eYantra Ventures Limited

EVL/BSE/2026-27/11

July 15, 2026

To
The Corporate Relations Department
BSE LIMITED
Phiroz Jeejeebhoy Towers,
25th floor, Dalal Street,
Mumbai – 400001

Company Security Code: 512099

Dear Sir/Madam,

Sub: First motion Order dated July 15, 2026, passed by Hon'ble National Company Law Tribunal, Hyderabad Bench - II ("NCLT")

Ref: 1. EVL/BSE/2026-27/06 dated May 25, 2026
2. EVL/BSE/2026-27/07 dated May 25, 2026

Pursuant to the provisions of Regulations 30 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and with reference to above intimations, regarding the Scheme of Arrangement of Prismberry Technologies Private Limited (Wholly Owned Subsidiary/Transferor Company) with eYantra Ventures Limited (Holding Company/Transferee Company) and their respective shareholders and creditors, as per Section 230 to 232 and other relevant provisions of the Companies Act, 2013, We wish to inform you that the Hon'ble NCLT vide its order dated July 15, 2026 ("Order") (uploaded on the website of Hon'ble NCLT on July 15, 2026), has allowed the First Motion Application filed in connection with the Scheme of Arrangement.

The Hon'ble NCLT, vide its Order, has, inter alia, dispensed with the requirement of convening meetings of the Equity shareholders, secured creditors and unsecured creditors of the Transferor Company and Transferee Company.

A copy of the said Order is attached herewith and is also available on the website of the Hon'ble NCLT.

Please take the information on record.

Thanking You

Yours faithfully,
For EYANTRA VENTURES LIMITED

Priyanka Gattani
Digitally signed by Priyanka Gattani
Date: 2026.07.15 20:48:26 +05'30'

Priyanka Gattani
Company Secretary and Compliance Officer

Encl: As Above

S.No.04

IN THE NATIONAL COMPANY LAW TRIBUNAL
HYDERABAD BENCH – II
VC AND PHYSICAL (HYBRID) MODE
ATTENDANCE CUM ORDER SHEET OF THE HEARING HELD ON
15.07.2026 AT 10:30 A.M.

CA (CAA) No.24/230/HDB/2026
U/s 230 of Companies Act

IN THE MATTER OF:
Prismberry Technologies Pvt Ltd (Transferor Co.)
And Eyantra Ventures Ltd (Transferee Co.) **… Petitioners**

C O R A M:-
SHRI. RAJEEV BHARDWAJ, HON'BLE MEMBER (JUDICIAL)
SHRI. SANJAY PURI, HON'BLE MEMBER (TECHNICAL

O R D E R

Orders pronounced, recorded vide separate sheets. In the result, the CA (CAA) No. 24/230/HDB/2026 is allowed.

Sd/-
MEMBER (T)

Sd/-
MEMBER (J)

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IN THE NATIONAL COMPANY LAW TRIBUNAL

BENCH AT HYDERABAD-II

CA (CAA) NO. 24/230/HBD/2026

U/S 230 TO 232 OF COMPANIES ACT, 2013

IN THE MATTER OF

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

('Applicant No.1/ Transferor Company')

And

EYANTRA VENTURES LIMITED

('Applicant No.2/ Transferee Company')

And

Their respective Shareholders and Creditors

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Having its registered office at 301, 3rd Floor, CSR Estate,
Plot No.8, Sector 1, HUDA Techno Enclave,
Madhapur Main Road, Madhapur, Hyderabad,
Shaikpet, Telangana, India, 500081

... APPLICANT NO.1/
TRANSFEROR COMPANY

EYANTRA VENTURES LIMITED

Having its registered office at 301, 3rd Floor, CSR Estate,
Plot No.8, Sector 1, HUDA Techno Enclave,
Madhapur Main Road, Madhapur, Hyderabad,
Shaikpet, Telangana, India, 500081

... APPLICANT NO.2/
TRANSFEREE COMPANY

DATE OF ORDER:15.07.2026

Coram:

Shri Rajeev Bhardwaj, Hon'ble Member (Judicial)

Shri Sanjay Puri, Hon'ble Member (Technical)

Counsels / Parties Present

For the Applicant : Mr.Chander Prakash Karwa, PCS

PER BENCH

1. This Joint Application filed by the Applicant Companies under Section 230 – 232 of the Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 inter-alia seeking for dispensation of the meeting of equity shareholders of the Applicant Companies and to dispense with the meetings of Creditors (Secured and unsecured) of the Applicant Companies.

2. The averments made in the application are briefly described as under:

PARTICULARS OF THE APPLICANT NO.1

2.1 The Applicant No 1. **Prismberry Technologies Private Limited,** with the Company Identification Number (CIN): U72900TS2019PTC206757] is a Private Limited Company incorporated under the provisions of the Companies Act 2013, on 20th November, 2019. The Present registered office of the

Company is Situated at 301, 3rd Floor, CSR Estate, Plot No.8, Sector 1, HUDA Techno Enclave, Madhapur Main Road, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.

2.2 The main objects of the Applicant No.1 are to carry on the business of Software designing, development, customization, implementation, maintenance, testing and benchmarking, designing, developing and dealing in computer software and solutions, and to import, export, sell, purchase, distribute, host (in data centres or over the web) or otherwise deal in own and third party computer software packages, programs and solutions, and to provide internet / web based applications, services and solutions, provide or take up Information technology related assignments on sub-contracting basis, offering services on-site/ offsite or through development centres using owned /hired or third party infrastructure and equipment, providing recruitment and HR related services, providing and taking personnel / consultants/ human resources to / from other organizations, providing solutions/ Packages/ services through applications services provider mode via internet or otherwise, to undertake IT enabled services like call Centre Management, Medical and legal transcription, data processing, Back office processing, Accounting, HR and payroll processing, Insurance claims processing, credit card processing, loans and letters of credit processing, cheque processing, data warehousing and database management, to carry on the business of manufacturing, dealing and maintenance of computer hardware, computer systems and assemble data processors, program designs and to buy, sell or otherwise deal in such hardware and software packages and all types of tabulating machine, accounting machines, calculators, computerized telecommunication systems and network, their components, spare parts, equipments and devices and to carry on the business of establishing, running and managing institutions, school, and academics for imparting education in computer technology, offering equipment, solutions and services for Networking and network management, data centre management and in providing consultancy services in all above mentioned areas. A copy of the said Memorandum and Articles of Association of the Applicant No.1 is annexed as **Annexure B** in the Application.

2.3 The Share Capital of the Applicant No 1 as on 31st March, 2026 is as under:

Share Capital	Amount in (Rs.)
Authorised Share Capital	
1,00,000 equity shares of Rs.10/- each	10,00,000
Total	**10,00,000**
Issued, Subscribed and Paid-up Share Capital	
10,000 equity shares of Rs 10/- each	1,00,000
Total	**1,00,000**

Subsequently there has been no change in the capital structure of the Applicant No.1. Copy of the Audited financial Statements as on

31st March, 2026 of Applicant No.1 are enclosed at **Annexure C** in the Application.

PARTICULARS OF THE APPLICANT NO.2

2.4 The Applicant No.2, **Eyantra Ventures Limited**, the Transferee Company, with the Company Identification Number (CIN L72100TG1984PLC167149), is a Public Limited Company incorporated under the provisions of Companies Act 1956 on 22nd December, 1984. The Applicant No. 2 was incorporated as "PUNIT COMMERCIALS LIMITED" and its name was changed to "EYANTRA VENTURES LIMITED" with effect from November 22, 2022. The present registered office of the Company is Situated at 301, 3rd Floor, CSR Estate, Plot No.8, Sector 1, HUDA Techno Enclave, Madhapur Main Road, Madhapur, Hyderabad, Shaikpet, Telangana, India, 500081.

2.5 That the main objects of the **Applicant No 2** are to carry on in India and elsewhere the business of managing, administrating, organizing, trading, developing, dealing, advising, deploying, implementing, consulting, providing various technologies, and other services in the field of prepaid cards, utility bill payments, micro credit cards, vouchers, coupons, bonus rewards programs, smartcards, e-wallets, purchase on merchant establishment and others to be used including on internet for food, beverages, meals, healthcare, childcare, fuel, gifts, rewards and recognitions entertainment, travel, goods, services and any other permitted use of a prepaid card or electronic payment or transfer system, subject to authorization by the Reserve Bank of India under Payment and settlement systems Act,2007 and other applicable laws. A copy of the said Memorandum and Articles of Association of the Applicant No.2 is annexed as **Annexure J** in the Application.

2.6 The Share Capital of the Applicant No 2 as on 31st March, 2026 is as under:

Share Capital	Amount (Rs)
Authorised Share Capital	
25,00,000 equity shares of Rs.10/- each	2,50,00,000
Total	2,50,00,000
Issued, Subscribed and Paid-up Share Capital	
20,06,875 Equity shares of Rs.10/- each	2,00,68,750
Total	2,00,68,750

Subsequently there has been no change in the capital structure of the Applicant No.2. Copy of the Audited financial Statements as on 31st March, 2026 of Applicant No. 2 are enclosed at **Annexure K** to the Application.

3. The Board of Directors of the Applicant No 1 in its meeting held on May 20, 2026 has approved the Scheme of Arrangement. Copy of the Board resolution approving the Scheme of Arrangement by the Applicant No.1 is enclosed as **Annexure-D** to the Application**.** The Board of Directors of the Applicant No 2 at its meeting held on May 25, 2026, has approved the Scheme of Arrangement. Copy of the Board resolution approving the Scheme of Arrangement by the

Applicant No.2 is enclosed as **Annexure-L** to the Application**.** The copy of the Scheme of Arrangement is enclosed as **Annexure-A** in the Application.

4. The proposed amalgamation between the Applicant No 1/Transferor Company and the Applicant No 2 /Transferee Company shall result in the following benefits:

(i) Greater integration and financial strength for the amalgamated entity which would result in maximizing overall shareholder value, and will improve the financial position of the amalgamated entity.

(ii) Simplify management structure, leading to better administration and reduction in costs from more focused operational efforts, rationalization, standardization and simplification of business processes, and the elimination of duplication and rationalization of administrative expenses.

(iii) Pooling of resources (including manpower, management and administration and marketing resources) of the aforesaid companies resulting in synergies of operations and optimization of logistics, resulting in more productive utilization of said resources, savings in cost and operational efficiencies.

(iv) The arrangement would lead to greater and efficient use of infrastructure facilities and optimum utilization of the available resources resulting in substantial reduction in statutory compliances.

(v) Simplification of group structure by eliminating multiple companies having similar objectives in relation to software solutions.

5. It is averred that Applicant No.1/Transferor Company is a wholly owned subsidiary of the Applicant No.2/Transferee Company.

6. DETAILS OF THE SHAREHOLDERS AND CREDITORS OF THE APPLICANT COMPANIES:

It is averred that the Applicant No.1 has two equity shareholders amounting to 100% of the equity share capital and have given their consent/NOC Affidavits which are enclosed at **Annexure-F** to the Application. The Statutory Auditor has issued a certificate certifying the Equity Shareholders of the Applicant No.1 by way of affidavits, for the scheme is enclosed as **Annexure-G** to the Application**.**

Applicant No.2 have 506 equity shareholders. Certificate issued by the Statutory Auditor certifying the number of Equity Shareholders of the Applicant No.2 is enclosed as **Annexure-M** to the Application.

It is averred that there are **no Secured Creditors and Un secured Creditors** in the Applicant no.1 as on May 25, 2026. Certificate issued by the Statutory Auditor certifying the list of Secured Creditors and Un secured Creditors of the Applicant No.1 is enclosed as **Annexure-H &I** to the Application.

It is averred that Applicant No.2 has one secured creditor as on May 25, 2026. Consent affidavit for the Scheme given by the Secured Creditor is enclosed as **Annexure-O** to the Application. The Statutory Auditor has issued a Certificate Certifying that there are 139 (One hundred and thirty-nine) Unsecured Creditors in the Applicant No 2 as on May 25, 2026. Certificate of the Statutory Auditor Certifying the List of Secured and Unsecured Creditors of the Applicant No.2 is enclosed as **Annexure- N& Q.**

7. ACCOUNTING TREATMENT:

Statutory Auditor of the Applicant No 1 and Applicant No 2 have issued a certificate dated May 25, 2026 respectively stating that their Accounting Treatment adopted in the scheme is in Compliance with the Accounting Standards Prescribed under Section 133 of the Companies Act 2013. Certificate of the Statutory Auditor on the Accounting Treatment is enclosed as **Annexure-R** to the Application.

The Transferor Company is a wholly owned subsidiary company merging into its holding company and no share would be issued or allotted by the Transferee Company to the Shareholders of the Transferor Company, pursuant to the scheme.

Accordingly, no consideration flows and no shares are required to be issued under the Scheme. In the absence of any share exchange or consideration, the determination of a share exchange ratio does *not arise, and therefore obtaining a valuation report is not warranted.*

8. Declaration by the Applicant Companies:

- That there are no investigations or proceedings pending against the Applicant No 1 and 2. The Affidavit on no pending investigations or proceedings against the Applicant No 1 and Applicant No 2 are enclosed as **ANNEXURE-U**.
- It is averred that the scheme doesn't involve any reduction of share capital under the Companies Act 2013 nor does it contemplate any Corporate Debt Restructuring. An affidavit confirming the non-applicability of Capital reduction and Corporate Debt Restructuring process is enclosed as **ANNEXURE-V.**

9. Reliance has been placed by filing case laws in support of the prayer seeking dispensation of meetings of Equity Shareholders and Unsecured Creditors of the Applicant No.2 which are attached at page no.15-18 of the Application.

10. We have heard the Learned PCS for Applicant Companies and perused the documents filed. This is the first stage joint Application seeking for dispensation of meetings of Equity Shareholders and creditors(secured and unsecured) of the Applicant Companies for the Scheme of Arrangement. All the

Equity shareholders of the Applicant No.1 have given their consent affidavits, agreeing to the proposed Scheme of Arrangement. There are no creditors in the Applicant No.1 Company. Applicant No.2 has one secured creditor and has given his consent for the Scheme. Equity shareholders of 506 and Un-secured Creditors of 139 of Applicant No.2 have not given consent stating that Applicant No.1 is a Wholly owned subsidiary of the Applicant No.2. The equity shares held by the Transferee Company in the Transferor Company shall stand cancelled in its entirety. The unsecured creditors are cyclic in nature and shall paid by the Transferee Company in the ordinary course of business as per the terms of the contract. The net worth of the Transferee Company, as on March 31, 2026 is Rs. 2,880.80 (in Lakhs) which is far in excess of the unsecured amount payable by the Transferee Company after these proceedings. The net worth of the Transferee Company is and will continue to remain highly positive.

11. Hence, the meetings of the Equity Shareholders and creditors of the Applicant Companies can be dispensed with, in terms of Section 230(9) of the Act.

12. After hearing the Learned PCS for Applicant Companies and after perusing the documents filed, we pass the following order: -

(a) We hereby order dispensation for conducting the meetings of the Equity Shareholders of the Applicant no.1 and Applicant No.2.

(b) We hereby order dispensation for conducting the meeting of the Creditors (Secured and Unsecured) of the Applicant No.1 and Applicant No.2.

(c) Notwithstanding the above, when the Applicant Companies approach this Tribunal seeking approval of the Scheme, it would be open for any person who is interested in the Scheme of Arrangement to put forth their contentions before this Tribunal.

(d) Accordingly, the Company Application C.A. (CAA) No.24/230/HDB/2026 is allowed and the same is disposed.

-sd-	**-sd-**
SANJAY PURI **MEMBER (TECHNICAL)**	**RAJEEV BHARDWAJ** **MEMBER (JUDICIAL)**

Pavani