CERTIFIED TRUE COPY OF RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE COMPANY AT ITS MEETING HELD ON 19th MARCH, 2026

The Board was informed that it was proposed to amalgamate the Company into Cipla Limited, a holding company to simplify the structure, ensure cost efficiency and reduce administrative and compliance burden on the Company.

The Board took note of the following:

- The draft Scheme of Amalgamation;
- Rationale and benefits of the amalgamation;
- Requirement of obtaining consent/ no objection of shareholders and creditors of the Company.

After due deliberation, the Board unanimously passed the following:

"Resolved that pursuant to the provisions of Sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013, ("Companies Act") read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other rules made thereunder (including any statutory modification(s) or re-enactment(s) or amendment(s) thereof for the time being in force), Section 2(1B) read with any other applicable provisions of the Income-tax Act, 1961 (as amended) ("IT Act"), relevant provisions of the Memorandum of Association and the Articles of Association of the Company and other applicable laws, rules, regulations, bye-laws as the case may be; and subject to the requisite approval of the members and/or the creditors, as applicable, of the Company (unless dispensed with by the Hon'ble National Company Law Tribunal having jurisdiction over the relevant companies), and necessary consents, observations, no-objections, permissions and approvals of the statutory or regulatory or governmental authorities and subject to the sanction of the relevant bench/benches of the Hon'ble National Company Law Tribunal(s) ('NCLT/Hon'ble NCLT') before whom the confirmation petition would be filed, and subject to all such conditions and modifications as may be prescribed or imposed by any of the aforesaid authorities while granting such approvals, observations, no-objections, permissions and sanctions, which may be agreed to by the Company, approval of the Board of Directors of the Company ("Board"), be and is hereby accorded to the draft scheme of amalgamation of the Company ("Transferor Company" or "Company") into Cipla Limited, holding company, having CIN L24239MH1935PLC002380 and registered office at Cipla House, Peninsula Business Park, Ganpatrao Kadam Marg, Lower Parel, Mumbai, Maharashtra, 400013, ("Transferee Company") (hereinafter referred to as the "Scheme").

Resolved further that the Appointed Date for the aforesaid Scheme shall be 1st April 2026, or such other date as may be approved or fixed by the appropriate authority, being the date on and from which the Scheme shall be deemed to be effective.

Resolved further that the Company, being the wholly owned subsidiary of the Transferee Company, upon the Scheme becoming effective, the entire issued, subscribed and paid-up share capital of the Company shall stand cancelled, and no new shares shall be issued or allotted by the Transferee Company to the shareholders of the Company.

Resolved further that upon the Scheme becoming effective, the Company shall stand dissolved without following the process of winding up.

Resolved further that for the purposes of Section 232 of the Companies Act, the draft auditor's certificate to be issued by the statutory auditors of the Company, i.e. M/s. M.A. Parikh Shah & Associates LLP, Chartered Accountants ("Auditor's Certificate"), certifying that the accounting treatment contained in the draft Scheme is in compliance with applicable Accounting Standards specified by the Central Government under Section 133 of the Companies Act and the rules made thereunder, as placed before the Board, be and is hereby noted and taken on record.

Resolved further that a draft report under Section 232(2)(c) of the Companies Act as placed before the Board at this meeting, explaining the effect of the proposed Scheme on each of the equity shareholders, promoter and non-promoter shareholders, key managerial personnel, creditors and employees, etc. is hereby adopted and taken on record and Mr. Rajendra Chopra, Non-Executive Director or Mr. Sunil Gupta, Non-Executive Director, be and are hereby severally authorised to finalise and sign the same.

Resolved further that in the opinion of the Board, the draft Scheme will be of advantage and be beneficial to the Company, its shareholders and other stakeholders, and the terms thereof are fair and reasonable and are not detrimental to the shareholders or creditors of the Company.

Resolved further that Mr. Anuj Reddy, Managing Director, Mr. Rajendra Chopra, Non-Executive Director, Mr. Sunil Gupta, Non-Executive Director, Mr. Mitesh Shah, Company Secretary, be and are hereby severally authorised to:-

a. to make such modifications, amendments, alteration and changes in the Scheme as may be expedient, desirable or necessary for (i) filing the Scheme with the Hon'ble NCLT; or (ii) satisfying the requirements, limitations or conditions imposed by the Hon'ble NCLT or any other regulatory authority; or (iii) solving all difficulties that may arise for carrying out in the Scheme, provided that prior approval of the Board shall be obtained for making any material changes in the said Scheme as approved in the meeting.
b. file the company application(s) along with the affidavits (wherever required) before

Hon'ble NCLT or such other competent authorities for seeking directions as to convening/ dispensation of the meetings of the shareholders and/or creditors of the Company as may be considered necessary and other directions to give effect to the Scheme;

c. convene and conduct shareholders/creditors meetings, as may be directed by the Hon'ble NCLT;
d. appoint, or engage, or ratify the appointment/engagement of any third-party intermediaries, including, without limitation, valuers, practicing chartered accountants, practicing company secretaries, merchant bankers, or any other advisor(s) in connection with the Scheme;
e. engage and instruct advocates and, if considered necessary, also engage the services of counsel(s), advocates, legal experts and other concerned authority(ies), to do all things necessary and expedient in connection with the Scheme, including to declare and file all pleadings, reports, and sign and issue public advertisements and notices;

f. finalise and bring into effect the Scheme and make and give effect to any modifications, amendments, alterations, or revisions in the Scheme from time to time pursuant to any change in law or otherwise, including suspend, withdraw, transfer or revive the Scheme as may be specified by any statutory authority;

g. *suo moto* or in consultation with the legal counsel(s), do all such acts, deeds, matters and things whatsoever including settling any question, doubt or difficulty that may arise with regard to or in relation to the Scheme, as they may consider necessary, expedient, fit and proper; provided that no alteration, modification or amendment which amounts to a material change to the substance of the Scheme shall be made except with the prior approval of the Board;
h. make such alterations, modifications or amendments to the Scheme as may be expedient or necessary, particularly to comply with any requirements, conditions or limitations, the Hon'ble NCLT or any other statutory authority(ies) may deem fit to direct or impose or for any other reason;

i. file petitions for confirmation and sanctioning of the Scheme by the Hon'ble NCLT or such other competent authority(ies);
j. for the above purpose, file all pleadings, reports, and sign and issue advertisements and notices;
k. do all acts and things as may be considered necessary and expedient in relation thereto and for that purpose to engage any counsel(s) and sign authorization(s)/vakalatnama(s), in their favour as may be required;
l. obtain approval from and/or represent before Registrar of Companies, Ministry of Corporate Affairs, Regional Director, Income Tax authorities and such other statutory authority(ies) and other governmental body(ies), in India or abroad, including the shareholders and/or creditors as may be considered necessary;
m. produce all documents, matters or other evidence in connection with the matters aforesaid and any other proceedings incidental thereto or arising therefrom;
n. sign all the papers, documents, writings, applications, petitions, affidavits, representations, pleadings, public advertisements, notices, reports, e-forms to be filed with the Registrar of Companies, as may be required to be signed, executed, delivered for carrying into effect the

said Scheme in all respects whatsoever and/or for obtaining directions including but not limited to from the Hon'ble NCLT and for this purpose, to appear in person and/or represent the Company before the Hon'ble NCLT or any other judicial forums/authority and to deliver a certified copy of this resolution to any concerned party or authorities;

o. sign and execute the request letters/ no objection/ sanction letters for obtaining the necessary no objection/ sanction letters for dispensation of the meeting(s) of the shareholders and/or creditors of the Company for approving the Scheme and thereafter submitting the same on receipt thereof to the Hon'ble NCLT or any other appropriate authority, as may be required;
p. settle any questions or doubts or any difficulties that may arise with regard to the Scheme, including passing of accounting entries and/or making such other adjustments in the books of account as are considered necessary to give effect to the Scheme and this resolution;
q. accept services of notices or other processes which may from time to time be issued in connection with the matter aforesaid, and also to serve any such notices or other processes to parties or persons concerned;
r. file requisite forms, returns, and other documents with the Registrar of Companies in connection with the Scheme;
s. incur such expenses as may be necessary in relation to the above or the transaction;
t. take all procedural steps for having the Scheme sanctioned by the Hon'ble NCLT, including, without limitation, filing necessary applications, petitions and signing, verifying and affirming all applications, affidavits and petitions as may be necessary; and
u. to take all the steps necessary or incidental and considered appropriate with regard to the above applications and petitions and implementation of the orders passed thereon, and generally for putting through the Scheme and completing the same.

For Inzpera Healthsciences Limited

MITESH SHAH

Digitally signed by MITESH SHAH
Date: 2026.04.17 15:39:01 +05'30'

Mitesh Shah
Company Secretary
ICSI Membership No.: A56445
Address: Cipla House, Peninsula Business Park,
Ganpatrao Kadam Marg, Lower Parel, Mumbai 400013.
Date: 17th April, 2026

Prepared by: Chirag Hotchandani