Resolution Applicant has carefully studied the current situation of Kobo Biotech Limited and understands the challenges that led to its downfall. However, the RA also sees strong potential for revival with proper investment, professional management, regulatory compliance, and operational restructuring. The goal of the Resolution Applicant is to bring the Corporate

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Debtor back into active operations, restore its market reputation, and make it a sustainable and profitable pharmaceutical manufacturing unit

11. Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS

Pursuant to the issue of shares as per the Resolution Plan read with the Composite Scheme, the promoter shareholding 57.23% and the balance will be held with the public shareholders, hence the shareholding held by the public would be more that the minimum threshold prescribed.

12. Quarterly disclosure of the status of achieving the MPS

Pursuant to the issue of the shares as per the Resolution Plan read with the Composite Scheme, the shareholding held by the public would be more that the minimum threshold prescribed.

13. The details as to the delisting plans, if any approved in the resolution plan

Not applicable.

The above information may be treated as disclosure under Regulation 30 read with Part A of Schedule 111 of the SEBI (LODR) Regulations, 2015 and guidance note issued by the exchange. You are requested to take the above information on record.

For Kobo Biotech Limited,

CA Namrata Amol Randeri
Erstwhile Resolution Professional
IBBI Reg. No: IBBI/IPA-001/IP-P01585/2019-2020/12495
AFA Valid Upto: 31/12/2026

BEAUFOND INDUSTRIES LIMITED

Register of Members

as on 29th December 2025

Sr. No.	Shareholder	No of shares	% Holding
1	ADITYA HARESH SHARMA	1,515.00	1.09%
2	Aditya Deepak Parekh	3,655.00	2.63%
3	AMAN SUDARSHAN DUTTA C	1,516.00	1.09%
4	ATEET NANDKISHORE CHATURVEDI	1,515.00	1.09%
5	AVAYA FAMILY TRUST	1,515.00	1.09%
6	AVAYA FOUNDATION TRUST	1,515.00	1.09%
7	CHETAN AJITKUMAR SHAH	1.00	0.00%
8	DAMODAR GARODIA	1,515.00	1.09%
9	HARISH PANNALAL SHARMA	1,515.00	1.09%
10	HETAL SACHIN SHAH	1,515.00	1.09%
11	MAMTA PANDIT	1,515.00	1.09%
12	MANOJ SHARMA	1,515.00	1.09%
13	NANDKISHORE MAHAVAR PRASAD CHATURVEDI	1,515.00	1.09%
14	NASIR SHAMSHER KHAN	1,515.00	1.09%
15	NEELU GARODIA	1,515.00	1.09%
16	PRADEEP SHARMA	1,515.00	1.09%
17	RANJANA CHATURVEDI	1,515.00	1.09%
18	RANJANA CITY PRIVATE LIMITED	1,515.00	1.09%
19	RANJANA REALTORS PRIVATE LIMITED	1,515.00	1.09%
20	RANJANA TOWNSHIP PRIVATE LIMITED	1,515.00	1.09%
21	RITU CHATURVEDI	1,515.00	1.09%

BEAUFOND INDUSTRIES LIMITED

22	RITU CHATURVEDI FAMILY TRUST	1,515.00	1.09%
23	Rohit Damodar Garodia	1,515.00	1.09%
24	SACHIN SUKHPAL SHAH	1,515.00	1.09%
25	SHASHI SANDEEP SHARMA	1,515.00	1.09%
26	SHEELA MANOJ SHARMA	1,515.00	1.09%
27	SHYAMSUNDER THAKURPRASAD PANDIT	1,515.00	1.09%
28	SUMAN HARISH SHARMA	1,515.00	1.09%
29	Surendra Kumar Chaturvedi	1,515.00	1.09%
30	Surendra Kumar Chaturvedi (HUF)	1,515.00	1.09%
31	SURESHKUMAR MUNNALAL LODHA	1.00	0.00%
32	SUSHILA Damodar GARODIA	1,515.00	1.09%
33	TUSHAR AND RANJANA BUILDERS PVT. LTD.	1,515.00	1.09%
34	TUSHAR AND RANJANA CONSTRUCTION PRIVATE LIMITED	1,515.00	1.09%
35	TUSHAR AND RANJANA INFRASTRUCTURE PRIVATE LIMITED	1,515.00	1.09%
36	TUSHAR DEVELOPERS PRIVATE LIMITED	1,515.00	1.09%
37	Wahaca Trading Private Limited	1,627.00	1.17%
38	Beaufond Plc	83,776.00	60.25%
	Total	**139,056.00**	**100.00%**

Certified True & Correct
For Beaufond Industries Limited

BEAUFOND INDUSTRIES LIMITED

Authorised Signatory
India, 29th December 2025