

Wonderblues Apparels Private Limited
CIN: U18100GJ2022PTC154029
Registered Office: B-1102, Sankalp Iconic Tower, Opp. Vikramnagar,
Bopal Ambli Road, Ahmedabad, Gujarat - 380054
Tel No.: +91 9319810710 | **E-mail:** wonderbluesapparels@gmail.com |
Website: www.wonderblues.com

**Notice convening meeting (“Meeting”) of the secured creditors of
Wonderblues Apparels Private Limited (“Company” or “Transferor Company 11”)**

Pursuant to the order of the Hon’ble National Company Law Tribunal, Ahmedabad Bench (“**Tribunal**”) dated December 16, 2024 (“**Order**”).

MEETING DETAILS	
Day	Wednesday
Date	January 29, 2025
Time	03:00 P.M. (IST)
Mode of Meeting	As per the directions of the Chairperson appointed by the Tribunal, the Meeting shall be conducted through Video Conferencing (“ VC ”) / Other Audio-Visual Means (“ OAVM ”).
Venue / Mode	Since the Meeting is to be held via VC/OAVM, physical venue is inapplicable. Secured creditors can join the Meeting by logging on to https://www.evoting.nsdl.com/ and following the steps mentioned in this Notice.
Remote e-voting start date and time	Friday, January 24, 2025 at 09:00 A.M. (IST)
Remote e-voting end date and time	Tuesday, January 28, 2025 at 05:00 P.M. (IST)

INDEX

Sl. no.	Contents	Page Nos.
1.	Notice of Meeting of the Secured Creditors of the Company (“ Notice ”).	4-13
2.	Explanatory Statement under Section 230(3) read with Section 102 and other applicable provisions of the Companies Act, 2013 (“ Act ”) and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“ CAA Rules ”) (“ Explanatory Statement ”).	14-74
3.	<u>Annexure 1:</u> Scheme of Amalgamation amongst Gujarat Foils Limited (“ Transferor Company 1 ”), Koeleman India Private Limited (“ Transferor Company 2 ”), Noble Tech Industries Private Limited (“ Transferor Company 3 ”), OAGRI Farm Private Limited (“ Transferor Company 4 ”), OFG Manufacturing Businesses Private Limited (“ Transferor Company 5 ”), OMAT Business Private Limited (“ Transferor Company 6 ”), OMAT West Limited (“ Transferor Company 7 ”), Saivana Garments Private Limited (“ Transferor Company 8 ”), Sri Mukha Road Products & Civil Labs Private Limited (“ Transferor Company 9 ”), Tangerine Skies Private Limited (“ Transferor Company 10 ”), Wonderblues Apparels Private Limited (“ Transferor Company 11 ”) (collectively referred to as “ Transferor Companies ”) with OFB Tech Private Limited (“ Transferee Company ”) and their respective shareholders and creditors (“ Scheme ”).	75-111

4.	<u>Annexure 2:</u> Copy of Order dated December 16, 2024, passed by the Tribunal in Company Application No. C.A.(CAA) No. 53(AHM)2024 in pursuance to which the Meeting is to be convened.	112-188
5.	<u>Annexure 3:</u> Copy of the audited financial statements of the Transferor Company 1 for the year ended March 31, 2024.	189-240
6.	<u>Annexure 4:</u> Copy of the provisional financial statements of the Transferor Company 1 as on June 30, 2024.	241-261
7.	<u>Annexure 5:</u> Copy of the audited financial statements of the Transferor Company 2 for the year ended March 31, 2024.	262-305
8.	<u>Annexure 6:</u> Copy of the provisional financial statements of the Transferor Company 2 as on June 30, 2024.	306-335
9.	<u>Annexure 7:</u> Copy of the audited financial statements of the Transferor Company 3 for the year ended March 31, 2024.	336-394
10.	<u>Annexure 8:</u> Copy of the provisional financial statements of the Transferor Company 3 as on June 30, 2024.	395-437
11.	<u>Annexure 9:</u> Copy of the audited financial statements of the Transferor Company 4 for the year ended March 31, 2024.	438-472
12.	<u>Annexure 10:</u> Copy of the provisional financial statements of the Transferor Company 4 as on June 30, 2024.	473-488
13.	<u>Annexure 11:</u> Copy of the audited financial statements of the Transferor Company 5 for the year ended March 31, 2024.	489-528
14.	<u>Annexure 12:</u> Copy of the provisional financial statements of the Transferor Company 5 as on June 30, 2024.	529-549
15.	<u>Annexure 13:</u> Copy of the audited financial statements of the Transferor Company 6 for the year ended March 31, 2024.	550-592
16.	<u>Annexure 14:</u> Copy of the provisional financial statements of the Transferor Company 6 as on June 30, 2024.	593-616
17.	<u>Annexure 15:</u> Copy of the audited financial statements of the Transferor Company 7 for the year ended March 31, 2024.	617-674
18.	<u>Annexure 16:</u> Copy of the provisional financial statements of the Transferor Company 7 as on June 30, 2024.	675-710
19.	<u>Annexure 17:</u> Copy of the audited financial statements of the Transferor Company 8 for the year ended March 31, 2024.	711-760

20.	<u>Annexure 18:</u> Copy of the provisional financial statements of the Transferor Company 8 as on June 30, 2024.	761-784
21.	<u>Annexure 19:</u> Copy of the audited financial statements of the Transferor Company 9 for the year ended March 31, 2024.	785-828
22.	<u>Annexure 20:</u> Copy of the provisional financial statements of the Transferor Company 9 as on June 30, 2024.	829-862
23.	<u>Annexure 21:</u> Copy of the audited financial statements of the Transferor Company 10 for the year ended March 31, 2024.	863-927
24.	<u>Annexure 22:</u> Copy of the provisional financial statements of the Transferor Company 10 as on June 30, 2024.	928-951
25.	<u>Annexure 23:</u> Copy of the audited financial statements of the Transferor Company 11 for the year ended March 31, 2024.	952-1022
26.	<u>Annexure 24:</u> Copy of the provisional financial statements of the Transferor Company 11 as on June 30, 2024.	1023-1057
27.	<u>Annexure 25:</u> Copy of the audited financial statements of the Transferee Company for the year ended March 31, 2024.	1058-1165
28.	<u>Annexure 26:</u> Copy of the provisional financial statements of the Transferee Company as on June 30, 2024.	1166-1235
29.	<u>Annexure 27 (colly):</u> Reports of the board of directors of the Transferor Companies and Transferee Company pursuant to Section 232(2)(c) of the Act.	1236-1260

The Notice of the Meeting, Explanatory Statement under Section 230(3) read with Section 102 and other applicable provisions of the Act and Rule 6 of the CAA Rules and all annexures thereto constitute a single and complete set of documents and should be read together as they form an integral part of this document.

Place: Gurugram

Date: December 21, 2024

Sd/-
R. Sucharita
Chairperson
Appointed for the Meeting

FORM NO. CAA. 2

(Pursuant to Section 230(3) of the Companies Act, 2013 and Rule 6 and 7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016)

**BEFORE THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL,
AHMEDABAD BENCH**

C.A.(CAA) No. 53(AHM)2024

**IN THE MATTER OF SECTIONS 230 TO 232
AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013**

AND

IN THE MATTER OF SCHEME OF AMALGAMATION AMONGST GUJARAT FOILS LIMITED, KOELEMEN INDIA PRIVATE LIMITED, NOBLE TECH INDUSTRIES PRIVATE LIMITED, OAGRI FARM PRIVATE LIMITED, OFG MANUFACTURING BUSINESSES PRIVATE LIMITED, OMAT BUSINESS PRIVATE LIMITED, OMAT WEST LIMITED, SAIVANA GARMENTS PRIVATE LIMITED, SRI MUKHA ROAD PRODUCTS & CIVIL LABS PRIVATE LIMITED, TANGERINE SKIES PRIVATE LIMITED, WONDERBLUES APPARELS PRIVATE LIMITED WITH OFB TECH PRIVATE LIMITED AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

AMONGST

Gujarat Foils Limited

CIN: U28999GJ1992PLC018570,

A public limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at 3436-3446, Phase-IV, GIDC, Chhatral, Gandhi Nagar, Kalol, Gujarat – 382729

----- **Applicant Company 1/ Transferor Company 1**

Koeleman India Private Limited

CIN: U01120GJ1995PTC154545,

A private limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 2/ Transferor Company 2**

Noble Tech Industries Private Limited

CIN: U72300GJ2004PTC154543,

A private limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 3/ Transferor Company 3**

OAGRI Farm Private Limited

CIN: U01100GJ2020PTC154009,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 4/ Transferor Company 4**

OFG Manufacturing Businesses Private Limited

CIN: U74999GJ2018PTC154232,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 5/ Transferor Company 5**

OMAT Business Private Limited

CIN: U28990GJ2021PTC154374,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 6/ Transferor Company 6**

OMAT West Limited

CIN: U27109GJ2004PLC155136,

A public limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 7/ Transferor Company 7**

Saivana Garments Private Limited

CIN: U18209GJ2022PTC154391,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 8/ Transferor Company 8**

Sri Mukha Road Products & Civil Labs Private Limited

CIN: U49231GJ2016PTC154544,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 9/ Transferor Company 9**

Tangerine Skies Private Limited

CIN: U19119GJ2017PTC154064,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 10/ Transferor Company 10**

Wonderblues Apparels Private Limited

CIN: U18100GJ2022PTC154029,

A private limited company incorporated under the provisions of the Companies Act, 2013 having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 11/ Transferor Company 11**

OFB Tech Private Limited

CIN: U74140GJ2015PTC154393

A private limited company incorporated under the provisions of the Companies Act, 2013, having its registered office at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

----- **Applicant Company 12/ Transferee Company**

The Transferor Company 1, Transferor Company 2, Transferor Company 3, Transferor Company 4, Transferor Company 5, Transferor Company 6, Transferor Company 7, Transferor Company 8, Transferor Company 9, Transferor Company 10 and Transferor Company 11 are collectively referred to as the “Transferor Companies”.

The Transferor Companies and Transferee Company are hereinafter collectively known as the “Companies”.

**NOTICE CONVENING THE MEETING OF
SECURED CREDITORS OF WONDERBLUES APPARELS PRIVATE LIMITED
("COMPANY" OR "TRANSFEROR COMPANY 11")**

To
The Secured Creditors of the Company

1. **NOTICE** is hereby given that pursuant to the order dated December 16, 2024 (“**Order**”), passed by the Hon’ble National Company Law Tribunal, Ahmedabad Bench (“**Tribunal**”), a meeting of the Secured Creditors of the Company, will be held for the purpose of their considering, and if thought fit, approving, with or without modification, the proposed Scheme of Amalgamation amongst Gujarat Foils Limited (“**Transferor Company 1**”), Koeleman India Private Limited (“**Transferor Company 2**”), Noble Tech Industries Private Limited (“**Transferor Company 3**”), OAGRI Farm Private Limited (“**Transferor Company 4**”), OFG Manufacturing Businesses Private Limited (“**Transferor Company 5**”), OMAT Business Private Limited (“**Transferor Company 6**”), OMAT West Limited (“**Transferor Company 7**”), Saivana Garments Private Limited (“**Transferor Company 8**”), Sri Mukha Road Products & Civil Labs Private Limited (“**Transferor Company 9**”), Tangerine Skies Private Limited (“**Transferor Company 10**”), Wonderblues Apparels Private Limited (“**Transferor Company 11**”) with OFB Tech Private Limited (“**Transferee Company**”) and their respective Shareholders and Creditors (“**Scheme**”) on Wednesday , January 29, 2025 at 03:00 P.M. (IST) through Video Conferencing (“**VC**”) / other Audio Visual means (“**OAVM**”) at B-1102, Sankalp Iconic Tower, Opp. Vikram Nagar, Bopal Ambli Road, Ahmedabad, Gujarat - 380054, registered office of the Company (**deemed venue**) (“**Meeting**”). A copy of the Order is annexed hereto and marked as **Annexure 2**.
2. Pursuant to the said Order and as directed therein, the Meeting will be held through VC / OAVM, in compliance with the applicable provisions of the Companies Act, 2013 (“**Act**”) and Secretarial Standard on General Meetings as issued by the Institute of Company Secretaries of India (“**SS-2**”) to consider, and if thought fit, to pass, with or without modification(s) the following resolution for approval of the Scheme by requisite majority as prescribed under Sections 230(1) and 230(6) read with 232(1) of the Act, as amended:

*“**RESOLVED THAT** pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, (including any statutory modification(s) or*

re-enactment(s) thereof for the time being in force), applicable circulars and notifications issued by the Ministry of Corporate Affairs (“MCA”), the rules, circulars and notifications made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), subject to the provisions of the Memorandum and Articles of Association of Wonderblues Apparels Private Limited (“Company” or “Transferor Company 11”) and subject to the approval of Hon’ble National Company Law Tribunal, Ahmedabad Bench (“Tribunal”) and subject to such other approvals, permissions and sanctions of regulatory and other authorities, as may be necessary and subject to such conditions and modifications as may be deemed appropriate by the parties to the Scheme, at any time and for any reason whatsoever, or which may otherwise be considered necessary, desirable or as may be prescribed or imposed by the Tribunal or by any regulatory or other authorities, while granting such approvals, permissions and sanctions, which may be agreed to by the Board of Directors of the Company (“Board” which term shall be deemed to mean and include one or more committee(s) constituted/ to be constituted by the Board or any other person authorized by it to exercise its powers including the powers conferred by this resolution), the arrangement embodied in the Scheme of Amalgamation amongst Gujarat Foils Limited, Koeleman India Private Limited, Noble Tech Industries Private Limited, OAGRI Farm Private Limited, OFG Manufacturing Businesses Private Limited, OMAT Business Private Limited, OMAT West Limited, Saivana Garments Private Limited, Sri Mukha Road Products & Civil Labs Private Limited, Tangerine Skies Private Limited, the Company with OFB Tech Private Limited and their respective Shareholders and Creditors (“Scheme”), be and is hereby approved.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary to give effect to this resolution and effectively implement the amalgamation embodied in the Scheme, and to accept and make such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by the Tribunal while sanctioning the amalgamation embodied in the Scheme or by any authorities under law or as may be required for the purpose of resolving any questions or doubts or difficulties that may arise including passing of such accounting entries and/or making such adjustments in the books of accounts as considered necessary in giving effect to the Scheme, as the Board may deem fit and proper.

RESOLVED FURTHER THAT the Board may delegate all or any of its powers herein conferred to any director(s) and/or officer(s) of the Company, to give effect to this resolution, if required, as it may in its absolute discretion deem fit, necessary, or desirable, without any further approval from the Secured Creditors of the Company.”

3. **TAKE FURTHER NOTICE THAT** the Secured Creditors shall have the facility and option of voting on the resolution for approval of the Scheme by casting their votes (a) through e-voting system available at the Meeting to be held virtually on Wednesday, January 29, 2025 at 03:00 P.M. (IST) till the conclusion of the Meeting (“**E-voting at the Meeting**”); or (b) by remote electronic voting (“**Remote e-voting**”) during the period as stated below:

Remote e-voting period	
Commencement of voting	Friday, January 24, 2025 at 09:00 A.M. (IST)
End of voting	Tuesday, January 28, 2025 at 05:00 P.M. (IST)

E-voting at the Meeting and Remote e-voting shall be hereinafter collectively referred to as “**E-Voting**”.

4. Secured Creditors, whose name is appearing in the chartered accountant’s certificate certifying the list of Secured Creditors of the Company as of June 30, 2024 shall only be entitled to exercise his/ her/ its voting rights on the resolution proposed in the Notice and attend the Meeting.

5. A copy of the Scheme, Explanatory Statement under Section 230(3) read with Section 102 and other applicable provisions of the Act and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“**CAA Rules**”) along with all annexures to such statement are enclosed herewith.
6. The Tribunal has appointed Mrs. R. Sucharita, Advocate, (suchi_ranga@yahoo.co.in, Mobile No.- +91-9444028065) as the Chairperson and Mr. Vinit Nagar, Practicing Company Secretary (PCS), (Email Id – vncolegal@gmail.com, Mobile No.- +91-9727247477) as the Scrutinizer for the Meeting.
7. The Scheme, if approved in the aforesaid Meeting, will be subject to the subsequent sanction of the Tribunal and such other approvals, permissions, and sanctions of regulatory or other authorities, as may be necessary.
8. The Company has appointed National Securities Depository Limited (“NSDL”) through MAS Services Limited [facilitator] for the purposes of providing e-voting facility for the Meeting so as to enable the Secured Creditors of Company to consider and approve the Scheme by way of the aforesaid resolution. Accordingly, voting by Secured Creditors on the proposed resolution shall be carried out through remote E-voting as well as E-Voting facility made available for the Meeting, as stated in the notes herein below.
9. If so desired, Secured Creditors may obtain a physical copy of the Notice and the accompanying documents, i.e., Scheme and the statement under Section 230 (3) read with Section 102 and other applicable provisions of the Act and Rule 6 of the CAA Rules, free of charge. A request in this regard, may be sent at wonderbluesapparels@gmail.com.

Place: Gurugram

Date: December 21, 2024

Sd/-
R. Sucharita
Chairperson
Appointed for the Meeting

Notes for the Meeting:

1. Pursuant to the directions of the Tribunal vide Order dated December 16, 2024, the Meeting is being conducted through VC/ OAVM facility to transact the business set out in this Notice. The deemed venue for the Meeting shall be the registered office of the Company.
2. An Explanatory Statement pursuant to Sections 230(3), 232(1), 232(2) and 102 of the Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“**Rules**”) (“**Explanatory Statement**”) in respect of the business set out in the Notice of the Meeting is annexed hereto. The Meeting will be conducted in compliance with the applicable provisions of the Tribunal Order, Act, SS-2, and other applicable laws.
3. In terms of the Order, the Notice, Explanatory Statement under Section 230 (3) read with Section 102 and other applicable provisions of the Act and all annexures thereto are being sent through electronic mode to Secured Creditors whose e-mail IDs are registered with the Company.
4. Since, the Meeting is being held through VC/ OAVM, physical attendance of the Secured Creditors has been dispensed with. Accordingly, the facility for appointment of proxies by the Secured Creditors will not be available for the Meeting and hence the route map, proxy form and attendance slip are not annexed hereto. Further, a body corporate which is an Secured Creditor of the Company is entitled to appoint a representative for the purposes of participating and or voting during the Meeting. The provisions of MCA General Circular No. 14/2020 dated April 08, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 22/2020 dated June 15, 2020, General Circular No. 33/2020 dated September 28, 2020, General Circular No. 39/2020 dated December 31, 2020, General Circular No. 10/2021 dated June 21, 2021, General Circular No. 20/2021 dated December 08, 2021, General Circular 03/2022 dated May 05, 2022, General Circular 11/2022 dated December 28, 2022, General Circular 09/ 2023 dated September 25, 2023 and General Circular 09/ 2024 dated September 19, 2024, as amended and other applicable circulars issued by MCA and any other regulatory authority, as applicable, from time to time shall apply mutatis mutandis.
5. The authorized representative of a body corporate which is an Secured Creditor of the Company may attend and vote at the Meeting provided a copy of the resolution of the Board of Directors or other governing body of the body corporate authorizes such representative to attend and vote at the Meeting, duly certified to be a true copy by a director, manager, secretary or other officer of such body corporate, is e-mailed to the Scrutinizer through email at the registered email address (yncolegal@gmail.com) before the Remote e-voting.
6. NSDL through MAS Services Limited [facilitator], the e-voting service provider will provide the facility for voting to the Secured Creditors through Remote e-voting, for participation in the Meeting through VC/ OAVM and E-voting at the Meeting.
7. Secured Creditors attending the Meeting through VC / OAVM shall be reckoned for the purpose of quorum. In terms of the Order, the quorum for the Meeting shall be 1 (One) in number of the Secured Creditors of the Company. Further, in terms of the Order in case the aforesaid quorum for the Meeting is not present at the commencement of the Meeting, then the Meeting shall be adjourned by half an hour and thereafter, if the aforesaid quorum is still not present, the persons present and voting at the Meeting shall be deemed to constitute the quorum.
8. Voting rights of the Secured Creditors shall be in proportion to such Secured Creditor’s outstanding value / amount (due to the Secured Creditor) as on June 30, 2024.

9. The Secured Creditors of the Company can join the Meeting in the VC/ OAVM mode 15 minutes before the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The detailed instructions for joining the Meeting through VC/ OAVM forms part of the notes to this Notice.
10. All the documents referred to in the accompanying statement, shall be available for inspection through electronic mode during the proceedings of the Meeting. The Secured Creditors seeking to inspect copies of the said documents may send an email at wonderbluesapparels@gmail.com. Further, all the documents referred to in the accompanying Explanatory Statement shall also be open for inspection to the Secured Creditors at the registered office of the Company between 10:00 A.M. to 05:00 P.M., on all working days up to the date of the Meeting. In addition to the above, all the documents referred to in the accompanying Explanatory Statement, shall also be placed on the website of the Company at www.wonderblues.com.
11. Subject to receipt of requisite majority of votes as per Sections 230 to 232 of the Act, the resolution proposed in the Notice shall be deemed to have been passed on the date of the Meeting (specified in the Notice).
12. It is clarified that casting of votes by Remote e-voting (prior to the Meeting) does not disentitle Secured Creditors from attending the Meeting. However, after exercising right to vote through Remote e-voting prior to the Meeting, Secured Creditors shall not vote again at the Meeting. In case the Secured Creditors cast their vote *via* both the modes i.e., Remote e-voting prior to the Meeting as well as E-voting at the Meeting, then voting done through Remote e-voting before the Meeting shall prevail once the vote on a resolution is cast by the Secured Creditors, whether partially or otherwise. The Secured Creditors shall not be allowed to change it subsequently.
13. As directed by the Tribunal, Mr. Vinit Nagar, PCS, (E-mail Id- vncolegal@gmail.com, Mobile No.- +91- 9727247477), has been appointed as Scrutinizer for the said Meeting of the Secured Creditors for conducting voting by Remote e-voting and E-voting at the Meeting in a fair and transparent manner. The scrutinizer will submit his report to the Chairperson after completion of the scrutiny of the votes casted by the Secured Creditors through E-Voting (both prior to and during the Meeting). The scrutinizer's decision on the validity of the votes shall be final. The results of votes casted through Remote e-voting and E-voting at the Meeting, shall be announced by the Chairperson not later than 3 days of the conclusion of the Meeting upon receipt of scrutinizer's report and the same shall be displayed on the website of the Company i.e. www.wonderblues.com and on the website of NSDL i.e. <https://www.evoting.nsdl.com/>.
14. As per the Order, the Chairperson shall report the result of the Meeting to the Tribunal with in three (3) days from the conclusion of the Meeting with regard to Scheme.
15. **Remote e-voting:**

The Remote e-voting period shall commence on Friday, January 24, 2025, at 09:00 A.M. (IST) and ends on Tuesday, January 28, 2025, at 05:00 P.M. (IST). During this period, Secured Creditors of the Company, may cast their vote by Remote e-voting. The said Remote e-voting module shall be disabled by NSDL for voting immediately thereafter. Secured Creditors who have not casted their votes through Remote e-voting will be able to cast their votes through E-voting at the meeting on Wednesday, January 29, 2025, from 03:00 P.M. IST till the conclusion of the meeting.

16. Secured Creditors of the Company who have not registered their email address with the Company, may complete the email registration process as under to vote on the resolution(s) mentioned therein:
- (i) Secured Creditors of the Company who have not registered their e-mail addresses may temporarily get their e-mail addresses registered with the Company by sending email at wonderbluesapparels@gmail.com. Secured Creditors are requested to provide details such as name, PAN, mobile number and e-mail ID.
 - (ii) It is clarified that for permanent registration of email address, Secured Creditors are requested to register their email addresses, with the Company.
17. In case of any difficulty in e-voting or attending the Meeting through VC/ OAVM, etc., the following persons may be contacted:

Name	Sharwan Mangla
Contact Number	9811742828
E-mail ID	sm@masserv.com

18. The instructions for Secured Creditors for Remote e-voting and joining Meeting are as under:

The Remote e-voting period begins on Friday, January 24, 2025 at 09:00 A.M. (IST) and ends on Tuesday, January 28, 2025 at 5:00 P.M. (IST). The Remote e-voting module shall be disabled by NSDL for voting thereafter. Secured Creditors who have not casted their votes through Remote e-voting will be able to cast their votes through E-voting at the meeting on Wednesday, January 29, 2025 from 03:00 P.M. (IST) till the conclusion of the meeting. The Secured Creditors as per the list (as of June 30, 2024) filed with the Tribunal, may cast their vote electronically. The voting rights of the Secured Creditors shall be in proportion to their outstanding dues on the Company as on June 30, 2024.

Login method for Secured Creditors:

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com> /either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member/Creditor' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
4. Enter user ID as given in email.
5. Enter password as given in email.
6. Enter Captcha.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now you will have to click on "Login" button.

9. After successful login you will be able to see EVEN of Company
10. Select EVEN of company to cast your vote.
11. Now you are ready for e-voting as the voting page open.
12. Cast your vote by selecting appropriate options, i.e., assent or dissent, verify/modify the amount of debt for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
13. Upon confirmation the message "Vote cast successfully" will be displayed.
14. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
15. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

Instructions for Secured Creditors for attending the meeting through VC/OAVM:

1. Secured Creditors will be provided with a facility to attend the NCLT meeting through VC/OAVM through the NSDL e-Voting system. Secured Creditors may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed.
2. After click on link system will be re-direct at cisco website
3. Enter your first name.
4. Enter your last name.
5. Enter your email id.
6. Click on join now.
7. If Cisco driver not available in your system, please click on run temporary driver.
8. Secured Creditors are encouraged to join the Meeting through Laptops for better experience.
9. Further, Secured Creditors will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
10. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
11. Secured Creditors who would like to express their views/ have questions may send their questions in advance (minimum 7 days advance notice from the date of the Meeting) mentioning their name, email ID, and mobile number at wonderbluesapparels@gmail.com. The same will be suitably addressed by the Company.

19. Declaration of voting results:

The Scrutinizer will, after the conclusion of E-voting at the Meeting, scrutinize the vote casted at the Meeting and votes cast through Remote e-voting, make a consolidated Scrutinizer's report and submit the same to the Chairperson of the Meeting. The result of the E-Voting will be declared within 3 days of the conclusion of the Meeting and the same, along with the consolidated Scrutinizer's report will be displayed on the website of the Company at www.wonderblues.com and at the registered office of the Company.

20. Procedure for inspection of documents:

- (i) Documents for inspection as referred to in the Notice will be available electronically for inspection without any payment of fee by the Secured Creditors of the Company from the date of circulation of this Notice up to the date of Meeting. The Secured Creditors of the Company seeking to inspect such documents can write to the Company at wonderbluesapparels@gmail.com.
- (ii) The Secured Creditors of the Company seeking any information with regard to the Scheme, or the matter proposed to be considered at the Meeting, are requested to write to the Company at least 7 days before the date of the Meeting through email on wonderbluesapparels@gmail.com. The same will be replied to by the Company, suitably.
- (iii) The Secured Creditors are requested to carefully read all the notes set out herein and in particular, instructions for joining the Meeting and manner of casting vote through Remote e-voting and E-voting at the Meeting.

FORM NO. CAA. 2

(Pursuant to Section 230 (3) of the Companies Act, 2013 and Rule 6 and 7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016)

**BEFORE THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL,
AHMEDABAD BENCH**

C.A.(CAA) No. 53(AHM)2024

**IN THE MATTER OF SECTIONS 230 TO 232
AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013**

AND

IN THE MATTER OF SCHEME OF AMALGAMATION AMONGST GUJARAT FOILS LIMITED, KOELEMEN INDIA PRIVATE LIMITED, NOBLE TECH INDUSTRIES PRIVATE LIMITED, OAGRI FARM PRIVATE LIMITED, OFG MANUFACTURING BUSINESSES PRIVATE LIMITED, OMAT BUSINESS PRIVATE LIMITED, OMAT WEST LIMITED, SAIVANA GARMENTS PRIVATE LIMITED, SRI MUKHA ROAD PRODUCTS & CIVIL LABS PRIVATE LIMITED, TANGERINE SKIES PRIVATE LIMITED, WONDERBLUES APPARELS PRIVATE LIMITED WITH OFB TECH PRIVATE LIMITED AND THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

EXPLANATORY STATEMENT UNDER SECTION 230(3) READ WITH SECTION 102 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 ("ACT") AND RULE 6 OF THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016 ("CAA RULES") ("EXPLANATORY STATEMENT") TO THE NOTICE OF THE MEETING OF THE SECURED CREDITORS OF WONDERBLUES APPARELS PRIVATE LIMITED ("COMPANY" OR "TRANSFEROR COMPANY 11") CONVENED PURSUANT TO ORDER OF THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL, AHMEDABAD BENCH ("TRIBUNAL") DATED DECEMBER 16, 2024 ("ORDER")

1. Meeting for the Scheme:

This is an Explanatory Statement accompanying the Notice convening the Meeting of the Secured Creditors of the Company, for the purpose of considering and if thought fit, approving, with or without modification(s), the proposed Scheme of Amalgamation amongst Gujarat Foils Limited ("**Transferor Company 1**"), Koeleman India Private Limited ("**Transferor Company 2**"), Noble Tech Industries Private Limited ("**Transferor Company 3**"), OAGRI Farm Private Limited ("**Transferor Company 4**"), OFG Manufacturing Businesses Private Limited ("**Transferor Company 5**"), OMAT Business Private Limited ("**Transferor Company 6**"), OMAT West Limited ("**Transferor Company 7**"), Saivana Garments Private Limited ("**Transferor Company 8**"), Sri Mukha Road Products & Civil Labs Private Limited ("**Transferor Company 9**"), Tangerine Skies Private Limited ("**Transferor Company 10**"), Wonderblues Apparels Private Limited ("**Transferor Company 11**") (collectively referred to as the "**Transferor Companies**") with OFB Tech Private Limited ("**Transferee Company**") and their respective shareholders and creditors ("**Scheme**"). The Scheme provides for the amalgamation of Transferor Companies with the Transferee Company in the manner specified in the Scheme and various other matters consequential thereto or otherwise integrally connected therewith.

Capital terms not defined herein and used in the Notice and this Statement shall have the same meaning as ascribed to them in the Scheme.

The salient features of the Scheme are given in paragraph 4 of this Explanatory Statement. A copy of the Scheme is annexed hereto and marked as **Annexure 1**.

2. Rationale and benefits of the Scheme:

The reasons and circumstances leading to and justifying the proposed Scheme of the Transferor Companies with the Transferee Company, which make it beneficial for all the concerned stakeholders, including the members of the Transferor Companies and Transferee Company, are as follows:

- i. **Operational integration and better facility utilisation:** The amalgamation will provide an opportunity for reduction of operational costs through pooling of orders, improved sales and production planning. Further, culture of sharing of best practices, cross-functional learnings, will be fostered which will promote greater systemic efficiency. Also, pooling of resources of the Transferor Companies with the resources of the Transferee Company which will lead to synergy of operations, seamless access to the assets of the Transferor Companies.
- ii. **Simplified structure and efficiency:** Simplification and streamlining of the corporate structure by reducing the number of legal entities in the group, thereby eliminating corporate redundancies, such as duplication of administrative work, duplicate work streams related to corporate governance, reduction of multiplicity of legal and regulatory compliances, and associated costs thereof.
- iii. **Centralized procurement and Inventory management:** Inventory management and sourcing of stores, spares, and services can be managed centrally which will increase scale of operations thereby improving negotiating power, reducing sourcing and inventory management cost.
- iv. **Efficiency in working capital and cash flow management:** Greater efficiency in management of cash balances presently available with the Companies and access to cash flows generated by the combined business. Further, efficiency in debt and cash management will improve substantially enabling the entities to have unfettered access to cash flow generated which can be deployed for growth and sustenance; and
- v. **Efficiency in management of business:** Rationalization and standardization of the business processes, economies of scale, corporate and administrative efficiencies, and streamlining of operations to enable more efficient management, control and day to day operations, eliminating duplicative communication and burdensome coordination efforts across multiple entities. Amalgamation will help in achievement of greater management focus and control over the combined business operations.
- vi. **Efficiency in customer approach:** The combined entity will have a broader portfolio of services targeted at a wider array of customers. This will also enable the Transferee Company to address newer solutions and services to its customers and to the Transferor Companies customers and enhance its marketing capabilities.

Accordingly, the Scheme is commercially and economically viable, feasible, fair and reasonable and would be in the interest of the Transferor Companies and the Transferee Company, and their respective shareholders, creditors as it would result in enhancement of shareholders value, operational efficiencies and greater focus and would enable each of the Companies to vigorously pursue revenue growth and expansion opportunities and will not be prejudicial to the interests of any concerned shareholders or creditors or general public at large.

3. Background of the Companies:

Transferor Company 1: is a public limited company incorporated on November 16, 1992 under the provisions of the Companies Act, 1956 and validly existing under the 2013 Act bearing corporate identity number U28999GJ1992PLC018570, PAN AAACG8002D and e-mail ID compliance@gujaratfoils.com. Transferor Company 1 was incorporated under the name of Gujarat Foils Limited.

The equity shares of the Transferor Company 1 were listed on Bombay Stock Exchange. Thereafter, the Transferor Company 1 was delisted from Bombay Stock Exchange pursuant to the order passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench dated February 01, 2023 w.e.f. 31st May, 2023.

The registered office of the Transferor Company 1 is presently located at 3436-3446, Phase-IV, GIDC, Chhatral, Gandhi Nagar, Kalol, Gujarat – 382729, India.

The Transferor Company 1 has not changed its name, registered office and objects in last 5 years. The Transferor Company 1 is a wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 1 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 1 as per its Memorandum of Association are as follows:

1. *“To carry on the business as manufacturers, manufactures representatives, exporters, importers, factors, agents, consignors, consignees, dealers and distributors of all classes, kinds, types, nature and description of aluminium foils, powders, wires, cables, sheets and grills by whatever method, made, technique and process including cold rolled process.*
2. *To manufacture, produce, install, commission, operate,, pay, import, buy, sell, supply, distribute or otherwise deal in all energy production and conversion activities in all its forms inclusive of but not restricted to various renewable sources like solar energy, wind energy, all forms of biomass, geothermal energy, hydel energy, tidal and wave energy as also effective and efficient utilization of conventional energy forms like coal, oil, gas, electricity and all equipments that may be associated with such energy related activities.”*

Further, clause 10 of part B in ancillary objects of the Memorandum of Association of Transferor Company 1, permits it *“To amalgamate, enter into partnership or into any arrangements for sharing profits or losses, union of interests, co-operation, joint ventures or reciprocal concessions with any person or company carrying on or engaged in or about to carry on or engage in or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or indirectly to benefit the Company and to give or accept by way of consideration for any of the acts or things aforesaid or properties acquired, any shares, debentures, debenture-stock or securities that may be agreed upon and to hold and retain or sell, mortgage and deal with any shares, debentures, debenture-stock or securities so received.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 1 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
2,50,00,000 equity shares of INR 10/- each	25,00,00,000/-
7,50,00,000 non-convertible, non-cumulative redeemable preference shares of INR 10/- each	75,00,00,000/-
Total	1,00,00,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
50,000 equity shares of INR 10/- each, fully paid-up	5,00,000/-
Total	5,00,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 1 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 1.

The details of Promoters of the Transferor Company 1 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

The details of directors of the Transferor Company 1 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Deepak Yadav	08201237	Tatarpur, Sheetal, Alwar, Rajasthan-301018
2.	Lokesh Garg	06804212	Plot No 17. Hil Apartments, 78-A, First Floor, Rohini, Sector 13, Delhi - 110085
3.	Vikram Singh	06595417	C-8A/30, DLF Alameda, Sector-73, Begampur Khatola (101), Khandsa, Gurugram, Haryana- 122004

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 1 are annexed hereto and marked as **Annexure 3** and **Annexure 4** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of

Transferor Company 1, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 1 is enclosed as **Annexure 27A**.

Transferor Company 2: is a private limited company incorporated on September 20, 1995 under the provisions of the Companies Act, 1956 and validly existing under the 2013 Act bearing corporate identity number U01120GJ1995PTC154545, PAN AABCK1919L and e-mail ID koeleman@ofbusiness.in. The Transferor Company 2 was incorporated under the name of Koeleman India Private Limited.

The registered office of the Transferor Company 2 is presently located at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 2 was shifted from No. 526, 7th Cross, 4th Block, Koramangala, Bangalore, Karnataka - 560034 to No. 99, 4th Cross, 2nd Main, 1st Block, Koramangala, Bangalore, Karnataka- 560034 w.e.f. October 01, 2008. The registered office was then shifted to No.376, 6th Cross, 8th Main, S.T. Bed Layout, 4th Block, Koramangala, Bangalore, Karnataka- 560034 w.e.f. June 16, 2014. The registered office was then shifted to No.99, 2nd Main, 1st Block, Koramangala, Bangalore, Karnataka- 560034 w.e.f. October 05, 2015. The registered office was then shifted to No.552, 1st Floor, 14th Main, 7th Sector, HSR Layout, Bangalore, Karnataka, 560102 w.e.f. April 01, 2017. The registered office was then shifted to No.74/75 (Ground Floor), 12th Cross, 2nd Lane, HVR Layout, Bhattarahalli, Krishnarajapuram, Bangalore, Karnataka- 560049 w.e.f. January 03, 2020. Thereafter the registered office of the Transferor Company 2 was again shifted to its present address w.e.f. August 20, 2024. The Transferor Company 2 has not changed its name and objects in last 5 years. The Transferor Company 2 is a step down wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 2 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 2 as per its Memorandum of Association are as follows:

1. *“To buy, grow, manufacture, prepare, process, pack, sell, for export and domestic market, agricultural produce, horticultural products, food products, fruits, vegetable and Dairy products of all kind and description.*
2. *To carry on the business of growing, cultivation of and dealers in, seeds, vegetable, agricultural and horticultural products, poultry products, farm products.*
3. *To engage and carry on the business of raising, packing, grading, preparing for market, eggs, chickens, chicken foods, butter, cream, milk, meat, hides, fat fowl, grease, agricultural produce, horticultural products, and other farm, poultry and animal products and bye-products.*
4. *To import, export, experiment, improve make, buy and sell appliances, apparatus, implements, and equipments, which are useful or conducive to carrying on the business of poultry farming, dairy farming, agriculture and horticulture.”*

Further, clause 11 of part III (B) in ancillary objects of the Memorandum of Association of Transferor Company 2, permits it *“To amalgamate with or buy the shares of or debentures issued by any other Company having or carrying on business similar to or allied objects of*

the Company and to enter into partnership with any person or persons or firm or Company having objects similar to or allied objects of the Company. To enter into any contracts or submit tenders of purchase rights and interests of persons which may be useful or conducive to the business of the Company, to buy off or otherwise lawfully acquire the rights of any competitors or probable competitors relating to the business of the Company.”

The share capital structure as per unaudited Balance Sheet of the Transferor Company 2 as on June 30, 2024 was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
3,00,000 equity shares of INR 100/- each	3,00,00,000/-
Total	3,00,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
1,79,020 equity shares of INR 100/- each, fully paid-up	1,79,02,000/-
Total	1,79,02,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 2 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 2.

The details of Promoters of the Transferor Company 2 is as follows:

Sl.no.	Name of Promoter	Address
1.	OAGRI Farm Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Boadkdev, Ahmedabad, Gujarat-380054
2.	Asish Mohapatra	H-12, Second Floor, Green Park Main Hauz Khas, New Delhi- 110016

The details of directors of the Transferor Company 2 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Bhumin Patel	10700498	E-101, Suncity Sector-4, S.P Ring Road, Bopal, Ahmedabad, Gujarat - 380058
2.	Kapil Dev Kukreja	10043713	AC 32, Tagore Garden, West Delhi, New Delhi - 110027

3.	Tamarish Sinha	09280689	B-403, 321/1, Near Kasba New Market, Rajdanga Main Road, E.K.T, Kolkata, West Bengal -700107
4.	Vikas Kumar	10118305	Property No 1 And 1 A, Flat No Tf3, Gagan Vihar Extension, Third Floor, Krishna Nagar, East Delhi, Delhi - 110051
5.	Yatish Sachdev	10653377	C-702, Sujjan Vihar, Sector 43, Gurugram, Galleria DLF-IV, Gurgaon, Haryana-122009

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 2 are annexed hereto and marked as **Annexure 5** and **Annexure 6** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 2, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 2 is enclosed as **Annexure 27B**.

Transferor Company 3: is a private limited company incorporated on September 14, 2004 under the provisions of the Companies Act, 1956 and validly existing under the 2013 Act bearing corporate identity number U72300GJ2004PTC154543, PAN AABCV9111H and e-mail ID Nobletech2023@gmail.com. Transferor Company 3 was originally incorporated under the name and style of V.K.G. Steel & Energy Private Limited. The name of Transferor Company 3 was changed from “V.K.G. Steel & Energy Private Limited” to “Noble Tech Industries Private Limited” w.e.f. July 13, 2009.

The registered office of Transferor Company 3 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 3 has shifted from No.163/1, Prakasam Salai Floor, K. Sons Complex Broadway Chennai 600108 Tamil Nadu India to 6/9, Kasturi Estate, 3rd Street, Poes Garden, Chennai, Tamil Nadu – 600086 w.e.f. March 09, 2009. The registered office of the Transferor Company 3 was then shifted from 6/9, Kasturi Estate, 3rd Street, Poes Garden, Chennai, Tamil Nadu - 600086 to 14/2A2, Melpakkam Village, Uthiramerur-Taluk, Uthiramerur, Kancheepuram, Tamil Nadu - 603402 w.e.f. May 25, 2018. The registered office of the Transferor Company 3 was then shifted to its present address w.e.f. August 20, 2024. The Transferor Company 3 has not changed its name and objects in last 5 years. The Transferor Company 3 is a wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 3 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 3 as per its Memorandum of Association are as follows:

1. *“To set up, established own, acquire or take on lease or otherwise any business of ferrous and non-ferrous metal, melting furnaces, mini-steel plants, alloy steel plants, alloy casting*

plants, rolling & rerolling mills and to carry on business a manufacturers, convertors processore, assemblers, fabricators, brokers, suppliers, agents, distributors, stokist, traders, hirers, repairers, importers, exporters and Exporters and dealers of and in ferrous and non-reffous metal, casting, sponge iron, ingots, blooms, billets, slabs, sheets, rods, squares, poles, rails, wheels, rollers, strips, rounds, bars, plates, angles, channels. Joists, wires, auto parts components, popes, tubes, tubular structures, towers, tools and implements, machine parts, hardware, untensils, containers, by-products, waste materials and all other engineering and for that to carry on all or any of the business of manufacturer, processors, fabricators, dealers, buyers, sellers, brokers, stockist and distributors of and in all kind of iron and GI scrap, GI ingot mould and bottom plates scraps, all kinds of skull scraps, and steel material including all types of fencing materials, fasteners of all types, bolts, nuts, rivets, washers, screws, nails hinges, hoops, pins, panels, box strappings, bailing hoops and buckles, materials of all kinds, hardware, mill stores, iron doors and windows. Grills, agricultural implements, all types of fabricated structures and all types of castings and to buy, sell, import, export, trade or otherwise deals in all raw materials, finished and semi-finished goods scraps, stroes and machinery required in connection therewith.

- 2. To carry in India or elsewhere the industry, trader or business of manufacturers, fabricators, iron masters, steel makers, steel convertors, mine owners and / or contractors, die makers, coke manufactures, miners, smelters, tin plate makers, mechanical, electrical and / or general engineers and contractors, technical consultant, tool makers brass founders, metal workers, manufacturers of iron and steel castings, boiler makers, brass founders, metal workers, manufacturers of iron and steel castings, boiler makers brass founders, metal workers, manufacturers of iron and steel castings, boiler makers, mill wrights, machinists, convertors in all kinds and forms of steel, smiths, wood-workers builders, painters, metallurgist, electrical, manufacturers and engineers, plate makers, wire-drawers, tube fabricators, galvanize, japanners, enamellers, electroplates, founders, smelters, traders, merchants, stockiest, distributors, in products or by-products, in all its branches and to act as merchants or agents for the sale or purchase of machinery parts and all or any of the products or by-products or for the material used in the production or manufacture thereof.*
- 3. To carry on all or any of the business of manufacturers, assemblers, fitters, engineers, erectors, founders, smelters, refiners, makers, rowers, sinkers, workers, repairers, hirers, hire purchase dealers, importers, exporters, agents, distributors, representatives, stockist, proprietors, contractors, merchants, suppliers manipulators and dealers of and in all kinds of transmission axles, universal joints, spring , spring leaves, alloy springs leaves, alloy springs, steel billets, plates and bars pressed and other engineering items and other related items for motor cars, motor cycles, cycles and vehicles and conveyances of all kinds, ball, roller needle and taper bearings, bearing parts, mill stores, hardware engineering and mining stores and equipments, pig iron and steel of all kinds of ferrous and non-ferrous metals and alloys, iron and metal goods of all kinds, tools and implements of all kinds machine tools, cast iron steel and metal goods, iron steel and other metal castings and forgings, agricultural machinery and implements and accessories wagons, trolleys, coaches, chassis, handling and loading equipments, winches, hydraulic presses, diesel engines, compressors, motor tools structural, building materials, lathers, milling machines, drilling machines, grinding lapping and hopping*

machines, presses, shears, shears, bending machines, thread cutting machines, household appliances, electronic and radio products, storage batteries, dry cells and other machinery, accessories, raw materials and products required in connection therewith.

- 4. To carry on the business of providing all kinds of infrastructure services including information technology and Information Technology enabled services, to handle business process management, customer interaction, customer relationship management and to develop, supply, maintain and support end to end technology solutions, key solutions, management services to all types of customers in different sectors including Government.*
- 5. To carry on in India or abroad the business of developing, constructing, establishing, commissioning, setting up, operating, maintaining, alteration, Pullin down and restore either alone or jointly with any other companies or person, Government, firms, associations authorities, bodies, trusts, agencies, societies or any other person or persons engaged in or in connection with either directly or indirectly and whether wholly or in part, for the purposes of infrastructure development work or providing infrastructure facility or engaged in infrastructure activities, which shall include work or facility or providing of services in relation to or in connection with setting up, development, construction, operation, maintenance, modernisation, expansion and improvement of any infrastructure project or facility including roads, special economic zones, export processing zone, knowledge parks, information technology parks, highways, railways, airways, waterways, ports, transport systems, bridges, tele-communication and other communication systems, systems for generation or storage or transmission or distribution of power, irrigation and irrigation systems, sewerage, water supply, sanitation, health, tourism, education, oil & gas (excluding exploration), food and agriculture and setting up of industrial areas.*
- 6. To carry on, manage, supervise and control the business of transmitting, manufacturing, supplying, generating, distributing and dealing in electricity and all forms of energy and power generated by any source whether nuclear, steam, hydro or tidal, water, wind, solar, hydrocarbon fuel or any other form, kind or description.*
- 7. To carry on in India or abroad the business of establishing, commissioning, setting up, operating and maintaining electric power transmission systems/networks, power systems, generating stations based on conventional/ non-conventional resources for evacuation, transmission, distribution, trading or supply of power through establishing or using stations, tie-lines, sub-stations and transmission or distribution lines in any manner including build, own and transfer (BOT), and/or build, own and operate (BOO) and/or build, own, lease and transfer (BOLT) and/or build, own, operate and transfer (BOOT) basis or otherwise, and to acquire in any manner power transmission systems/networks, power systems, generation stations, tie-lines, sub-stations and transmission or distribution systems from State Electricity Boards and JyutBoards, Power Utilities, Generating Companies, Transmission Companies, Distribution Companies, Central or State Government Undertakings, Licensees, other local authorities or statutory bodies, other captive or independent power producers and distributors and to do all the ancillary, related or connected activities as may be considered necessary or beneficial or desirable*

for or along with any or all of the aforesaid purposes which can be conveniently carried on these systems, networks or platforms.

8. *To plan, develop, establish, erect, construct, acquire, operate, run, manage, hire, lease, buy, sell, maintain, enlarge, alter, renovate, modernize, work and use power system networks of all types including ultra high voltage (UHV), extra-high voltage (EHV), high voltage (HV), high voltage direct current (HVDC), medium voltage (MV) and low voltage (LV) lines and associated stations, substations, transmission and distribution centers, systems and networks and to lay cables, wires, accumulators, plants, motors, meters, apparatus, computers, telecommunication and telemetering equipment and other materials connected with generation, transmission, distribution, supply and other ancillary activities relating to the electrical power and to undertake for and on behalf of others all these activities in any manner.*

9. *To purchase, take on lease or otherwise acquire any mining rights, mines and lands in India or elsewhere believed to contain metallic, or mineral, saline or chemical substances, kieselghyr, French chalk, China clay, bentonite and other clays, Broyles, calcite and such other filler materials, earths or other ingredients including coal, lignite, rock phosphate, brimstone, brine, bauxite, rare earths which may seem suitable or useful or for any other the company's objects and any interest therein and to explore, work, exercise, develop and turn to account the same."*

Further, clause 8 part III (B) in ancillary objects of the Memorandum of Association of Transferor Company 3, permits it "Subject to the provisions of the Companies Act, to amalgamate with any Company or companies having objects altogether or in part similar to those of this Company."

The share capital structure as per unaudited Balance Sheet of the Transferor Company 3 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
5,30,00,000 equity shares of INR 10/- each	53,00,00,000/-
Total	53,00,00,000/-

ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL	AMOUNT (IN INR)
5,22,61,914 equity shares of INR 10/- each	52,26,19,140/-
Total	52,26,19,140/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 3 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 3.

The details of Promoters of the Transferor Company 3 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Bhuvan Kumar Gupta	Flat 10A, Tower H Belgravia, Central Park Resorts, Sohna Road, Sector 48, South City II, Gurgaon, Haryana- 122018

The details of Directors of the Transferor Company 3 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Ayush Kumar	09521093	Maa Tara Residency, B block Flat No-205 Durga Asthan Colony No-1, Katihar, Bihar - 854105
2.	Bhumin Patel	10700498	E-101, Suncity, Sector-4, S.P. Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat 380058 India
3.	Shimant Bhushan Chadha	05159131	113/122, Silver Oaks Apartment, DLF Phase- 1, Sikanderpur, Ghosi (68) DIF QE, Farrukhnagar, Gurugram - 122002, Haryana
4.	Suraj Ravish	09184549	House No- 2113 Word No- 14 Urban Estate Jind Haryana- 126102
5.	Vikram Singh	06595417	C-8A/30, DLF Alameda, Sector - 73, Begampur Khatola, Khandsa Gurgaon, Haryana- 122004

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 3 are annexed hereto and marked as **Annexure 7** and **Annexure 8** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 3, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 3 is enclosed as **Annexure 27C**.

Transferor Company 4: is a private limited company incorporated on May 06, 2020 under the provisions of the Companies Act 2013 bearing corporate identity number U01100GJ2020PTC154009, PAN AADCO1561G and e-mail ID compliance@oagrifarm.com. Transferor Company 4 was originally incorporated under the name and style of OFB Data Technologies Private Limited. The name of Transferor Company 4 was changed from "OFB Data Technologies Private Limited" to "OAGRI Farm Private Limited" w.e.f. August 09, 2020. The object clause in the Memorandum of Association of

Transferor Company 4 was changed by the shareholders in its meeting held on August 4, 2020 and March 24, 2021.

The registered office of Transferor Company 4 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 4 has shifted from G-22 C (UGF), D-1 (K-84) Green Park Main, Delhi - 110016, to its present address w.e.f. July 31, 2024. The Transferor Company 4 has changed its objects twice by passing Special Resolutions in the Extra-Ordinary General Meetings held on August 04, 2020 (effective from August 05, 2020) and March 24, 2021 (effective from March 31, 2021) in last 5 years. The Transferor Company 4 is a wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 4 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 4 as per its Memorandum of Association are as follows:

1. *"To carry on the business of trading, importing, exporting, improving, selling and dealing in all kinds of perishable / non-perishable agro/agri/products including but not limited to cereals including rice, wheat, maize, jowar, barley, etc spices including cinnamon, cardamom, pepper, clove, cumin seeds, and ginger etc, coffee, seeds, grains, pulses, fruits, sugar, vegetables, oil, milk, egg, meat, herbs, nuts, natural plants and flowers, foodstuffs for animals and all other related items derived from agricultural, farming or related activities.*
2. *To store the ail kinds of perishable / non-perishable agro/agri/products including but not limited to cereals including rice, wheat, maize, jowar, barley, etc spices including cinnamon, cardamom, pepper, clove, cumin seeds, and ginger etc, coffee, seeds, grains, pulses, fruits, sugar, vegetables, oil, milk, egg, meat, herbs, nuts, natural plants and flowers, foodstuffs for animals and all other related items derived from agricultural, farming or related activities, fertilizers, manures, plant or animal foods, pesticides, insecticides, fungicides and all types of chemicals used in apiculture, pisciculture, sericulture, horticulture, poultry farming and animal husbandry.*
3. *To carry on business as trader, seller, buyer, importer, exporter manufacturers, producers, processors, growers, fermentators, distillers, refiners, makers, inventors, convertors, importers, exporters, traders, buyers, sellers, retailers, wholesalers, suppliers, indenters, bottlers, packers, movers, preservers, stockiest, agents, sub-agents, merchants, distributors, consignors, jobbers, brokers, concessionaires or otherwise deal in all kinds of perishable / non-perishable fertilizers, manures, plant or animal foods, pesticides, insecticides, fungicides and all types of chemicals used in apiculture, pisciculture, sericulture, horticulture, poultry farming and animal husbandry.*
4. *To set up processing unit for import, export, distribute or deal in perishable / non-perishable agriculture produce of all description, like fruits, vegetable, nuts, seeds and herbal products and trade in all the products required for cultivation, harvesting, production and developments of seeds, vegetable, fruits and herbal items."*

Further, clause 9 part III(B) in ancillary objects of the Memorandum of Association of Transferor Company 4, permits it *"Subject to the Provisions of the Companies Act 2013, to*

amalgamate with any other company of which all or any of their objects companies having similar to the objects of the Company in any manner whether with or without the liquidation.”

The share capital structure as per unaudited Balance Sheet of the Transferor Company 4 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
1,21,00,000 equity shares of INR 10/- each	12,10,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
1,12,06,050 equity shares of INR 10/- each, fully paid-up	11,20,60,500/-
Total	11,20,60,500/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 4 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 4.

The details of Promoters of the Transferor Company 4 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Ruchi Kalra	H-12, Second Floor, Green Park Main, Hauz Khas, South Delhi-110016

The details of Directors of the Transferor Company 4 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Asish Mohapatra	06666246	H-12, Second Floor, Green Park Main Hauz Khas, New Delhi- 110016
2.	Lokesh Garg	06804212	Plot No 17. Hil Apartments, 78-A, First Floor, Rohini, Sector 13, Delhi - 110085

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 4 are annexed hereto and marked as **Annexure 9** and **Annexure 10** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 4, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the

report adopted by the Board of Directors of Transferor Company 4 is enclosed as **Annexure 27D**.

Transferor Company 5: is a private limited company incorporated on March 21, 2018 under the provisions of the Companies Act 2013 bearing corporate identity number U74999GJ2018PTC154232, PAN AACCO6694H and e-mail ID compliance@ofgoods.in. Transferor Company 5 was originally incorporated under the name and style of OFCONS Construction Private Limited. The name of Transferor Company 5 was changed from "OFCONS Construction Private Limited" to "OFCONS Projects and Services Private Limited" w.e.f. November 27, 2019. The name of Transferor Company 5 was again changed from "OFCONS Projects and Services Private Limited" to "OFG Manufacturing Businesses Private Limited" w.e.f. March 8, 2022.

The registered office of Transferor Company 5 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 5 has shifted from E-6, First Floor, Green Park Extension, Delhi - 110016 to Shop No. G-22 C (UGF) D-1 (K-84), Green Park Main, Delhi – 110016 w.e.f. August 21, 2019. The registered office was then shifted to Plot No. 67, First Floor, C Cube Building, Inside TV5 office lane, Near Jubilee check post, Hyderabad, Telangana w.e.f. July 29, 2020. The registered office was then shifted to H. No. 8-2-293/82/A/1264, Plot No.1264, Road No.36, Jubilee Hills, Hyderabad, Telangana w.e.f. January 02, 2021. Thereafter the registered office of the Transferor Company 5 was again shifted to its present address w.e.f. August 08, 2024. The Transferor Company 5 has changed its objects by passing special resolution in the Extra Ordinary General Meeting held on October 18, 2021, which was effective from November 08, 2021 in the last 5 years. The Transferor Company 5 is a wholly owned subsidiary of the Transferee Company

The objects for which the Transferor Company 5 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 5 as per its Memorandum of Association are as follows:

1. *"To carry on the business in India or elsewhere, either on its own or with joint venture with Indian or Foreign participants, as manufacturers, makers, inventors, traders, contractors, distributors, service- providers, rollers, developers, processors, refiners, makers, buyers, sellers, designers, suppliers, exchange barter, Moulders, converters, finishers, fabricators, dyers, weavers manufacturers ginners, processors, altering, advertising, marketing, packaging, assembling, importing, exporting, repairing, ginning, spinning, weaving, printing, packets and balers of cotton or deal in any manner in fabrics of all type, cloth of all type, any other fibre or fibrous materials, all type of plastic, all types of electrical, electronic, mechanical goods/articles otherwise or any combination thereof, all types and descriptions of materials, tools, instrument, appliances, all systems, apparatus, equipment, raw material, components and other related products and accessories thereto, in all kind of card board packing, corrugated packing, plastic packing, polyethylene packing, gunny bags, containers, bottles and all other kinds of packaging materials density and low density polyethylene, polyethylene, PVC chemicals, HDPE/PP woven sacks, all kind of chemicals/materials, all kind of polymers, cellulose esters, resins wax, shellac and varnishes, in all kinds of customized manufacturing products, tools and equipment of ferrous and nonferrous metals, powder metallurgy, steels, alloy steels, special and stainless steels, brass, bronze, aluminium, minerals, glass, rubbers*

and other allied goods and/or merchandise made therefrom, and fittings of all kinds for industrial, commercial, infrastructural, scientific, medical, and other purposes including mechanical, electrical, agricultural implements, in beauty, health, wellness product jewellery and other consumer goods or any other products of similar nature or kind, either by or through agents, sub-contractors, trustees or otherwise for all kind of Indian/Foreign manufactured goods, intermediate products, commodities, raw materials and to act as a sales and technology platform to carry on in India and abroad on the internet and through applications on mobile and other personal devices and offline channels and to establish or maintain services, branch or branches, agent or agents, in connection with the business of the Company as defined in this clause but does not include banking or money circulating business.

- 2. To carry on the business of engineering, contracting and as structural, mechanical, electrical, and civil engineers, masons and masonry, constructions including the design, erection, alteration, repair and installation of plants, buildings, structure, ways, works, systems and mechanical, electrical and electronic machinery, equipment, apparatus and devices and as government, military, railway, public works, general and civil contractors.*
- 3. To engage in the business of providing all kind of information, advertise and business management for various tenders, government awards, procurement of contracts and projects related to work process outsourcing and drafting services including online research, property research, business process outsourcing, knowledge process outsourcing and services relating to tenders, government or otherwise, online or offline through inbuilt technology platform or outsourced technology platform.*
- 4. To establish, maintain, conduct, provide, develop, procure, advise or make available and implement- products/ solutions for real estate sector and consultancy services on all matters relating to skilled, skilled and unskilled labour force, facilitator, advisor, consultant on all labour matters, includes providing efficiency assessment, time management study, usage analysis of labour using annual technical, info-technical and data analytics in the field of construction and real estate development.”*

Further, clause 19 part III(B) in ancillary objects of the Memorandum of Association of Transferor Company 5, permits it “To amalgamate, either into partnership or into any arrangements for sharing profits, union of-interests, co-operation joint venture or reciprocal concession or for limiting competition with any person, firm or body corporate whether in India or outside, carrying on or engaged in, or about to carry on or engage in, any business or transaction which the Company is authorized to carry on or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or indirectly to benefit the Company further to enter into any arrangement or contract with any person, association or body corporate whether in India or Outside, for technical collaboration, technical knowhow or for such other purposes that may seem calculated beneficial and conducive to the objects of the Company.”

The share capital structure as per unaudited Balance Sheet of the Transferor Company 5 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
51,600 equity shares of INR 10/- each	5,16,000/-
Total	5,16,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
32,528 equity shares of INR 10/- each, fully paid-up	3,25,280/-
Total	3,25,280/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 5 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 5.

The details of Promoters of the Transferor Company 5 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Asish Mohapatra	H-12, Second Floor, Green Park Main Hauz Khas, New Delhi- 110016

The details of Directors of the Transferor Company 5 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Asish Mohapatra	06666246	H-12, Second Floor, Green Park Main Hauz Khas, New Delhi- 110016
2.	Lokesh Garg	06804212	Plot No 17. Hil Apartments, 78-A, First Floor, Rohini, Sector 13, Delhi - 110085
3.	Vivek Sethia	08517218	34, H B Road Opposite Gem Stationary, Fancy Bazar, Guwahati - 781001

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 5 are annexed hereto and marked as **Annexure 11** and **Annexure 12** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 5, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 5 is enclosed as **Annexure 27E**.

Transferor Company 6: is a private limited company incorporated on November 11, 2021 under the provisions of the Companies Act 2013 bearing corporate identity number U28990GJ2021PTC154374, PAN AADCO6263H and e-mail ID

Compliance@omatbusiness.in. Transferor Company 6 was incorporated under the name of OMAT Business Private Limited

The registered office of Transferor Company 6 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 6 has shifted from Shop No 22 C (UGF), D-1 (K-84) Green Park Main, Delhi - 110016 to its present address w.e.f. August 13, 2024. The Transferor Company 6 has not changed its name and objects in last 5 years. The Transferor Company 6 is a wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 6 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 6 as per its Memorandum of Association are as follows:

- 1. "To carry in India or elsewhere the business of manufacturers, traders, processors, refiners, makers, moulders, converters, finishers, re-rollers, fabricators, advertising, distributing, subcontracting, altering, improving, assembling, supplying on a pre-order basis through a service provider, the goods and articles of all kinds belonging to the suppliers or to act as a iron masters, steel makers, steel converters, mine owners and / or contractors, die makers, coke manufactures, miners, smelters, tin plate makers and chemical supplier. Manufacturers of Iron and steel castings, boiler makers, millwrights, machinists, convertors in all kinds and forms of steel, smiths, wood-workers builders, painters, metallurgist, electrical, plate makers, wire-drawers, tube fabricators, galvanize, japanners, enamellers, electroplates or other engineering products and to act as founders, smelter, traders, merchants, stockiest, distributors, in products or by-products, in all its branches and to act as merchants or agents for the sale or purchase of machinery parts, importers, exporters and all or any of the products or by-products or for the material used in the production or manufacture thereof.*
- 2. To set up, established own, acquire or take on lease or otherwise any business of ferrous and non- ferrous metal, melting furnaces, mini-steel plants, alloy steel plants, alloy casting plants, rolling & rerolling mills and to carry on business a manufacturer, convertors processor, assemblers, fabricators, breakers, suppliers, agents, distributors, packagers of card board packing, plastic packing, polyethylene packing, gunny bags, containers, bottles and all other kinds of packaging materials, stockist, traders, hirers, repairers, importers, exporters and dealers of and in ferrous and non-refocus metal, casting, sponge Iron, ingots, blooms, billets, slabs, sheets, rods, squares, poles, rails, wheels, rollers, strips, rounds, bars, plates, angles, channels, Joists, wires, auto parts components, popes, tubes, tubular structures, towers, tools and implements, machine parts, hardware, utensils, containers, by-products, waste materials, all kind of chemicals and all other engineering and for that to carry on all or any of the business of manufacturer, processors, fabricators, dealers, buyers, sellers, brokers, stockist and distributors of and in all kinds of iron and GI scrap, GI ingot mould and bottom plates scraps, all kinds of skull scraps, and steel material including all types of fencing materials, fasteners of all types, bolts, nuts, rivets, washers, screws, nails hinges, hoops, pins, panels, box strappings, bailing hoops and buckles, materials of all kinds, hardware, mill stores, iron doors and windows, grills, all types of fabricated structures and all types of castings and to buy, sell, import, export, trade or otherwise deals in all raw materials,*

finished and semi-finished goods scraps, stores and machinery required in connection therewith.”

Further, clause 9 part 3(B) in ancillary objects of the Memorandum of Association of Transferor Company 4, permits it “*Subject to the provisions of the Companies Act, 2013, the company may amalgamate/ merged with any other Company of which all or any of their objects Companies having similar to the objects of the Company in any manner whether with or without the liquidation.*”

The share capital structure as per unaudited Balance Sheet of the Transferor Company 6 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
8,00,000 equity shares of INR 10/- each	80,00,000/-
Total	80,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
7,97,792 equity shares of INR 10/- each, fully paid-up	79,77,920/-
Total	79,77,920/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 6 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 6.

The details of Promoters of the Transferor Company 6 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Asish Mohapatra	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016

The details of Directors of the Transferor Company 6 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Aksh Bhardwaj	09368700	A/4 Laury Road, F.R.I, New Forest, Dehradun-248006
2.	Asish Mohapatra	06666246	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016

3.	Ruchi Kalra	03103474	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi-1 10016
4.	Suraj Ravish	09184549	2113, Ward No- 14, Urban Estate, Jind, Haryana- 126102
5.	Vikram Singh	06595417	C-8A/30, DLF Alameda, Sector - 73, Begampur Khatola, Khandsa Gurgaon, Haryana- 122004

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 6 are annexed hereto and marked as **Annexure 13** and **Annexure 14** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 6, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 6 is enclosed as **Annexure 27F**.

Transferor Company 7: is a public limited company incorporated on September 6, 2004 under the provisions of the Companies Act 1956 and validly existing under the 2013 Act bearing corporate identity number U27109GJ2004PLC155136, PAN AAICS7644D and e-mail ID shreesidhbaliispat@gmail.com. Transferor Company 7 was originally incorporated under the name of Shree Sidhbali Ispat Limited. The name of Applicant Company 7 was changed from "Shree Sidhbali Ispat Limited" to "OMAT West Limited" w.e.f. August 31, 2023.

The registered office of Transferor Company 7 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 7 has shifted from R Block, 55-A, Dilshad Garden, Delhi - 110092 to C-268, 2nd Floor, Opposite Vivekanand College, Vivek Vihar Delhi- 110095 w.e.f. July 1, 2009. The registered office was then shifted to F-107, F/F Savita Vihar, P. No-1, Ajnara Tower, L.S.C. Delhi - 110092 w.e.f. February 15, 2016. The registered office was then shifted to D-5/532, Sangam Vihar, Near Aman Hospital New Delhi-110062 w.e.f. June 11, 2019. The registered office was then shifted to Plot C-2, MIDC Growth Centre, Tadali, Chandrapur, Maharashtra- 442406 w.e.f. December 17, 2020. Thereafter the registered office of the Transferor Company 7 was again shifted to its present address w.e.f. September 14, 2024. The Transferor Company 7 has changed its objects thrice by passing special resolution in the Extra Ordinary General Meeting held on November 15, 2021, in the Annual General Meeting held on September 23, 2023 and in the Extra Ordinary General Meeting July 01, 2024 in last 5 years. The Transferor Company 7 is a wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 7 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 7 as per its Memorandum of Association are as follows:

1. *"To set up steel furnaces and continuous casting and rolling mill plant for producing manufacturing, trading imported, exporting and dealing in steel ingots, billets and all kinds and all kinds all sizes of rerolled sections, i.e, flats .angles, rounds, squares, rails, joist,*

channels, steel stripe , steel plates, T-Iron, deformed bars, plain and cold twist bars, shafting and steel structural.

- 2. To carry on the business of manufactures of, dealers in exporters and importers of all varieties of steel special steel, carbon steel, tool alloy steel, mild steel and any other kind and grades of steel and to carry on and execute the work of steel engineers including manufacturing and dealing in steel wires and in all kinds of steel products whether forged rolled at drawn and consequently to manufacture, sell and deal in all kinds or any of the by products which will be obtained in the process of manufacturing these steel products.*
- 3. To manufacture, deal import and export pig iron, sponge iron, ferro silicon, ferro chromo and other ferrous substances and metals of every description and grades and to manufacture, deal Import and export all kinds and varieties of non-ferrous raw metals such as aluminium, copper, tin lead and the by-products obtained in processing and manufacturing these raw metals.*
- 4. To carry on, manage, supervise and control the business of transmitting, manufacturing, supplying, generating, distributing and dealing in electricity and electric power and all forms of energy and power generated by any source whether coal based thermal power plants, nuclear, steam, hydro or tidal, water, wind, solar, hydrocarbon fuel or any other form, kind or description.*
- 5. To plan, develop, establish, erect, construct, acquire , operate, run, manage, hire, lease, buy, sell, maintain, enlarge, alter, renovate, modernize, work and use power system networks of all types including ultra-high voltage (UHV), extra-high voltage (EHV), high voltage (HV), high voltage direct current (HVDC), medium voltage (MV) and low voltage (LV) lines and associated stations, substations, transmission and distribution centres, systems and networks and to lay cables, wires, accumulators, plants, motors, meters, apparatus, computers, telecommunication and telemetering equipment's and other materials connected with generation, transmission, distribution, supply and other ancillary activities relating to the electrical power and to undertake for and on behalf of others all these activities in any manner.*
- 6. To carry on in India or abroad the business of establishing, commissioning, setting up, operating and maintaining electric power transmission systems/networks, power systems, generating stations based on conventional/ non-conventional resources for evacuation, transmission, distribution, trading or supply of power through establishing or using stations, tie-lines, sub-stations and transmission or distribution lies in any manner including build, own and transfer (BOT), and/or build, own and operate (BOO) and/or build, own, lease and transfer (BOLT) and/or build, own, operate and transfer (BOOT) basis or otherwise ,and to acquire in any manner power transmission systems/networks, power systems, generation stations, tie-lines, sub-stations and transmission or distribution systems from State Electricity Boards, Vidyut Boards, Power Utilities, Generating Companies, Transmission Companies, Distribution Companies, Central or State Government Undertakings, Licensees, other local authorities or statutory bodies, other captive or independent power producers and distributors and to do all the ancillary, related or connected activities as may be considered necessary or beneficial or desirable for or along with any or all of the aforesaid purposes which can be conveniently carried on these systems, networks or platforms.”*

Further, clause 19 of part 3(b) in ancillary objects of the Memorandum of Association of Transferor Company 7, permits it *“To amalgamate, absorb or merge with one or more than one company or body corporate, whether or not having similar objects as of this company and to do all such incidental acts, deeds and things as may be necessary to give effect to the amalgamation, absorption or merger.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 7 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
6,10,00,000 equity shares of INR 10/- each	61,00,00,000/-
Total	61,00,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
5,94,82,700 equity shares of INR 10/- each, fully paid-up	59,48,27,000/-
Total	59,48,27,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 7 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 7.

The details of Promoters of the Transferor Company 7 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Bhuvan Kumar Gupta	Flat 10A, Tower H Belgravia, Central Park Resorts, Sohna Road, Sector 48, South City II, Gurgaon, Haryana- 122018
3.	Lokesh Garg	Plot No 17 Mil Apartments, 78-A, First Floor, Rohini Sector 13, Delhi - 110085
4.	Tamarish Sinha	B-403, 321/1, Near Kasha New Market, Rajdanga Main Road E.K.T. Kolkata - 700107, West Bengal
5.	Tarin Bansal	167, Sector-14 Vasundhra Avas Vikas Colony. Hapur Uttar Pradesh 201012 India

6.	Vikram Singh	C-8A/30 DIP Alameda Sector- 73, Begampur Khatola, Khandsa Narsinghpur Gurgaon, Haryana,122004 India
7.	Rahul	Anaj Mandi, Ward No. 08 Loharu (rural) (65) Bhiwani, Haryana 127201

The details of Directors of the Transferor Company 7 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Arjun Gupta	10190956	M131, Ground Floor, Today Blossom 2, Sector 51, Artemis Hospital, South City II, Gurgaon, Haryana, India 122018
2.	Bhumin Patel	10700498	E-101, Suncity, Sector- 4, S.P Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat- 380058, India
3.	Lokesh Garg	06804212	Plot No 17. Hil Apartments, 78-A, First Floor, Rohini, Sector 13, Delhi - 110085
4.	Teena Chawla	09816872	BA/250, DDA Flats Trilokpuri, East Delhi, Delhi, India - 110091
5.	Vikram Singh	06595417	C-8A/30, DLF Alameda, Sector - 73, Begampur Khatola, Khandsa Gurgaon, Haryana- 122004

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 7 are annexed hereto and marked as **Annexure 15** and **Annexure 16** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 7, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 7 is enclosed as **Annexure 27G**.

Transferor Company 8: is a private limited company incorporated on January 31, 2022 under the provisions of the Companies Act 2013 bearing corporate identity number U18209GJ2022PTC154391, PAN ABHCS7602P and e-mail ID pmicompliance@ofbusiness.in. Transferor Company 8 was incorporated under the name of Saivana Garments Private Limited.

The registered office of Transferor Company 8 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 8 has shifted from D-9/2, Okhla Industrial Area Phase - II, Delhi - 110020 to G-22 C (UGF) D-1 (K-84), Green Park, Delhi -110016 w.e.f. July 4, 2023. Thereafter the registered office of the Transferor Company 8 was again shifted to its present address w.e.f. August 13, 2024. The Transferor Company 8 has not changed its name and objects in last 5 years. The Transferor Company 8 is a step down wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 8 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 8 as per its Memorandum of Association are as follows:

1. *“To design, assemble, purchase, sell, import, export and otherwise deal in all types of fabrics, textile, garments, wearing apparels.*
2. *To import, export, erect, purchase, take on lease or otherwise acquire, arrange for and install machineries, plants workshops and factories for manufacturing of and further processing, finishing, printing and further treatment of fabrics, artificial for cloth & velvet and any other material connected with the above items.*
3. *To carry on in India or abroad business or importers, merchants, general order suppliers, commission agents, representatives, distributors, indent agents, merchantile agents, passage agents, factors, organizers, concessionaires, sole agents, consultants, subagents, in the items as stated to in sub-clause (1) above.”*

Further, clause 21 of part III (B) in ancillary objects of the Memorandum of Association of Transferor Company 8, permits it *“Subject to provisions of Companies Act, to amalgamate with any other company of which all or any of their objects companies having similar to the objects of the Company in any manner whether with or without the liquidation.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 8 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
1,00,000 equity shares of INR 10/- each	10,00,000/-
Total	10,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
1,00,000 equity shares of INR 10/- each, fully paid-up	10,00,000/-
Total	10,00,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 8 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 8.

The details of Promoters of the Transferor Company 8 is as follows:

Sl.no.	Name of Promoter	Address
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1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	OFG Manufacturing Businesses Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054

The details of Directors of the Transferor Company 8 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Amod Tripathi	09652334	153, Mahashweta Nagar, Ujjain Madhya Pradesh - 456010
2.	Arth Mahendrakumar Patel	07498219	8, Shivdarshan Soc, Opp. Fun Point Club, Nr. New Gujrat High Court, S.G. Highway, Daskrol Sola, Ahmedabad - 380060, Gujarat
3.	Bhumin Patel	10700498	E-101, Suncity, Sector- 4, S.P Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat- 380058, India
4.	Vasant Sridhar	07685035	No. 28, 1 st Cross Street, West CIT Nagar, Nandanam, Chennai, Tamil Nadu - 600035

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 8 are annexed hereto and marked as **Annexure 17** and **Annexure 18** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 8, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 8 is enclosed as **Annexure 27H**.

Transferor Company 9: is a private limited company incorporated on June 27, 2016 under the provisions of the Companies Act 2013 bearing corporate identity number U49231GJ2016PTC154544, PAN AAXCS2885H and e-mail ID pmicompliance@ofbusiness.in. Transferor Company 9 was incorporated under the name of Sri Mukha Road Products & Civil Labs Private Limited.

The registered office of Transferor Company 9 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat - 380054. The registered office of the Transferor Company 9 has shifted from D. No. 3-29-10, 3rd Line, Krishna Nagar, PF Office Road, Guntur, Andhra Pradesh - 522006 to Sy. No: 533/A/B, Perecherla Village, Medikondur Mandal, Guntur, Andhra Pradesh - 522438 w.e.f. December 30, 2017. The registered office of the Transferor Company 9 was then shifted to its present address w.e.f. August 20, 2024. The Transferor Company 9 has not changed its name last five years. Further, the Transferor Company 9 has changed its objects by passing special resolution in

the Extra Ordinary General Meeting held on April 14, 2023 in last 5 years. The Transferor Company 9 is a step down wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 9 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 9 as per its Memorandum of Association are as follows:

1. *“To carry on business as manufacturers, exporters, importers, buyers and sellers of all types of bitumen emulsion, different types of bitumen and modified bitumen such as polymer modified bitumen, crumb rubber modified bitumen, highly modified bitumen, sale of additives for production of stone matrix asphalt, technologies related to hot-mix bituminous mixtures, warm bituminous mixtures, cold bitumen mixtures, production of rejuvenating agents, additives useful for recycling of asphalt pavement and rehabilitation of roads.*
2. *To evaluate the quality of raw materials, produced materials, finished materials in various stages of construction of pavements and to plan, survey, design, study and evaluate all steps, process, techniques and methods for construction of roads and act as third party quality control organization during construction of pavements, to investigate the reasons for failures of roads and assisting the departments by provide remedial measures and rehabilitation techniques and to render Consultancy and Advisory services, QA-QC (Quality Audit - Quality Control) Auditing & laboratory services at project sites. Non Destructive Tests, Structural evaluation. Schemes of Restoration & Rehabilitation for all types of RCC (Reinforced Cement Concrete) & PSC (Pre-Stressed Concrete) structures.*
3. *To plan, survey, design, study and evaluate all steps, process, techniques and methods for construction of structures, Gardens, Bridges, Fly-overs, Highways, Roadways, structures, Wells, Water-Courses, Dams, Earthwork, Canals, Reservoirs, Tanks, Drains, Culverts, Channels, Urban and Rural water supply system, sewerage and underground drainage systems, rapid transport and telecommunication systems of all types, Irrigation Projects, Water-Ways, Water Resource Projects, Water supply schemes Airport facilities, Complexes, Schools, Colleges, and other educational or vocational Institutions, Public halls, Museums, Libraries, Garages, Hospitals, Health Centers, Community Canters, Hotels, Holiday Homes and/or Beach Resorts and to lender all services in connection thereto as planners, Designers, Consultants, Constructors, Builders, Developers, Engineers, Storage Services, Erectors, Installers, Commissioning Agents and Management Consultants.*
4. *To establish, organize, manage, run, charter, conduct, contract, develop, handle, own, operate, and to do business as fleet carriers, and transporters, in all its branches on land, air, and water, for transporting goods, articles, or things on all routes and lines on National and International level subject to the law in force through all sorts of carries like trucks, lorries, trawlers, dumpers, coaches, tankers, tractors, haulers, jeeps, trailers, motor buses, omnibuses, motor taxis, railways, tramways, aircraft, hovercrafts, rockers, space shuttles, ships, vessels, boats, barges and so on whether propelled by petrol, diesel, electricity, steam oil, atomic power or any other form of power.*
5. *To carry on the business of importers, exporters, traders, distributors, merchants, clearing and forwarding agents, courier and cargo handlers, handling and haulage contractors,*

warehousemen, common carriers by land, rail, water, and air, container agents, to handle goods and passengers within the country and outside and to carry on the business of tour and travel operators and to act as customs agents, harbingers, landing agents, stevedores, and longshoremen.”

Further, clause 14 of part III(b) in ancillary objects of the Memorandum of Association of Transferor Company 9, permits it *“To amalgamate with any company or companies having objects all together or in part similar to those of this company.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 9 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
22,41,000 equity shares of INR 100/- each	22,41,00,000/-
Total	22,41,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
21,35,391 equity shares of INR 100/- each, fully paid-up	21,35,39,100/-
Total	21,35,39,100/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 9 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 9.

The details of Promoters of the Transferor Company 9 is as follows:

Sl.no.	Name of Promoter	Address
1.	OMAT Business Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Vikram Singh	C-8A/30, DLF Alameda, Sector - 73, Begampur Khatola, Khandsa Gurgaon, Haryana- 122004

The details of Directors of the Transferor Company 9 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Aksh Bhardwaj	09368700	A/4 Laury Road, F.R.I, New Forest, Dehradun-248006
2.	Bhumin Patel	10700498	E-101, Suncity, Sector- 4, S.P Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat- 380058, India

3.	Vikram Singh	06595417	C-8A/30, DLF Alameda, Sector - 73, Begampur Khatola, Khandsa Gurgaon, Haryana- 122004
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The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 9 are annexed hereto and marked as **Annexure 19** and **Annexure 20** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 9, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 9 is enclosed as **Annexure 27I**.

Transferor Company 10: is a private limited company incorporated on July 14, 2017 under the provisions of the Companies Act 2013 bearing corporate identity number U19119GJ2017PTC154064, PAN AAGCT3424Q and e-mail ID tangerine@ofbusiness.in. Transferor Company 10 was incorporated under the name of Tangerine Skies Private Limited.

The registered office of Transferor Company 10 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 10 has shifted from Matrix Clothing Private Limited, Vill. Mohd. Pur, K/Road GGN, Gurugram, Haryana- 122001 to Plot No. 153 Sector-4, Manesar, Gurgaon, Haryana- 122052 w.e.f. October 19, 2022. Thereafter the registered office of the Transferor Company 10 was again shifted to its present address w.e.f. August 02, 2024. The Transferor Company 10 has not changed its name and objects in last 5 years. The Transferor Company 10 is a step down wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 10 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 10 as per its Memorandum of Association are as follows:

1. *“To act as merchant and manufacturing and Exporters/Export house and carry on in India or elsewhere the business of manufacturing, Job work , buying, selling, importing, exporting , e-retailing and domestic retailing of all types of readymade garments, Fashion garments made ups and wearing apparel made from all types of fabrics whether cotton, woollen, silken, mixed, blended or synthetics bags, belts, wallets, shoes, scarves, chappals, Stationary items, head bands, arm bands, footwear, all types of leather goods and accessories, artificial jewellery and Artifacts.*
2. *To open showrooms, carry on Online Retailing of clothing for men women and children made from cotton, wool, leather, rayon, polyester, blended polyester, silk or any such other type of fabric and or textile and all types of hosiery goods, handicrafts and fashion accessories such as bags, shoes, belts, scarves, head bands, arm bands, footwear, chappals, stationary items, Leather Goods jewellery of Gold Silver semi-precious and precious gems, artificial jewellery and Artifacts.*
3. *To carry on the business of trading, importing and exporting all types of raw material, consumables and accessories relating to fabrics, clothing and garments.*

4. *To carry on business of commission agents, brokers for all types of fabrics, clothing, garments, accessories, consumable and raw material for fabrics.*
5. *To act as import and export house and to perform all the functions and undertake all activities, connected therewith in connection with the business referred to above.*
6. *To manufacture and trades in all kinds of home furnishings viz Cushions, bed spreads throws, blankets, runners, quilts, tables mates, tables covers, Napkins, Bags, Table lamps and Lamp shades.”*

Further, clause 9 of part III(B) in ancillary objects of the Memorandum of Association of Transferor Company 10, permits it *“To amalgamate with any other company of which all or any of their objects companies having similar to the objects of the Company in any manner whether with or without the liquidation.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 10 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
20,000 equity shares of INR 10/- each	2,00,000/-
Total	2,00,000/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
10,000 equity shares of INR 10/- each, fully paid-up	1,00,000/-
Total	1,00,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 10 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 10.

The details of Promoters of the Transferor Company 10 is as follows:

Sl.no.	Name of Promoter	Address
1.	OFB Tech Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikram nagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	OFG Manufacturing Businesses Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikram nagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
3.	Bhuvan Kumar Gupta	Flat 10A, Tower H Belgravia, Central Park Resorts, Sohna Road, Sector 48, South City II, Gurgaon, Haryana- 122018

The details of Directors of the Transferor Company 10 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Arth Mahendrakumar Patel	07498219	8, Shivdarshan Soc, Opp. Fun Point Club, Nr. New Gujrat High Court, S.G. Highway, Daskrol Sola, Ahmedabad - 380060, Gujarat
2.	Asish Mohapatra	06666246	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016
3.	Bhumin Patel	10700498	E-101, Suncity, Sector- 4, S.P Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat- 380058, India
4.	Gautam Nair	00089455	Apt No. 07-B, Beverly Park-1, MG Road, Near Metro Station DLF Phase-2, Gurgaon, Haryana- 122009
5.	Kapil Dev Kukreja	10043713	AC 32, Tagore Garden, West Delhi, New Delhi - 110027
6.	Vasant Sridhar	07685035	No. 28, 1 st Cross Street, West CIT Nagar, Nandanam, Chennai, Tamil Nadu - 600035

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 10 are annexed hereto and marked as **Annexure 21** and **Annexure 22** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 10, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferor Company 10 is enclosed as **Annexure 27J**.

Transferor Company 11: is a private limited company incorporated on June 16, 2022 under the provisions of the Companies Act 2013 bearing corporate identity number U18100GJ2022PTC154029, PAN AADCW2868E and e-mail ID wonderbluesapparels@gmail.com. Transferor Company 11 was incorporated under the name of Wonderblues Apparels Private Limited.

The registered office of Transferor Company 11 is situated at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferor Company 11 has shifted from No. 48/1/2/3, Mysandra Mysore Road Kengeri Hobli, Bangalore - 560059, Karnataka to its present address w.e.f. August 02, 2024. The Transferor Company 11 has not changed its name and objects in last 5 years. The Transferor Company 11 is a step down wholly owned subsidiary of the Transferee Company.

The objects for which the Transferor Company 11 has been established are set out in its Memorandum of Association. The main objects of the Transferor Company 11 as per its Memorandum of Association are as follows:

1. *“To carry on the business of manufacturers, importers and exporters, whole sale and retail dealers of and in mens, womens and children clothing and wearing apparel of every kind, nature and description including shirts, bush shirts, pyjama suits, vests, underwears, suits, foundation garments for ladies dresses, brassier, maternity belts, knee caps, coats, panties, nighties and so on.*
2. *To carry on the business of manufacturers, importers and exporters, whole sale and retail dealers of and in hosiery goods of every kind, nature and description for men, women, and children including vest, underwears, socks, stockings, sweaters, laces and so on and of all or anything which is used in hosiery goods.*
3. *To carry on the business of manufacturers, stitebers robe, dress ready made garments, apparel, wearing attire and mantle, tailors, silk, mercers, makers and trimmings of every kind, corset makers, furriers, general drapers, haberdashers, millioners, hosiers, gloves, lac makers and dealers, feather dressers and merchants , hatters, dealers in fabrics and materials, all kinds of synthetic fibres, handspun, handwooven khadi, cotton silk and woollen fabric and to deal in all other kinds of material as may be conveniently carried on with the above business.*
4. *To carry on the business of readymade or made to measure garments, manufacturers, drapers and hosiers, clothes, dress makers, customers, dress agents, tailors and outfitters and as manufacturers of and dealers in tapestry, needlework, neck ware, ties, collars, cuffs scarves, cells, tinsel and tinsel fabrics and thread and all articles of wearing attire for personal or household use, decoration ornaments.*
5. *To carry on the business of readymade or made to measure garments, manufacturers, drapers and hosiers, clothiers, dress makers, manufacturers of and dealers in tapestry, needlework and hosiers, clothiers, dress makers, manufacturers of and dealers in tapestry, needlework, neckwear, ties, collars, cuffs, scarves, cell tinsel fabrics and thread and all articles of wearing attire for personal or household use decoration or ornaments.”*

Further, clause 5 of part III(B) in ancillary objects of the Memorandum of Association of Transferor Company 11, permits it *“To amalgamate, enter into partnership or into any arrangements for sharing profits or losses, union of interests, co-operation, joint ventures or reciprocal concessions with any person or company carrying on or engaged in or about to carry on or engage in or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or in directly to benefit the Company and to give or accept by way of consideration for any of the acts or things aforesaid or properties acquired, any shares, debentures, debenture-stock or securities that may be agreed upon and to hold and retain or sell, mortgage and deal with any shares, debentures, debenture-stock or securities so received.”*

The share capital structure as per unaudited Balance Sheet of the Transferor Company 11 as on June, 30 2024, was as follows:

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
1,00,000 equity shares of INR 100/- each	1,00,00,000/-

Total	1,00,00,000/-
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ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
40,340 equity shares of INR 100/- each, fully paid-up	40,34,000/-
Total	40,34,000/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferor Company 11 until the date of approval of the Scheme by the Board of Directors of the Transferor Company 11.

The details of Promoters of the Transferor Company 11 are as follows:

Sl.no.	Name of Promoter	Address
1.	OFG Manufacturing Businesses Private Limited	B-1102, Sankalp Iconic Tower, Opp. Vikram nagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054
2.	Asish Mohapatra	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016

The details of Directors of the Transferor Company 11 as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Aditya Singh Bhadoria	09809188	L-I/38 Kanpur Road Sector-G, LDA Colony, Lucknow, Uttar Pradesh-226012
2.	Anurag Chadha	10642485	House No-483, Jarnaily Kothi, Karnal, Haryana-132001
3.	Arth Mahendrakumar Patel	07498219	8, Shivdarshan Soc, Opp. Fun Point Club, Nr. New Gujrat High Court, S.G. Highway, Daskrol Sola, Ahmedabad - 380060, Gujarat
4.	Bhumin Patel	10700498	E-101, Suncity, Sector- 4, S.P Ring Road, Bopal, Daskroi, Ahmedabad, Gujarat- 380058, India

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferor Company 11 are annexed hereto and marked as **Annexure 23** and **Annexure 24** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferor Company 11, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the

report adopted by the Board of Directors of Transferor Company 11 is enclosed as **Annexure 27K**.

Transferee Company: is a private company incorporated on August 24, 2015 under the provisions of the Companies Act, 2013 having CIN U74140GJ2015PTC154393, PAN AACCO1867C and e-mail ID ofbcompliance@ofbusiness.in. The Transferee Company was incorporated under the name of OFB Tech Private Limited.

The registered office of the Transferee Company is presently located at B-1102, Sankalp Iconic Tower, Opp. Vikramnagar, Bopal Ambli Road, Ahmedabad, Gujarat-380054. The registered office of the Transferee Company was shifted from E-6, First Floor, Green Park Extension, South Delhi-110016, India to Shop No. G-22 C (UGF) D-1 (K-84) Green Park Main, New Delhi – 110016, w.e.f. August 21, 2019. Thereafter the registered office of the Transferee Company was again shifted from Shop No. G-22 C (UGF) D-1 (K-84) Green Park Main, New Delhi – 110016 to its present address w.e.f. August 13, 2024. The object clause in the Memorandum of Association of Transferee Company was changed by the shareholders in its meeting held on March 09, 2022 and August 03, 2024. There has been no change in name of the Transferee Company in past 5 years.

The objects for which the Transferee Company has been established are set out in its Memorandum of Association. The main objects of the Transferee Company as per its Memorandum of Association are as follows:

1. *“To carry on business, in India and abroad, of traders, dealers, wholesalers, manufacturers, exporters, importers, representatives, sub-contractors, buying and selling agents, producers, processors, packaging, re-packaging, fermentators, distillers, refiners, makers, convertors, suppliers, indenters, bottlers, packers, movers, transporters, preservers, stockists, merchants, distributors, brokers, sellers, constructors, builders, developers, consultants, , job workers, designers, and to buy and sell, tender, refine, excavate, or otherwise trade and deal in all kinds of goods, produce, all kind of industrial products, all kind of building materials, and allied products, all kind of oils and other allied materials of whatsoever nature, articles, and merchandise of all types or otherwise deal in all kind of perishable/ non-perishable agro / agriproducts, agriculture produce and any other kind of food products of all description and all types of chemicals and Petrochemical Derivatives all kind of iron, metal and steel products, polymers, textiles, all types of garments, wearing apparels, leather, fabrics, handicrafts, fashion, home furnishings and other allied products and to carry on the business of transmitting, manufacturing, supplying, generating and dealing in electricity and all forms of energy and power generation by any source and other raw materials on cash and carry wholesale trade/wholesale trade basis through online applications on mobile and other personal devices and offline channels and to carry the business of advertising, distributing, subcontracting, altering, improving, assembling, manufacturing, processing, packaging, re-packaging, supplying on a pre-order basis through a service provider and to carry on the business or profession of providing a platform, technology and/or other mechanism/ service including through any future and known or unknown technology to facilitate transactions between businesses and to manage the online portal, to apply for and hold intellectual property rights including the domain name and trademark”*

Further, clause 5 of part III(B) of the matters which are necessary for furtherance of the objects of the Transferee Company, permits it *“To amalgamate, absorb or merge with one or more than one company or body corporate, whether or not having similar objects as of this company and to do all such incidental acts, deeds and things as may be necessary to give effect to the amalgamation, absorption or merger..”*

The share capital structure as per unaudited Balance Sheet of the Transferee Company as on June, 30 2024, was as follows

AUTHORISED SHARE CAPITAL	AMOUNT (IN INR)
106,22,95,056 equity shares of INR 1/- each	106,22,95,056
29,240 Series A cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	2,92,400/-
1,700 Series A1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	17,000/-
35,000 Series B cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,50,000/-
67,000 Series C cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	6,70,000/-
15,000 Series C1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	1,50,000/-
37,000 Series D cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,70,000/-
20,000 Series D1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	2,00,000/-
30,100 Series D2 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,01,000/-
41,700 Series E cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	4,17,000/-
16,000 Series A optionally convertible redeemable preference shares of INR 10/- each	1,60,000/-

18,300 Series B optionally convertible redeemable preference shares of INR 10/- each	1,83,000/-
30,600 Series F cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,06,000/-
18,800 Series G Cumulative Mandatorily and Compulsorily Convertible preference shares of INR 10/- each	1,88,000/-
13,400 Series C optionally convertible redeemable preference shares of INR 10/- each	1,34,000/-
Total	1,06,60,33,456/-

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	AMOUNT (IN INR)
31,68,56,906 equity shares of INR 1/- each	31,68,56,906/-
29,240 Series A cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	2,92,400/-
1,610 Series A1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	16,100/-
17,085 Series B cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	1,70,850/-
65,090 Series C cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	6,50,900/-
14,240 Series C1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	1,42,400/-

36,320 Series D cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,63,200/-
19,580 Series D1 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	1,95,800/-
30,040 Series D2 cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,00,400/-
41,675 Series E cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	4,16,750/-
18,213 Series B optionally convertible redeemable preference shares of INR 10/- each	1,82,130/-
30,561 Series F cumulative, mandatorily and compulsorily convertible preference shares of INR 10/- each	3,05,610/-
18,723 Serie G cumulative mandatorily and compulsorily convertible preference shares of INR 10/- each	1,87,230/-
6,755 Series C optionally convertible redeemable preference shares of INR 10/- each	67,550/-
Total	32,01,48,226/-

Subsequent to the aforesaid date, there has been no change in the authorised, issued, subscribed and paid-up share capital of the Transferee Company until the date of approval of the Scheme by the Board of Directors of the Transferee Company.

The details of Promoters of the Transferee are as follows:

Sl.no.	Name of Promoter	Address
1.	Asish Mohapatra	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016
2.	Ruchi Kalra	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi-110016
3.	Bhuvan Kumar Gupta	Flat 10A, Tower H Belgravia, Central Park Resorts, Sohna Road, Sector 48, South City II, Gurgaon, Haryana- 122018

The details of directors of the Transferee Company as on date is mentioned herein below:

Sl.no.	Name of Director	DIN	Address
1.	Asish Mohapatra	06666246	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi- 110016
2.	Bhuvan Kumar Gupta	07251075	Flat 10A, Tower H Belgravia, Central Park Resorts, Sohna Road, Sector 48, South City II, Gurgaon, Haryana-122018
3.	John Tyler Day	07298703	7034 Irongate Lane Dalias Texas 75214, U.S.
4.	Mahesh Chand Agrawal	08808558	Flat No. 5171, Tower L, Parx Laureate, Plot No. GH-01, 02 and 03, Sector-108, Noida, Gautam Buddha Nagar, Uttar Pradesh-201304
5.	Navroz Darius Udwadia	08355220	Flat 3, 14 Vicarage Gate, London-W84AG, United Kingdom
6.	Ranjan Kumar Mohapatra	08006199	Pragati Plot No-263, Shaheednagar, Bhubaneswar, Saheednagar, Khorda, Odisha-751007
7.	Ruchi Kalra	03103474	H-12, Second Floor, Green Park Main, Hauz Khas, New Delhi-1 10016
8.	Sarthak Misra	03399650	3101, Zahra Tower, DR E Moses Road, Worli Mumbai, Maharashtra-400018
9.	Shirish Kishor Sankhe	10197152	B-26, Ahuja Towers. Raja Bhau Anant Desai Marg, Century Bazaar, Prabhudevi, Mumbai, Mumbai City, Maharashtra-40025
10.	Ved Prakash Goel	02748363	Flat No-12B, Tower F W 19, Sector-65, Golf Estate, Badshahpur, Gurugram, Haryana-122101
11.	Vikram Vaidyanathan	06764019	GW 45, Divyasree 77, East Yemalur, Main Road Yemalur, Bangaluru-560037

The copy of audited financial results as at March 31, 2024 and provisional financial results as at June 30, 2024 of the Transferee Company are annexed hereto and marked as **Annexure 25** and **Annexure 26** respectively.

In compliance with the provisions of section 232(2)(c) of the Act, the Board of Directors of Transferee Company, has adopted a report, inter alia, explaining the effect of the Scheme on their respective shareholders and key managerial personnel among others. A copy of the report adopted by the Board of Directors of Transferee Company is enclosed as **Annexure 27L**.

It is further submitted that the Transferor Companies and the Transferee Company are unlisted companies.

4. SALIENT FEATURES OF THE SCHEME

The salient features of the Scheme are, *inter alia*, as stated below. The capitalized terms used herein shall have the same meaning as ascribed to them in the Scheme:

- a) This Scheme provides, *inter alia*, for the amalgamation of the Transferor Companies with the Transferee Company and dissolution of the Transferor Companies without winding up under the provisions of Sections 230 to 232 and other applicable provisions of 2013 Act with Section 2(1B) and other applicable provisions of the IT Act and various other matters consequential thereto or otherwise integrally connected therewith in the manner set out in this Scheme.
- b) As the Transferor Companies are wholly owned subsidiaries of the Transferee Company, the entire issued, subscribed and paid-up share capital of the Transferor Companies are held directly or indirectly by the Transferee Company. Accordingly, upon this Scheme becoming effective, the Transferee Company would not be required to issue and allot any shares to the shareholders of the Transferor Companies. It is hereby clarified that no consideration shall be discharged by the Transferee Company pursuant to amalgamation with the Transferor Companies.
- c) The Effective Date means the last dates on which the conditions specified in clause 18 in the Scheme are complied with or satisfied or the requirement of which has been waived. Any references in this Scheme to “upon this Scheme becoming effective” or “effectiveness of this Scheme” or “Scheme coming into effect” shall mean and refer to the “Effective Date”.

It is, however, clarified that though this Scheme will become operative from the Effective Date, the provisions of this Scheme will be effective from the Appointed Date. In other words, the Effective Date is only a trigger point for implementation of the Scheme. As soon as the Effective Date is achieved, provisions of this Scheme will come into operation; and will be effective and applicable with effect from the Appointed Date in terms of the provisions of Section 232(6) of the 2013 Act, and other applicable provisions, if any.

- d) Upon the coming into effect of this Scheme, the Transferor Companies shall stand dissolved without winding-up and without any further act or deed.
- e) Upon the Scheme becoming effective, the authorized share capital of the Transferor Companies shall stand merged into and be added to and shall form part of the authorized share capital of the Transferee Company. Accordingly, the authorized share capital of the Transferee Company shall stand increased to the extent of the aggregate authorized share capital of the Transferor Companies as on the effective date.
- f) The Scheme is conditional upon and subject to conditions precedent as mentioned in clause 18 of the Scheme.

Note: *The above are the salient features of the Scheme. The respective stakeholders are requested to read the entire text of the Scheme annexed hereto to get fully acquainted with the provisions thereof.*

5. BOARD APPROVALS

5.1 The Board of Directors of the Transferor Company 1 at its Meeting held on September 14, 2024, approved the Scheme as given below:

Name of Director	Voted in favour/ against/ did not participate or vote
Deepak Yadav	Voted in favour
Lokesh Garg	Voted in favour
Vikram Singh	Voted in favour

5.2 The Board of Directors of the Transferor Company 2 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Bhumin Patel	Voted in favour
Kapil Dev Kukreja	Voted in favour
Tamarish Sinha	Voted in favour
Vikas Kumar	Voted in favour
Yatish Sachdev	Voted in favour

5.3 The Board of Directors of the Transferor Company 3 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Ayush Kumar	Voted in favour
Bhumin Patel	Voted in favour
Shimant Bhushan Chadha	Voted in favour
Suraj Ravish	Voted in favour
Vikram Singh	Voted in favour

5.4 The Board of Directors of the Transferor Company 4 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Asish Mohapatra	Voted in favour
Lokesh Garg	Voted in favour

5.5 The Board of Directors of the Transferor Company 5 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Asish Mohapatra	Voted in favour
Lokesh Garg	Voted in favour
Vivek Sethia	Voted in favour

5.6 The Board of Directors of the Transferor Company 6 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Aksh Bhardwaj	Voted in favour
Asish Mohapatra	Voted in favour
Ruchi Kalra	Voted in favour
Suraj Ravish	Voted in favour
Vikram Singh	Voted in favour

5.7 The Board of Directors of the Transferor Company 7 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Arjun Gupta	Voted in favour
Bhumin Patel	Voted in favour
Lokesh Garg	Voted in favour
Teena Chawla	Voted in favour
Vikram Singh	Voted in favour

5.8 The Board of Directors of the Transferor Company 8 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Amod Tripathi	Voted in favour
Arth Mahendrakumar Patel	Voted in favour
Bhumin Patel	Voted in favour
Vasant Sridhar	Voted in favour

5.9 The Board of Directors of the Transferor Company 9 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Aksh Bhardwaj	Voted in favour
Bhumin Patel	Voted in favour
Vikram Singh	Voted in favour

5.10 The Board of Directors of the Transferor Company 10 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Arth Mahendrakumar Patel	Voted in favour
Asish Mohapatra	Voted in favour
Bhumin Patel	Voted in favour
Gautam Nair	Voted in favour
Kapil Dev Kukreja	Voted in favour
Vasant Sridhar	Voted in favour

5.11 The Board of Directors of the Transferor Company 11 at its Meeting held on September 14, 2024, approved the Scheme as given below,

Name of Director	Voted in favour/ against/ did not participate or vote
Aditya Singh Bhadoria	Voted in favour
Anurag Chadha	Voted in favour
Arth Mahendrakumar Patel	Voted in favour
Bhumin Patel	Voted in favour

5.12 The Board of Directors of the Transferee Company at its Meeting held on September 15, 2024, approved the Scheme as given below:

Name of Director	Voted in favour/ against/ did not participate or vote
Asish Mohapatra	Voted in favour
Bhuvan Kumar Gupta	Voted in favour
John Tyler Day	Voted in favour
Mahesh Chand Agrawal	Voted in favour
Navroz Darius Udawadia	Absent-did not participate
Ranjan Kumar Mohapatra	Voted in favour
Ruchi Kalra	Voted in favour
Sarthak Misra	Voted in favour

Shirish Kishor Sankhe	Absent-did not participate
Ved Prakash Goel	Voted in favour
Vikram Vaidyanathan	Voted in favour

6. MATERIAL INTEREST OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (“KMP”) AND THEIR RELATIVES:

None of the directors, KMPs, if any (as defined under the Act and rules framed thereunder), as applicable, of the Transferor Companies and their respective relatives (as defined under the Act and rules framed thereunder), has any interest in the Scheme except to the extent of their shareholding in the Transferor Companies, if any. Save as aforesaid, none of the said directors or the KMPs, as applicable, or their respective relatives has any material interest in the Scheme.

None of the directors, KMPs (as defined under the Act and rules framed thereunder) of the Transferee Company and their respective relatives (as defined under the Act and rules framed thereunder) have any interest in the Scheme except to the extent of their shareholding in the Transferee Company, if any. Save as aforesaid, none of the said directors or the KMPs or their respective relatives have any material interest in the Scheme.

Since there are nil debenture holders in Transferor Companies and Transferee Company, there is no requirement to appoint any debenture trustees.

7. EFFECT OF SCHEME ON STAKEHOLDERS

The effect of Scheme on various stakeholders is summarized below:

a) Equity shareholders (promoter and non-promoter shareholders)

Transferor Companies:

- The Transferor Companies are wholly owned subsidiaries (direct or step down) of the Transferee Company. Hence, there are no non-promoter shareholders in the Company. Upon effectiveness of the Scheme, Transferor Companies shall stand dissolved without winding up and the issued and paid-up capital of Transferor Companies shall stand cancelled. Further, the effectiveness of the Scheme shall have no adverse impact on the equity shareholders of the Transferor Companies.

Transferee Company:

- The Transferee Company has 2 class of shareholders, i.e. equity shareholders and preference shareholders. The effectiveness of the Scheme will have no impact on the shareholders of the Transferee Company. Accordingly, the shareholders of the Transferee Company shall continue to be the shareholders of the Transferee Company, even after the effectiveness of the Scheme

b) Key Managerial Personnel (‘KMPs’) and Board of Directors

Transferor Companies:

- Upon effectiveness of the Scheme, the Transferor Companies shall stand dissolved without winding up and accordingly, its KMPs, if any, and Board of Directors shall cease to exist.
- None of the directors, the KMPs, if any, of the Transferor Companies and their 'Relatives' (as defined under the Act and rules formed thereunder) have any material interests, financial or otherwise in the Scheme.

Transferee Company:

- The effectiveness of the Scheme will have no impact on the KMPs / Board of Directors of the Transferee Company. The KMPs / Board of Directors of the Transferee Company shall continue to be the KMPs / Board of Directors of the Transferee Company, even after the effectiveness of the Scheme.
- None of the directors, the KMPs of the Transferee Company and their respective 'Relatives' (as defined under the Act and rules formed thereunder) have any material interests, financial or otherwise in the Scheme.

c) Employees**Transferor Companies:**

- Upon the effectiveness of this Scheme and with effect from the Effective Date, the Transferee Company undertakes to engage, without any interruption in service, all Employees of the Transferor Companies on terms and conditions no less favourable than those on which they are engaged by the Transferor Companies. The Transferee Company undertakes to continue to abide by any agreement / settlement or arrangement, if any, entered into or deemed to have been entered into by the Transferor Companies with any of the aforesaid Employees or union representing them. The Transferee Company agrees that the services of all such Employees with the Transferor Companies prior to the transfer shall be taken into account for the purposes of all existing benefits to which the said Employees may be eligible, including for the purpose of payment of contractual and statutory benefits, provident fund plans, any retrenchment compensation, gratuity, leave encashment and other retiral / terminal benefits.

Transferee Company:

- The Scheme will have no effect on the existing employees of the Transferee Company.

d) Creditors, Debenture holders and Debenture Trustees**Transferor Companies:**

- On the Scheme becoming effective, the creditors of the Transferor Companies will become creditors of the Transferee Company and there will be no reduction in the claims of the creditors of the Transferor Companies on account of the Scheme and will be paid in the ordinary course of business as and when their dues are payable. There is no likelihood that the creditors would be prejudiced in any manner as a result of the Scheme being sanctioned.

Transferee Company:

- The proposed Scheme does not involve any compromise or arrangement with the creditors. Creditors of the Transferee Company will continue to be creditors on the same terms and conditions, as before. The rights of the creditors of the Transferee Company shall not be adversely affected by the Scheme.

Neither there are any debenture holders nor there are any debenture trustees of the Transferor Companies or the Transferee Company.

e) Depositors and Deposit Trustees

The Transferor Companies and the Transferee Company have not taken any term deposits from depositors therefore, no deposit trustees have been appointed.

8. DEBT RESTRUCTURING

The Scheme does not contain or provide for debt restructuring. The Scheme does not in any manner adversely or prejudicially affect the rights of any creditors of the Transferor Companies and the Transferee Company or contemplate any compromise or arrangement with the creditors of the Transferor Companies and the Transferee Company.

9. REDUCTION OF SHARE CAPITAL

The Scheme does not provide for capital reduction and does not adversely or prejudicially affect the rights of any creditors or equity shareholders of the Transferor Companies or the Transferee Company. Furthermore, the Scheme does not contemplate any compromise or arrangement with the creditors or equity shareholders of the Transferor Companies and the Transferee Company.

10. NO INVESTIGATION PROCEEDINGS

There are no proceedings pending under Sections 210 to 227 of the Act against the Transferor Companies and the Transferee Company.

11. AMOUNTS DUE TO CREDITORS

The amount due to Secured Creditors of the Transferor Companies and the Transferee Company, as on June 30, 2024 is as follows:

Sl. no.	Name of the company	Amount (Lakhs in INR)
1.	Transferor Company 1	Nil
2.	Transferor Company 2	613.47/-
3.	Transferor Company 3	7,310.07/-
4.	Transferor Company 4	Nil
5.	Transferor Company 5	Nil
6.	Transferor Company 6	Nil
7.	Transferor Company 7	6,976.66/-

8.	Transferor Company 8	Nil
9.	Transferor Company 9	429.60/-
10.	Transferor Company 10	14,116.68/-
11.	Transferor Company 11	2,690.50/-
12.	Transferee Company	96,926.71/-

The amount due to Unsecured Creditors of the Transferor Companies and the Transferee Company, as on June 30, 2024 is as follows:

Sl. no.	Name of the company	Amount (Lakhs in INR)
1.	Transferor Company 1	6,427.04/-
2.	Transferor Company 2	693.78/-
3.	Transferor Company 3	23,558.73/-
4.	Transferor Company 4	113.68/-
5.	Transferor Company 5	3,791.67/-
6.	Transferor Company 6	3,101.16/-
7.	Transferor Company 7	18,627.94/-
8.	Transferor Company 8	994.65/-
9.	Transferor Company 9	248.63/-
10.	Transferor Company 10	19,104.71/-
11.	Transferor Company 11	4,709.77/-
12.	Transferee Company	10,900.85/-

The Scheme embodies the amalgamation of the Transferor Companies and Transferee Company, and their respective shareholders and creditors. No change in value or terms of payment or any compromise or arrangement is proposed under the Scheme with any of the creditors of the Transferor Companies and the Transferee Company.

12. PRE-ARRANGEMENT AND POST ARRANGEMENT SHAREHOLDING PATTERN

The pre-Scheme shareholding pattern of the Transferor Company 1 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	49,994	99.988
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	49,994	99.988
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	49,994	99.988
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	6	0.012
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	6	0.012
	Total Public Shareholding (B) = (B)(1) + (B)(2)	6	0.012
	TOTAL (A)+(B)	50,000	100

Upon effectiveness of the Scheme the Transferor Company 1 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 2 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	1,79,010	99.99
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others (Nominee Shareholder)	10	0.01
	Sub Total(A)(1)	1,79,020	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	1,79,020	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	1,79,020	100

Upon effectiveness of the Scheme the Transferor Company 2 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 3 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	5,22,61,904	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others (Nominee Shareholder)	10	0
	Sub Total(A)(1)	5,22,61,914	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0

(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	5,22,61,914	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	5,22,61,914	100

Upon effectiveness of the Scheme the Transferor Company 3 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 4 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	10	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	1,12,06,040	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	1,12,06,050	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	1,12,06,050	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	1,12,06,050	100

Upon effectiveness of the Scheme the Transferor Company 4 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 5 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	1	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	32,527	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	32,528	100
2	Foreign		

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	32,528	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	32,528	100

Upon effectiveness of the Scheme the Transferor Company 5 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 6 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	1	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	7,97,791	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
	Sub Total(A)(1)	7,97,792	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	7,97,792	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	7,97,792	100

Upon effectiveness of the Scheme the Transferor Company 6 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 7 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	36	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	5,94,82,664	100

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	5,94,82,700	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	5,94,82,700	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	5,94,82,700	100

Upon effectiveness of the Scheme the Transferor Company 7 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 8 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	1,00,000	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	1,00,000	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	1,00,000	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	1,00,000	100

Upon effectiveness of the Scheme the Transferor Company 8 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 9 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	21,35,381	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others (Nominee Shareholder)	10	0
	Sub Total(A)(1)	21,35,391	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	21,35,391	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	21,35,391	100

Upon effectiveness of the Scheme the Transferor Company 9 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 10 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	9,999	99.99
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others (Nominee Shareholder)	1	0.01
	Sub Total(A)(1)	10,000	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	10,000	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	10,000	100

Upon effectiveness of the Scheme the Transferor Company 10 will be dissolved without winding up.

The pre-Scheme shareholding pattern of the Transferor Company 11 as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	0	0
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	40,339	100
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others (Nominee Shareholder)	1	0
	Sub Total(A)(1)	40,340	100
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	40,340	100
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	0	0
(b)	Individuals	0	0
I	Individuals -i. Individual shareholders holding nominal share capital up to Rs 2 lakh	0	0
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	0	0
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	0	0
	Sub-Total (B)(2)	0	0
	Total Public Shareholding (B) = (B)(1) + (B)(2)	0	0
	TOTAL (A)+(B)	40,340	100

Upon effectiveness of the Scheme the Transferor Company 11 will be dissolved without winding up.

The pre-Scheme equity shareholding pattern of the Transferee Company as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of equity shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	23,57,97,677	74.42
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	0	0
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	23,57,97,677	74.42
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	23,57,97,677	74.42
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	6,66,25,944	21.03
(b)	Individuals	0	0
I	Individuals - i Individual shareholders holding nominal share capital up to Rs 2 lakh	6,45,386	0.20
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	88,49,199	2.79
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	85,178	0.03
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	48,53,522	1.53
	Sub-Total (B)(2)	81,059,229	25.58
	Total Public Shareholding (B) = (B)(1) + (B)(2)	81,059,229	25.58
	TOTAL (A)+(B)	31,68,56,906	100.00

The pre-Scheme compulsory convertible preference shareholding pattern of the Transferee Company as on June 30, 2024 is as follows:

Sl. no.	Particulars of Shareholder	No. of preference shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	24,968	7.59
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	0	0
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	24,968	7.59
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	24,968	7.59
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	3,03,360	92.17
(b)	Individuals	0	0
I	Individuals - i Individual shareholders holding nominal share capital up to Rs 2 lakh	767	0.23
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	7	0.00
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	30	0.01
	Sub-Total (B)(2)	3,04,164	92.41

Sl. no.	Particulars of Shareholder	No. of preference shares	% of Holding
	Total Public Shareholding (B) = (B)(1) + (B)(2)	3,04,164	92.41
	TOTAL (A)+(B)	3,29,132	100.00

The post-Scheme equity shareholding pattern of the Transferee Company will be as follows:

Sl. no.	Particulars of Shareholder	No. of equity shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	23,57,97,677	74.42
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	0	0
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	23,57,97,677	74.42
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	23,57,97,677	74.42
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	6,66,25,944	21.03
(b)	Individuals	0	0
I	Individuals - i Individual shareholders holding nominal share capital up to Rs 2 lakh	6,45,386	0.20
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	88,49,199	2.79
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	85,178	0.03
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	48,53,522	1.53
	Sub-Total (B)(2)	81,059,229	25.58

Sl. no.	Particulars of Shareholder	No. of equity shares	% of Holding
	Total Public Shareholding (B) = (B)(1) + (B)(2)	81,059,229	25.58
	TOTAL (A)+(B)	31,68,56,906	100.00

The post-Scheme compulsory convertible preference shareholding pattern of the Transferee Company will be as follows:

Sl. no.	Particulars of Shareholder	No. of preference shares	% of Holding
(A)	Shareholding of Promoter and Promoter Group		
1	Indian		
(a)	Individuals/ Hindu Undivided Family	24,968	7.59
(b)	Central Government/ State Government(s)	0	0
(c)	Bodies Corporate	0	0
(d)	Financial Institutions/ Banks	0	0
(e)	Any Others	0	0
	Sub Total(A)(1)	24,968	7.59
2	Foreign		
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Any Others	0	0
	Sub Total(A)(2)	0	0
	Total Shareholding of Promoter and Promoter Group (A) = (A)(1) + (A)(2)	24,968	7.59
(B)	Public shareholding		
1	Institutions		
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions / Banks	0	0
(c)	Central Government/ State Government(s)	0	0
(d)	Venture Capital Funds	0	0
(e)	Insurance Companies	0	0
(f)	Foreign Portfolio Investors (Individual & Corporate)	0	0
(g)	Foreign Venture Capital Investors	0	0
(h)	Any Other (AIF)	0	0
	Sub-Total (B)(1)	0	0
2	Non-institutions		
(a)	Bodies Corporate	3,03,360	92.17
(b)	Individuals	0	0
I	Individuals - i Individual shareholders holding nominal share capital up to Rs 2 lakh	767	0.23
II	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	0	0

Sl. no.	Particulars of Shareholder	No. of preference shares	% of Holding
(c)	Key Managerial Personnel (KMP)	0	0
(d)	Investor Education and Protection Fund (IEPF)	0	0
(e)	Non-Resident Indians (NRIs)	7	0.00
(f)	Any Other (Trusts, HUF, LLPs, and Clearing Members)	30	0.01
	Sub-Total (B)(2)	3,04,164	92.41
	Total Public Shareholding (B) = (B)(1) + (B)(2)	3,04,164	92.41
	TOTAL (A)+(B)	3,29,132	100.00

13. AUDITORS CERTIFICATE OF CONFORMITY OF ACCOUNTING TREATMENT IN THE SCHEME WITH ACCOUNTING STANDARDS

The Auditors of the Transferee Company, respectively, have confirmed that the accounting treatment specified in the said Scheme is in conformity with the accounting standards prescribed under Section 133 of the Act.

14. FILING OF SCHEME WITH REGISTRAR OF COMPANIES

The Companies undertake to intimate jurisdictional Registrar of Companies by filing e-forms.

15. INSPECTION OF DOCUMENTS

In addition to the documents annexed hereto, the electronic copy of following documents will be available for inspection by sending an email to the Transferor Company 11 at wonderbluesapparels@gmail.com.

- a) Certified copy of the Order;
- b) Audited financial statements for the year ended March 31, 2024 and provisional financial results as on June 30, 2024 of the Transferor Companies and Transferee Company;
- c) Memorandum and Articles of Association of the Transferor Companies and the Transferee Company;
- d) Copy of the Scheme; and
- e) Certificate of the Statutory Auditor of the Transferor Companies and Transferee Company confirming that the accounting treatment prescribed under the Scheme is in compliance with Section 133 of the Act and applicable accounting standards.

Based on the above and considering the rationale of the Scheme, the Board of Directors of the Transferor Company 11 recommend the Scheme for approval of the Secured Creditors.

The directors and KMPs, as applicable, of the Transferor Companies and of the Transferee Company, and their relatives do not have any concern or interest, financially or otherwise, in the Scheme except as shareholders in general, if any.

Place: Gurugram

Date: December 21, 2024

Sd/-

R. Sucharita

Chairperson

Appointed for the Meeting