August 3, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 **Scrip Code (BSE): 544203**	**National Stock Exchange of India Limited** "Exchange Plaza" C-1, Block G, Bandra-Kurla Complex, Bandra (East) Mumbai - 400051 **Symbol: ABDL**
Our Reference No: 52/ 2026-27	

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") – Scheme of Amalgamation (merger by absorption) of Deccan Star Distilleries India Private Limited ("Transferor Company 1") and Sarthak Blenders & Bottlers Private Limited ("Transferor Company 2") with and into Allied Blenders and Distillers Limited ("Transferee Company") and their respective Shareholders

Dear Sir/Ma'am,

This is in continuation of our earlier intimations dated November 4, 2025 and November 17, 2025, and pursuant to the provisions of Regulation 30 read with Schedule III of the SEBI LODR Regulations regarding the Scheme of Amalgamation (Merger by Absorption) of Deccan Star Distilleries India Private Limited ("Transferor Company 1") and Sarthak Blenders & Bottlers Private Limited ("Transferor Company 2") with and into Allied Blenders and Distillers Limited ("Transferee Company") and their respective Shareholders ("Scheme") filed under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the relevant Rules framed thereunder.

We wish to inform you that the **Hon'ble National Company Law Tribunal, Hyderabad Bench** ('**Hon'ble Hyderabad NCLT**') on **July 24, 2026**, concluded the final hearing in respect of the above Scheme for the Hyderabad based Transferor Company 1 and reserved the said Scheme for final orders. The Hon'ble Hyderabad NCLT issued an Order related to this Scheme on July 28, 2026. The Scheme will become effective upon filling of the certified copy with the Registrar of Companies.

Accordingly, the Company has received the Certified Copy of the Final Order today i.e. August 03, 2026, at 16:23 P.M. (IST) from the Hon'ble Hyderabad NCLT which is enclosed herewith.

This intimation is also being uploaded on Company's website and can be accessed at https://www.abdindia.com/

Request you to kindly take the above on record.

Thanking you.
Yours faithfully,
For Allied Blenders and Distillers Limited

Sumeet Maheshwari
Digitally signed by Sumeet Maheshwari
Date: 2026.08.03 19:36:40 +05'30'

Sumeet Maheshwari
Company Secretary and Compliance Officer
Membership No. ACS – 15145

Encl.: a/a

Allied Blenders and Distillers Limited
Corporate Office: Ashford Centre, 3rd Floor, 4th Floor & 7th Floor, Shankarrao Naram Marg, Lower Parel (W), Mumbai – 400013. Tel: +91 22 4300 1111
Registered Office: 394-C, Ground Floor, Lamington Chambers, Lamington Road, Mumbai – 400004, India. T.: +91-22 6777 9777
CIN No: L15511MH2008PLC187368 | E.: info@abdindia.com| www.abdindia.com

IN THE NATIONAL COMPANY LAW TRIBUNAL

HYDERABAD BENCH, HYDERABAD-II

CP (CAA)No.17/230/HDB/2026
Connected with
CA (CAA) NO.02/230/HDB/2026
U/s 230 read with Section 232 of the Companies Act, 2013

IN THE MATTER OF
Deccan Star Distilleries India Private Limited

("Transferor Company 1")

And

Sarthak Blenders & Bottlers Private Limited

("Transferor Company 2")

And

Allied Blenders and Distillers Limited

("Transferee Company")

And

Their respective Shareholders

Deccan Star Distilleries India Private Limited

Having its registered office at
H.No.1-11-220/2, Sreenivasam, First Floor,
Brundavan Colony Begumpet, Begumpet,
Hyderabad, Secunderabad, Telangana, India, 500016
Represented by its Authorised Signatory,
Mr. Ratan Lal Jain, Director

... Petitioner Company /Transferor Company 1

AND

Sarthak Blenders & Bottlers Private Limited

Having its registered office at
394-C, Lamington Chambers Near Naaz Cinema,
Lamington Road, Mumbai, Maharashtra-400004,
India. Represented by its Authorised Signatory
Mr. Jayant Manmadkar

... Transferor Company 2

AND

Allied Blenders and Distillers Limited

Having its registered office at
394-C, Lamington Chambers,Lamington Road,
Mumbai, Maharashtra-400004, India.
Represented by its Company Secretary and Compliance Officer
Mr. Sumeet Maheshwari

... Transferee Company

DATE OF ORDER: 28.07.2026

CORAM:-

SHRI RAJEEV BHARDWAJ, HON'BLE MEMBER (JUDICIAL)
SHRI SANJAY PURI, HON'BLE MEMBER (TECHNICAL)

राष्ट्रीय कम्पनी विधि अधिकरण
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Hyderabad Bench

COUNSELS / PARTIES PRESENT

For the Petitioners: Mr. V.B.Raju, Counsel.

For the Respondents: Mr.A.Gokulnath, Deputy Director, from RD
Ms. P.Spandana, from OL
Ms. Rakshita Reddy, Counsel for Income Tax Department

ORDER

1. This Petition filed by the Petitioner Company i.e M/s.Deccan Star Distilleries India Private Limited, under Section 230 read with Section 232 of the Companies Act, 2013 read with other applicable provisions of the Companies Act, 2013 *inter alia* seeking for sanction of the Scheme of Amalgamation ("Scheme") between the Transferor Companies (i.e Transferor Company 1 and Transferor Company 2) and the Transferee Company and their respective shareholders and creditors with effect from 01.04.2025 (Appointed Date).

2. **The averments made in the Petition in brief:**

2.1 **Deccan Star Distilleries India Private Limited** (hereinafter referred to as 'DDPL' or 'Transferor Company 1' or Petitioner Company) bearing CIN: U15492TG2013PTC090743, is a private limited company incorporated under the provisions of Companies Act, 1956 on 29th October 2013 in the then State of Andhra Pradesh. The registered office of the Transferor Company 1 was changed from 8-2-684/4/13/1, Road No. 12, Banjara Hills, Hyderabad, Telangana-500034, India to H.No.1-11-220/2, Sreenivasam, First Floor, Brundavan Colony Begumpet, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016. The Transferor Company 1 is the wholly owned subsidiary of Transferee Company.

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2.2 The main objects of the Petitioner Company are to carry on the business of manufacturers, brewers, malsters, compounders, processors, rectifiers, merchants, exporters, importers, brokers, bottlers, buyers, sellers, agents and dealers in all types of sprits, alcohols, wines, liquors, such as gin, rum, whisky, brandy, beer, ale, stout, porter or such other products, and all kinds of aerated, mineral, artificial and medicated waters and drinks and all products or by products thereof etc., At present the Petitioner Company/Transferor Company 1 is primarily engaged in the business of manufacturing and selling alcoholic beverages.

A copy of Incorporation along with Memorandum of Association and Articles of Association of the Petitioner Company/Transferor Company 1 is annexed as **Annexure-A1** to the Petition.

2.3 The authorised, issued, subscribed and paid-up share capital of the Petitioner Company/Transferor Company 1 as at 30th September,2025 is as under:

Authorised Capital	Amount (INR)
10,000 equity shares of INR 10 each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid-up Capital	Amount (INR)
10,000 equity shares of INR 10 each	1,00,000
Total	1,00,000

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Subsequent to the above date and till the date of the filing of the Scheme before this Tribunal, there has been no change in the authorized, issued, subscribed and paid-up share capital of the Petitioner Company/Transferor Company 1. A copy of the audited financial statements as at 31stMarch,2025 along with the copy of financial statements as at 30th September, 2025 of the Petitioner Company/Transferor Company 1 are annexed as **Annexure-A2** to the petition.

2.4 **Sarthak Blenders & Bottlers Private Limited (hereinafter referred to as 'SBBPL'/'Transferor Company2')** bearing CIN: U15311MH2011PTC337649, is a private limited company incorporated under the provisions of Companies Act, 1956 on 09th May, 2011(now deemed to be incorporated and registered under the Companies Act, 2013) in the State of Uttar Pradesh. With effect from 13th February 2020, the registered office of SBBPL was shifted from the State of Uttar Pradesh to the State of Maharashtra. The registered office of the Transferor Company 2 is situated at 394-C, Lamington Chambers Near Naaz Cinema, Lamington Road, Mumbai, Maharashtra-400004, India

2.5 **The Transferor Company 2 is the wholly owned subsidiary of Transferee Company**. Transferor Company 2 is primarily engaged in the business of bottling alcoholic beverages/liquids. A copy of the certificate of incorporation along with Memorandum of Association and Articles of Association of the Transferor Company 2 is annexed as **Annexure-A3** to the petition.

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The authorized, issued, subscribed and paid-up share capital of the Transferor Company 2 as on 30th September, 2025 is as under:

Authorised Capital	Amount (INR)
13,00,000 equity shares of INR 10 each	1,30,00,000
Total	1,30,00,000
Issued, Subscribed and Paid-up Capital	**Amount (INR)**
5,22,100 equity shares of INR 10 each	52,21,000
Total	52,21,000

Subsequent to the above date and till the date of the filing of the Scheme before this Tribunal, there has been no change in the authorized, issued, subscribed and paid-up share capital of the Transferor Company. A copy of the audited financial statements as at 31st March,2025 along with the copy of financial statements as at 30th September, 2025 of the Transferor Company 2 are annexed as **Annexure-A4** to the petition.

2.6 **Allied Blenders and Distillers Limited (hereinafter referred to as 'Transferee Company' or 'ABDL')** bearing CIN: L15511MH2008PLC187368, is a public limited Company incorporated under the provisions of Companies Act, 1956 on 8th

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October 2008 (and now deemed to be incorporated and registered under the Companies Act, 2013) under the name and style "You and Me Properties Private Limited". Subsequently, the name of the Transferee Company was changed to Moonlight Blenders and Distillers Private Limited with effect from 22ndJuly, 2009 vide a fresh Certificate of Incorporation issued by the Registrar of Companies, Mumbai, Maharashtra. Subsequently pursuant to an order of the Bombay High Court dated 5th February, 2010 the name of the Transferee Company was changed to 'Allied Blenders and Distillers Private Limited' and a fresh certificate of incorporation dated 30thApril, 2010 was issued by the Registrar of Companies, Mumbai, Maharashtra. The Transferee Company was converted into a public limited company with effect from 8thJune, 2022 and accordingly its name was changed to "Allied Blenders and Distillers Limited " vide a fresh Certificate of Incorporation issued by the Registrar of Companies, Mumbai, Maharashtra. **The Transferee Company is the holding company of the Transferor Companies.** The equity shares of the Transferee Company are listed on the BSE Limited and the National Stock Exchange of India Limited. The registered office of the Transferee Company is situated at 394-C, Lamington Chambers, Lamington Road, Mumbai, Maharashtra-400004, India

2.7 The Transferee Company is primarily engaged in the business of manufacture, purchase and sale of Alcoholic Beverages/ liquids. A copy of the certificate of incorporation along with Memorandum

National Company Law Tribunal Hyderabad Bench of Association and Articles of Association of the Transferee Company is annexed as **Annexure- A5** to the Petition.

2.8 The authorised, issued, subscribed and paid-up share capital of the Transferee Company as on 30th September, 2025 is as under:

Authorised Capital	Amount (INR)
36,2150,000 equity shares of INR 2 each	72,43,00,000
Total	72,43,00,000
Issued, Subscribed and Paid-up Capital	Amount (INR)
27,97,10,151 equity shares of INR 2 each	55,94,20,302
Total	55,94,20,302

Subsequent to the above date and till the date of the filing of the Scheme before the Hon'ble Tribunal, there has been no change in the authorized, issued, subscribed and paid-up share capital of the Transferee Company. A copy of the audited financial statements as at 31st March,2025 along with the copy of financial statements as at 30th September, 2025 of the Transferee Company are annexed as **Annexure-A6** to the petition.

3. BOARD RESOLUTION

The Board of Directors of the Petitioner Company/Transferor Company 1, Transferor Company and Transferee Company vide its board meeting dated 4th November 2025 approved the Scheme of

Amalgamation of Deccan Star Distilleries India Private Limited, Sarthak Blenders & Bottlers Private Limited and Allied Blenders and Distillers Limited and their respective shareholders. A copy of Board Resolution of the Petitioner Company, Transferor Company 2 and Transferee Company approving the Scheme is annexed as **Annexure-A7, Annexure-A8 and Annexure-A9** respectively to the Petition.

4. RATIONALE AND PURPOSE OF THE SCHEME OF AMALGAMATION

The Transferor Companies are the wholly owned subsidiaries of the Transferee Company. With the objective of reducing the number of entities and to have administratively efficient structure, the management of respective companies are contemplating to amalgamate the wholly owned Transferor Companies with and into the Transferee Company, which inter alia would have the following benefits:

i. Reducing the number of entities, simplification of group structure and thereby reducing the legal and regulatory compliances required at present to be carried out by both the Transferor Companies and the Transferee Company. The proposed amalgamation will also reduce the managerial overlaps, which are necessarily involved in running multiple entities.

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ii. Consolidation would provide economies in costs by combining the functions and related operations and activities.

iii. The proposed amalgamation will result in elimination of administrative duplications of multiple record keeping and other functions involved in maintaining separate companies, thus economizing and reducing administrative, managerial and other common cost.

Accordingly, the Scheme is in the interest of the companies involved as part of the Scheme and their respective stakeholders

5. ACCOUNTING TREATMENT

Upon the Scheme becoming effective, the Transferee Company shall account for the amalgamation of Transferor Companies with the Transferee Company, in its books of accounts in accordance with the 'pooling of interest method' of accounting as prescribed under Appendix C – "Business combination of entities under common control" of the Indian Accounting Standard (Ind AS) 103, 'Business combinations' as notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standard), Rules, 2015 as amended, and other accounting principles generally accepted in India. A certified copy of the certificate dated 4th November 2025 issued by Walker Chandiok & Co LLP , Chartered Accountants, the Statutory Auditors of the Transferee Company, certifying that the Accounting

Treatment contained in the Scheme is in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, is annexed and marked as "**Annexure – A11** to the petition.

6. VALUATION REPORT

As the Scheme of Amalgamation provides for merger of wholly owned Transferor Companies with and into the Transferee Company, no shares shall be issued by the Transferee Company and there will be no change in shareholding pattern of the Transferee Company post amalgamation, therefore, Valuation Report from a Registered Valuer is not required to be obtained.

7. Scheme in Brief:

The Scheme provides for the amalgamation of **Deccan Star Distilleries India Private Limited (Transferor Company 1)** and **Sarthak Blenders & Bottlers Private Limited (Transferor Company 2)** with **Allied Blenders and Distillers Limited (Transferee Company)** under Sections 230 to 232 of the Companies Act, 2013. Upon the Scheme becoming effective, the entire undertakings of the Transferor Companies, including all their assets, liabilities, rights, interests, licenses, permits, contracts, employees and obligations, shall stand transferred to and vest in the Transferee Company as a going concern. Since the Transferor Companies are wholly owned subsidiaries of the Transferee

Company, no new shares shall be issued pursuant to the Scheme and the shares held by the Transferee Company in the Transferor Companies shall stand cancelled. The Scheme further provides for the continuation of legal proceedings by or against the Transferee Company, accounting treatment in accordance with the applicable Indian Accounting Standards, and dissolution of the Transferor Companies without winding up, together with all consequential and incidental matters.

8. DECLARATION BY THE PETITIONER COMPANIES:

i. No investigation proceedings in relation to the Petitioner Company under Sections 235 to 251 of the Companies Act, 1956 or the corresponding Sections 210 to 227 of the Companies Act, 2013 are pending against the respective Petitioner Company.

ii. The Transferee Company will comply with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any, in connection with the Scheme and other connected matters.

9. It is submitted the registered office of the Petitioner Company/Transferor Company 1 is situated in the State of

Telangana. Therefore, the Petitioner Company/Transferor Company 1 declares that the subject matter of the Petition is within the jurisdiction of the Hon'ble National Company Law Tribunal, Hyderabad Bench at Hyderabad. Whereas, the Transferor Company 2 and Transferee Company are situated in the State of Maharashtra, within the jurisdiction of Registrar of Companies, Mumbai. Therefore, the Petitioner Company declare that the subject matter of the petition is within the jurisdiction of the National Company Law Tribunal, Mumbai Bench. Accordingly, separate petition is filed with the National Company Law Tribunal, Mumbai Bench. The same is coming up for hearing on 27.07.2026.

10. It was submitted that the Petitioner Company had filed a Company Application vide CA (CAA) No. 2/230/HDB/2026 under section 230 to 232 of The Companies Act, 2013, wherein this Tribunal by an order dated 29.01.2026 dispensed with the convening of meetings of the equity shareholders and creditors of the Petitioner Company. Copy of the order passed by this Tribunal is annexed as **Annexure-12** to the Petition.

11. Subsequent to the filing of the present Petition, this Tribunal by an order dated 15.05.2026 directed the Petitioner Company to issue notice to all the statutory authorities as per Rule 16 of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. Subsequently notices were issued on all the statutory Authorities/Sectoral Regulators. It is further submitted that as per the order of this Tribunal, the Petitioner Company effected paper publication in the Hyderabad Edition of Business Standard (English) and Nava Telangana (Telugu) Newspapers on 21.05.2026 and filed the Compliance Memo with this Tribunal on 08.06.2026.

12. The Regional Director for the South East Region, Ministry of Corporate Affairs, Hyderabad filed an Affidavit dated 14.07.2026 pointing out certain observations. In response, the Petitioner Companies have filed reply Affidavit dated 22.07.2026. The details are given below:

Observations of Regional Director	**Reply filed by the Petitioner Companies by way of an Affidavit**
Para 3 (d): Transferor Company 1 has shown an amount of Rs.3.07 lakhs under the head of borrowings. In this regard petitioner company is directed to furnish the details before the Tribunal.	The Petitioner Company have submitted an amount of Rs.3.07 Lakhs is pertaining to loans from holding Company and the consent affidavit of the Company has been submitted as part of the Company Scheme Application.
Para 4: Petitioner Companies may be directed to furnish an undertaking	Transferee Company hereby undertakes that any demand arising from the Income Tax Department

that, if any demand arises from the Income Tax Department with respect to Transferor Companies and Transferee Company, Transferee Company is ready to pay the said statutory dues as per rules.	which is due and payable by the Transferor Company 1, the same shall be paid by the Transferee Company.
Para 5: Petitioner Company may be directed to comply with the observations pointed out by the Official Liquidator before the Scheme is allowed.	It is submitted that Petitioner Company will submit reply complying to the observations made by the OL in their report.
Para 6(c) Petitioner Company may be directed to submit an undertaking on compliance of SEBI(LODR) Guidelines.	It is submitted that Transferee Company shall comply with the necessary guidelines under SEBI(LODR).
Para 6(e) Since Transferor Company 1 is situated in the state of Telangana and Transferor Company 2 and Transferee Company in the state of Maharashtra, Transferee Company is directed to furnish an undertaking stating that as to how interests of the employees of the Transferor Companies is protected by the Transferee Company.	Transferee Company hereby undertakes that all the employees of the Transferor Company 1 shall become the employees of the Transferee Company from the effective date.

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Para 6 (g) Transferee Company may be directed to comply with the provisions of Section 232(3)(i) of the Act and pay the differential fee after setting of the fee already paid by the Transferor Companies.	Transferee Company hereby undertakes that it shall comply with the provisions of Section 232(3) (i) of the Companies Act.
Para 6(i) Petitioner Companies to preserve its book of Accounts and papers and records and shall not be disposed off without the prior permission of the Central Government in terms of the provisions of Section 239 of the Companies Act, 2013.	It is submitted that Transferee Company shall preserve the books of accounts and papers and records of Transferor Company 1 and shall comply, the necessary provisions of Section 239 of the Companies Act, 2013.
Para 6(k) Petitioner Companies may be directed to comply with Rule 17(2) of the Companies Rule, 2016 with respect to filing of the order for confirmation of Scheme to be filed in e-form No.INC-28 with the O/o. ROC, by the petitioner Company.	It is submitted that petitioner company shall file E-Form No.INC-28 with the Registrar of Companies, Telangana, Hyderabad upon sanctioning of the scheme by this Tribunal.

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Para 7 Since Transferor Company 2 and Transferee Company have filed petition before Hon'ble NCLT at Mumbai. Petitioner Company may be directed to furnish the details of the same.	It is submitted that Transferor Company 2 and Transferee Company have filed a similar joint petition before the Hon'ble NCLT, Mumbai Bench at Mumbai and the same is numbered as C.A.(CAA) /8(MB)/2026 and the next hearing date is 27.07.2026.

13. REPORT OF THE OFFICIAL LIQUIDATOR:

The Official Liquidator has filed his final report dated 24.07.2026 vide OLR NO.43/2026 and has raised certain observations and further pleased the Tribunal to direct the Transferor Company-1 and Transferee Company to submit an undertaking to the Tribunal to the effect that there would be no retrenchment of any employee of the Transferor Company-1, who were in service as on Appointed date i.e 01.04.2025 and the petition may be decided on merits.

14. OBSERVATONS OF INCOME TAX DEPARTMENT

The Income Tax Department has filed an Affidavit dated 19.06.2026 stating that as per the available records of the office, there is no pending demand in case of Transferor Company-1/Petitioner Company. However, in case of any adverse finding on tax implication arising in

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future due to any proceedings etc., the Amalgamated Company, shall be liable for the same as per GAAR provisions/Income Tax Act, 1961.

15. OBSERVATION

We have heard the Learned Counsel appearing for the Petitioner Company and perused the material papers on record.

16. As regards to the observations pointed out by the Regional Director and compliance filed by the petitioner company, the Petitioner Company is directed to comply the necessary observations whenever required. The Official liquidator had also raised certain observations, we hereby direct the petitioner company to comply with the observations whenever required. With regard to the Income Tax Department, it has been reported that there are no pending demands against the Petitioner Company. The Petitioner Company shall remain liable for any future tax liabilities, if any, in accordance with law.

17. After going through the record, we are of the view that there are no tenable observations which will come in the way of Scheme. Scheme is not opposed to public interest and the proposed Scheme is in the interests of the Transferor Companies, the Transferee Company and their respective shareholders, employees, creditors and all persons concerned. Hence the scheme can be approved with appointed date as 01.04.2025. All the statutory compliances have been made under Section 230 to 232 of the Companies Act, 2013. After hearing the

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Counsel for the Petitioner Company and after considering the material on record, this Tribunal passed the following order:

(i). The Scheme of Amalgamation is hereby sanctioned with appointed date as 01.04.2025 and shall be binding on all the members, employees, creditors and all other stakeholders of the Petitioner Companies.

(ii). While Approving the Scheme, it is made clear that this order should not be construed as an order in anyway granting exemption from payment of Stamp Duty, taxes or any other charges, if any, payable in accordance with law or in respect of any permission/compliance with any other requirement which may be specially required under any law.

(iii). The whole of the assets, property, rights and Liabilities of the Transferor Company 1 shall be transferred without the requirement of any further act or deed to the Transferee Company.

(iv). We direct the petitioner Company to comply with all the observations pointed out by the statutory authorities including RD and OL.

(v). We direct the Petitioner Company to preserve the books of accounts and papers and records and the same shall not be disposed of without the prior permission of the Central Government in terms of provisions of Section 239 of the Companies Act, 2013.

(vi). We direct the Petitioner Company to ensure statutory compliance of all applicable laws and also on sanctioning of the present Scheme the Petitioner Company shall not be absolved for any of their statutory liability in any manner.

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(vii). All the legal proceedings pending by or against the Transferor Company 1 shall be continued by or against the Transferee Company.

(viii). There are no dues pending from the petitioner Company as per the report received from the Income Tax Authorities. If any adverse tax liability arises in future, the Amalgamated Company shall be liable.

(ix). The Petitioner Company is directed to strictly comply with the Accounting Treatment Standards prescribed under Section 133 of the Companies Act, 2013.

(x). The sanction of the Scheme by this Tribunal shall not forbid the revenue authority from taking appropriate recourse for recovering the existing and previous tax liabilities of the Transferor and Transferee Companies.

(xi). We direct the Transferee Company to comply with the provisions of Section 2 (41) of the Companies Act, 2013, if applicable.

(xii). The Transferor Company 1 shall be dissolved without going through the process of winding up.

(xiii). The Petitioner Company shall until the completion of the Scheme of Amalgamation, file a statement in such form and within such time as prescribed with the Registrar every year duly certified by a Chartered Accountant or a Cost Accountant or a Company Secretary to the effect that the Scheme of Amalgamation is being complied with in accordance with the orders of the Tribunal as required under Section 232 (7) of the Companies Act, 2013.

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(xiv). We direct the Petitioner Company involved in the Scheme to comply with Rule 17 (2) of the Companies (Compromise, Arrangement and Amalgamation) Rules, 2013. The Petitioner Companies within 30 days after the date of receipt of certified copy of the order, shall cause certified copy to be delivered in Form INC-28 to the Registrar of Companies concerned for registration and on such certified copy being delivered, Registrar of Companies concerned shall take all necessary consequential action in respect of the Petitioner Companies.

(xv). The Petitioner Company is further directed to take all consequential and statutory steps required in pursuance of the approved Scheme of merger under the provisions of the Companies Act, 2013 and submit necessary compliance and undertaking relating to the objections raised by the Regional Director (SER), MCA, GoI, Hyderabad.

(xvi). Any person shall be at the liberty to apply to the Tribunal in the above matter for any directions that may be necessary.

(xvii). Accordingly, the Company Petition C.P. (CAA) No. 17/230/HDB/2026 is allowed and the same is disposed.

SANJAY PURI
MEMBER (TECHNICAL)

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RAJEEV BHARDWAJ
MEMBER (JUDICIAL)

Pavani