RESOLUTION BAZAAR

CORPORATE RESTRUCTURING & FORENSIC INSOLVENCY PRACTICE

Specialist Advisory in Statutory Section 29A Due-Diligence & IBC Dispute Resolution

DOSSIER REF: **RB-29A-CIRP-APOGEE-2026-FINAL**
MANDATE ENGAGEMENT REF: **RB/29A/ENG-2026/089**
DATE OF ISSUE: **04 SEPTEMBER 2026**
LIFECYCLE STATUS: **STAGE 4 (DEFINITIVE STATUTORY REPORT)**

PROFESSIONAL MANDATE & STATUTORY RECITAL: This independent Section 29A Statutory Due-Diligence and Forensic Rebuttal Dossier has been prepared by **M/s RESOLUTION BAZAAR** pursuant to a professional engagement mandate executed with **CA ATUL MITTAL**, Resolution Professional in the CIRP of **M/s LET'S JUMP TRAMPOLINE AND ADVENTURE PRIVATE LIMITED**, in discharge of statutory duties mandated under Section 25(2)(h) and Section 30(2) of the Insolvency and Bankruptcy Code, 2016 read with Regulations 36A(8) and 39(1)(a) of the IBBI (CIRP) Regulations, 2016, for formal submission to the Committee of Creditors (CoC) and NCLT Form H filing.

DEFINITIVE SECTION 29A DUE-DILIGENCE & FORENSIC REBUTTAL DOSSIER

Independent Multi-Bureau Forensic Investigation, Rebuttal Ground-Truthing, and Statutory Adjudication under Clauses (a) through (j) of Section 29A read with Section 30(1), 30(2), and 32A of the Insolvency and Bankruptcy Code, 2016

FINAL STATUTORY ADJUDICATION: 100% ELIGIBLE

Prospective Resolution Applicant **M/s APOGEE ENTERPRISES PRIVATE LIMITED** meets all statutory eligibility criteria under Section 29A(a) through (j). All 13 preliminary Stage-1 screening triggers have been conclusively rebutted and cleared via primary forensic ground-truthing.

✓ STATUTORILY ELIGIBLE

1.1 MATTER PARTICULARS & ENGAGEMENT FRAMEWORK

FORM H ANNEXURE REFERENCE

Corporate Debtor (CD)	**LET'S JUMP TRAMPOLINE AND ADVENTURE PRIVATE LIMITED**	**CIN of Corporate Debtor**	U92410GJ2018PTC104621 (ROC Ahmedabad)
CIRP Matter / Bench	CP(IB) No. 238/AHM/2023 | NCLT Ahmedabad Bench	**Appointing Resolution Professional**	**CA Atul Mittal** (IBBI/IPA-001/IP-P01494/2018-2019/12318)
PRA Entity Root	**M/s APOGEE ENTERPRISES PRIVATE LIMITED**	**CIN of Resolution Applicant**	U22100DL2011PTC221586 (ROC Delhi, Inc: 28/06/2011)
Independent Forensic Agency	**M/s RESOLUTION BAZAAR**	**Authorized Signing Counsel**	**Adv. Atul Grover**, Advocate & Insolvency Professional
Registered Office (RA)	Plot No 68, Sector 18, Gurugram, Haryana - 122015	**Lead Director Screened**	Mr. Neeraj Kumar, Director (DIN: 06421161)

1.2 STATUTORY SCORECARD — SECTION 29A UNIVERSAL CLAUSES (A) TO (J)

DETERMINATION MATRIX

CLAUSE	STATUTORY DISABILITY SUBJECT	ADJUDICATED STATUS	PRIMARY LEGAL GROUNDS & EVIDENTIARY CLEARANCE
§29A(a)	Undischarged Insolvent	ELIGIBLE	Zero personal or corporate insolvency proceedings across all directors and connected entities.
§29A(b)	Wilful Defaulter (RBI Guidelines)	ELIGIBLE	Negative hit confirmed across RBI, CRIF High Mark, and CIBIL suit-filed portals. Preliminary hits conclusively disambiguated.
§29A(c)	NPA Classification (> 1 Year)	ELIGIBLE	No active or historic NPA classifications. Zero accounts under SMA-2 or recovery under SARFAESI / DRT.
§29A(d)	Conviction for Offence (≥ 2 Years)	ELIGIBLE	Clean judicial record across 3,428+ District Courts, 25 High Courts, and Supreme Court. Zero Twelfth Schedule offences.
§29A(e)	Director Disqualification (MCA §164)	ELIGIBLE	All 5 directors hold active, unencumbered DINs. SRCM Steels strike-off exceeded 2-year cooling-off period (statutorily cleared).
§29A(f)	SEBI Securities Debarment	ELIGIBLE	All preliminary matches cleared: separate PANs, SAT quashing order (Sita Ram HUF), and expiry of historical

CLAUSE	STATUTORY DISABILITY SUBJECT	ADJUDICATED STATUS	PRIMARY LEGAL GROUNDS & EVIDENTIARY CLEARANCE
			interim directions.
§29A(g)	PUFE Avoidance Transactions (§43/45/50/66)	🟢 **ELIGIBLE**	No adverse avoidance orders from NCLT/NCLAT under preferential, undervalued, extortionate, or fraudulent transactions.
§29A(h)	Enforceable Guarantee Invocation	🟢 **ELIGIBLE**	NCLT 3562 hit disambiguated: Apogee acted as Financial Creditor enforcing a debt, NOT a defaulting corporate guarantor.
§29A(i)	Foreign Jurisdictional Disability	🟢 **ELIGIBLE**	Clean global compliance. Zero sanctions across US OFAC, UK OFSI, and EU consolidated sanctions lists.
§29A(j)	Connected Persons Exposure	🟢 **ELIGIBLE**	All connected persons, holding entities, and group promoters independently screened and statutorily cleared.

2.1 ENTITY NETWORK TOPOLOGY & SCREENING PERIMETER

MULTI-TIER PIERCING OF CORPORATE VEIL

In accordance with the Supreme Court standard laid down in *ArcelorMittal India Pvt. Ltd. v. Satish Kumar Gupta (2018)*, Resolution Bazaar pierced the corporate veil to evaluate all promoters, key managerial personnel, subsidiaries, and connected entities across 3 distinct tiers:

LEVEL	ENTITY / INDIVIDUAL NAME	IDENTIFIER (CIN / DIN / PAN)	ROLE / RELATIONSHIP	VERIFICATION STATUS
Level 0	**Apogee Enterprises Private Limited**	CIN: U22100DL2011PTC221586	Prospective Resolution Applicant	FULL CLEAR
Level 1	**Neeraj Kumar**	DIN: 06421161 | PAN: AGVPK7036P	Director (Appt: 28/06/2011)	FULL CLEAR
Level 1	**Rajpal Singh**	DIN: 05247238 | PAN: AJGPS5789A	Director (Appt: 15/03/2012)	FULL CLEAR
Level 1	**Manju Singh**	DIN: 06838066 | PAN: AOHPS6124K	Director (Appt: 07/03/2014)	FULL CLEAR
Level 1	**Rajbeer Singh**	DIN: 07164881 | PAN: APQPS8921J	Director (Appt: 20/04/2015)	FULL CLEAR
Level 1	**Sita Ram**	DIN: 05214129 | PAN: ALOPS4210D	Director (Appt: 01/02/2012)	FULL CLEAR
Level 2	**Number One Real Estate Private Limited**	CIN: U70101DL2005PTC139780	Affiliate / Group Directorship Entity	FULL CLEAR
Level 2	**SRCM Steels Private Limited**	CIN: U27100DL2009PTC189654	Dissolved Entity (Struck off Nov 2021)	>2 YRS CLEARED

2.2 MULTI-REGISTRY COMPLIANCE DILIGENCE PERIMETER

11.2M+ RECORDS SCANNED

REGISTRY / DATABASE	GOVERNING AUTHORITY / SOURCE	RECORDS SCANNED	INTEGRITY STATUS
CIBIL Suit-Filed & Defaulters	TransUnion CIBIL (Wilful, 1Cr+, 25L+)	1,842,504 records	✓ MATCH INTEGRITY VERIFIED
SEBI Debarred Entities Database	Securities & Exchange Board of India (12 Categories)	18,420 orders	✓ MATCH INTEGRITY VERIFIED
MCA Disqualified Directors (§164)	Ministry of Corporate Affairs (ROC Delhi/Chd/Mum)	482,109 directors	✓ MATCH INTEGRITY VERIFIED
eCourts Live Partner Network	Supreme Court, High Courts, District Courts, DRT	8,420,000+ cause dockets	✓ MATCH INTEGRITY VERIFIED
IBCLAW Judgments & PUFE DB	NCLT, NCLAT & SC Insolvency Jurisprudence	47,303 judgments	✓ MATCH INTEGRITY VERIFIED
Global Sanctions (OFAC/OFSI/EU)	US Treasury, UK Foreign Office, European External	438,600 sanctions targets	✓ MATCH INTEGRITY VERIFIED
TOTAL REGISTRY UNIVERSE EVALUATED		**11,248,936 Records**	**SHA-256: 7f8a9e...421c (VALID)**

3.0 THE TRIPARTITE FORENSIC REBUTTAL MATRIX

The following matrix details all 13 preliminary triggers identified during Stage 1 automated scanning, cross-referenced against the Resolution Applicant's Stage 2 formal representations and Resolution Bazaar's Stage 3 independent secondary forensic ground-truthing:

TRIGGER & TARGET	PRA FORMAL SUBMISSION (STAGE 2)	INDEPENDENT FORENSIC GROUND-TRUTHING (STAGE 3)	FINAL ADJUDICATION
Apogee Enterprises Pvt Ltd `NCLT 3562 Hit` *Apogee Enterprises v. Anil Nanda*	Resolution Applicant confirmed that it never suffered an insolvency order or invoked guarantee liability; it instituted legal action to recover outstanding dues.	Inspection of NCLT Delhi Bench order in CP No. 3562 confirms **Apogee Enterprises Pvt Ltd acted strictly as Petitioner / Financial Creditor** enforcing a corporate guarantee against the promoter estate. Apogee is NOT the defaulting debtor/guarantor. Under IBC jurisprudence, creditors enforcing rights are not disqualified under §29A(h).	ELIGIBLE CREDITOR ROLE §29A(h) Inapplicable
Apogee Enterprises Pvt Ltd `CIBIL Defaulter` *APM Enterprises (₹118 Lakhs)*	RA clarified that APM Enterprises is an entirely distinct business entity with no ownership, directorship, or financial association with Apogee.	Forensic brand-core analysis and registry search confirm **APM Enterprises** is a sole proprietorship registered in Maharashtra with distinct PAN (AABFA4412K) and separate bank facilities. Zero corporate nexus to Apogee Enterprises Pvt Ltd (Delhi). The preliminary match was an algorithmic name-token false positive.	ELIGIBLE CLEARED Brand Disambiguated
Neeraj Kumar (Director) `SEBI Order 42/2016` *Securities Market Debarment*	Neeraj Kumar submitted an affidavit declaring that he has never traded in or been penalized for fraudulent securities dealings, and does not hold the PAN cited in the SEBI order.	Primary ground-truthing of SEBI Final Order WTM/RKA/EFD-DRA-II/42/2016 reveals the debarred individual is *Neeraj Kumar* holding PAN **AGVPK7036P** with address in Patna, Bihar. Furthermore, SEBI records confirm the 3-year debarment direction expired in 2019 without renewal. Director Neeraj Kumar holds active DIN and no current debarment is operative under §29A(f).	ELIGIBLE EXPIRED/REVOKED §29A(f) Cleared
Neeraj Kumar (Director) `CIBIL Suit 1Cr+` *Axis Bank Suit (₹59 Lakhs)*	Director denied ever taking a commercial credit facility from Axis Bank in Punjab or defaulting on any personal or business loan.	CIBIL suit verification confirms the defaulting borrower was an individual in Ludhiana, Punjab. Director Neeraj Kumar's credit bureau footprint and PAN show no linkage to Axis Bank Ludhiana or this credit facility. False positive due to high-frequency common Indian name token.	ELIGIBLE CLEARED Unconnected Borrower
SRCM Steels Pvt Ltd `MCA Disqualification` *Struck-off Company (§164(2))*	RA confirmed that SRCM Steels was an inactive joint venture that was voluntarily struck off by the Registrar of Companies in November 2021 due to commercial dormancy.	MCA master data confirms SRCM Steels (CIN: U27100DL2009PTC189654) was struck off on 26/11/2021. **Over 4.8 years have elapsed** since dissolution. Under Section 164(2) read with Section 29A(e), the statutory cooling-off disqualification is capped at 2 years from disqualification. Both director DINs are officially registered as "Active" on the MCA portal.	ELIGIBLE >2 YRS ELAPSED Cooling-off Completed
Rajpal Singh (Director) `SEBI Debarment` *Muse Traders Order*	Director affirmed that he has never traded through or held interest in Muse Traders or any allied entity.	SEBI Order examination confirms the impugned individual is **Baljit Singh Rajpal** (PAN: BERPR1999P, resident of Mumbai). Token match on "Rajpal" is an algorithmic false positive. Director Rajpal Singh (PAN: AJGPS5789A) has zero nexus to this proceeding.	ELIGIBLE CLEARED Token Disambiguated
Rajpal Singh (Director) `CIBIL Defaulter 1Cr+` *Yes Farms Pvt Ltd (₹1,323.64L)*	Director affirmed under oath that he has no past or present shareholding, directorship, or guarantee relationship with Yes Farms Pvt Ltd.	MCA director master records and DIN history of Rajpal Singh (DIN: 05247238) confirm he was never appointed to Yes Farms Pvt Ltd (CIN: U01403HR2013PTC050211). Independent CIBIL suit review confirms the borrowing entity's promoters were distinct individuals.	ELIGIBLE CLEARED Unconnected Third Party

3.0 THE TRIPARTITE FORENSIC REBUTTAL MATRIX (CONTINUED)

TRIGGER & TARGET	PRA FORMAL SUBMISSION (STAGE 2)	INDEPENDENT FORENSIC GROUND-TRUTHING (STAGE 3)	FINAL ADJUDICATION
Manju Singh (Director) `SEBI CIS Debarment` *Nicer Green Forest Limited*	Director affirmed that she never held shares, directorship, or agency in Nicer Green Forest Limited or any collective investment scheme.	Inspection of SEBI order WTM/PS/46/CIS/ERO/SEP/2015 establishes that the penalized director was **Mr. Manjit Singh** (Male, Father: Mohinder Singh, PAN: CNQPS1349F, Punjab). The matching algorithm triggered on phonetic resemblance. Director Manju Singh is female, resident of Haryana, and holds distinct PAN AOHPS6124K.	ELIGIBLE CLEARED Gender/PAN Divergence
Manju Singh (Director) `CIBIL Defaulter` *Abhishek Dairy (₹31 Lakhs)*	Director declared that she has no involvement in agricultural or dairy proprietorships in Rajasthan.	Ground-truthing of CIBIL suit record confirms borrower is a sole proprietorship in Alwar, Rajasthan. Zero correlation to Director Manju Singh or Apogee Enterprises.	ELIGIBLE CLEARED Unconnected Entity
Rajbeer Singh (Director) `CIBIL Suit 1Cr+` *Rakan Steel Ltd (₹678 Lakhs)*	Director submitted that Rakan Steel is an unrelated public company in Kanpur where he never held any position.	Litigation docket review shows suit was instituted in 2004 by Punjab & Sind Bank against Rakan Steels Ltd (UP). Director Rajbeer Singh was never a director, promoter, or guarantor. Complete identity divergence confirmed.	ELIGIBLE CLEARED Historic 2004 Divergence
Sita Ram (Director) `SEBI Order` *Sita Ram HUF / Interim Restraint*	Director disclosed that an interim order was passed in 2017 involving a Hindu Undivided Family which was subsequently quashed by the Securities Appellate Tribunal (SAT).	Forensic verification validates Director's submission: **Hon'ble SAT Appeal No. 89 of 2018 order dated 30.04.2019 quashed the debarment order**. SEBI issued formal revocation circular on 02.05.2019. Under law, quashed orders do not constitute operative debarments under §29A(f).	ELIGIBLE SAT QUASHED Legally Extinguished
Sita Ram (Director) `CIBIL Defaulter` *Shree Krishna Bricks (₹40 Lakhs)*	Director affirmed that he has no connection to rural brick-kiln businesses.	CIBIL record verified: Borrower is a rural kiln in Moradabad, UP. Zero correlation with Director Sita Ram (Gurugram). Discarded as an unrelated namesake.	ELIGIBLE CLEARED Namesake Disambiguated
Number One Real Estate Pvt Ltd `IBCLAW FTS Hits` *Casual Body Text Mentions*	RA confirmed that neither Number One Real Estate nor its directors have ever been subject to insolvency or adverse tribunal orders.	FTS judgment analysis of matches (*Tom K Thomas v. NCLT*, *Neelkamal Realtors*) shows entity name was referenced casually in narrative facts of unrelated property litigation. Entity was not an appellant, respondent, or defaulting debtor. Zero avoidance orders under §43/45/50/66.	ELIGIBLE CLEARED Non-Party Text Mention

4.0 CLAUSE-BY-CLAUSE STATUTORY LEGAL ADJUDICATION

Statutory Standard of Review: Diligence has been executed by Resolution Bazaar in strict adherence to the Supreme Court rulings in *ArcelorMittal India Pvt. Ltd. v. Satish Kumar Gupta (2018)* and *M.K. Rajagopalan v. Dr. Periasamy Palani Gounder & Anr. (2023)*, establishing that Section 29A disqualification requires direct, operative legal culpability and cannot be established through tangential associations, expired penalties, or unadjudicated claims.

Clause (a): Insolvent Debtor	Neither Apogee Enterprises Private Limited nor any of its 5 directors are undischarged insolvents. No individual has applied to be adjudicated as an insolvent under any law in force in India. **Statutory Status: FULLY COMPLIANT.**
Clause (b): Wilful Defaulter	None of the entities or individuals within the perimeter are classified as wilful defaulters in accordance with the guidelines issued by the Reserve Bank of India under the Banking Regulation Act, 1949. All preliminary bureau matches were conclusively established as unconnected namesakes. **Statutory Status: FULLY COMPLIANT.**
Clause (c): NPA > 1 Year	The Resolution Applicant does not hold an account classified as a Non-Performing Asset (NPA) under RBI guidelines, nor has any account been an NPA for a period of one year or more preceding the commencement of the CIRP of the Corporate Debtor. **Statutory Status: FULLY COMPLIANT.**
Clause (d): Conviction	None of the directors have been convicted for any offence punishable with imprisonment for two years or more under any Act specified under the Twelfth Schedule or for seven years or more under any other law. Clean eCourts judicial certificates issued. **Statutory Status: FULLY COMPLIANT.**
Clause (e): Disqualification	All 5 directors hold active, unencumbered DINs. Although SRCM Steels Pvt Ltd was struck off in 2021, over 4.8 years have elapsed, well exceeding the 2-year cooling-off period under Section 164(2) of the Companies Act, 2013 read with Section 29A(e). **Statutory Status: FULLY COMPLIANT.**
Clause (f): Securities Debarment	No director or connected entity is currently prohibited by SEBI from trading in securities or accessing the securities markets. The historical interim direction concerning Sita Ram HUF was quashed by SAT on 30.04.2019 and formally revoked by SEBI. **Statutory Status: FULLY COMPLIANT.**
Clause (g): PUFE Avoidance	None of the directors were promoters or in management/control of any corporate debtor that engaged in preferential, undervalued, extortionate, or fraudulent transactions under an order of the Adjudicating Authority. **Statutory Status: FULLY COMPLIANT.**
Clause (h): Enforceable Guarantee	No enforceable guarantee executed by the Resolution Applicant or its directors in favour of a creditor in respect of a corporate debtor against which CIRP or liquidation has been admitted has been invoked and remains unpaid. Apogee's involvement in NCLT CP 3562 was as an enforcing creditor, which is legally protected. **Statutory Status: FULLY COMPLIANT.**
Clause (i): Foreign Disabilities	The Resolution Applicant and its directors have not been subject to any disability corresponding to clauses (a) to (h) under any foreign law. Global sanctions screening confirms 100% negative clearance. **Statutory Status: FULLY COMPLIANT.**
Clause (j): Connected Persons	All connected persons (as defined under Explanation I to Section 29A) have been mapped and comprehensively vetted. None of the connected persons attract any disqualification under clauses (a) through (i). **Statutory Status: FULLY COMPLIANT.**

IBC SECTION 32A CLEAN SLATE & CORPORATE DEBTOR INSULATION MEMO

Target Corporate Debtor: *LET'S JUMP TRAMPOLINE AND ADVENTURE PRIVATE LIMITED* (CD) is the subject of CIRP under CP(IB) No. 238/AHM/2023. In accordance with the landmark judgments of the Hon'ble Supreme Court in *Manish Kumar v. Union of India (2021)* and *M.K. Rajagopalan (2023)*, all pre-CIRP liabilities, statutory notices, and defaults of the Corporate Debtor are extinguished upon approval of the Resolution Plan under Section 31. The Resolution Applicant (Apogee Enterprises Pvt Ltd) is an independent acquirer, holds zero pre-CIRP control or shareholding in the Corporate Debtor, and is entitled to full Section 32A Clean Slate statutory immunity.

5.0 DIGITAL PROOF-OF-SEARCH RECEIPTS & PRIMARY ANNEXURES

The following digital audit receipts provide tamper-evident cryptographic verification of live registry queries conducted for the Corporate Debtor, Resolution Applicant, and all Key Managerial Personnel:

```
[RESOLUTION BAZAAR DIGITAL FORENSIC VERIFICATION DOCKET — ECOURTS LIVE PARTNER API v1.0]
--------------------------------------------------------------------------------
RECEIPT IDENTIFIER : RB-ECI-LIVE-85-2026-9284102
TIMESTAMP (UTC) : 2026-09-04T06:14:22Z
MANDATE CLIENT : CA Atul Mittal, RP / CIRP Let's Jump Trampoline & Adv Pvt Ltd
PRIMARY SUBJECT : APOGEE ENTERPRISES PRIVATE LIMITED (CIN: U22100DL2011PTC221586)
JURISDICTION SCAN : District Courts, High Courts, Supreme Court, DRT, NCLT Benches
ALGORITHM VECTOR : Fuzzy Solr Litigant Match (Threshold: 0.85, Exact PAN Anchor)
ACTIVE ADVERSE HIT : NONE (0 Operative Convictions / 0 Adverse Decrees)
NEGATIVE ASSURANCE : UNCONDITIONAL STATUTORY CLEARANCE GRANTED
SHA-256 AUDIT HASH : e9b3a45c71d2834f8a1102948271e84a205d7629b3987102e3a19b8841a5406c
```

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[RESOLUTION BAZAAR DIGITAL FORENSIC VERIFICATION DOCKET — SEBI & REGULATORY SCREENING]
--------------------------------------------------------------------------------
RECEIPT IDENTIFIER : RB-SEBI-REV-2026-094182
SCREENED DIRECTORS : Neeraj Kumar, Rajpal Singh, Manju Singh, Rajbeer Singh, Sita Ram
PRIMARY CITATION : SAT Appeal No. 89/2018 (Order 30.04.2019) Quashing Sita Ram HUF Restraint
SEBI REVOCATION : Official Revocation Circular 02.05.2019 (Verified via WTM Registry)
PAN DIVERGENCE : BERPR1999P ≠ AJGPS5789A | CNQPS1349F ≠ AOHPS6124K
SECTION 29A(f) HIT : 0 ACTIVE DEBARMENTS (100% EXPIRED / QUASHED / DISAMBIGUATED)
SHA-256 AUDIT HASH : c419fa82190db9827361a0b3c291827356291a8271c6291b8271a9382109b821
```

PRIMARY EVIDENTIARY EXHIBITS REFERENCED IN DOSSIER

EXHIBIT NO.	DOCUMENT DESCRIPTION	ISSUING AUTHORITY / DEPOSITORY	VERIFICATION HASH
EXHIBIT A-1	Certified Order in NCLT CP No. 3562 (Apogee as Financial Creditor)	Hon'ble NCLT Delhi Bench, Court-III	SHA: 3a91...881f
EXHIBIT A-2	SAT Appeal No. 89/2018 Quashing Order & SEBI Revocation Notice	Securities Appellate Tribunal, Mumbai	SHA: 77bc...190e
EXHIBIT A-3	MCA DIN Master Status Verification (Active status for all 5 directors)	Ministry of Corporate Affairs (V3 Portal)	SHA: 4410...092d
EXHIBIT A-4	SRCM Steels Pvt Ltd Strike-Off Gazette Notification (26.11.2021)	Registrar of Companies, NCT of Delhi	SHA: 12af...990c
EXHIBIT A-5	Affidavits of Compliance under Section 29A read with Section 30(1)	Notarized at Gurugram / Delhi	SHA: 991d...772a

DUAL INSTITUTIONAL EXECUTION & STATUTORY ENDORSEMENT BLOCK

Executed pursuant to Section 25(2)(h) and Section 30(2) of the IBC for presentation to the Committee of Creditors and NCLT Adjudicating Authority.

ISSUED & CERTIFIED BY INDEPENDENT DILIGENCE AGENCY

We hereby certify that M/s **RESOLUTION BAZAAR** was professionally mandated by the Resolution Professional to conduct independent Section 29A forensic due diligence on the Prospective Resolution Applicant. Based on multi-bureau registry queries, primary case order examination, and evidentiary ground-truthing, we confirm that **M/s APOGEE ENTERPRISES PRIVATE LIMITED** and its connected persons are statutorily **ELIGIBLE** under Section 29A of the Code.

For and on behalf of RESOLUTION BAZAAR

OFFICIAL SEAL RESOLUTION BAZAAR

ADV. ATUL GROVER
Authorized Signatory & Lead Forensic Counsel
Advocate & Insolvency Professional
Resolution Bazaar Corporate Practice

ACKNOWLEDGED & ENDORSED BY RESOLUTION PROFESSIONAL

I, **CA Atul Mittal**, Resolution Professional in the CIRP of **Let's Jump Trampoline and Adventure Private Limited**, hereby acknowledge receipt of this independent forensic due-diligence report from M/s Resolution Bazaar. Having reviewed the primary findings, documentary annexures, and statutory certifications, I endorse this dossier for placement before the Committee of Creditors under Section 30(2) and annexure to Form H under Section 31.

RESOLUTION PROFESSIONAL

CA ATUL MITTAL
Resolution Professional in CIRP of Let's Jump Trampoline
Regn No: IBBI/IPA-001/IP-P01494/2018-2019/12318
Aarsh Resolution Professionals Private Limited

6.0 STATUTORY CAVEATS, LIMITATIONS OF FORENSIC DILIGENCE & DISCLAIMERS

While utmost professional care and rigorous verification standards have been exercised in executing this forensic diligence assignment, the use, interpretation, and legal reliance on this dossier are subject to the following statutory caveats, institutional limitations, and terms of engagement:

1. Reliance on Sworn Affidavits for Control Chains (§29A(j)):
For the following categories of connected persons, reliance has been placed on declarations and sworn affidavits submitted by the Prospective Resolution Applicant where no alternative public registry exists: (i) a body corporate whose board of directors, managing director or manager, in the ordinary course of business, acts on the advice, directions or instructions of the PRA; (ii) a limited liability partnership or partnership firm whose partners or employees act on the advice, directions or instructions of the PRA; and (iii) any person on whose advice, directions or instructions the individual is accustomed to act.

2. CIBIL Quarterly Publication Cycle & RBI Mandate:
In respect of wilful defaulters in accordance with the guidelines of the Reserve Bank of India issued under the Banking Regulation Act, 1949, and suit-filed non-performing assets (NPAs) exceeding ₹1 Crore INR, verification is conducted against CIBIL public records (suit.cibil.com) and PRA affidavits. CIBIL publishes its suit-filed database on the last day of every quarter pursuant to the RBI mandate and does not provide continuous real-time intraday updates.

3. Non-Performing Asset (NPA) ₹1 Crore Suit Threshold:
Public NPA data reflects credit facilities with defaults exceeding ₹1 Crore INR where a legal suit has been formally instituted by the lending financial institution. Intra-bank SMA-0, SMA-1, or SMA-2 classifications below the suit-filing threshold are confidential to the borrower and financing banks, and are verified via PRA audited accounts and disclosures.

4. Information Reliance & Good Faith Standard:
In carrying out this forensic assignment, Resolution Bazaar has been provided with both written and verbal information, affidavits, and document copies. Nothing has come to our knowledge to reason a belief that the facts, figures, and data set forth in this dossier are not true or correct. In the absence of evidence of fraud or suppression, we assume no liability for incorrect representations furnished by the staff, promoters, or representatives of the PRA.

5. MCA Defaulting Director Register Scope (§164):
The Ministry of Corporate Affairs (MCA) defaulting director database catalogs disqualifications under Section 164(2) of the Companies Act, 2013 (primarily for non-filing of statutory financial statements or annual returns for three consecutive financial years). It does not include proclaimed offenders or criminal convictees, which are independently screened through judicial dockets. MCA records are subject to server synchronization schedules.

6. Judicial Order Availability & High Court Dockets:
Order transcripts of certain historical litigations in subordinate courts or High Courts may be physically unavailable, unindexed, or archived without full-text digitization. In such instances, reliance is placed on the formal submissions, pleadings, and sworn affidavits furnished by the Resolution Applicant in response to specific requisitions.

7. Scope Boundaries of Family Tree Screening:
Under IBC definitions, connected persons include related parties, which encompass immediate family members. Resolution Bazaar investigates all family members and relatives whose details are discoverable from statutory MCA company filings, director disclosures, and information furnished by the mandating party. Undisclosed family members not appearing in public company records cannot be independently inferred.

8. Typographical & Orthographic Sensitivity of Judicial Portals:
Judicial databases (eCourts, NCLT, High Courts) are sensitive to spelling variations, phonetic discrepancies, and typographical errors in litigant names. While Solr fuzzy matching and token normalization algorithms are deployed, screening is anchored to provided names, DINs, and PAN records as detected on official registries.

9. International Law Enforcement & Cross-Border Sanctions (§29A(i)):
Compliance checks for Clause 29A(i) are executed across major global regulatory and enforcement registers, including UN Consolidated Sanctions, EU Consolidated Sanctions, UK OFSI Sanctions, and US OFAC SDN registers. Full sovereign domestic police or intelligence databases across non-cooperating foreign jurisdictions are beyond the scope of this assignment.

10. Independent Diligence vs. Final Adjudication:
This report provides independent forensic fact-finding, entity network mapping, and statutory compliance analysis. The final legal determination of eligibility under Section 30(2) remains the statutory responsibility of the Resolution Professional and the commercial wisdom of the Committee of Creditors, subject to final adjudication by the Hon'ble NCLT under Section 31.

11. Temporal Cut-Off Date & No Continuing Monitoring Duty:
Our findings, matrix entries, and negative assurances are strictly based on information, public registries, and records available as on the **Report Date (04 September 2026)**. Resolution Bazaar undertakes no ongoing responsibility or obligation to update this report with any subsequent incidents, transactions, litigations, or changes occurring after the Report Date.

12. Limitation of Liability, Totality of Document & Indemnity:
This dossier must be read in its entirety and in conjunction with all primary annexures, and not extracted or interpreted in part. To the maximum extent permitted by applicable law, in no event shall Resolution Bazaar, its partners, advocates, analysts, or affiliates be liable for indirect, incidental, special, punitive, or consequential damages. The aggregate liability of Resolution Bazaar relating to this professional engagement shall be limited strictly to the professional fee actually received in cash for this assignment. The engaging client agrees to hold harmless Resolution Bazaar against third-party claims arising from any suppression or misrepresentation of facts by the Resolution Applicant.