

IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH (COURT-II)
KOLKATA

C.A.(CAA) No. 40(KB)2026

Application under section 230 read with section 232 of the Companies Act, 2013, read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions of law.

In the Matter of:

A Scheme of Amalgamation of (First Motion):

IN THE MATTER OF:

OPSOFEX PRIVATE LIMITED, a Company incorporated on 31st July, 2024 under the provisions of the Companies Act, 2013, having its Registered Office at 4th floor, P/5, Kalakar Street, Kolkata - 700007 in the State of West Bengal.

CIN - U43900WB2024PTC272449

AND

IN THE MATTER OF:

MEJOR INFO SERVICES PRIVATE LIMITED, a Company incorporated on 2nd January, 2026 under the provisions of the Companies Act, 2013; and having its Registered Office at 22A, Lansdowne Place, Ground Floor, Sarat Bose Road, Kolkata -700029 in the State of West Bengal.

CIN - U62090WB2026PTC285644

AND

IN THE MATTER OF:

OPSOFEX PRIVATE LIMITED
MEJOR INFO SERVICES PRIVATE LIMITED

..... APPLICANTS

Date of pronouncing of the order: 22.05.2026

Coram: Shri Labh Singh, Member (Judicial)
Ms. Rekha Kantilal Shah, Member (Technical)

Ld. Counsel(s) on Record appeared Physically/ through Video Conferencing:

Mr. Anil Kumar Dubey, PCS]

O R D E R

Per: Rekha Kantilal Shah, Member (Technical)

1. The court convened through hybrid mode today.
2. The instant application has been filed in the first stage of the proceedings under Section 230(1) read with Section 232(1) of the Companies Act, 2013 ("Act") for orders and directions with regard to meetings of shareholders and creditors in connection with the Scheme of Amalgamation of:

Opsofex Private Limited	Applicant Company No. 1 / Transferor Company
Mejor Info Services Private Limited	Applicant Company No. 2/ Transferee Company

With **Mejor Info Services Private Limited** - Applicant No. 2/Transferee Company from the Appointed Date, viz. **15th day of January, 2026** in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("Scheme"). A copy of the Scheme of Amalgamation is annexed to the Company Application marked **Annexure- 5 in Volume I at Pg No. 82-135.**

3. Ld. Counsel/Authorized Representative appearing for the Applicant(s) further submits that the Board of Directors of the Applicant Companies in their respective meetings held on 6th March, 2026

approved the Scheme. A Copy of the board resolution dated 6th March, 2026 of all the Applicant Companies are annexed with the application and marked as **Annexure- 6 in Volume I at Pg No. 136-137.**

4. It is submitted by Ld. Counsel/Authorized Representative appearing for the Applicant(s) that the Valuation Report dated 05th March, 2026 issued by CS Anil Kumar Dubey, Registered Valuer, IBBI Registration Number: IBBI/RV/03/2019/12411 recommending the fair equity share exchange ratio in respect of the Proposed Amalgamation. Copy of the Valuation Report dated 05th March, 2026 is annexed with the application and marked as **Annexure- 12 in Volume II at Pg No. 185-208.**
5. It is submitted by Ld. Counsel/Authorized Representative appearing for the Applicant(s) that the Statutory Auditor of the Transferee Company have by their certificate dated March 10, 2026 confirmed that the Accounting Treatment proposed in the Scheme of Amalgamation is in conformity with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 and rules thereunder. A copy of the said Certificate issued by Statutory Auditor of the Transferee Company is annexed to the Company Application marked - **Annexure- 11 in Volume II at Pg No. 183-184**
6. It is submitted by Ld. Counsel/Authorized Representative appearing for the Applicants that the equity shares of none of the Applicant Companies are listed on any of the stock exchanges. Further, the Applicants have the following classes of shareholders and creditors:

<u>As on 01st February, 2026</u>				
Particulars	No. of Equity Shareholders	No. of Preference Shareholders	No. of creditors (Secured)	No. of creditors (Unsecured)
Opsofex Private Limited	2	Nil	Nil	Nil
Mejor Info Services Private	3	Nil	Nil	5

Limited				
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7. It is submitted by Ld. Counsel/Authorized Representative appearing for the Applicant(s) that, the Auditor's Certificate, the Affidavit of Consents, the calculation of percentage of consents are as below

Particulars	Nos.	% of consent	Annexure	Auditor's Certificate Page No	Affidavit of Consent Page No.
Equity Shareholders					
Opsofex Private Limited	2	100	A-7 & 9	Volume II@ Page No. 176-177	Volume I @ Page No. 138-144
Mejor Info Services Private Limited	3	100	A-7 & 9	Volume II @ Page No. 178-179	Volume I @ Page No. 146-154
Preference Shareholders					
Opsofex Private Limited	NIL	-	-	-	-
Mejor Info Services Private Limited	NIL	-	-	-	-
Secured Creditors					
Opsofex Private Limited	NIL	-	A-10	Volume II @ Page No. 180	-
Mejor Info Services Private Limited	NIL	-	A-10	Volume II @ Page No. 181-182	-
Unsecured Creditors					
Opsofex Private Limited	NIL	-	A-10	Volume II @ Page No. 180	-

Mejor Services Private Limited	Info Private	5	-	A-10	Volume II @ Page No. 181-182	Volume II @ Page No. 156- 175
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8. It is submitted by Ld. Counsel/Authorized Representative for the Applicant(s) that the present Scheme is an arrangement between the Applicant Companies and none of the shareholders will be affected by the Scheme.
9. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Applicant(s), we allow the instant application and make the following orders -
- a. **Meeting Dispensed: Equity Shareholders**
Meeting of Equity Shareholders of the Applicant Companies for considering the Scheme are dispensed with in view of shareholders representing 100% in value of shares of the Applicant Companies having respectively given their consent to the Scheme by way of affidavits.
- b. **No requirement of Meetings: Preference Shareholders**
No requirement of Meeting of Preference Shareholders of Applicant Companies - NIL Preference Shareholders
- c. **Meetings Dispensed: Unsecured Creditors**
Meeting of the Unsecured Creditors of the Applicant Companies for considering the Scheme are dispensed with representing **100% in value** of the total outstanding debt, have provided their express consent to the Scheme by way of affidavits.
- Secured Creditors**
No requirement of Meeting of Secured Creditors of Applicant Companies - NIL Secured Creditors.
10. Notice under Section 230(5) of the Companies Act, 2013 along with all accompanying documents, including a copy of the aforesaid Scheme and statement under the provisions of the Companies Act, 2013, shall

also be served on the -

- a) Regional Director, Eastern Region, Ministry of Corporate Affairs;
- b) Registrar of Companies, Kolkata, West Bengal, with whom the Applicants are registered;
- c) Official Liquidator, High Court at Calcutta;
- d) Income Tax Department including the Chief Commissioner of Income Tax having jurisdiction over the Applicants.

By sending the same by hand delivery through special messenger or by speed post and also by email within two weeks from the date of receiving this order. The notice shall specify that representation, if any, should be filed before this Tribunal within 30 days from the date of receipt of the notice with a copy of such representation being simultaneously sent to the Ld. Counsel/Authorized Representative of the said Applicant(s). If no such representation is received by the Tribunal within such period, it shall be presumed that such authorities have no representation to make on the said Scheme of Amalgamation. Such notice shall be sent pursuant to Section 230(5) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Compromises, Arrangements and Amalgamations) Rules 2016 in Form No. CAA 3 of the said Rules with necessary variations, incorporating the directions herein.

- 11. The Company Application being C.A. (CAA) No. 40/KB/ 2026 is disposed of accordingly.
- 12. Urgent Certified copy of this order, if applied or be supplied to the parties, subject to compliance with all the requisite formalities.

REKHA KANTILAL SHAH
Member (Technical)

LABH SINGH
Member (Judicial)

Order signed, 22nd day of May, 2026

MB