

INDIA MUSHROOMS

PARTNER WITH US

Strategic Partnership & Profit Participation

A commercially workable framework for long-term strategic participation while preserving brand, domain, management and operational control

indiamushrooms.com

Opportunity	Up to 10% participation in annual Net Profit
Minimum Lock-in	48 months
Social Commitment	0.50% of Net Profit earmarked for Adivasi welfare and promotion
Governance	Limited information rights; one non-interfering supervisory-level nominee
Core Protection	No transfer of brand/domain ownership; robust indemnity, non-interference and dispute protections

Prepared as a commercial discussion report. Definitive rights should arise only under executed transaction documents.

1. Summary

India Mushrooms proposes to invite a carefully selected strategic partner to participate in the growth of its mushroom cultivation, processing, product-development, distribution and export platform. The enterprise is presented through indiamushrooms.com as a sustainable mushroom cultivation, wholesale and global export initiative with its principal operational focus in Bagdogra, Darjeeling, West Bengal, and a broad product portfolio extending from fresh, canned, frozen and dried mushrooms to ready-to-eat products, functional foods, health products, industrial inputs and export-oriented supply. The commercial model also places particular emphasis on sustainable agriculture, farmer training, rural entrepreneurship and Adivasi welfare.

The proposed arrangement should be structured as a strategic profit-participation relationship rather than an automatic transfer of equity, ownership, partnership rights, title in intellectual property, or management control. India Mushrooms may contractually allocate to the incoming strategic partner a negotiated share of up to ten per cent (10%) of Net Profit, subject to the definitive agreement, the partner's contribution, performance, compliance, and the accounting principles described below. Unless expressly documented separately, the words “partner”, “strategic partner” or “Partner With Us” should describe a commercial collaboration and should not by themselves create a partnership under the Indian Partnership Act, 1932, an LLP interest, shareholding, agency, joint venture, fiduciary authority, or right to bind India Mushrooms.

The minimum commercial commitment will be forty-eight (48) months. The purpose of the lock-in is to ensure continuity, protect the enterprise against short-term opportunistic participation, permit investments and business relationships to mature, and give India Mushrooms sufficient stability to plan cultivation, processing, distribution, branding and export initiatives. The term may be extended by mutual written agreement on terms settled before expiry.

A central principle of the arrangement is separation between economic participation and proprietary/control rights. The strategic partner may receive defined financial information and may depute one person at a supervisory level to work full-time alongside the enterprise. That nominee should have observation, coordination and reporting functions only, must comply with confidentiality and operational protocols, and must not interfere with management, employees, cultivation processes, procurement, pricing, customer relationships, banking, legal strategy, intellectual property, or day-to-day decision-making.

The framework should also preserve the social mission of India Mushrooms. One-half of one per cent (0.50%) of Net Profit should be earmarked annually for Adivasi welfare, capacity-building, training, livelihood promotion or other approved initiatives. This allocation should be treated as a dedicated social-impact allocation of India Mushrooms and should be accounted for transparently under the methodology approved by its accountants.

2. Business Identity, Mission and Strategic Rationale

India Mushrooms is intended to operate as an integrated agricultural and food platform rather than merely a farm-level cultivation venture. Its stated model combines sustainable mushroom production, research and training, contract cultivation, white-label packaging, logistics, wholesale and retail supply, and export capability. Its website describes a substantial range of product categories and highlights Bagdogra's location as a gateway to North-East India and neighbouring markets. The strategic partnership programme should therefore attract partners capable of contributing measurable value in one or more areas such as capital support, distribution, institutional sales, cold-chain logistics, food processing, technology, export access, product development, procurement, market intelligence or agricultural scale-up.

The programme should not be marketed as a passive high-return investment scheme. Admission should be selective and subject to due diligence. India Mushrooms should retain absolute discretion to reject a proposed participant without assigning reasons, particularly where there is a conflict of interest, reputational concern, competing business, uncertain source of funds, regulatory risk, or misalignment with the enterprise's social and commercial objectives.

3. Nature of the Strategic Partner's Economic Interest

The definitive agreement should state the exact percentage allocated to the incoming strategic partner, subject to an aggregate ceiling of ten per cent (10%) of Net Profit under the relevant arrangement. The percentage should not be described as ownership of ten per cent of India Mushrooms unless an actual equity issuance or transfer is separately approved, valued, documented and completed in accordance with applicable law.

The profit participation should be personal to the approved strategic partner and non-transferable without prior written consent of India Mushrooms. No assignment, pledge, charge, sub-participation, trust, nominee arrangement or beneficial transfer should be permitted without written approval. The partner should acquire no right in the assets, land, equipment, stock, receivables, goodwill, intellectual property, website, domain name, customer databases,

licences or bank accounts of India Mushrooms merely by reason of profit participation.

The commercial contribution required from the strategic partner should be specified in a schedule. It may include an agreed capital contribution, business-development commitments, introductions, distribution targets, technical inputs or other measurable deliverables. Failure to provide the agreed contribution should permit suspension or reduction of profit participation and, for material or persistent default, termination under the default provisions.

4. Net Profit, Accounts and Annual Distribution

For certainty, “Net Profit” should mean the net profit of the agreed India Mushrooms business for the relevant financial year as determined by the accountants appointed by India Mushrooms, after deduction or provision for all operating expenses, employee and consultant costs, cultivation inputs, utilities, logistics, rent, repairs, marketing, commissions, technology costs, professional fees, taxes and statutory dues, depreciation, write-offs, bad debts, provisions, financing costs where applicable, insurance, reserves reasonably required for working capital or expansion, and other legitimate business expenses. Extraordinary or non-recurring items should be treated in accordance with consistently applied accounting principles.

The accountants' annual computation should be the primary basis for distribution, save for manifest error. The strategic partner should not be entitled to insist on a distribution merely because cash exists in a bank account or management accounts show an interim surplus. Profit participation becomes distributable only after annual accounts are finalised, applicable taxes and provisions are addressed, losses carried forward under the agreed methodology are considered, and the accountants certify or recommend the amount available for distribution.

Annual disbursement should occur within a reasonable period after finalisation of the annual accounts, on a date fixed by India Mushrooms on the advice of its accountants. India Mushrooms should be entitled to retain reasonable reserves for working capital, capital expenditure, regulatory obligations, contingencies, debt service, crop or inventory risk, expansion and business continuity. No guaranteed return, fixed yield, minimum dividend or assured profit should be represented. If there is no distributable Net Profit for a year, no profit participation should be payable for that year.

The dedicated Adivasi welfare allocation of 0.50% of Net Profit should be computed annually on the same final Net Profit base, unless the accountants advise a legally or tax-compliant alternative treatment. The amount may be

applied directly by India Mushrooms or through an approved programme, institution, trust, training initiative or community project. The strategic partner should acknowledge this social allocation as an integral feature of the enterprise and should have no right to divert or veto it.

5. Lock-in, Term, Renewal and Exit

The initial lock-in period should be forty-eight (48) months from the effective date. During the lock-in, the strategic partner should not have an ordinary unilateral withdrawal right. Early exit may be permitted only with India Mushrooms' written consent or upon narrowly defined events such as an uncured material breach by India Mushrooms, illegality of continued performance, or another event expressly specified in the definitive agreement.

At least ninety days before expiry, the parties may discuss an extension. Any extension must be recorded in writing and may revise the profit percentage, contribution obligations, information rights and other commercial terms. There should be no automatic renewal unless expressly agreed. On expiry or termination, the partner's entitlement should be limited to amounts properly accrued and certified up to the effective termination date, subject to set-off, indemnity claims, losses, taxes and outstanding obligations.

A strategic partner in material breach should not be permitted to use the lock-in as protection against termination. India Mushrooms should have immediate or accelerated termination rights for fraud, wilful misconduct, breach of confidentiality, unauthorised representation, interference with operations, diversion of business, bribery, sanctions concerns, misuse of data or intellectual property, competing activity, reputational harm, insolvency, failure of source-of-funds checks, or persistent failure to perform agreed obligations.

6. Limited Access to Books and Information Rights

The incoming strategic partner may receive limited access to books of account strictly to the extent reasonably necessary to understand the annual profit computation and monitor the agreed commercial relationship. Access should not amount to unrestricted inspection of all records. India Mushrooms should be entitled to redact or withhold legally privileged material, personal data, employee records, third-party confidential information, customer-specific pricing, proprietary recipes and processes, cybersecurity information, bank credentials, litigation strategy, privileged legal advice and information restricted by contract or law.

Information should ordinarily be provided through periodic management summaries and annual financial statements or extracts prepared or approved by the accountants. Any inspection should occur on reasonable prior notice, during business hours, at a designated location or secure electronic data room, and subject to confidentiality. Copies should not be removed, reproduced or circulated except with written consent. India Mushrooms should retain the right to impose reasonable information-security controls.

7. Supervisory-Level Nominee

The strategic partner may nominate one person to work full-time alongside India Mushrooms at a supervisory level and may update the strategic partner. The nominee must be approved in advance by India Mushrooms, meet reasonable qualification and background standards, sign confidentiality and intellectual-property undertakings, and comply with workplace, safety, data-security and conduct policies. India Mushrooms should retain the right to require replacement of the nominee for misconduct, poor performance, conflict of interest, disruption, breach of policy or loss of confidence. He/ She will work alongside including in cultivation, marketing and all that is required. His/ Her remuneration will be paid by the strategic partner

The nominee's role should be expressly non-executive and non-interfering. The nominee may observe operations, coordinate agreed initiatives, collect non-sensitive performance information and report to the strategic partner, but should have no authority to hire or dismiss staff, issue binding instructions, approve expenditure, operate bank accounts, negotiate or sign contracts, contact regulators in the name of India Mushrooms, alter cultivation protocols, control procurement, interfere with customers or suppliers, access privileged legal matters, or represent that he or she is an officer, director, owner or authorised signatory.

The nominee should remain employed or engaged by the strategic partner unless otherwise agreed, and the strategic partner should bear the nominee's salary, benefits, insurance and employment liabilities. India Mushrooms should not be deemed the employer merely because the nominee works alongside its team.

8. Brand, Domain, Intellectual Property and Ownership Protection

The definitive documents should record the ownership and permitted-use structure exactly and unambiguously. As instructed for this report, the India Mushrooms brand has been assigned for use to Ms. Miristila Ekka and Dr.

Shrikant Hathi for a period of seven (7) years, with the possibility of extension on mutually agreed terms, while Dr. Shrikant Hathi retains ownership of the indiamushrooms.com domain and other ownership interests identified by him. The transaction documents should distinguish carefully between ownership, assignment, licence, permitted use and operational stewardship so that no strategic partner can later assert proprietary rights by implication.

The strategic partner should receive no ownership or registrable interest in the name “India Mushrooms”, associated logos, marks, domain names, websites, content, databases, trade dress, photographs, know-how, recipes, cultivation protocols, designs, social-media handles or goodwill. Any permitted use must be limited, revocable, non-exclusive, non-transferable, non-sublicensable and solely for the approved partnership purpose.

All goodwill generated from use of the India Mushrooms identity should accrue exclusively to the lawful brand/domain owner or authorised rights-holder. The strategic partner must not register or attempt to register confusingly similar marks, domains, company names, social handles or keywords; challenge title; claim co-ownership; place liens over intellectual property; or continue using the identity after termination.

9. Covenant Not to Sue Brand and Domain Owner; Indemnity

The commercial objective that no litigation should be directed against the owner of the brand and domain should be implemented through a carefully drafted contractual allocation of risk rather than an absolute statement that could be ineffective where law does not permit exclusion. To the fullest extent legally permissible, the strategic partner should covenant not to commence, maintain, finance, procure or support any claim against the owner of the India Mushrooms brand, the indiamushrooms.com domain, or Dr. Shrikant Hathi merely by reason of such ownership, licensing or permitted use, or for liabilities arising from the operational conduct of the business by others, except in respect of that owner's own proven fraud, wilful misconduct or liability that cannot lawfully be excluded.

The strategic partner should agree that commercial claims concerning the strategic partnership are to be made only against the contracting business entity or persons expressly assuming the relevant obligation under the definitive agreement. The partner should indemnify and keep indemnified the brand/domain owner and protected persons against losses, costs and claims arising from the partner's unauthorised representations, misconduct, breach, nominee actions, regulatory violations, misuse of intellectual property, or third-

party claims introduced through the partner. The agreement should include an appropriate release, limitation of liability, exclusion of indirect or consequential loss, and a contractual liability cap, subject to exceptions required by law.

10. Governance and Reserved Matters

Management control should remain with India Mushrooms and its authorised leadership. Profit participation should not confer voting rights or a veto. The strategic partner may be consulted on agreed strategic matters, but final authority should remain with India Mushrooms unless a specific matter is expressly made subject to joint written approval.

Reserved matters exclusively for India Mushrooms should include brand strategy, intellectual-property decisions, appointment and removal of employees and consultants, cultivation and production methods, product pricing, customer acceptance, supplier selection, banking, borrowing, capital expenditure, litigation and legal advice, tax positions, regulatory filings, appointment of accountants and auditors, expansion or closure of facilities, data systems, and allocation of the Adivasi welfare amount.

11. Conduct, Confidentiality, Non-Circumvention and Competition

The strategic partner and its nominee should owe strict confidentiality obligations during the relationship and for an appropriate period thereafter, with trade secrets protected for so long as they remain confidential. Confidential information should include financial data, customer and supplier lists, pricing, margins, cultivation methods, product-development plans, contracts, market strategies, technology, know-how and personal data.

The partner should not bypass India Mushrooms to deal directly with introduced growers, customers, suppliers, distributors, processors or commercial contacts for competing transactions. A narrowly drafted non-circumvention obligation should apply during the term and for a reasonable post-termination period. Any non-compete restriction should be drafted with Indian enforceability principles in mind; where a broad post-termination non-compete may be vulnerable, the agreement should rely more strongly on confidentiality, intellectual-property protection, non-solicitation, non-circumvention and misuse-of-information restrictions.

Neither party should make public announcements using the other's name without consent. The strategic partner should not describe itself as an owner,

shareholder, director, promoter, agent or authorised representative unless that status has separately and formally been granted.

12. Compliance, Source of Funds and Regulatory Protection

Admission should be conditional upon satisfactory know-your-counterparty, source-of-funds and beneficial-ownership checks. The partner should warrant compliance with applicable anti-bribery, anti-corruption, anti-money-laundering, sanctions, tax, food-safety, employment, data-protection and export-control requirements relevant to its activities. Any investment or cross-border remittance should be structured only after appropriate advice on the legal form of the transaction, foreign exchange rules, tax withholding, securities implications and sector-specific regulation.

The strategic partner should not offer, promise or make any improper payment or use India Mushrooms for unlawful purposes. A serious compliance concern should permit immediate suspension of access, information rights and profit distributions pending investigation, and termination where justified.

13. Representations, Risk Allocation and No Assurance of Returns

The definitive agreement should record that the strategic partner has conducted its own commercial, financial, legal and tax assessment and is not relying on projections as guarantees. Agricultural and food businesses are exposed to crop failure, contamination, disease, weather, energy costs, perishability, logistics disruption, customer default, price volatility, regulatory change and export-market conditions. The partner should acknowledge that profitability can fluctuate and that historical or projected performance does not assure future profit.

India Mushrooms should give only carefully defined representations, principally concerning authority to enter the agreement and the contractual rights it actually controls. Broad warranties about future sales, market share, product approvals, profitability or uninterrupted operations should be avoided.

14. Dispute Resolution and Governing Law

The arrangement should be governed by Indian law. To protect confidentiality and reduce disruptive public proceedings, commercial disputes may be referred to arbitration under a clearly drafted clause specifying the seat, venue, language,

number and method of appointment of arbitrators, interim-relief rights and allocation of costs. Mumbai may be considered as the seat and venue if commercially appropriate. Before arbitration, the parties may be required to attempt senior-level good-faith negotiations for a short defined period.

The dispute clause should preserve the right of India Mushrooms and the brand/domain owner to seek urgent injunctive or protective relief for misuse of intellectual property, confidential information, data, customer relationships or unauthorised representation. The covenant protecting the brand/domain owner should be expressly incorporated into the dispute-resolution architecture.

15. Recommended Transaction Documents

- Strategic Partnership and Profit Participation Agreement setting out the economic and operational arrangement.
- Confidentiality, Intellectual Property and Non-Circumvention Undertaking signed by the strategic partner and its nominee.
- Nominee/Supervisory Personnel Protocol defining access, reporting lines, conduct and absence of authority.
- Brand and Domain Acknowledgment confirming title, permitted use, goodwill ownership and the covenant not to sue the protected owner.
- Accounting Schedule defining Net Profit, reserves, annual certification, tax treatment, loss carry-forward and distribution mechanics.
- Contribution and Performance Schedule identifying the partner's capital, market-access, technology, distribution or other commitments and measurable milestones.
- Compliance and KYC Schedule covering beneficial ownership, source of funds, anti-bribery and sanctions representations.
- Exit and Termination Schedule dealing with default, expiry, settlement, set-off, return of information and cessation of brand use.

16. Proposed Commercial Term Sheet

Term	Recommended Position
Structure	Contractual strategic partnership/profit participation; no equity, partnership, agency or ownership unless separately documented.
Profit participation	Negotiated percentage up to 10% of annual Net Profit.

Social allocation	0.50% of annual Net Profit earmarked for Adivasi welfare and promotion.
Initial term / lock-in	48 months from effective date.
Extension	Only by mutual written agreement on revised or continuing terms.
Distribution	Annually after finalisation/certification by accountants and creation of prudent reserves.
Books	Limited access; privileged, personal, security-sensitive and third-party confidential information excluded.
Nominee	One approved full-time supervisory-level nominee; observation/coordination only; no interference or authority to bind.
Management	Control remains exclusively with India Mushrooms and its authorised leadership.
Brand/domain	No ownership passes to strategic partner; permitted use only under written terms.
Transfer	No assignment or transfer of profit rights without prior written consent.
Early exit	No ordinary withdrawal during lock-in; defined default/illegality exceptions and consensual exit.
Confidentiality	Strict during term; continuing protection for confidential information and trade secrets.
Disputes	Indian law; confidential arbitration recommended, with urgent court relief preserved for IP/confidentiality.
Capital assets / exit	All capital and business assets remain exclusively with India Mushrooms or their lawful owner at all times. No asset division, repossession, lien, beneficial ownership, goodwill payment or distribution in specie arises on exit; the partner is limited to certified contractual dues, if any.

17. Capital Assets, Business Property and Exit Protection

Absolute ownership of business assets. All capital assets and business property acquired, created, installed, developed, financed, leased, licensed, improved or used by or for India Mushrooms during the strategic relationship shall, as between India Mushrooms and the strategic partner, belong exclusively to India Mushrooms or to the lawful owner from whom India Mushrooms derives its rights. The strategic partner shall acquire no proprietary, beneficial, equitable, possessory, security or other interest in any such asset merely because it contributes capital, technology, contacts, services or other value, or because its profit participation is calculated by reference to the business.

No division of assets on exit. On expiry, withdrawal, termination or any other exit of the strategic partner, under no circumstances shall the exiting partner be entitled to demand, receive, remove, partition, divide, appropriate or claim any capital asset or business property of India Mushrooms. There shall be no distribution in specie. The exiting partner shall have no right to machinery, equipment, cultivation racks, climate-control systems, cold storage, vehicles, computers, furniture, laboratory equipment, tools, inventory, raw materials, finished goods, packaging, deposits, receivables, cash balances, licences, permits, goodwill, customer relationships, databases, intellectual property, domain names, websites or any other tangible or intangible business asset.

Capital contribution does not create asset title. Any money or other contribution made by the strategic partner shall be treated only in the manner expressly stated in the definitive agreement. Unless India Mushrooms expressly agrees otherwise in a separately executed instrument, a contribution shall not create co-ownership of assets, a charge, lien, mortgage, pledge, retention right, beneficial ownership, resulting trust or right of repossession. Assets purchased using contributed funds shall nevertheless be acquired for and vest in India Mushrooms or the designated operating entity, and the strategic partner shall have only the contractual economic rights expressly granted to it.

Exit settlement limited to certified contractual dues. The sole financial entitlement of an exiting strategic partner shall be the amount, if any, expressly payable under the definitive agreement after final accounts are prepared or adjusted, subject to the lock-in, applicable profit computation, taxes, reserves, losses, set-off, indemnity claims, damages and outstanding obligations. No valuation of the enterprise, goodwill or capital assets shall be payable merely because the strategic relationship ends, unless India Mushrooms has expressly agreed to a specific buy-out formula in writing.

No lien or obstruction. The strategic partner and its nominee shall have no lien, right of retention or right to obstruct possession or operation of India

Mushrooms property. Upon exit they must immediately return all keys, devices, records, access credentials, documents, samples and property and peacefully vacate any India Mushrooms premises. They shall not disable systems, remove equipment, retain passwords, block accounts, withhold records or otherwise interfere with continuity of the business.

Asset register and accounting treatment. India Mushrooms may maintain an asset register identifying material capital assets. Depreciation, impairment, disposal and replacement shall be determined by India Mushrooms and its accountants in accordance with applicable accounting principles. The strategic partner may receive only such summary information as is reasonably relevant to the Net Profit computation and shall have no approval right over ordinary asset acquisition, disposal or replacement.

18. Additional Protective Covenants for India Mushrooms

No authority to bind. Neither the strategic partner nor its nominee may create liabilities, place orders, borrow money, give guarantees, appoint agents, settle claims, sign documents or make commitments in the name of India Mushrooms without specific prior written authority. Any unauthorised act shall be solely for the account and risk of the person undertaking it, with a corresponding indemnity in favour of India Mushrooms.

No dilution of management control. The profit participation is purely contractual and shall not confer board representation, voting rights, veto rights, management rights or consent rights except where expressly stated. India Mushrooms may change its business plan, product mix, pricing, suppliers, customers, personnel, facilities, technology, financing and operating model in its commercial discretion.

Set-off and withholding. India Mushrooms may set off against any distribution or exit amount all sums due from the strategic partner, including damages, indemnity claims, unauthorised expenditure, regulatory costs and losses caused by the partner or its nominee. Amounts reasonably disputed may be withheld pending determination without constituting default.

No minimum value or return. No contribution is refundable merely because business performance is below expectation, and no representation shall be construed as guaranteeing preservation of capital, minimum profit, enterprise valuation, market access, sales volumes or return on participation.

No solicitation or diversion. The strategic partner shall not misuse relationships or confidential information obtained through India Mushrooms to divert customers, suppliers, employees, growers, distributors, consultants or

business opportunities. The definitive agreement should use enforceable confidentiality, non-solicitation and non-circumvention protections tailored to applicable Indian law.

Data and records. All operational records, customer and supplier information, cultivation data, formulations, research, reports, photographs, marketing material and other work product generated specifically for India Mushrooms in connection with the arrangement shall belong to India Mushrooms to the extent legally permissible, with appropriate assignment language from the partner and nominee.

Insurance and loss allocation. India Mushrooms may determine appropriate business insurance. The strategic partner shall not be an insured, loss payee or beneficiary unless expressly endorsed. Insurance proceeds relating to India Mushrooms assets shall belong to India Mushrooms or the relevant lawful asset owner and shall not be divisible with the strategic partner.

No encumbrance. The strategic partner shall not create or purport to create any lien, charge, pledge, security interest or third-party right over India Mushrooms assets, intellectual property, receivables, bank accounts or business interests. Any attempted encumbrance shall constitute a material breach.

Survival. Confidentiality, intellectual-property ownership, asset ownership, non-circumvention, indemnities, return of property, dispute resolution, payment adjustments, protected-owner covenants and all provisions intended by their nature to continue shall survive expiry or termination.

Entire agreement and written amendments. The definitive agreement should supersede prior oral discussions concerning the strategic participation. No amendment, waiver, extension, ownership claim or variation should be effective unless recorded in writing and signed by authorised representatives of India Mushrooms and the relevant counterparty.

Severability and no waiver. If any restriction is held invalid or unenforceable, the remaining provisions should continue to the fullest extent permitted by law. Delay or failure by India Mushrooms to enforce a right on one occasion should not waive that right or any subsequent breach.

Handover on exit. Exit should be conditional upon a documented handover, return/deletion of confidential information, cessation of brand use, surrender of access credentials, confirmation of no retained copies, settlement of company property, and completion of any transition assistance reasonably required to protect customers, crops, logistics and ongoing operations.

19. Finality

The proposed “Partner With Us” model can be made commercially attractive without compromising the identity, control or proprietary assets of India Mushrooms. Its essential architecture should be: economic participation without automatic ownership; a meaningful 48-month commitment; annual, accountant-led profit determination; carefully controlled financial transparency; a single non-interfering supervisory nominee; strict confidentiality and non-circumvention; strong intellectual-property protections; disciplined exit provisions; and a clear social-impact allocation of 0.50% of Net Profit for Adivasi welfare and promotion.

The most important drafting point is to ensure that commercial terminology does not unintentionally create rights beyond those intended. The incoming participant should understand precisely what it receives—a contractual opportunity to contribute strategically and share in an agreed portion of distributable Net Profit—and what it does not receive: ownership of the India Mushrooms brand or indiamushrooms.com domain, unrestricted access to books, management control, authority to bind the enterprise, a guaranteed return, or a right to litigate against protected brand/domain ownership merely because of that ownership.

Before accepting any strategic partner, India Mushrooms should settle the legal form of the operating business, verify the brand and domain documentation, obtain tax and regulatory advice on the proposed contribution and profit participation, and execute the complete suite of definitive agreements. Once those foundations are in place, the model offers a workable basis for attracting strategic capital, market access and operational expertise while safeguarding India Mushrooms' long-term commercial mission and its commitment to inclusive Adivasi development.

For avoidance of doubt, the strategic partner's participation is not an asset-sharing arrangement. All capital assets, business property and goodwill remain with India Mushrooms or their lawful owner throughout the relationship and after exit. The partner's rights are confined to the express contractual profit participation and other limited rights stated in the definitive agreement.

20. Important Legal Note

This report is a commercial structuring document and discussion framework, not a substitute for transaction-specific legal, tax, accounting, securities, foreign-exchange or regulatory advice. The enforceability of restrictions, releases, liability exclusions, covenants not to sue and post-termination restraints depends on the final legal structure, the identity and jurisdiction of the strategic partner,

applicable mandatory law and the wording of the executed agreements. The final documents should therefore be settled after confirming the legal entity through which India Mushrooms conducts the relevant business and the documentary chain of title/licence for the brand and domain.