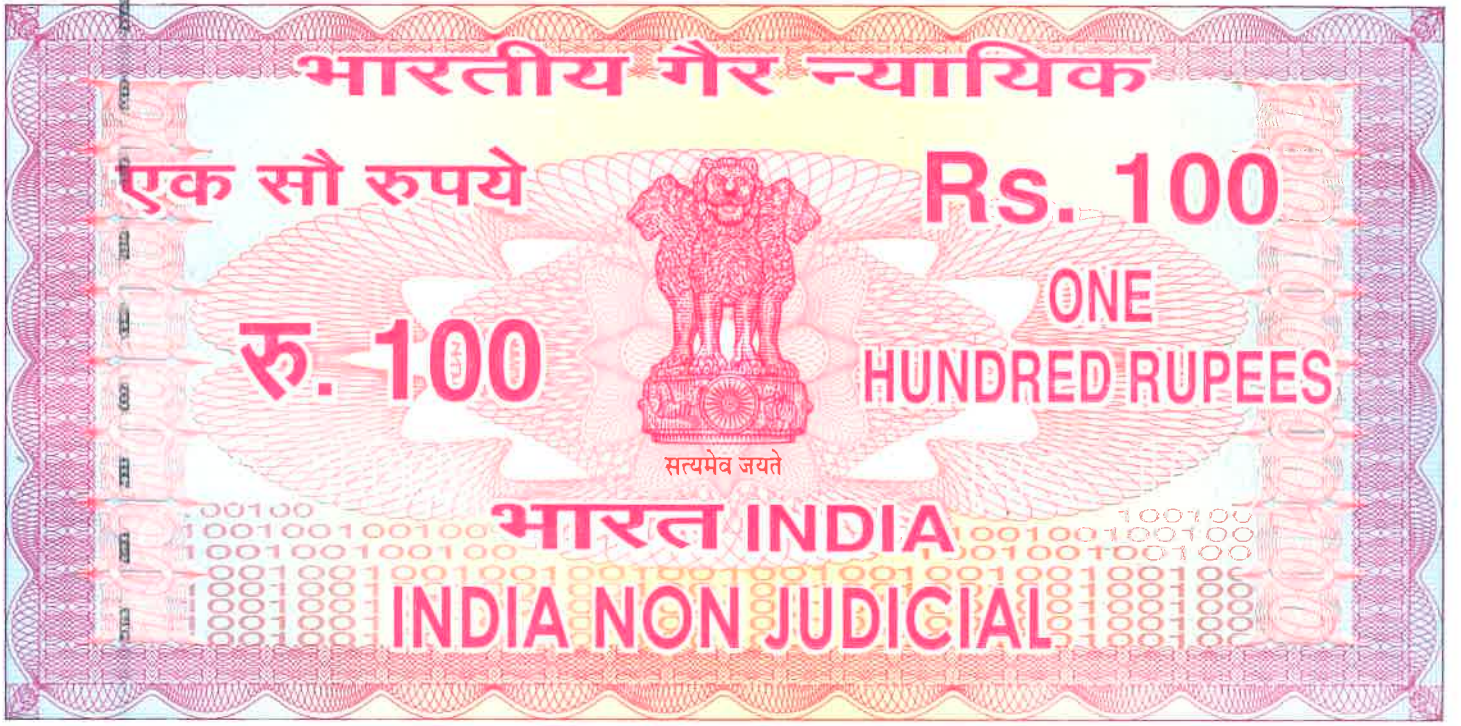




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Bonfiglioli Transmissions Limited

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THIS STAMP PAPER FORMS AN INTEGRAL PART OF THE
BUSINESS TRANSFER AGREEMENT DATED
15TH DECEMBER 2025 BETWEEN BONFIGLIOLI DRIVE
SOLUTIONS PRIVATE LIMITED AND BONFIGLIOLI
TRANSMISSIONS LIMITED



BUSINESS TRANSFER AGREEMENT

DATED 15TH DECEMBER 2025

BETWEEN

BONFIGLIOLI DRIVE SOLUTIONS PRIVATE LIMITED

AND

BONFIGLIOLI TRANSMISSIONS LIMITED



Contents

1.	DEFINITIONS AND INTERPRETATION.....	4
2.	TRANSFER OF BUSINESS	8
3.	CONSIDERATION	9
4.	CONDITIONS PRECEDENT TO CLOSING.....	10
5.	CLOSING	10
6.	MODE OF TRANSFER OF THE BUSINESS UNDERTAKING	12
7.	REPRESENTATIONS AND WARRANTIES	13
9.	TAX AND OTHER MATTERS.....	14
10.	STAMP DUTY, TAXES AND DUTIES	15
11.	TERM AND TERMINATION	15
12.	ASSIGNMENT	16
13.	COUNTERPARTS	16
14.	FURTHER ASSURANCE	16
15.	CONFIDENTIALITY	16
16.	SEVERABILITY	17
17.	NOTICES	17
18.	GOVERNING LAW	17
19.	NO ADMISSION	17
20.	NO INDEMNITIES, REPRESENTATIONS AND WARRANTIES	18
21.	NO WITHHOLDING	18
22.	EXPENSES.....	18
23.	PARTNERSHIP	18
24.	AMENDMENT, WAIVERS, ETC.	18
25.	ENTIRE AGREEMENT	18



BUSINESS TRANSFER AGREEMENT

This **BUSINESS TRANSFER AGREEMENT** is entered into at **Chennai** on the **15th** day of **December** 2025 ("**Execution Date**") by and amongst:

1. **BONFIGLIOLI DRIVE SOLUTIONS PRIVATE LIMITED**, a company incorporated under the Companies Act, 2013 having corporate identification number U29309TN2022FTC151090 and having its registered office at No.50, Papparambakkam Road, Mannur Village, Sriperumbudur, Kanchipuram – 602105, Tamil Nadu, India (hereinafter referred to as the "**Seller**", which expression shall unless repugnant to the context hereof include its successors and permitted assigns) of the **FIRST PART**;

AND

2. **BONFIGLIOLI TRANSMISSIONS LIMITED**, a company incorporated under the Companies Act, 1956 having corporate identification number U29309TN1998PLC040717 and having its registered office at Plot No. AC7-AC11, SIDCO Industrial Estate, Thirumudivakkam, Kancheepuram – 600132, Tamil Nadu, India (hereinafter referred to as the "**Purchaser**", which expression shall, unless it be repugnant to the context or meaning thereof, be deemed to mean and include its successors and permitted assigns) of the **SECOND PART**.

The Seller and the Purchaser shall collectively be referred to as the "**Parties**" and individually as a "**Party**".

WHEREAS:

- (A) The Seller is engaged in in the business of manufacturing and sale of gear components ("**Relevant Business**");
- (B) The Seller wishes to sell, and the Purchaser wishes to purchase, the Business Undertaking (as defined hereinafter) as a going concern on a slump sale basis (as contemplated under Section 50B read with Section 2(42) of the IT Act (as defined hereinafter), for a lump sum consideration, without values being assigned to individual assets and liabilities together with all the tangible and intangible assets, relating thereto.
- (C) The Parties are entering into this Agreement to record the terms and conditions on which the Relevant Business will be transferred by the Seller to the Purchaser subject to the terms of this Agreement.

NOW THEREFORE, in consideration of the mutual agreements, covenants, representations and warranties set forth in this Agreement (as defined hereinafter) and other good and valuable consideration, the receipt and adequacy of which are hereby expressly acknowledged, the Parties, intending to be legally bound, hereby agree as follows:

1. DEFINITIONS AND INTERPRETATION

1.1. Definitions

In this Agreement, (i) capitalised terms defined by inclusion in quotation marks and / or parentheses have the meanings so ascribed; and (ii) the following terms shall have the following assigned meanings:

"**Action**" means any action, cause of action, claim, charge, suit, countersuit, hearing, complaint, arbitration, subpoena, audit, investigation, litigation or proceeding by or before any court, Governmental Authority or arbitration tribunal.

"**Affiliate**" of a Person (the "**Subject Person**") means any holding or subsidiary entity forming part of the **Bonfiglioli** group¹.

¹ Bonfiglioli S.p.A, Italy and its affiliates collectively referred in as Bonfiglioli Group



"Agreement" shall mean this Business Transfer Agreement dated as of the Execution Date between the Seller and the Purchaser including the exhibits and schedules hereto and all amendments to such Agreement.

"Applicable Law" shall mean any applicable statute, law, regulation, ordinance, rule, judgment, rule of law, order, decree, clearance, approval, directive, binding guidelines and policies, requirement, or other governmental restriction or any similar form of decision, or determination by, or administration of any of the foregoing by any Governmental Authority in effect, as amended from time to time.

"Assumed Assets" shall have the meaning set forth in the definition of the term 'Business Undertaking'.

"Assumed Liabilities" shall have the meaning set forth in **Clause 2.2**.

"Business Contracts" means all contracts, undertakings, engagements and arrangements entered into by the Seller which relate to the Relevant Business and which remain to be performed (in whole or in part) or are otherwise in force at the Closing Date (including, for the avoidance of doubt, any contracts, undertakings, engagements and arrangements the material terms of which have been satisfied or performed by the Parties thereto but pursuant to which the Seller continues to derive or otherwise receive or has the right to derive or receive payment).

"Business Undertaking" shall mean the following:

- (a) all tangible moveable properties or assets utilized or developed in relation to the Relevant Business, as detailed in **Schedule 1 ("Business Assets")**;
- (b) Business Contracts as detailed in **Schedule 2**;
- (c) the Employees who accept the offer of employment of the Purchaser (**"Transferring Employees"**), Employee Benefits in respect of the Transferring Employees, and personal records relating to the Transferring Employees;
- (d) books and records pertaining to the Relevant Business;
- (e) all causes of action, rights of recovery and rights under all warranties, representations, indemnities and guarantees made by vendors, distributors or other third parties, arising from or relating to the Relevant Business;
- (f) all governmental authorizations (transferable under Applicable Law), to the extent used in connection with, or related to, the Business Undertaking or required for the ownership or use of the Business Undertaking or the operation of the Relevant Business together with (i) all original documents and related data, records, and correspondence in the possession of the Seller evidencing or otherwise related to such governmental authorizations; (ii) all applications or renewals for such governmental authorizations; and (iii) all related files, documentation and correspondence with Governmental Authorities;
- (g) all business and commercial rights in the Relevant Business;
- (h) Current Assets, as detailed in **Schedule 1**;
- (i) Assumed Liabilities (**"Business Liabilities"**)

Items referred to from sub-clause (a) to (h) above shall be referred to as **"Assumed Assets"**.

"Claim" means any claim, action, demand, arbitration, audit, notice of violation, proceeding, litigation, summons, or investigation of any nature, civil, criminal, administrative, regulatory or otherwise, whether at law or in equity.

"Closing" means completion of transfer of the Business Undertaking from the Seller to the Purchaser by completing the actions set out in Clause 5 (Closing).



"Closing Accounts" shall mean the unaudited balance sheet for the Relevant Business as of 17 December 2025 or such other date as may be agreed in writing between the Parties.

"Closing Date" shall have the meaning set forth in Clause 5.1.

"Confidential Information" shall have the meaning set forth in Clause 15.1.

"Current Assets" includes the following items in relation to the Relevant Business: (i) Inventories including but not limited to raw materials, work in progress, finished goods (ii) trade receivables; (iii) receivables from Government Authorities, (iv) loans and advances and other current assets including but not limited to advances given for the Business Undertaking, prepaid expenses, balances with Governmental Authorities, net input tax credit under GST Act, net tax deducted at source receivable, security deposits given pertaining to the Business Undertaking and interest accrued thereon, loans and advances to the Transferring Employees, insurance claims receivables in relation to the Relevant Business in each case, (i), (ii), (iii) and (iv), as of the Closing Date, whether or not classified as current assets in the balance sheet of the Seller.

"Current Liabilities" means, in relation to the Relevant Business, the current liabilities disclosed in the Closing Accounts including, for the avoidance of doubt (and to the extent disclosed in the Closing Accounts), (a) all trade payables and related accounts in relation to the Relevant Business, including amounts due to the companies owned or controlled by the Seller or any of its Affiliates; (b) prepayments made by customers; and (c) any provision relating to employee related expenses including retiral benefits.

"Delivery Note" means the written confirmation and acknowledgement by the Seller of delivery of constructive possession of the Assets in the format as set out in **Schedule 3** (*Form of Delivery Note*).

"Employees" mean all employees on the rolls of the Seller and full-time consultants which are exclusively involved in carrying out the Relevant Business as on the Execution Date, excluding all contract workers or employees who are engaged through a third party in relation to the Relevant Business.

"Employee Benefits" means any plan, fund, provision, scheme or proposal by or on behalf of the Seller, to the Employees, including but not limited to the provident fund, gratuity obligations as per the Code on Social Security, 2020 (as amended or restated from time to time), accrued performance bonus, retention bonus, life insurance, leave benefits, leave travel allowance, superannuation, Employee stock option plan, pension, and any insurance coverage/benefits including for medical, group mediclaim, group personal accident whether or not the same is required under Applicable Law or otherwise.

"Employment Costs" means the amounts payable or paid to or in respect of the employment of the Transferring Employees such as salary and other allowances.

"Encumbrances" shall mean any lien, security interests, equities, claims, prior assignments, mortgages, charges, pledges, conditional sales contracts, collateral security arrangements or any other security agreement or arrangement, third party rights including pre-emptive right, right of first refusal, or any restriction on use, voting rights or transfer restrictions, of any nature whatsoever or any agreement to create any of the above.

"Execution Date" shall have the meaning set forth in the Preamble hereto.



"Governmental Authority" shall mean any (a) nation, region, state, county, city, town, village, district or other jurisdiction; (b) federal, state, local, municipal, foreign or other government; (c) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department or other entity and any court or other tribunal); or (d) body exercising, or entitled to exercise, any administrative, executive, judicial, legislative, police, regulatory or taxing authority or power of any nature, having the force of law.

"GST Act" means Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017.

"IT Act" means the Income Tax Act, 1961.

"Liability" shall mean any known or unknown, actual or contingent, present or future, liability, cost, expense, indebtedness, commitment or obligation of any kind, character, or description.

"Losses" or "Loss" means any direct losses, liabilities, Claims, damages, costs and expenses, Taxes, including legal fees and disbursements in relation thereto but shall not include indirect, consequential, special or remote losses, loss of profits or opportunity cost, incurred or suffered by a Person.

"Party" and "Parties" shall have the meaning set forth in the Preamble hereto.

"Person" means any natural person, limited or unlimited liability company, corporation, partnership (whether limited or unlimited), proprietorship, hindu undivided family, trust, union, association, government or any agency, or political subdivision thereof, or any other entity that may be treated as a person under Applicable Law.

"Purchase Consideration" shall have the meaning set forth in Clause 3.1.

"Purchaser" shall have the meaning set forth in the Preamble hereto.

"Relevant Business" shall have the meaning set forth in the Recitals hereto.

"Representatives" shall have the meaning set forth in Clause 15.1.

"Seller" shall have the meaning set forth in the Preamble hereto.

"Tax" means any and all form of direct and indirect taxes whether federal, state, local or foreign, including with reference to income, profits, gains, net wealth, asset values, turnover, gross receipts including all duties (including stamp duties), excise, customs, service tax, value added tax, withholding tax, dividend distribution tax, goods and services tax, central sales tax, charges, fees, levies or other similar assessments by or payable to a Governmental Authority including any interest, fines, penalties, assessments, or additions to Tax resulting from, attributable to or incurred in connection with any proceedings, contest, or dispute in respect thereof.

"Transaction" shall have the meaning set forth in **Clause 2.3**.

1.2. Interpretation

- (a) Reference to statutory provisions shall be construed as meaning and including references also to any amendment or re-enactment (whether before or after the Execution Date) for the time being in force and to all statutory instruments or orders made pursuant to such statutory provisions.
- (b) Words denoting the singular shall include the plural and words denoting any gender shall include all genders.



- (c) Headings, subheadings, titles and subtitles to clauses, sub-clauses and paragraphs are for information only and shall not form part of the operative provisions of this Agreement or the schedules and annexures hereto and shall be ignored in construing the same.
- (d) Any reference to "writing" shall include printing, typing, lithography, transmissions by facsimile or in electronic form (including e-mail) and other means of reproducing words in visible form but shall exclude text messages from mobile phones.
- (e) The words "include" and "including" are to be construed without limitation.
- (f) If there is any conflict or inconsistency between a term in the body of this Agreement and a term in any of the schedules or any other document referred to or otherwise incorporated in this Agreement, the term in the body of this Agreement shall take precedence.

2. TRANSFER OF BUSINESS

2.1. Business Undertaking

The Purchaser agrees to acquire and purchase from the Seller and the Seller hereby agrees to sell, transfer, assign and convey to the Purchaser for lump sum consideration without values being attached to individual assets and liabilities on a lock stock barrel basis, and free from all Encumbrances, the right, title and interest of the Seller in the Business Undertaking, as a going concern on a slump sale basis (as defined in Section 2(42C) read with Explanation 1 to Section 2(19AA) of the IT Act), on the Closing Date.

2.2. Assumed Liabilities

Upon the terms and subject to the conditions of this Agreement, at the Closing, the Purchaser agrees to assume and pay or perform when due (i) all Liabilities that arise as a result of conduct of the Relevant Business by the Purchaser after the Closing Date (including the Liabilities set forth in Clauses 2.2.1 through 2.2.2.), and (ii) those certain Liabilities set forth in Clause 2.2.3 and Clause 2.2.4 prior to or as of the Closing Date (collectively, the "**Assumed Liabilities**", as detailed in **Schedule 1**):

- 2.2.1 all trade accounts payable to third party creditors specific to the Relevant Business for goods and services purchased, ordered or received by the Relevant Business;
- 2.2.2 all Liabilities in respect of the Business Contracts;
- 2.2.3 all Liabilities of the Seller that exist as of the Closing Date (and are not otherwise Current Liabilities) in respect of, Employee Benefits including contributions and payments in each case, with respect to the Transferring Employees;
- 2.2.4 Financial liabilities including liabilities pertaining to Export Obligations Liability relating to Export Promotion Capital Goods (EPCG) Scheme; and
- 2.2.5 Current Liabilities.

2.3. Slump Sale

The purchase and sale of the Business Undertaking shall be on a slump sale basis (*as defined under section 2(42C) read with Section 50B of the Income Tax Act, 1961*) as a going concern for a lump sum consideration without values being assigned to individual assets and liabilities ("**Transaction**"), such that on Closing:

- 2.3.1. the right, title and interest of the Seller in the Relevant Business and the Business Undertaking (and thus the Assumed Assets and the Assumed Liabilities) shall stand transferred to and be vested in the Purchaser;



- 2.3.2. the Purchaser shall be entitled to all rights, title, interest, and rewards of the Relevant Business and the Business Undertaking, and be liable and responsible for all Assumed Liabilities and all Liabilities in connection with its operation of the Relevant Business subsequent to, the Closing Date; and
- 2.3.3. the Purchaser shall have the full ability, right, power and authority necessary for conducting and carrying on the Relevant Business, in so far as such ability, right, power and authority is transferred pursuant to this Agreement and the ancillary agreements executed pursuant to this Agreement.
- 2.4. The Parties hereby agree to execute ancillary documents as contemplated under this Agreement and as necessary to effectuate the transfer of the Business Undertaking contemplated herein, including for the purpose of fulfilling filing, stamp duty, registration or any other requirements under Applicable Law. Determination of the value of any of the components of the Business Undertaking for the purpose of payment of stamp duty by the Purchaser or other similar Taxes or fees shall not be regarded as assignment of values to individual assets or liabilities.

3. CONSIDERATION

- 3.1 Subject to the terms of this Agreement, in consideration of the sale and transfer to Purchaser of Seller's right, title and interest in the Business Undertaking in accordance with and subject to the terms of this Agreement ("Sale") and subject to completion of the identified conditions precedent in Clause 4, the Purchaser shall on Closing pay the lump sum consideration, being the amount equal to INR 214,400,000 (Indian Rupees Two Hundred Fourteen Million and Four Hundred Thousand) ("Purchase Consideration"). Such Purchase Consideration shall be discharged by way of transfer to Seller's Designated Bank Account within 45 days from the Closing Date or such other date as may be mutually agreed between Parties.
- 3.2 The Parties agree that there shall be adjustment to the Purchase Consideration including the valuation in accordance with the provisions of section 50B of the Income-tax Act, 1961 read with Rule 11UAE of the Income-tax Rules, 1962 within a period of 45 days from the Closing Date. In case the adjustments results in increase of Purchase Consideration, the Purchaser shall pay such differential consideration to the Seller. In case the adjustments results in decrease of Purchase Consideration the Seller shall refund such differential consideration to the Purchaser.
- 3.3 The Parties will enter into an addendum to this Agreement which shall capture the exact sale consideration after giving effect to Clause 3.2 above within 30 days from the Closing Date.
- 3.4 The Parties agree and acknowledge that the Transaction contemplated in this Agreement is a sale and purchase of the Business Undertaking as a going concern by way of a slump sale on an 'as is where is' basis, and the Purchase Consideration is a lumpsum amount and no specific part of the Purchase Consideration is allocated to any specific asset or right comprised in the Business Undertaking. It is clarified that determination of the value of any Transferring Employees, Business Assets or Business Liabilities, is for the sole purpose of payment of stamp duty, indirect taxes, registration fees or other similar Taxes or fees and so it shall not be regarded as assignment of values to individual Transferring Employees, Business Assets or Business Liabilities.
- 3.5 The Parties agree and acknowledge that the Purchase Consideration constitutes sole, fair and adequate market value for the Business Undertaking proposed to be transferred to the Purchaser under the terms of this Agreement.
- 3.6 For the avoidance of doubt, subject to the terms of this Agreement, the payment of the Purchase Consideration to the Seller under this Clause 3 (*Consideration*) shall constitute the full and final consideration to be paid to the Seller hereunder in consideration of the sale / transfer of the Business Undertaking and the Seller shall not be entitled to any other consideration, fee, commission, revenue share, reimbursement or any other type of payment whatsoever in connection with the acquisition of the Business Undertaking by Purchaser.



- 3.7 Any income tax arising out of the Transactions contemplated under this Agreement, including, but not limited to, capital gains tax under the Income Tax Act, 1961 shall be borne by the Seller.
- 3.8 Where the Purchase Consideration is not paid within 45 days from date of execution of this Agreement, that portion of Purchase Consideration which is remaining unpaid on 46th day shall be treated as Inter-company loan and interest at Repo rate (as on the first day of the relevant quarter) + 1.7% (equivalent to 6.95% as on date) per annum shall be charged by Seller to Purchaser thereon on a quarterly basis.

4. CONDITIONS PRECEDENT TO CLOSING

- 4.1. This Agreement and the obligation of the Purchaser to consummate transfer of the Business Undertaking under this Agreement is subject to the following conditions precedent having been completed ("**Conditions Precedent**"); provided that the Purchaser may in its absolute discretion, by writing, waive all or any of the Conditions Precedent (if so permitted to be waived under applicable Law), in part or in full, or postpone performance of any of the Conditions Precedent beyond the Closing Date, and in case of such postponement, such conditions shall have to be fulfilled as conditions subsequent, within the time limit as may be specifically notified by the Purchaser in writing and agreed to by the Seller in writing:
- 4.1.1. All applicable corporate authorizations for the Transaction contemplated in this Agreement shall have been obtained.
- 4.1.2. The Seller shall ensure that all the Business Contracts are transferred to the Purchaser by way of assignment letters or novation deeds executed with the relevant counterparty, as may be applicable.
- 4.1.3. The Seller shall have obtained all consents and approvals from relevant statutory and regulatory authorities as may be required under Applicable Law to perform the obligations under this Agreement.
- 4.1.4. The Seller shall have undertaken such other actions as may be reasonably required by the Purchaser for the effective transfer of the Business Undertaking from the Seller to the Purchaser.

5. CLOSING

- 5.1. The Closing shall take place at the registered office of the Seller on 17th December 2025 or such other date thereafter, as may be mutually agreed between the Parties (the "**Closing Date**") and shall be deemed to occur or be effective as of 11:59 p.m. (India time) on the Closing Date or at such time on the Closing Date as may be agreed amongst the Parties ("**Effective Time**").
- 5.2. Closing Sequence: On the Closing Date, the following events shall occur in the sequence provided below, provided however that Closing shall be deemed not to have occurred unless each of the actions below have been fully fulfilled:
- 5.2.1. The Seller shall deliver or cause to be delivered to the Purchaser on the Closing Date:
- 5.2.1.1. duly executed copy of the Delivery Note, confirming and evidencing delivery of all the Business Assets by the Seller to the Purchaser, with the intent that title in such Business Assets shall pass by and upon delivery of constructive possession;



- 5.2.1.2. all books and records pertaining to the Relevant Business in the possession of the Seller to the extent possible and permissible under the Applicable Laws, by executing the Delivery Note;
 - 5.2.1.3. The Seller shall deliver to the Purchaser, copies of necessary Approvals (including corporate, regulatory and third-party Approvals), for execution, implementation and undertaking the Transactions contemplated by this Agreement;
 - 5.2.1.4. the novation agreements to transfer the relevant Business Contracts (where applicable) to the Purchaser, duly executed by itself and/or each third party to such Business Contracts;
 - 5.2.1.5. The Seller shall convey the title by delivery of possession to the Purchaser of all of the Business Assets which can pass by actual or constructive delivery of possession on an 'as is where is basis' and the Purchaser shall confirm receipt of the same.
 - 5.2.1.6. In respect of any Business Assets which require transfer/assignment by instrument or documents, the Seller and the Purchaser shall execute such instruments or documents (which shall be in a mutually agreed form) and shall cause them to be registered upon execution, if required by the Applicable Laws, with the appropriate authorities as soon as reasonably practicable subsequent to Closing and in any event no later than 30 (thirty) days from Closing Date.
 - 5.2.1.7. The Parties shall enter in to such agreements, documents as may be required to Convey the rights under the lease deed to the Purchaser which shall be deemed to take effect on and from the Closing Date. For avoidance of doubt, it is clarified that, upon completion of the Closing actions contemplated in this Clause 5, the Purchaser shall assume control of the management and operation of the Business Undertaking and shall be entitled to all the benefits (save as otherwise provided for in this Agreement) in relation to the Business Undertaking that accrue on and from the Effective Time including, inter alia, all accounts receivable which are outstanding in connection with the Business Undertaking as at the Effective Time.
 - 5.2.1.8. Any other deeds, assignments and other instruments and documents of transfer necessary to transfer/assign all right, title and interest of the Seller in, to and under the Business Undertaking, as may be reasonably requested by the Purchaser to give effect to the Closing, shall be duly executed by the Seller in favour of the Purchaser in form and substance acceptable to the Purchaser.
- 5.3. All Transactions to be consummated under this Agreement on the Closing Date shall be deemed to occur simultaneously, and no such Transaction shall be deemed to be consummated, unless all such Transactions are consummated simultaneously (unless so waived by the Purchaser).



6. MODE OF TRANSFER OF THE BUSINESS UNDERTAKING

6.1. Co-operation

- 6.1.1. The Parties shall cooperate, and shall cause their respective officers, employees, agents, auditors and their representatives to cooperate with the other Parties, to ensure the orderly transition of the Business Undertaking to the Purchaser, and to minimise any disruption to the Relevant Business that might result from the Transactions contemplated by this Agreement.
- 6.1.2. It is hereby agreed that the Seller shall cooperate with the Purchaser in connection with any filing, application to be made to, information requested by, the Governmental Authority in connection with the Transaction contemplated under this Agreement, including, to the extent permitted under the Applicable Law, providing copies, or portions thereof, of all such documents to the Purchaser prior to such filing, application or informing the Governmental Authorities.

6.2. Contracts

- 6.2.1. This Agreement shall not constitute an assignment or attempted assignment of any Business Contract if the transfer or attempted transfer would constitute a breach of the terms of that Business Contract or would otherwise be prohibited by operation of Applicable Law.
- 6.2.2. On or before the Closing Date, the Seller shall: (a) obtain prior consent of the counterparties to the Business Contracts (where applicable); or (b) send an intimation letter to the counterparties to the Business Contracts which do not require the consent of the counter party for novation and/ or assignment, in relation to transfer and assignment of rights and obligations under the respective Business Contracts.

6.3. Employees

The Seller shall be liable to pay to the Employees all amounts due and payable (or becoming due and payable) for the period up to the Execution Date, whether such amounts are payable pursuant to any agreement with the Employees, or the terms of their employment, or any statutory provisions. It is clarified that such amounts shall include amounts payable towards salary, wages, bonus, compensation for unused paid leave, allowances, costs towards voluntary retirement schemes, terminal benefits including provident fund and gratuity, settlement of any employment-related claims (including claims arising out of employee related litigation or any severance pay) and any other compensation that may become payable to the Employees as a direct result of the transactions contemplated under this Agreement, in each case relating to the period up to the Execution Date as applicable.

The offers to the Employees shall be on terms and conditions that are no less favourable to those provided to the Employees immediately prior to the Execution Date with full benefit of continuity of their previous employment including for the computation of the terminal benefits with the Seller without any break in service and the Employees' period of service with the Seller shall be recognized and counted as service with the Buyer for all employment related purposes.

6.4. Movable Assets

All Business Assets, wherever located on the Closing Date, shall be transferred by the Seller to the Purchaser on the Closing Date to give effect to the transfer of the Business Undertaking, by way of constructive delivery of possession, by way of executing the Delivery Note, and no further or additional act or deed shall be required to be done for this purpose by or between the Purchaser and the Seller.



6.5. Past Experience

The Parties acknowledge that as the Business Undertaking shall be transferred on a going concern basis, the Purchaser shall be deemed to have acquired all past experience of the Seller in operating the Relevant Business including for the purpose of qualifying for tenders offered by any Governmental Authority or Person.

6.6. Licenses and Permits

6.6.1. The Seller shall provide all assistance as may be required by the Purchaser to obtain all licenses and permits that are not capable of being transferred along with the Business Undertaking.

6.6.2. The Seller agrees with the Purchaser to provide all reasonable assistance, cooperation and support including declarations, forms, documents etc. to enable the Purchaser to adequately deal with all litigation, tax claims, proceedings, assessments etc. Any requests by the Purchaser for access to any of the books of account, records and files in respect of the Business Undertaking, shall be made by giving the Seller written notice of 7 (seven) days.

7. REPRESENTATIONS AND WARRANTIES

7.1. Each Party hereby represents and warrants to the other Party that:

7.1.1. it is validly incorporated, in existence and duly registered under the laws of India and has full power to conduct its business as conducted;

7.1.2. it has obtained all corporate authorizations and consents required to empower it to enter into and perform its obligations under this Agreement;

7.1.3. this Agreement will, when executed, constitute its valid and binding obligations; and

7.1.4. the entry into and performance by it of this Agreement will not: (i) breach any provision of its charter documents or equivalent constitutional documents; or (ii) result in a breach of any Applicable Law or of any order, decree of judgment of any court or any Governmental Authority.

7.2. Undisclosed Liabilities; Indebtedness: Except as set forth in **Schedule 1**, the Seller does not have any Liability (whether or not required to be reflected or reserved against in a balance sheet prepared in accordance with the Companies Act, 2013 and applicable accounting standards, principles and practices generally accepted in India, and whether due or to become due) other than those which have been incurred in the ordinary course of the Business Undertaking.

8. WRONG POCKETS

8.1. If any Assumed Asset is not transferred to the Purchaser on the Closing Date as a result of the Transactions contemplated under this Agreement on the Closing Date or in the event the Seller receives any payment or receivable with respect to any of the Assumed Assets after the Closing Date (regardless of whether such Assumed Asset has been transferred as of the Closing Date or on a later date) the Seller shall ensure that such Assumed Asset (together with any benefit or sum, net of Tax, accruing to the Seller as a result of holding such asset since the Closing Date) or such payment or receivable or an equivalent benefit with respect to such Assumed Asset, is transferred to the Purchaser as soon as practicable, and in no event later than 15 (fifteen) days after discovery of such non-transfer, and on the terms that no consideration is payable by any person for such transfer. The Parties agree that the Purchaser shall be entitled to the use and enjoyment of the Assumed Assets that may not have been transferred to the Purchaser on Closing Date, until such time that it is transferred to the Purchaser.

8.2. If any asset other than the Assumed Asset ("**Excluded Asset**") is erroneously



transferred to the Purchaser as a result of the Transactions contemplated under this Agreement, the Purchaser shall ensure that such Excluded Asset (together with any benefit or sum, net of Tax, accruing to the Purchaser as a result of holding such asset since Closing Date) is handed over to the Seller as soon as reasonably practicable, and in no event later than 15 (fifteen) days after discovery of such erroneous transfer. The Parties agree that the Seller shall be entitled to the use and enjoyment of such Excluded Assets that may have been erroneously transferred to the Purchaser until such time that it is handed back to the Seller in the same manner in which such Excluded Assets were being used by the Seller prior to the Closing Date.

- 8.3. If any Assumed Liability is erroneously retained or incurred by the Seller as a result of the Transactions contemplated under this Agreement, the Seller shall ensure that such Assumed Liability (together with any ancillary liability, costs, charges or duty or sum, net of tax, accruing to the Seller as a result of holding such liability after the Closing Date) is transferred to the Purchaser as soon as reasonably practicable and in no event later than 90 (ninety) days after discovery of such erroneous non-transfer or retention or incurrence, and the Purchaser shall indemnify the Seller of any losses suffered by the Seller on account of such non-transfer or retention or incurrence of such Assumed Liability by the Seller.
- 8.4. The Purchaser and Seller shall do all such further acts and things and shall execute such documents as may be necessary for the purpose of this Clause.

9. TAX AND OTHER MATTERS

- 9.1. Seller has prepared and timely filed all returns, estimates, information statements and reports required to be filed with any taxing authority ("**Returns**") relating to any and all Taxes concerning or attributable to Seller or their respective operations with respect to Taxes for any period ending on or before the Closing and such Returns are true and correct and have been completed in accordance with Applicable Law. All Taxes due and owing (whether or not shown on any Return) have been paid when due by Seller. As of the date hereof Seller has, and as of the Closing, Seller will have (i) timely withheld from its employees, independent contractors, customers, shareholders and other Persons from whom it is required to withhold Taxes in compliance with all Applicable Law, and (ii) timely paid all amounts so withheld to the appropriate Governmental Authority or taxing authority. Seller has not been delinquent in the payment of any Tax. Seller has disclosed in writing to Investors any Tax exemption and Tax holiday that Seller has. Seller is in compliance with all terms and conditions required to maintain such Tax exemption and Tax holiday and the consummation of the Transactions contemplated hereby will not have any adverse effect on the continuing validity and effectiveness of any such Tax exemption or Tax holiday. There are (and following the Closing there will be) no Liens on the assets of Seller relating to or attributable to Taxes. Seller has complied with all Applicable Laws relating to intercompany Transactions and transfer pricing. No claim has been made by a taxing authority (domestic or foreign) in a jurisdiction where Seller does not file Return to the effect that Seller may be subject to Tax by that jurisdiction.
- 9.2. If, after the Closing Date, the Seller receives in its bank account from a Governmental Authority any refunds relating to Goods and Services Tax (GST), Value Added Tax (VAT), Service Tax, Customs and Excise, in each case, attributable to the Business Undertaking, which is being Conveyed under this Agreement, then the Seller shall notify the Purchaser thereof within 30 days of receipt of such amounts from such Governmental Authorities and immediately transfer the received amount to the Purchaser and no separate consideration would be payable by the Purchaser in relation to such payment. Any such payment to be made by the Seller to the Purchaser under this Clause shall be reduced to the extent of income tax liability, if any, required to be borne by the Seller on such receipts as per applicable tax laws. Further, any associated costs incurred in relation to pursuit or recovery of such refunds, amounts, receivables or any other payment irrespective of internal or third-party costs, shall be recovered from the Purchaser.



- 9.3. If, after the Closing Date, the Seller is directed by any Governmental Authority to pay any demand or claim for Taxes, interest, penalty etc. thereupon, in each case, attributable to the Business Undertaking, then the Seller shall notify the Purchaser thereof immediately of payment of such amounts to the Governmental Authorities and the Purchaser shall immediately transfer the said amount to the Seller. Provided that payments in relation to claims mentioned in this Clause shall become payable only after each of the Buyer and Seller have agreed to make payments to the relevant Governmental Authority. Provided further that any such payment to be made by the Purchaser to the Seller under this Clause shall stand reduced to the extent of income tax benefits (computed on a net basis), if any, realized by the Seller on such payments as per applicable tax laws. Further, any associated costs incurred in relation to payment of such demands or defending such matters before any Governmental Authorities, adjudicating authorities, tribunals or courts, irrespective of whether internal or third party costs, shall be recovered from the Purchaser.
- 9.4. In the event the Purchaser receives any notice of any pending tax audit or assessment for any period up to the Closing Date, the Purchaser shall promptly inform the Seller in writing. The Purchaser and Seller shall co-operate fully in connection with any such audit, assessment, litigation or other proceeding with respect to taxes for the period up to the Closing Date. Seller shall have a right to control any resulting proceedings for the period up to the Closing Date and to determine whether to, and when to settle any such claim, assessment or dispute.
- 9.5. All sums paid under Clause 9.2 and Clause 9.3 above shall be grossed up by the payer for any withholding taxes, if applicable, at its own cost.
- 9.6. Notwithstanding anything to the contrary and for avoidance of any doubt, it is explicitly agreed between the Purchaser and the Seller that all payment obligations arising out of this Clause 9 shall be carried out in such a manner that ensures that the Seller is in the same position it would have been if the matter/event giving rise to benefit receipt (as mentioned in Clause 9.2) or payment obligation (as mentioned in Clause 9.3) had not occurred.

10. STAMP DUTY, TAXES AND DUTIES

- 10.1. The Purchase Consideration is exclusive of all stamp duties and registration fees arising by reason of the transfer of the Business Undertaking or consummation of the Transactions contemplated herein. The Purchaser shall bear all stamp duties and registration fees in connection with the transfer of the Business Undertaking and/or consummation of the Transactions contemplated herein.
- 10.2. The Parties acknowledge and agree that the transfer of the Business Undertaking pursuant to this Agreement constitutes a transfer of a going concern on a slump sale basis and, accordingly, in terms of Notification No. 12/2017-Central Tax (Rate) dated 28 June 2017, shall not attract GST on the Consideration payable under this Agreement. Save and except as herein otherwise provided, if the Seller fails to satisfy the conditions prescribed under applicable law for such transfer to qualify as a going concern, the exemption shall not apply, and the Transaction shall be subject to GST, which shall be collected from the Purchaser along with the Consideration against an appropriate tax invoice.
- 10.3. The Seller shall bear the direct taxes arising on income of the Seller in relation to this Agreement and the Transactions contemplated herein.

11. TERM AND TERMINATION

- 11.1. This Agreement shall come into effect on the Execution Date and shall remain valid and binding on the Parties until such time that it is terminated in accordance with Clause 11.2 below.
- 11.2. This Agreement may be terminated at any time by the mutual agreement of the Parties.



- 11.3. Upon termination of this Agreement, the Parties shall be relieved and discharged from all obligations, liabilities or claims under this Agreement except for rights and liabilities accrued under this Agreement prior to the termination thereof or which are intended to survive termination of this Agreement.

12. ASSIGNMENT

Neither Party may at any time assign any of its rights or obligations under this Agreement without the consent of the other Party. This Agreement shall inure to the benefit of and shall be binding on the Parties and their respective successors and permitted assigns.

13. COUNTERPARTS

This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which shall together constitute one and the same instrument. The delivery of signed counterparts by facsimile transmission or electronic mail in "portable document format" (.pdf) shall be as effective as signing and delivering the counterpart in person.

14. FURTHER ASSURANCE

The Seller shall act in good faith and cooperate with the Purchaser to provide support and assistance that may be reasonably requested by the Purchaser during the implementation of the transfer of the Business Undertaking (including the Assumed Assets) to the Purchaser.

15. CONFIDENTIALITY

- 15.1. Each Party agrees and undertakes that it shall not reveal and shall use its reasonable efforts to ensure that its directors, officers, managers, employees (including those on secondment), Affiliates, financial and professional advisors and bankers (collectively, "**Representatives**") to whom Confidential Information is made available do not reveal, to any third party any Confidential Information without the prior written consent of the concerned disclosing Party. The term "**Confidential Information**" as used in this Agreement means (i) any information concerning the Party, Business, Intellectual Property, technology, trade secrets, know-how, finance, Transactions or affairs of the disclosing Party or any of their respective Representatives (whether conveyed in written, oral or in any other form and whether such information is furnished before, on or after the Closing Date); (ii) any information whatsoever concerning or relating to: (1) any dispute or claim arising out of or in connection with this Agreement; or (2) the resolution of such claim or dispute; and (iii) any information or materials prepared by or for a Party or its Representatives that contain or otherwise reflect, or are generated from, Confidential Information.
- 15.2. Each of the Parties shall ensure that their respective officers, employees, agents and representatives observe the same degree of confidentiality as regards the Confidential Information.
- 15.3. The Parties shall not make, and shall not permit any of their respective directors, employees, officers, or representatives to make, any public announcement about the subject matter of this Agreement, whether in the form of a press release or otherwise, without first consulting with each other and obtaining the other Parties' written consent. However, this Clause shall not be applicable with respect to disclosures that any Party may be required to make under law or regulation pertaining to relevant stock exchanges in which shares of such Party are traded. For the avoidance of doubt, notwithstanding anything contained herein to the contrary, disclosure of Confidential Information necessary to comply with any reporting requirements of any stock exchange or such other regulatory body, is allowed, to the minimum extent required.



16. SEVERABILITY

If any provision of this Agreement is rendered void, illegal or unenforceable in any respect under Applicable Law, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired. Should any provision of this Agreement be or become unenforceable, the Parties shall negotiate in good faith to agree upon a new provision, in substitution of the said provision, which shall as nearly as possible, leave the Parties in the same or nearly similar position to that which prevailed prior to such invalidity, illegality or unenforceability.

17. NOTICES

17.1. All notices, demands or other communications required to be given or made hereunder shall be in English language, in writing and delivered personally or sent by commercial courier service or relevant email address, addressed to the intended recipient thereof at its address given below or to such address or email as the Parties may, from time to time, duly notify to the others:

To the Seller:

Attention : Mr. Gatham Anandhan Balaji, Director
Address : No.50, Papparambakkam Road, Mannur Village, Sriperumbudur,
Kanchipuram – 602105, Tamil Nadu, India
E-mail : Ga.Balaji@bonfiglioli.com

To the Purchaser:

Attention : Mr. Kennady V Kaippally, Managing Director
Address : Plot No AC 7 to AC 11, SIDCO Industrial Estate, Thirumudivakkam,
Kanchipuram, Tamil Nadu - 600132
E-mail : kennady@bonfiglioli.com

17.2. Any such notice, demand or communication shall, unless the contrary is proved, be deemed to have been duly served at the time of delivery in the case of service by delivery (a) if given in person on delivery thereof to the address of the recipient with acknowledgement of receipt, or (b) if given by commercial courier service upon acknowledgement of receipt and (c) if given or made by email, upon dispatch (electronic confirmation of transmission (delivery receipt, not read receipt) is required).

18. GOVERNING LAW

The provisions of this Agreement including the validity, interpretation, implementation and resolution of disputes arising out of or in connection with this Agreement shall be governed by the laws of India without giving effect to its conflict of law principles. The courts of Chennai shall have exclusive jurisdiction over all matters arising out of this Agreement.

19. NO ADMISSION

Nothing in this Agreement shall be deemed an admission by Seller or Purchaser, or any of their Affiliates, in any Action by or on behalf of or with a Governmental Authority or other third party, that Seller or Purchaser, or any of their respective Affiliates, or that such third party, is or is not violating or in contravention or breach of or default under, as applicable, any Law, Governmental Authorization, Business Contract, or Intellectual Property of any other Person.



20. NO INDEMNITIES, REPRESENTATIONS AND WARRANTIES

Each of Purchaser and Seller acknowledges and agrees that this Agreement is made without any express or implied indemnities, representations or warranties whatsoever by either Purchaser or Seller or any of their respective Affiliates or representatives save and except the representation and warranties provided by each of the Seller and Purchaser in Clause 7 of this Agreement.

21. NO WITHHOLDING

All payments made by a Party under this Agreement, other than as may be agreed amongst the Parties, shall be made gross, free of any right of counterclaim, restriction, condition or set-off and without deduction or withholding of any kind, other than any deduction or withholding required by applicable Laws.

22. EXPENSES

Each Party shall bear and pay its respective costs and expenses including professional fees and costs of its respective advisors and counsels.

23. PARTNERSHIP

Nothing in this Agreement shall constitute a partnership or joint venture between the Parties hereto under applicable Laws.

24. AMENDMENT, WAIVERS, ETC.

24.1. No modification or amendment of any of the provisions of this Agreement shall be effective unless made in writing specifically referring to this Agreement and duly signed by each of the Parties.

24.2. Any waiver may only be made specifically in writing by the Party waiving the provision or right (which provision or right was meant to serve the interest of such waiving Party).

25. ENTIRE AGREEMENT

This Agreement, together with the other written agreements executed *inter-alia* between the Parties, constitutes the whole agreement between the Parties relating to the Transactions contemplated in this Agreement.

IN WITNESS WHEREOF, the Seller and the Purchaser have caused this Agreement to be executed by their duly authorized representatives as of the date first above written.

For **BONFIGLIOLI DRIVE SOLUTIONS PRIVATE LIMITED**


Name: Gatham Anandhan Balaji
Designation: Director
Date: 15th December 2025



IN WITNESS WHEREOF, the Seller and the Purchaser have caused this Agreement to be executed by their duly authorized representatives as of the date first above written.

For **BONFIGLIOLI TRANSMISSIONS LIMITED**


Name: Kennady V Kaippally
Designation: Managing Director
Date: 15th December 2025



SCHEDULE 1

LIST OF ASSETS AND LIABILITIES TRANSFERRED

A) Fixed Assets (Depreciable Assets):

S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
1	3706000000-0	SPECIFIC PLANTS	6 KVA UPS
2	3706000001-0	SPECIFIC PLANTS	125 KVA Servo Stabilizer
3	3706000002-0	SPECIFIC PLANTS	Desiccant Compressed Air Dryer & Filters
4	3706000003-0	SPECIFIC PLANTS	Pneumatic Pipe line work
5	3706000004-0	SPECIFIC PLANTS	1T Hoist 8/2.6 MPM+ Trolley 5Mts lift
6	3706000004-7	SPECIFIC PLANTS	Battery Charger fo FLT
7	3706000005-0	SPECIFIC PLANTS	G60-Bevel Grinding Machine
8	3706000006-0	SPECIFIC PLANTS	Bevel Contact pattern Testing M/c-T60
9	3706000007-0	SPECIFIC PLANTS	Manual Trolley – 1 Ton Capacity
10	3706000008-0	SPECIFIC PLANTS	Electrification work for Rented BDSPL Factory
11	3806000000-0	INDUSTRIAL FIXTURES	Fixt.6667505080_A55 Bevel Gear Pair
12	3806000001-0	INDUSTRIAL FIXTURES	Fixt.64A55113800_A55 Bevel gear Pair
13	3806000002-0	INDUSTRIAL FIXTURES	Fixt.6667505390_ANG01_Bevel Gaer Pair
14	3806000003-0	INDUSTRIAL FIXTURES	Fixt.64A60094902_A60 Bevel Gear Pair
15	3806000004-0	INDUSTRIAL FIXTURES	Fixt.64A80154202_A80 Bevel Gear Pair
16	3806000005-0	INDUSTRIAL FIXTURES	Fixt.64A70232802_A70 Bevel Gear Pair
17	3806000006-0	INDUSTRIAL FIXTURES	Fixt.64A55135000_A55 Bevel gear Pair
18	3806000007-0	INDUSTRIAL FIXTURES	Fixture Rack
19	3806000008-0	INDUSTRIAL FIXTURES	Input/Output Trolley
20	3806000009-0	INDUSTRIAL FIXTURES	Inspection Trolley
21	3806000010-0	INDUSTRIAL FIXTURES	Setup Trolley
22	3806000011-0	INDUSTRIAL FIXTURES	Wheel Storage Rack
23	3806000018-0	INDUSTRIAL FIXTURES	Storage Racks 4 Main Mod + 16 Addon Mod
24	3806000022-0	INDUSTRIAL FIXTURES	MS tool trolley
25	3806000024-0	INDUSTRIAL FIXTURES	10 Full fixture 612670127&612670128 CW
26	3806000025-0	INDUSTRIAL FIXTURES	130 Full fixture 612670125 CW
27	3806000026-0	INDUSTRIAL FIXTURES	390 Full Fixture 616300187 P
28	3806000027-0	INDUSTRIAL FIXTURES	Fixture Adaption parts for G30 to G60
29	3806000028-0	INDUSTRIAL FIXTURES	280 Full fixture 6635530220 P
30	3806000029-0	INDUSTRIAL FIXTURES	290 Change parts 616300201 P
31	3806000030-0	INDUSTRIAL FIXTURES	300 Change parts 6635530210 P





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
32	3806000031-0	INDUSTRIAL FIXTURES	90 Change parts 612670123 CW
33	3806000032-0	INDUSTRIAL FIXTURES	270 Full fixture 6635510040 P
34	3806000033-0	INDUSTRIAL FIXTURES	110 Change parts 612670164 CW
35	3806000034-0	INDUSTRIAL FIXTURES	150 Full fixture 6640010080 CW
36	3806000035-0	INDUSTRIAL FIXTURES	160 Change parts 6640000180 CW
37	3806000036-0	INDUSTRIAL FIXTURES	170 Change parts 640020070 CW
38	3806000037-0	INDUSTRIAL FIXTURES	200 Full Fixture 616300251 P
39	3806000038-0	INDUSTRIAL FIXTURES	210 Change parts 616300195 P
40	3806000039-0	INDUSTRIAL FIXTURES	220 Change parts 616300215 P
41	3806000040-0	INDUSTRIAL FIXTURES	230 Change parts 616300256 P
42	3806000041-0	INDUSTRIAL FIXTURES	310 Change parts 616300257 P
43	3806000042-0	INDUSTRIAL FIXTURES	320 Change parts 6635530230 P
44	3806000043-0	INDUSTRIAL FIXTURES	340 Full Fixture 616300247 P
45	3806000044-0	INDUSTRIAL FIXTURES	350 Full Fixture 616300205 P
46	3806000045-0	INDUSTRIAL FIXTURES	360 Change parts 616300258 P
47	3806000046-0	INDUSTRIAL FIXTURES	380 Full Fixture 616300185 P
48	3806000047-0	INDUSTRIAL FIXTURES	20 Change parts 612670124 CW
49	3806000048-0	INDUSTRIAL FIXTURES	30 Change parts 612670161 CW
50	3806000049-0	INDUSTRIAL FIXTURES	40 Full fixture 612670129&612670130 CW
51	3806000050-0	INDUSTRIAL FIXTURES	80 Full fixture 6640040020
52	3806000051-0	INDUSTRIAL FIXTURES	100 Change parts 612670135 CW
53	3806000052-0	INDUSTRIAL FIXTURES	140 Full fixture 640040041&640040012 CW
54	3806000053-0	INDUSTRIAL FIXTURES	330 Full Fixture 6635530280 P
55	3806000054-0	INDUSTRIAL FIXTURES	370 Full Fixture 6635530270 P
56	3806000055-0	INDUSTRIAL FIXTURES	190 Change parts YP00008873 CW
57	3806000056-0	INDUSTRIAL FIXTURES	Work Table
58	3806000057-0	INDUSTRIAL FIXTURES	50*50*6 Angle
59	3856000070-0	CONTROLLING INSTRUMENTS	QA Fixture for Crown & Pinion slide
60	3956000000-0	MOULDS & MODELS	Forging Dies & Fixture set 6667505080
61	3956000001-0	MOULDS & MODELS	Forging Dies & Fixture set 6667505390 &64A55113800
62	3956000003-0	MOULDS & MODELS	Forging dies & Fixture sets YS00002464
63	3956000004-0	MOULDS & MODELS	Forging dies & Fixture sets 64A60094902
64	4006000000-0	TOOLS	5"- T2SP-142X109-W17 SK_8248
65	4006000001-0	TOOLS	6" -T2SP-180X109-W26 ZN17668
66	4006000002-0	TOOLS	7.5"- T2SP-220X109-W32 ZN17685
67	4006000003-0	TOOLS	T2SP 260X109-W34 - 9" for G60
68	3856000000-0	CONTROLLING INSTRUMENTS	QA/MFG Tools





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
69	3856000017-0	CONTROLLING INSTRUMENTS	Spline Plug Gauge GNG 30x2x14 9H Din5480
70	3856000018-0	CONTROLLING INSTRUMENTS	Spline plug gauge 40x36x20x1.9 GNGG
71	3856000020-0	CONTROLLING INSTRUMENTS	Spline Ring Gauge 33.6x29x2x15 GNGG
72	3856000023-0	CONTROLLING INSTRUMENTS	TRG M30 x 1.5 - 6g Go
73	3856000024-0	CONTROLLING INSTRUMENTS	TRG M30 x 1.5 -6g No Go
74	3856000025-0	CONTROLLING INSTRUMENTS	TRG M45 x 1.50-6g Go
75	3856000026-0	CONTROLLING INSTRUMENTS	TRG M45 x 1.50-6g No Go
76	3856000027-0	CONTROLLING INSTRUMENTS	Setting ring Ø 80.00
77	3856000028-0	CONTROLLING INSTRUMENTS	Setting ring Ø 85.00
78	3856000029-0	CONTROLLING INSTRUMENTS	Setting ring Ø 95.00
79	3856000030-0	CONTROLLING INSTRUMENTS	Setting Ring Ø 30.00
80	3856000031-0	CONTROLLING INSTRUMENTS	Setting ring Ø 40.030
81	3856000032-0	CONTROLLING INSTRUMENTS	Setting ring Ø 45.00
82	3856000033-0	CONTROLLING INSTRUMENTS	Setting ring Ø 52.00
83	3856000034-0	CONTROLLING INSTRUMENTS	Setting ring Ø 72.00
84	3856000035-0	CONTROLLING INSTRUMENTS	Setting Ring Ø 82.00
85	3856000036-0	CONTROLLING INSTRUMENTS	Setting Ring Ø 31.00
86	3856000037-0	CONTROLLING INSTRUMENTS	Setting ring Ø 42.00
87	3856000038-0	CONTROLLING INSTRUMENTS	Setting ring Ø 39.75
88	3856000039-0	CONTROLLING INSTRUMENTS	Setting ring Ø 84.50
89	3856000040-0	CONTROLLING INSTRUMENTS	Setting ring Ø 79.50
90	3856000041-0	CONTROLLING INSTRUMENTS	Setting ring Ø 94.50
91	3856000042-0	CONTROLLING INSTRUMENTS	Setting ring Ø 44.75
92	3856000043-0	CONTROLLING INSTRUMENTS	Setting ring Ø 51.75
93	3856000044-0	CONTROLLING INSTRUMENTS	Setting ring Ø 71.50
94	3856000045-0	CONTROLLING INSTRUMENTS	Setting Ring Ø 81.50
95	3856000046-0	CONTROLLING INSTRUMENTS	Symmetry gauge 22.0 x 85.4 +0.2
96	3856000047-0	CONTROLLING INSTRUMENTS	Symmetry gauge 22.0 x 90.4 +0.2
97	3856000048-0	CONTROLLING INSTRUMENTS	Symmetry gauge 25.0 x 100.40 +0.2
98	3856000049-0	CONTROLLING INSTRUMENTS	Symmetry gauge 12.0 x 43.30 +0.2
99	3856000050-0	CONTROLLING INSTRUMENTS	Symmetry gauge 14.0 x 48.80 +0.2
100	3856000051-0	CONTROLLING INSTRUMENTS	Symmetry gauge 16.0 x 56.30 +0.2
101	3856000052-0	CONTROLLING INSTRUMENTS	Symmetry gauge 20.0 x 76.9 +0.2
102	3856000053-0	CONTROLLING INSTRUMENTS	Symmetry gauge 22.0 x 87.40 +0.2
103	3856000054-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 80.00 +0.019 H6
104	3856000055-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 85.00 +0.022 H6
105	3856000057-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 30.00 +0.013





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
106	3856000058-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 40.00 + 0.046/0.030
107	3856000059-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 45.00 + 0.016
108	3856000060-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 52.00 + 0.019
109	3856000061-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 72.00 + 0.019
110	3856000062-0	CONTROLLING INSTRUMENTS	Taper Mandrel Ø 82.00 + 0.022
111	3856000063-0	CONTROLLING INSTRUMENTS	Granite surface table with stand
112	3856000064-0	CONTROLLING INSTRUMENTS	2D Height Gauge Tesa/ Mitutoyo(0-600 mm)
113	3856000065-0	CONTROLLING INSTRUMENTS	Portable Roughness Tester +Adaptor
114	3856000067-0	CONTROLLING INSTRUMENTS	Between Centre small
115	3856000068-0	CONTROLLING INSTRUMENTS	Between Centre small_Stand
116	3856000069-0	CONTROLLING INSTRUMENTS	Digital Depth Vernier
117	3856000072-0	CONTROLLING INSTRUMENTS	Vernier caliper(analog)0-600mm(530-501)
118	3856000077-0	CONTROLLING INSTRUMENTS	Magnetic Dial stand 7033-10
119	3856000078-0	CONTROLLING INSTRUMENTS	Lever Dial 0.01mm (Code 513-464E)
120	3856000079-0	CONTROLLING INSTRUMENTS	Bore gauge 150-200 mm (511-805)
121	3856000080-0	CONTROLLING INSTRUMENTS	Gear tooth vernier Ana 0.02mm 1281-m26A
122	3856000081-0	CONTROLLING INSTRUMENTS	Lever Dial 0.001mm (Code 513-501T) with full set
123	3856000085-0	CONTROLLING INSTRUMENTS	Thread ring gauge M 25x1.5 6g Go& NoGo
124	3856000086-0	CONTROLLING INSTRUMENTS	Setting ring Ø 165.00
125	3856000087-0	CONTROLLING INSTRUMENTS	Thread ring gauge M 55x2.0 6g Go & Nogo
126	3856000089-0	CONTROLLING INSTRUMENTS	Setting ring Ø 75.00
127	4306000011-0	OFFICE EQUIPMENT	MS office Steel cupboard
128	4306000000-48	OFFICE EQUIPMENT	Emergency light
129	4306000012-0	OFFICE EQUIPMENT	CCTV Surveillance System
130	4306000013-0	OFFICE EQUIPMENT	150Watts High bay lighting
131	4316000000-0	HARDWARE	Lenovo Desktop TC M70s
132	3856000009-0	CONTROLLING INSTRUMENTS	Ext Mic 125 -150 mm Digital 293-251
133	3856000010-0	CONTROLLING INSTRUMENTS	Blade Mic 25-50mm Digital 422-231-30
134	3806000058-0	INDUSTRIAL FIXTURES	50 Change parts 612670136 CW
135	3806000060-0	INDUSTRIAL FIXTURES	64A90154201 Fixture Assembly
136	3806000059-0	INDUSTRIAL FIXTURES	Key way slotting Re work fixture
137	3806000061-0	INDUSTRIAL FIXTURES	Bevel Crown Keyway rework fixturePCD 100
138	3806000062-0	INDUSTRIAL FIXTURES	Bevel Crown Keyway rework fixturePCD 125
139	3806000063-0	INDUSTRIAL FIXTURES	Bevel Crown Keyway rework fixturePCD 140
140	3806000064-0	INDUSTRIAL FIXTURES	Bevel Crown Keyway rework fixturePCD 160
141	3806000065-0	INDUSTRIAL FIXTURES	64A80232802 Fixture Assembly
142	3806000066-0	INDUSTRIAL FIXTURES	6667505090 Fixture Assembly





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
143	3806000067-0	INDUSTRIAL FIXTURES	6667505200 Fixture Assembly
144	3806000068-0	INDUSTRIAL FIXTURES	6667505200 Fixture Assy_ Intermediate Plate
145	3806000069-0	INDUSTRIAL FIXTURES	6667505200 Fixture Assy_ Pinion Harbor
146	3956000005-0	MOULDS & MODELS	Forging dies & Fixture set 64A80154202
147	3956000006-0	MOULDS & MODELS	Forging dies & Fixture set 64A70154203
148	3956000007-0	MOULDS & MODELS	Forging dies & Fixture set 6667505060
149	3956000008-0	MOULDS & MODELS	Forging dies & Fixture set 64A50135102
150	3956000009-0	MOULDS & MODELS	Forging dies & Fixture set 64A90154201
151	3956000010-0	MOULDS & MODELS	Forging dies & Fixture set 6667505090
152	3956000011-0	MOULDS & MODELS	Forging dies & Fixture set 6667505200
153	3956000012-0	MOULDS & MODELS	Forging dies & Fixture set 6667505210
154	3956000013-0	MOULDS & MODELS	Forging dies & Fixture set 64A70232802
155	3956000014-0	MOULDS & MODELS	Forging dies & Fixture set 64A80232802
156	3956000015-0	MOULDS & MODELS	Forging dies & Fixture set 64A50094300
157	3956000016-0	MOULDS & MODELS	Forging dies & Fixture set 64A55135000
158	3956000017-0	MOULDS & MODELS	Forging dies & Fixture set 64A60154201
159	4316000001-0	HARDWARE	Meraki MS120-24P
160	4316000001-1	HARDWARE	MA-PWR-CORD-IN Meraki AC Power Cord
161	3706000009-0	SPECIFIC PLANTS	Auto APFC panel
162	3856000070-1	CONTROLLING INSTRUMENTS	QA Fixture for Crown & Pinion slide
163	3856000071-0	CONTROLLING INSTRUMENTS	Centre Lube Gauge set, Dial slide, Mandrel
164	4006000004-0	TOOLS	64A90154201 Pentac blade set
165	4006000005-0	TOOLS	6667505090 Pentac blade set
166	4006000006-0	TOOLS	6667505200 Pentac blade set
167	4006000007-0	TOOLS	6667505210 Pentac blade set
168	4006000008-0	TOOLS	64A80232802 Pentac blade set
169	4006000009-0	TOOLS	64A60094902 Bevel shaft tool
170	4316000003-0	HARDWARE	MR36-HW Meraki MR36 Wi-Fi 6 Indoor AP
171	3806000072-0	INDUSTRIAL FIXTURES	6667505210 Fixture Assembly
172	3806000070-0	INDUSTRIAL FIXTURES	A50 Bevel crown keyway fixture
173	3806000071-0	INDUSTRIAL FIXTURES	Quik Flex® Plus 155 base body
174	3806000073-0	INDUSTRIAL FIXTURES	HSK 80 - adapter OD25 with AF22
175	3806000075-0	INDUSTRIAL FIXTURES	Vertical Racks for Inbound
176	4006000010-0	TOOLS	6667505310 Bevel gear pentac blades - RH
177	4306000015-0	OFFICE EQUIPMENT	1.5 TR capacity Split AC
178	4306000014-0	OFFICE EQUIPMENT	1 TR capacity 3/4 star-Toshiba split ac
179	4206000000-0	OFFICE FURNITURES	Quality Room Aluminium Partition



S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
180	4206000000-1	OFFICE FURNITURES	False Ceiling Work
181	4206000000-2	OFFICE FURNITURES	2 x 2 False Ceiling Light And Electrical Works
182	3706000013-0	SPECIFIC PLANTS	Worm Gear - external deburring
183	3706000012-0	SPECIFIC PLANTS	PMT Worm hobbing – GHM 250 HS
184	3706000012-1	SPECIFIC PLANTS	740340253 VF 1/100 530 553
185	3706000012-2	SPECIFIC PLANTS	740340294 W75 1/100 774 823 913
186	3706000012-3	SPECIFIC PLANTS	740340256 W/VF63 1/80 529 552
187	3706000012-4	SPECIFIC PLANTS	740340038 W.VF86 1/100 667
188	3706000012-5	SPECIFIC PLANTS	740340293 W/VF 1/80 773 822
189	3706000012-6	SPECIFIC PLANTS	740340255 W/VF 63 1/64 528 551
190	3706000012-7	SPECIFIC PLANTS	740340035 W/VF86 1/80 666
191	3706000012-8	SPECIFIC PLANTS	740340077 W/VF 110 1/100 865 691
192	3706000012-9	SPECIFIC PLANTS	740340292 W75 1/60 772 821
193	3706000012-10	SPECIFIC PLANTS	740340301 W/VF 63 1/24 524 547
194	3706000012-11	SPECIFIC PLANTS	740340229 W/VF 1/45 527 550
195	3706000012-12	SPECIFIC PLANTS	740340032 W/VF86 1/64 665 677
196	3706000012-13	SPECIFIC PLANTS	740340072 WL100 1/80 690 864
197	3706000012-14	SPECIFIC PLANTS	740340288 WL75 1/25 907 768 817
198	3706000012-15	SPECIFIC PLANTS	740340291 W75 1/50 771 820 910
199	3706000012-16	SPECIFIC PLANTS	740340529 VF63 1/19 546 526
200	3706000012-17	SPECIFIC PLANTS	740340146 W/VF63 1/38 526 549
201	3706000012-18	SPECIFIC PLANTS	740340303 W/VF86 1/56 664 531
202	3706000012-19	SPECIFIC PLANTS	740340177 W/VF63 1/12 531
203	3706000012-20	SPECIFIC PLANTS	740340069 W/VF100 1/64 689 863
204	3706000012-21	SPECIFIC PLANTS	740340290 WL75 1/40 909 770 819
205	3706000012-22	SPECIFIC PLANTS	740340287 1/20 767 816
206	3706000012-23	SPECIFIC PLANTS	740340297 W/VF63 1/10 521
207	3706000012-24	SPECIFIC PLANTS	740340532 VF86 1/23 672 521
208	3706000012-25	SPECIFIC PLANTS	740340204 W/VF63 1/7 308 543
209	3706000012-26	SPECIFIC PLANTS	740340261 W/VF86 1/46 663
210	3706000012-27	SPECIFIC PLANTS	740340519 VF63 1/15 545 522
211	3706000012-28	SPECIFIC PLANTS	740340144 w/VF63 1/30 525 548
212	3706000012-29	SPECIFIC PLANTS	740340066 W/VF110 1/56 862 688
213	3706000012-30	SPECIFIC PLANTS	740340530 W/VF 1/20 659
214	3706000012-31	SPECIFIC PLANTS	740340142 W/VF86 1/40 662 674
215	3706000012-32	SPECIFIC PLANTS	740340009 W/VF86 1/15 658
216	3706000012-33	SPECIFIC PLANTS	740340020 W/VF86 1/30 661





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
217	3706000012-34	SPECIFIC PLANTS	740340043 W/VF 110 1/10 681
218	3706000012-35	SPECIFIC PLANTS	740340046 W/VF110 1/15 682
219	3706000012-36	SPECIFIC PLANTS	740340051 W100 1/20 857 683 855
220	3706000012-37	SPECIFIC PLANTS	740340054 W/VF 110 1/23 684 858
221	3706000012-38	SPECIFIC PLANTS	740340057 W/VF110 1/30 685
222	3706000012-39	SPECIFIC PLANTS	740340063 WL110 1/46 861 862
223	3706000012-40	SPECIFIC PLANTS	740340220 W/VF86 1/10 657
224	3706000012-41	SPECIFIC PLANTS	740340227 W/VF110 1/7 680
225	3706000012-42	SPECIFIC PLANTS	740340284 W75 1/7 390 459 401
226	3706000012-43	SPECIFIC PLANTS	740340285 W75 1/10 765 814 904
227	3706000012-44	SPECIFIC PLANTS	740340289 W75 1/30 769 818 908
228	3706000012-45	SPECIFIC PLANTS	740340298 W/VF86 1/7 656
229	3706000012-46	SPECIFIC PLANTS	740340300 W/VF110 1/40 310
230	3706000012-47	SPECIFIC PLANTS	740340310 W75 1/15 766 815
231	3706000012-48	SPECIFIC PLANTS	Servo stabilizer
232	3706000012-49	SPECIFIC PLANTS	Worktable
233	3706000012-50	SPECIFIC PLANTS	Inspection Trolley
234	3706000012-51	SPECIFIC PLANTS	Setting Trolley
235	3706000012-52	SPECIFIC PLANTS	Platform
236	3706000012-53	SPECIFIC PLANTS	Fixture Rack
237	3706000012-54	SPECIFIC PLANTS	Hob Arbour Stand
238	3706000012-55	SPECIFIC PLANTS	Input/Output Trolley
239	3706000012-56	SPECIFIC PLANTS	Laser Marking for Worm Machine
240	3706000010-54	SPECIFIC PLANTS	Ball type Stylus pin Dia 0.5mm
241	3706000010-55	SPECIFIC PLANTS	Ball type Stylus pin Dia 1.0mm(L16)
242	3706000010-56	SPECIFIC PLANTS	Ball type Stylus pin Dia 1.0mm(L32)
243	3706000010-57	SPECIFIC PLANTS	Ball type Stylus pin Dia 1.5mm
244	3706000010-58	SPECIFIC PLANTS	Ball type Stylus pin Dia 2.0mm
245	3706000010-59	SPECIFIC PLANTS	Ball type Stylus pin Dia 3.0mm
246	3706000010-0	SPECIFIC PLANTS	Gear Tester P 40
247	3706000010-1	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 38
248	3706000010-2	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 40
249	3706000010-3	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 41
250	3706000010-4	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 42
251	3706000010-5	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 44
252	3706000010-6	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 48
253	3706000010-7	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 51





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
254	3706000010-8	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 52
255	3706000010-9	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 55
256	3706000010-10	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 61
257	3706000010-11	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 65
258	3706000010-12	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 71
259	3706000010-13	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 78
260	3706000010-14	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 95
261	3706000010-15	SPECIFIC PLANTS	Gear Tester P 40 - Online UPS
262	3706000010-16	SPECIFIC PLANTS	Gear Tester P 40 - Air Dryer
263	3706000010-17	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 25
264	3706000010-18	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 26
265	3706000010-19	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 28.35
266	3706000010-20	SPECIFIC PLANTS	Gear Tester P 40-Surface table Move from RQA C
267	3706000010-21	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 31
268	3706000010-22	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 36
269	3706000010-23	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 36.81
270	3706000010-24	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 37
271	3706000010-25	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 46.35
272	3706000010-26	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 53
273	3706000010-27	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 58
274	3706000010-28	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 61.74
275	3706000010-29	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 64
276	3706000010-30	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 66
277	3706000010-31	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 17
278	3706000010-32	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 67.7
279	3706000010-33	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 68
280	3706000010-34	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 72.33
281	3706000010-35	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 73
282	3706000010-36	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 74
283	3706000010-37	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 74.1
284	3706000010-38	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 76
285	3706000010-39	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 80
286	3706000010-40	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 81.5
287	3706000010-41	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 82
288	3706000010-42	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 20
289	3706000010-43	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 83.54
290	3706000010-44	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 85





S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
291	3706000010-45	SPECIFIC PLANTS	Gear Tester P 40-Mandrel Bore Size 88.85
292	3706000010-46	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 91
293	3706000010-47	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 96
294	3706000010-48	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 21
295	3706000010-49	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 24
296	3706000010-50	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 28
297	3706000010-51	SPECIFIC PLANTS	Gear Tester P 40 - Battery for Online UPS
298	3706000010-52	SPECIFIC PLANTS	Gear Tester P 40 - Mandrel Bore Size 35
299	3856000108-0	CONTROLLING INSTRUMENTS	Dial Snap gauge (25-50mm) - Worm
300	3856000109-0	CONTROLLING INSTRUMENTS	Dial Snap gauge (50-75mm) - Worm
301	3856000110-0	CONTROLLING INSTRUMENTS	Plunger dial (0.001mm) - Worm
302	3856000111-0	CONTROLLING INSTRUMENTS	Plug Gauge 25mm (Go/No Go) - Worm
303	3856000112-0	CONTROLLING INSTRUMENTS	Plug Gauge 28mm (Go/No Go) - Worm
304	3856000113-0	CONTROLLING INSTRUMENTS	Plug Gauge 30mm (Go/No Go) - Worm
305	3856000114-0	CONTROLLING INSTRUMENTS	Plug Gauge 35mm (Go/No Go) - Worm
306	3856000115-0	CONTROLLING INSTRUMENTS	Plug Gauge 42mm (Go/No Go) - Worm
307	3856000121-0	CONTROLLING INSTRUMENTS	Keyway width Gauge 8mm - Worm
308	3856000122-0	CONTROLLING INSTRUMENTS	Keyway width Gauge 10mm - Worm
309	3856000123-0	CONTROLLING INSTRUMENTS	Keyway width Gauge 12mm - Worm
310	3706000011-0	SPECIFIC PLANTS	Hydraulic hand pallet
311	3856000124-0	CONTROLLING INSTRUMENTS	KEYWAY PLUG SYMMETRY GAUGE - Ø25XL120mm
312	3856000125-0	CONTROLLING INSTRUMENTS	KEYWAY PLUG SYMMETRY GAUGE - Ø28 X L127mm
313	3856000126-0	CONTROLLING INSTRUMENTS	KEYWAY PLUG SYMMETRY GAUGE - Ø30 X L127mm
314	3856000127-0	CONTROLLING INSTRUMENTS	KEYWAY PLUG SYMMETRY GAUGE - Ø35 X L140mm
315	3856000128-0	CONTROLLING INSTRUMENTS	KEYWAY PLUG SYMMETRY GAUGE - Ø42 X L155mm

B) Fixed Assets (Capital Work-in-Progress):

S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
1	6056000193-36	TANGIBLE ASSETS IN PROGRESS	Hydraulic Oil 68
2	6056000179-0	TANGIBLE ASSETS IN PROGRESS	P40 gear tester uninstallation and installation
3	6056000193-5	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 2
4	6056000193-6	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 3
5	6056000193-7	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 4
6	6056000193-8	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 5
7	6056000193-9	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 6
8	6056000193-10	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 7



S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
9	6056000193-11	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P63-90 - 8
10	6056000193-12	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P100-132 - 1
11	6056000193-13	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P100-132 - 2
12	6056000193-14	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P100-132 - 3
13	6056000193-15	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - P100-132 - 4
14	6056000193-16	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - Brake Kit - 1
15	6056000193-17	TANGIBLE ASSETS IN PROGRESS	Kitting Trolley - Brake Kit - 2

C) Fixed Assets (Others):

S. NO.	ASSET CODE	ASSET CLASS DESCRIPTION	ASSET DESCRIPTION
1	3706000005-34	SPECIFIC PLANTS	EPCG Entry G60-Bevel Grinding Machine

D) Other Assets:

S. NO.	ASSET TYPE	DESCRIPTION
1	Inventory	Inventories in the nature of Raw Materials, Semi-Finished Goods, Work-in-Progress and Finished Goods
2	GST Receivables	GST Input Tax Credit

E) Liabilities:

S. NO.	DESCRIPTION
1	Trade Payables
2	Export Obligations Liability relating to Export Promotion Capital Goods (EPCG) Scheme



SCHEDULE 2

LIST OF BUSINESS CONTRACTS

S. NO.	NAME OF VENDOR	NATURE OF CONTRACT
1	Punjab Bevel Gears Limited	Purchase Order (PO) 4419633
2	Manikandan Metal Industries	Purchase Order (PO) 4430980
3	Sree Sai Catering	Canteen Services Agreement
4	Target Soft Systems	Manpower Supply Agreement
5	Updater Services Limited	Manpower Supply Agreement
6	CISS Services Ltd.	Security Services Agreement



SCHEDULE 3

FORM OF DELIVERY NOTE

[On the letterhead of the Seller]

__ December 2025

To,

BONFIGLIOLI TRANSMISSIONS LIMITED

Plot No AC 7 to AC 11, SIDCO Industrial Estate,
Thirumudivakkam, Kanchipuram, Tamil Nadu - 600132

Attention: Mr. Kennady V Kaippally, Managing Director

RE: Delivery Note under the Business Transfer Agreement ('BTA') dated 15th December 2025, executed between Bonfiglioli Drive Solutions Private Limited and Bonfiglioli Transmissions Limited (the "BTA").

We refer to the BTA. This letter is being issued pursuant to Clause 5.2.1.1 of the BTA. All capitalised terms used in this letter and not defined here shall have the meanings referred to them under the BTA.

In accordance with the terms of the BTA, we, the Seller has delivered and handed over to the Purchaser, possession of all the Business Assets that are moveable in nature by constructive delivery. All such Business Assets are accompanied by the relevant documents including purchase orders, invoices, delivery and possession receipts and any other records pertaining to such Business Assets, which are in the possession of the Seller as on the date hereof.

Further, in accordance with the terms of the BTA, we, the Seller has delivered and handed over to the Purchaser, possession of all books and records pertaining to the Relevant Business in the possession of the Seller by constructive delivery.

By this delivery note, the Purchaser accepts, confirms and acknowledges that it has received from the Seller, the possession and delivery of all the Business Assets (as defined under the BTA) and all books and records pertaining to the Relevant Business, in accordance with the terms and conditions of the BTA.

For and on behalf of **Bonfiglioli Drive Solutions Private Limited**

Authorised Signatory

Date: __ December 2025

Place: Chennai

We acknowledge and confirm.

For and on behalf of **Bonfiglioli Transmissions Limited**

Authorised Signatory

Date: __ December 2025

Place: Chennai

