RUPAREL FOOD PRODUCTS LIMITED

(Formerly known as Mehta Housing Finance Limited)

Regd. Off: Plot No. 1A, Revenue Survey No 203, Savarkundla Road, Taveda, Mahuva Bhavnagar, Gujarat - 364290

CIN: L15100GJ1993PLC020699 **M**: 98989 08652

Email: mehtahousingfinanceltd@gmail.com **Website**: www.ruparelfoods.com

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Date: 13th November 2026

To,
The General Manager
Department of Corporate Services (Listing Compliance)
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Cessation of Associate Company (SAMT Foods Private Limited) on account of its amalgamation with Ruparel Foods Private Limited pursuant to the order of the Hon'ble National Company Law Tribunal, Ahmedabad Bench

Scrip Code: 511740

Dear Sir / Madam,

1. Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, We hereby inform you that **SAMT Foods Private Limited ("Transferor Company")**, an associate company of **Ruparel Food Products Limited ("the Company")**, is being amalgamated with **Ruparel Foods Private Limited ("Transferee Company")**, a group company of the Company, under a Scheme of Amalgamation ("Scheme") under Sections 230 to 232 of the Companies Act, 2013.

2. The Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT"), vide its final order pronounced on October 31, 2026 in C.P.(CAA)/63(AHM)/2025 in C.A.(CAA)/40(AHM)/2025, has sanctioned the Scheme with the Appointed Date of April 1, 2025. Under the Scheme and the order, the entire undertaking of **Transferor Company**, including its assets, liabilities, employees and proceedings, shall stand transferred to and vested in **Transferee Company**, and **Transferor Company** shall stand dissolved without being wound up.

3. a Certified Copy of the Order of Hon'ble NCLT under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 sanctioning the above Scheme of Amalgamation was issued on November 5, 2026, which has been filed by the respective Transferor Company and Transferee Company on November 13, 2026 with the Registrar of Companies, Ahmedabad ("ROC') at MCA Portal. Accordingly, in terms of the definition of 'effective date' provided in the approved Scheme, the above Scheme has become effective from November 13, 2026.

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Consequent to the Scheme becoming effective:

a) An associate of the Company, namely SAMT Foods Private Limited, Transferor Company stands dissolved and ceases to be the associate of the Company with effect from November 13, 2026 and

b) Pursuant to the said Scheme of Amalgamation, Ruparel Foods Private Limited being the Transferee Company, will discharge the consideration as mentioned in the approved Scheme of Amalgamation, by way of issuance and allotment of equity shares of Rs. 10/- each to the respective shareholders of the said associate company including to the Company, in lieu of its shareholding held in SAMT Foods Private Limited in the manner as detailed herein below:

   1 Equity Share of Rs. 10/- each credited as fully paid-up in RUPAREL FOODS PRIVATE LIMITED ("New Shares") for every 5 Equity Shares of Rs.10/- each fully paid-up held by the Company in SAMT FOODS PRIVATE LIMITED. i.e. 4,00,000 Equity shares in exchange of existing 20,00,000 Equity shares.

4. The details required under Regulation 30 of the SEBI Listing Regulations read with Para 1.4 of the SEBI Master Circular are provided in the Annexure to this letter.

5. The above information is also being made available on the website of the Company at www.ruparelfoods.com

You are requested to take the above on record.

Thanking you,
Yours faithfully,
For, Ruparel Food Products Limited

MONALI SUNILBHAI THAKER
Digitally signed by MONALI SUNILBHAI THAKER
Date: 2026.11.13 18:15:25 +05'30'

Monali Thaker
Company Secretary & Compliance Officer
Membership No.: A53871

Encl.:a/a

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ANNEXURE

Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with Para 1.4 of the SEBI Master Circular

Sr. No.	Particulars (SEBI Circular – Para 1.4)	Transfer and Merger of Associate namely SAMT FOODS PRIVATE LIMITED (in which the Company is holding 22.22% Equity Shares) through Scheme of Amalgamation
a)	Amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year	As on March 31, 2026 **The amount of the turnover or revenue or the income:** Rs. 3021.01 Lakhs (Associate Company) and Rs. 342.67 Lakhs (Company) **Percentage: 881.61%** **Net worth amount:** Rs. 571.09 Lakhs (Associate Company) and Rs. 470.97 Lakhs (Company) **Percentage: 121.26%**
b)	Date on which the agreement for sale has been entered into	The Appointed Date of the Scheme is April 1, 2025 and the Scheme has been made effective upon filing of the Certified Copy of the Order of the Hon'ble NCLT under Section 230 to 232 and other applicable provisions of the Act sanctioning the Scheme of Amalgamation with the Registrar of Companies at MCA Portal by the Transferor Company and the Transferee Company on November 13, 2026, respectively in terms of the definition of 'Effective date' provided in the Scheme. Consequently, SAMT Foods Private Limited, the Transferor Company, ceases to exist as an Associate of the Company with effect from November 13, 2026.

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Sr. No.	Particulars (SEBI Circular – Para 1.4)	Transfer and Merger of Associate namely SAMT FOODS PRIVATE LIMITED (in which the Company is holding 22.22% Equity Shares) through Scheme of Amalgamation
c)	The expected date of completion of sale/disposal	The Appointed Date of the Scheme is April 1, 2025 and the Scheme has been made effective upon filing of the Certified Copy of the Order of the Hon'ble NCLT under Section 230 to 232 and other applicable provisions of the Act sanctioning the Scheme of Amalgamation with the Registrar of Companies at MCA Portal by the Transferor Company and the Transferee Company on November 13, 2026, respectively in terms of the definition of 'Effective date' provided in the Scheme.
d)	Consideration received from such sale/disposal	Consideration is by way of issue of equity shares by **Ruparel Foods Private Limited (Transferee Company)** to the equity shareholders **of SAMT Foods Private Limited (Transferor Company**) in the **ratio** of **1 (one) equity share of Rs. 10 each of the Transferee Company for every 5 (five) equity shares of Rs. 10 each held in the Transferor Company**, as per Clause 11 of the Scheme. Fractional entitlements, if any, shall be paid in cash. Number of shares to be received by the Company: **4,00,000 equity shares** of **Ruparel Foods Private Limited** against **20,00,000 equity shares** held in **M/s SAMT Foods Private Limited**.
e)	Brief details of buyers and whether any of the buyers belong to the promoter/promoter group/group companies. If yes, details thereof	**The Transferee Company, M/s Ruparel Foods Private Limited** having **CIN**: U15490GJ2004PTC045044, is belong to the same promoter group company , having its registered office at PB No. 12, 43 Industrial Plot, Bhavnagar, Mahuva, Gujarat – 364290 and having Common Directors.

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Sr. No.	Particulars (SEBI Circular – Para 1.4)	Transfer and Merger of Associate namely SAMT FOODS PRIVATE LIMITED (in which the Company is holding 22.22% Equity Shares) through Scheme of Amalgamation
f)	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	**Yes,** since pursuant to the merger of **SAMT Foods Private Limited**, an associate of the Company with **Ruparel Foods Private Limited** a group company, the Company will receive shares of **Ruparel Foods Private Limited**. Shares will be issued in terms of the share exchange ratio as per the Scheme approved by the Hon'ble NCLT. The transaction is at arm's length.
g)	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with Regulation 37A of LODR Regulations	No. The transaction is carried out under a Scheme of Amalgamation sanctioned by the Hon'ble NCLT under Sections 230 to 232 of the Companies Act, 2013. Accordingly, Regulation 37A of the SEBI (LODR) Regulations, 2015 is not applicable.
h)	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger shall be disclosed by the listed entity with respect to such slump sale	Not applicable, as the transaction is not a slump sale. Disclosures relating to the amalgamation are set out in Part B below.