

Date: April 8, 2021

To NATIONAL STOCK EXCHANGE OF INDIA LIMITED Exchange Plaza Bandra Kurla Complex, Bandra (E), MUMBAI -400 051 Company Code No. AUROPHARMA	To BSE LIMITED Phiroz Jeejeebhoy Towers, 25th floor, Dalal Street, MUMBAI -400 001 Company Code No. 524804
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Dear Sir / Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Approval of the National Company Law Tribunal to the Scheme of Amalgamation (the ‘Scheme’) of wholly-owned subsidiaries with Aurobindo Pharma Limited (APL) and their respective shareholders.

We refer to our letters dated May 28, 2019 and June 3, 2019 informing about the Scheme of Amalgamation of wholly owned subsidiaries of Aurobindo Pharma Limited viz., APL Healthcare Limited and APL Research Centre Limited and Aurozymes Limited and Curepro Parenterals Limited and Hyacinths Pharma Private Limited and Silicon Life Sciences Private Limited with Aurobindo Pharma Limited and letters dated September 7, 2020 and September 14, 2020 informing about modified Scheme of Amalgamation whereby APL Healthcare Limited, a wholly owned subsidiary of the Company, would be excluded from the aforesaid Scheme.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform you that the Hon'ble National Company Law Tribunal (NCLT), Hyderabad bench vide its order dated March 30, 2021, has approved the said modified Scheme of Amalgamation.

A certified copy of the NCLT Order along with the Scheme is attached herewith for your reference.

The Scheme will become effective upon filing of the certified copy of the said order with the Registrar of Companies, Hyderabad.

Please take the information on record.

Thanking you,

Yours faithfully,
For AUROBINDO PHARMA LIMITED



B. Adi Reddy
Company Secretary



Encl: as above.

IN THE NATIONAL COMPANY LAW TRIBUNAL
HYDERABAD BENCH, HYDERABAD

CP (CAA) No.51/ 230/ HDB/ 2020

Connected with

CA (CAA) No.201/ 230/ HDB/ 2019

Under sections 230 to 232 of the Companies Act, 2013

IN THE MATTER OF SCHEME OF AMALGAMATION
OF

APL RESEARCH CENTRE LIMITED
(TRANSFEROR COMPANY 1)

AND

AUROZYMES LIMITED
(TRANSFEROR COMPANY 2)

AND

CUREPRO PARENTERALS LIMITED
(TRANSFEROR COMPANY 3)

AND

HYACINTHS PHARMA PRIVATE LIMITED
(TRANSFEROR COMPANY 4)

AND

SILICON LIFE SCIENCES PRIVATE LIMITED
(TRANSFEROR COMPANY 5)

AND

APL HEALTHCARE LIMITED
(TRANSFEROR COMPANY 6)

WITH

AUROBINDO PHARMA LIMITED
(TRANSFEREE COMPANY)

AND

THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

APL Research Centre Limited,

Registered office at Plot No. 2, Maithrivihar,
Ameerpet, Hyderabad - 500038,
Telangana, India.

... **Petitioner / Transferor Company 1**

Aurozymes Limited,

Registered office at Plot No. 2,
Maithrivihar, Ameerpet, Hyderabad -500038,

Telangana, India.

... **Petitioner / Transferor Company 2**

Curepro Parenterals Limited,

Registered office at Plot No. 2,
Maithrivihar, Ameerpet,
Hyderabad -500038,
Telangana, India.

... **Petitioner / Transferor Company 3**

Hyacinths Pharma Private Limited,

Registered office at Plot No. 2,
Maithrivihar, Ameerpet,
Hyderabad - 500038,
Telangana, India.

... **Petitioner / Transferor Company 4**

Silicon Life Sciences Private Limited,

Registered office at Plot No. 2,
Maithrivihar, Ameerpet,
Hyderabad-500038,
Telangana, India.

... **Petitioner / Transferor Company 5**

APL Healthcare Limited,

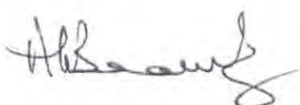
Registered office at Plot No. 2,
Maithrivihar, Ameerpet,
Hyderabad -500038,
Telangana, India.

... **Petitioner / Transferor Company 6**

Aurobindo Pharma Limited,

Registered office at Plot No. 2,
Maithrivihar, Behind Maithrivanam,
Ameerpet, Hyderabad -500038,
Telangana, India.

... **Petitioner / Transferee Company**




Date of order: 30.03.2021

CORAM:

HON'BLE SHRI BHASKARA PANTULA MOHAN MEMBER (JUDICIAL)

AND

HON'BLE SHRI VEERA BRAHMA RAO AREKAPUDI, MEMBER (TECHNICAL)

Counsels / Parties Present

For the Petitioner : Shri Y. Suryanarayana along with
Shri Lokesh Agarwal, Counsels.

For RD : Shri B. Jitender, Advocate.

For OL : Shri P.Raghunath.

PER: SHRI VEERA BRAHMA RAO AREKAPUDI, MEMBER (TECHNICAL)



Heard on: 07.12.2020, 08.12.2020, 14.12.2020, 21.12.2020,
12.01.2021, 01.02.2021, 08.02.2021 and 24.02.2021.

ORDER

1. This Joint Company Petition is filed under Sections 230 to 232 of the companies Act, 2013, read with Rules 15 and 16 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 praying for sanction of the Adjudicating Authority to the Scheme of Amalgamation of petitioners/ Transferor Companies No.1 to 6 with M/s Aurobindo Pharma Limited (Transferee Company) and their respective shareholders and creditors with effect from the appointed date, viz. 01.04.2019 in terms of Scheme of Amalgamation marked as **Annexure-5** to the Petition.

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2. The averments apropos to the petition in brief are:

Petitioner/ Transferor Company No.1 :

APL Research Centre Limited is a Company incorporated under the provisions of the Companies Act, 1956, on 15.09.2006, with CIN: U24116AP2006PLC051171 of 2006 – 2007 issued by the Registrar of Companies, Andhra Pradesh. The Company obtained the Certificate of Commencement of Business from the Registrar of Companies on 24.10.2006.

(A copy of the Certificate of Incorporation and Certificate of Commencement of Business of the Transferor Company 1 is annexed hereto and marked as “Annexure – A1”).

The Transferor Company 1 is engaged, *inter alia*, in the business of research and development in both basic and applied branches of science in relation to all kinds of basic drugs, bulk drugs, pharmaceutical formulations, health care and biotechnology and other related fields.

(A copy of the Memorandum of Association of the Transferor Company 1 is annexed hereto and marked as “Annexure – A1”).

The authorized, issued, subscribed and paid-up share capital of the Transferor Company 1 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u>	
1,30,00,000 equity shares of INR 10 each	13,00,00,000
<u>Issued, subscribed and paid-up</u>	
1,22,60,000 equity shares of INR 10 each, fully paid up	12,26,00,000

The Transferor Company 1 is a wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of

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passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company 1, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company 1.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 1, is annexed hereto and marked as "Annexure -A2").

Petitioner/ Transferor Company No.2 :

Aurozymes Limited is a Company incorporated under the provisions of the Companies Act, 2013, on 28.11.2013, with CIN: U24232AP2013PLC091383 of 2013-2014, issued by the Registrar of Companies, Andhra Pradesh. The Company obtained the Certificate of Commencement of Business from the Registrar of Companies on 14.12.2013.

(A copy of the Certificate of Incorporation and Certificate of Commencement of Business of the Transferor Company 2 is annexed hereto and marked as "Annexure - A3").



The Transferor Company 2 is engaged, *inter alia*, in the business of researching, receiving, manufacturing, processing, producing, acquiring, distributing, marketing, selling, releasing, commissioning, purchasing, licensing, importing, dealing, trading, using and exporting all types of enzymes, biocatalysts, bio-based products, and products utilising biocatalytic steps including biotech, pharmaceutical, nutraceutical, cosmeceutical and agrochemical ingredients, intermediates and finished products and other preparations of any nature and kind whatsoever into the chemical and allied industries such as pharmaceutical based industries in India and Worldwide.

(A copy of the Memorandum of Association of the Transferor Company 2 is annexed hereto and marked as "Annexure - A3").

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The authorized, issued, subscribed and paid-up share capital of the Transferor Company 2 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u> 50,000 equity shares of INR 10 each	5,00,000
<u>Issued, subscribed and paid-up</u> 50,000 equity shares of INR 10 each, fully paid up	5,00,000

The Transferor Company 2 is a wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company 2, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company 2.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 2, is annexed hereto and marked as "Annexure -A4").

Petitioner/ Transferor Company No.3 :

Curepro Parenterals Limited is a Company incorporated under the provisions of the Companies Act, 2013, on 19.04.2013, with CIN: U24232AP2013PLC087101 of 2013-2014 issued by the Registrar of Companies, Andhra Pradesh. The Company obtained the Certificate of Commencement of Business from the Registrar of Companies on 25.04.2013.

(A copy of the Certificate of Incorporation and Certificate of Commencement of Business of the Transferor Company 3 is annexed hereto and marked as "Annexure - A5").

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The Transferor Company 3 is engaged, *inter alia*, in the business to manufacture, prepare, import, export, buy, sell, supply, distribute, store, stock, maintain and otherwise handle, deal in and carry on the business in all kinds and varieties of pharmaceutical drugs, patent and non-patent medicines, common medicinal preparations, drugs, mixtures, elixirs, drops, tonics, other liquid drugs and medicines, formulations, capsules, tablets, pills, powders, medicated ointments, pharmaceuticals, chemical, medical, and medical products, preparations and materials, sterilized injections, vaccines, immunogens, phylacogens, chemicals and surgical dressings.

(A copy of the Memorandum of Association of the Transferor Company 3 is annexed hereto and marked as "Annexure - A5").

The authorized, issued, subscribed and paid-up share capital of the Transferor Company 3 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u> 2,00,00,000 equity shares of INR 10 each	20,00,00,000
<u>Issued, subscribed and paid-up</u> 1,33,10,107 equity shares of INR 10 each, fully paid up	13,31,01,070

The Transferor Company 3 is a wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company 3, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company 3.

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(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 3, is annexed hereto and marked as "Annexure -A6").

Petitioner/ Transferor Company No.4 :

Hyacinths Pharma Private Limited is a Company incorporated under the provisions of the Companies Act, 1956, on 23.07.2010, with CIN: U24232AP2010PTC069638 issued by the Registrar of Companies Andhra Pradesh.

(A copy of the Certificate of Incorporation of the Transferor Company 4 is annexed hereto and marked as "Annexure - A7").

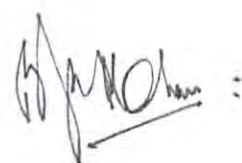
The Transferor Company 4 is engaged, *inter alia*, in the business of manufacture, process, sell, buy, deal, export and import in all types of drugs, drugs intermediaries, pharmaceutical and medical preparations, chemical and other connected materials and to obtain patents for them.

(A copy of the Memorandum of Association of the Transferor Company 4 is annexed hereto and marked as "Annexure - A7").

The authorized, issued, subscribed and paid-up share capital of the Transferor Company 4 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u>	
3,50,00,000 equity shares of INR 10 each	35,00,00,000
<u>Issued, subscribed and paid-up</u>	
3,25,00,000 equity shares of INR 10 each, fully paid up	32,50,00,000






The Transferor Company 4 is a wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company 4, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company 4.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 4, is annexed hereto and marked as "Annexure -A8").

Petitioner/ Transferor Company No.5 :

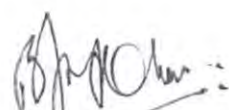
Silicon Life Sciences Private Limited is a Company incorporated under the provisions of the Companies Act, 1956, on 19.02.2008, with CIN: U85100AP2008PTC057669 of 2007-2008 issued by the Registrar of Companies Andhra Pradesh.

(A copy of the Certificate of Incorporation of the Transferor Company 5 is annexed hereto and marked as "Annexure - A9").



The Transferor Company 5 is engaged, *inter alia*, in the business to manufacture, produce, process, compound, mix, pack, formulate, develop, treat, refine, manipulate, job work, commercialize, import, export, buy, sell, or otherwise deal in all types, descriptions, specifications, strengths and applications of pharmaceutical and chemical products of medicaments in all its branches, including basic drugs, intermediates, active ingredients, fine chemicals, tonics, antibiotics, enzymes, vitamins, hormones, medical products in all forms such as capsules, tablets, powders, ointments, syrups, injectibles, pills fluids, granules and their by-products, intermediates, residue, mixtures and compounds.

(A copy of the Memorandum of Association of the Transferor Company 5 is annexed hereto and marked as "Annexure - A9").

The authorized, issued, subscribed and paid-up share capital of the Transferor Company 5 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u>	
4,50,00,000 equity shares of INR 10 each	45,00,00,000
72,10,000 Preference Shares of INR 100 each	72,10,00,000
Total	117,10,00,000
<u>Issued, subscribed and paid-up</u>	
4,48,67,500 equity shares of INR 10 each, fully paid up	44,86,75,000
65,10,000 9.5% Cumulative Redeemable Preference Shares of INR 100 each, fully paid up	65,10,00,000
Total	109,96,75,000

The Transferor Company 5 is a step down wholly owned subsidiary of the Transferee Company by virtue of it being a direct wholly owned subsidiary of Auronext Pharma Private Limited, which is a direct wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company 5, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company 5.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 5, is annexed hereto and marked as "Annexure -A10").




Petitioner/ Transferor Company No.6 :

APL Healthcare Limited is a Company incorporated under the provisions of the Companies Act, 1956, on 19.12.2006, with CIN: U24239AP2006PLC052053 of 2006-2007 issued by the Registrar of Companies Andhra Pradesh. The Company obtained the Certificate of Commencement of Business from the registrar of Companies on 22.12.2006.

(A copy of the Certificate of Incorporation and Certificate of Commencement of Business of the Transferor Company 6 is annexed hereto and marked as "Annexure - A11").

The Transferor Company 6 is engaged, *inter alia*, in the business of manufacture, refine, purchase, sell, prepare, import, export all classes and kinds of drugs including pharmaceuticals preparations and formulations, fine chemicals, raw materials and intermediates for drugs and all other pharmaceuticals such as tablets, injectables, syrups, powders, ointments, aerosols, capsules, liquids. Further, the Transferor Company 6 has a SEZ unit located at Polepally Village, Jadcherla Mandal, Mahaboob Nagar District, Telangana.

(A copy of the Memorandum of Association of the Transferor Company 6 is annexed hereto and marked as "Annexure - A11").

The authorized, issued, subscribed and paid-up share capital of the Transferor Company 6 as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
<u>Authorized</u>	
22,50,00,000 equity shares of INR 10 each	225,00,00,000
15,00,000 Preference Shares of INR 100 each	15,00,00,000

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Total	240,00,00,000
<u>Issued, subscribed and paid-up</u>	
21,60,00,000 equity shares of INR 10 each, fully paid up	216,00,00,000
6,00,000 9.5% Cumulative Redeemable Preference Shares of INR 100 each, fully paid up	6,00,00,000
Total	222,00,00,000

The Transferor Company 6 is a wholly owned subsidiary of the Transferee Company. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferor Company6, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferor Company6.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferor Company 6, is annexed hereto and marked as "Annexure -A12").

Petitioner/ Transferee Company :

Aurobindo Pharma Limited was originally incorporated as a Private Limited Company under the name and style "Aurobindo Pharma Private Limited" pursuant to the provisions of the Companies Act, 1956, on 26.12.1986, with Certificate of Incorporation Number 469 of 1986, issued by the Registrar of Companies, Pondicherry (now the Union Territory of Puducherry). Subsequently, the Company converted itself into a Public Limited Company by following the due provisions laid down under the Companies Act, 1956 and consequently, the word "Private" was stuck off from the name of the Company on 30.04.1992, by the Registrar of Companies, Pondicherry. The present CIN of the Company is L24239TG1986PLC015190.

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(A copy of the Certificate of Incorporation of the Transferee Company is annexed hereto and marked as "Annexure - A13").

The Registered Office of the Transferee Company was originally situated in the Union Territory of Pondicherry (now the Union Territory of Puducherry). Subsequently, the Company shifted its registered office from the Union Territory of Pondicherry to the State of Andhra Pradesh (now State of Telangana) by following the due provisions laid down under the Companies Act, 1956 and pursuant to the Order dated 04.12.1992, passed by the Hon'ble Company Law Board, Southern Region Bench, Madras in CP 310/17/SRB/1992. Consequent upon shifting the registered office, the Company obtained the Certificate of Registration of Order of Company Law Board (CLB) confirming transfer of the registered office from one state to another from the Registrar of Companies, Andhra Pradesh on 30.12.1992.



The Transferee Company is engaged, *inter alia*, in the business of manufacturing, and marketing of active pharmaceutical ingredients, generic pharmaceuticals and related services.

(A copy of the Memorandum of Association of the Transferee Company is annexed hereto and marked as "Annexure - A13").

The authorized, issued, subscribed and paid-up share capital of the Transferee Company as on 31.03.2019, is as follows:

Particulars	Amount in Rupees
Authorized	
66,00,00,000 equity shares of INR 1 each	66,00,00,000
10,00,00,000 Preference shares of INR 100 each	10,00,00,000
Total	76,00,00,000

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Issued, subscribed and paid-up	
58,59,15,609 equity shares of INR 1 each, fully paid up	58,59,15,609

On 07.08.2019, the Transferee Company had issued and allotted 23,000 (Twenty Three Thousand) fully paid up equity shares of face value of INR 01/- (Indian Rupee One only) each to its eligible employees pursuant to the Transferee Company's ESOP - 2006 Scheme and therefore, the issued, subscribed & paid up capital of the Company stands increased to INR 58,59,38,609/- (Indian Rupees Fifty Eight Crore Fifty Nine Lakh Thirty Eight Thousand Six Hundred and Nine only) divided into 58,59,38,609 (Fifty Eight Crore Fifty Nine Lakh Thirty Eight Thousand Six Hundred and Nine) fully paid up equity shares of face value of INR 01/- (Indian Rupee One only) each.

All the Transferor Companies are directly/ indirectly wholly owned subsidiaries of the Transferee Company. The Transferee Company's equity shares are listed and traded on the BSE Limited ("BSE") bearing ISIN: INE406A01037 & Scrip Code: 524804 and on the National Stock Exchange of India Limited ("NSE") bearing Symbol: AUROPHARMA. Subsequent to 31.03.2019 and till date of passing the resolution approving the Scheme of Amalgamation by the Board of Directors of the Transferee Company, there is no change in the authorized, issued, subscribed or paid-up share capital of the Transferee Company except as stated above.

(A certified copy of the audited financial statements as on 31.03.2019, of the Transferee Company, is annexed hereto and marked as "Annexure -A14").

3. The Board of Directors of the Applicant Companies at their respective meetings held on 23.05.2019 for APL Research Centre Limited (Transferor Company 1), Aurozymes

Limited(Transferor Company 2), Hyacinths Pharma Private Limited (Transferor Company 4), Silicon Life Sciences Private Limited (Transferor Company 5), APL Healthcare Limited (Transferor Company 6),held on 27.05.2019 for CureproParenterals Limited (Transferor Company 3) and held on 28.05.2019 for Aurobindo Pharma Limited(Transferee Company),have resolved to enter in to a Scheme of Amalgamation of APL Research Centre Limited (Transferor Company 1) and Aurozymes Limited(Transferor Company2) and CureproParenterals Limited(Transferor Company 3) and Hyacinths Pharma Private Limited (Transferor Company 4) and Silicon Life Sciences Private Limited (Transferor Company 5) and APL Healthcare Limited (Transferor Company 6) with Aurobindo Pharma Limited (Transferee Company) and their respective Shareholders and Creditors under sections 230 to 232 read with and all other applicable provisions of the Companies Act, 2013 and rules made thereunder.



(A certified true copy of the Board Resolutions passed by the Board of Directors of the Petitioner Companies and a copy of the Form MGT-14 filed with the Registrar of Companies along with the Challans is annexed hereto and marked as "Annexure - A17, A18, A19, A20, A21, A 22 and A23").

4. OBJECTIVES OF THE PROPOSED SCHEME OF AMALGAMATION :

The amalgamation of the Amalgamating Companies, Amalgamating Company-6 with the Amalgamated Company would *inter-alia* have the following benefits:

- (i) The amalgamation will enable appropriate consolidation of activities of Amalgamating Companies and Amalgamated Company with pooling and more efficient

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utilization of their resources, greater economies of scale, reduction in overheads and other expenses and improvement in various operating parameters.

- (ii) To achieve consolidation, greater integration and flexibility which will maximize overall shareholder value and improve the competitive position of the combined entity.
- (iii) To achieve greater efficiency in cash management and unfettered access to cash flows generated by the combined entity which can be deployed more effectively to fund organic and inorganic growth opportunities.
- (iv) Improved organizational capability and leadership, arising from the pooling of human capital who have the diverse skills, talent and vast experience to compete successfully in an increasingly competitive industry.
- (v) Greater access by the Amalgamated Company to different market segments in conduct of its business.
- (vi) Cost savings are expected to flow from more focused operational efforts, rationalization, standardization and simplification of business processes, elimination of duplication and rationalization of administrative expenses.
- (vii) The amalgamation will result in reduction of multiplicity of entities, thereby reducing compliance cost of multiple entities viz., statutory filings, regulatory compliances, labour law/ establishment related compliances.
- (viii) In addition to all the aforesaid benefits of amalgamation of Amalgamating Companies with the Amalgamated Company, the amalgamation of the Amalgamating



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Company-6 with Amalgamated Company as contemplated under part III of this Scheme will enable to consolidate the SEZ operations at Amalgamated Company.

5. The Joint Company Application bearing No. C.A.(CAA) NO.201/230/HDB/2019, was admitted vide order dated 30.09.2019. By the said order the Tribunal ordered dispensation of conducting meeting of equity shareholders of **Transferor Companies 1 to 6**; ordered dispensation of conducting meetings of Preference Shareholders of **Transferor Companies 5 and 6**.

The Tribunal by the above order dated 30.09.2019 ordered convening meeting of equity shareholders of **Transferee Company** and appointed Chairperson and Scrutinizer.

The Tribunal further ordered dispensation of conducting meeting of **Unsecured Creditors of Transferor Companies 2, 3 and 4**. Also dispensed conducting meeting of unsecured lenders and secured creditor of Transferee Company.

The Tribunal ordered convening meeting of Unsecured Creditors of **Transferor Company-5** and appointed Chairperson and Scrutinizer.

The Tribunal has ordered convening meeting of **Unsecured Creditors of Transferee Company** and appointed Chairperson and Scrutinizer.

The Tribunal ordered convening meeting of **Unsecured Creditors of Transferor Company-6** and appointed Chairperson and Scrutinizer.

Copy of order dated 30.09.2019 is at **ANNEXURE 1-25**.

The Chairpersons concerned had convened meeting as directed by the Tribunal and filed Reports signifying that meeting as directed by the Tribunal was convened and resolution proposed for approval of the Scheme of



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Amalgamation was approved unanimously without any modifications. Copies of Scrutiniser's Report and Scheme of Amalgamation approved by the creditors were also enclosed to the Chairperson's Report. Copies of said reports of Chairpersons are at **ANNEXURES A-28** (Unsecured Creditors of Transferor Company-5), **A-32** (Unsecured Creditors of Transferor Company-6), **A-36** (Unsecured Creditors of Transferee Company), A-40 (Equity Shareholders of Transferee Company).

6. IA NO.834 OF 2020, is filed by the Applicant Companies dated 19.09.2020 praying the Tribunal to consider the modified scheme, which is annexed here to as **Annexure-1**, while granting its approval in lieu of the Scheme that was annexed as **Annexure-15** at page no. 605 to 653 of Volume 3 of the Company petition CP(CAA) NO.51/230/HDB/2020.

7. REPORTS FROM STATUTORY AUTHORITIES

Pursuant to order of the Tribunal the petitioners served notice of hearing on all the statutory Authorities viz. Registrar of Companies, Regional Director & Official Liquidator by hand on 27.01.2020, on Jurisdictional IT Departments, BSE Limited, National Stock Exchange of India Limited and Securities and Exchange Board of India through speed post on 28.01.2020 and the publication of date of hearing of the Joint Company Petition of the Petitioner Companies named above, was carried out in accordance with the provisions of Rule 16 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, in Business Standard (English) and Eenadu (Telugu) Newspapers on 30.01.2020. The Applicant Companies have filed a compliance memo to this effect on 03.02.2020:







A. REPORTS BY REGIONAL DIRECTOR AS WELL REPLY AFFIDAVITS BY THE PETITIONER COMPANIES

The Regional Director, South East Region, Ministry of Corporate Affairs, Hyderabad vide his Affidavit dated 22.06.2020 has raised some observations, Whereas Petitioner Companies have filed its reply Affidavit dated 10.10.2020 in response to the observations made by The Regional Director, South East Region, Ministry of Corporate Affairs, Hyderabad which are given below.

OBSERVATIONS - RD FIRST REPORT 22.06.2020	REPLY AFFIDAVIT GIVEN BY PETITIONER COMPANIES 10.10.2020
PARA 3 (A) TO (D) - PAGE 2 - Requesting to preserve the books, comply with statutory laws, file Inc-28, revise the combined authorised capital -	It is submitted that the Petitioner Companies will ensure the compliance of the provisions of Section 239 of Companies Act, 2013 all applicable laws and Rule 17(2) of the Companies (Compromise, Arrangement and Amalgamation) Rules, 2013. PARA 3 (A) TO (D) - PAGE - 4
PARA 6, 7 & 8 - PAGE 3 & 4 - Requesting to pay the debts of the unsecured creditors on or before the due dates.	Petitioner Companies agreed and undertaken the same. PARA 6 - PAGE - 6
PARA 9 - PAGE 4 - whether any intimation / prior approval is obtained from ministry of chemicals & fertilizers, department of pharmaceutical	It is submitted that no permission or approval is required. PARA 7 - PAGE - 6
PARA 10 - PAGE 5 - directing to furnish an affidavit for paying the disputed central excise, income tax if any demand arises in future.	Petitioner Companies agreed & Undertaken subject to the demands attaining finality. PARA 8 - PAGE - 7.
PARA 12 - PAGE 5 - Transferor company No. 1, 2, 3	Transferor Companies 1,2,3 & 4 are engaged in the business of



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<p>& 4 are not doing any business.</p>	<p>manufacturing pharmaceutical products and the process involves setting up of the facility, approval of the plant by regulatory authorities and followed by the approval of products by the regulatory authorities and these process involve stringent procedures for setting up of plants and necessary research and development activities for product filings and approvals with the regulatory authorities hence they require numerous years to generate revenues. All the Transferor Companies are WOS of the Transferee Company PARA 10 - PAGE - 7.</p>
<p>PARA 15 - PAGE 6 & 7- whether any prior intimation approval of CBI, ED and SEBI are to be obtained as there are legal proceedings pending.</p>	<p>It is averred that no prior approval / permission of CBI, ED and SEBI. The Transferee company, by way of this Affidavit once again agrees and undertakes before this Hon'ble Tribunal that any pending suit, appeal or other proceedings of whatever nature by or against any of the Transferor Companies shall be continued, prosecuted and enforced by or against the Transferee company upon approval of the Scheme of Amalgamation. PARA 13 - PAGE - 8. Also the proceedings are pending against the Transferor Company 6 and the Transferee Company and since the Transferor Company 6 is removed from the Scheme, all the aforesaid proceedings will be continued</p>



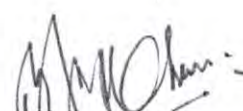
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	<p>against it and the Transferee Company will anyways remain existing after the Scheme.</p> <p>The Scheme also has the clause of transfer of legal proceedings which states that the merger of WOS(Wholly owned subsidiaries) with holding company will not effect any of the pending legal proceedings.</p>
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RD filed further report dated 21.10.2020 and the reply affidavit filed by the petitioner companies dated 27.11.2020 are given below

OBSERVATIONS - RD FURTHER REPORT 21.10.2020	REPLY AFFIDAVIT 27.11.2020
<p>PARA 7 - PAGE 3 - Direct the Companies to obtain the approval permission from the ministry of chemicals and other regulatory authorities for amalgamation as the companies have stated that the approvals are required at para 10 of the reply affidavit dated 10.10.2020.</p>	<p>It is averred that the approval form the regulatory authority is required only for carrying on the business of Manufacturing Pharmaceutical Products, Setting up of the Pharma Facility, approval of the Pharma Plant and for registration of the Pharmaceutical Products and not for the amalgamation of the Companies with their 100% Holding Company which is also engaged in the same business.</p> <p>PARA 4 - PAGE - 4.</p>
<p>PARA 15 (A) & (B) - PAGE 7 & 8 - The Modified Scheme does not contain the name, designation and other details of the person signing the modified Scheme and there is no Digital Signature Certificate affixed.</p>	<p>Rule 7 and Rule 8 are applicable for filing the E-forms with the ROC through MCA portal and not for serving a copy of the Interlocutory Application filed before the Hon'ble NCLT in a Scheme of Amalgamation filed by the counsel for the Petitioner</p>


	<p>companies with the office of the Regional Director in physical form in accordance with the provisions of the National Company Law Tribunal Rules, 2016. The Modified Scheme is not filed as an Independent document with the office of the Regional Director but as an attachment and part and parcel of the main document, which is the Interlocutory Application and which already contains the name, signature, designation, address and the Director Identification Number (where applicable) of the person filing the Interlocutory Application at page numbers 1, 2, 6, 7, 9, 10, 11 and 12 of the Interlocutory Application.</p> <p>DSC is not required to be affixed as it is applicable for filing the E-forms with the ROC through MCA portal.</p> <p>PARA 9 (A) TO (E) - PAGE 5 TO 7.</p>
<p>PARA 16 - PAGE 8 - CIN(Corporate Identity Number) is not mentioned on the Board Resolutions of Transferor 5, 6 and Transferee Company.</p>	<p>It is averred that CINs are mentioned in the IA and the Modified Scheme and the Board Resolutions are not filed as an independent document but as an attachment and part and parcel of the main document, which is the Interlocutory Application.</p> <p>PARA 10 - PAGE 7.</p>
<p>PARA 17 - PAGE 8 - Transferor company No. 1, 2, 3 & 4 are not doing any</p>	<p>It is averred that Transferor Companies 1, 2, 3 & 4 are engaged in the business of manufacturing pharmaceutical</p>



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<p>business and total revenue is Nil.</p>	<p>products and the process involves setting up of the facility, approval of the plant by regulatory authorities and followed by the approval of products by the regulatory authorities and these process involve stringent procedures for setting up of plants and necessary research and development activities for product filings and approvals with the regulatory authorities hence they require numerous years to generate revenues. Further one of the objectives of the present amalgamation as per clause 1.2.1(vii) is that "The amalgamation will result in reduction of multiplicity of entities, thereby reducing compliance cost of multiple entities viz., statutory filings, regulatory compliances, labour law/ establishment related compliances. All the Transferor Companies are WOS(Wholly owned subsidiary) of the Transferee Company. PARA 11 - PAGE 7 & 8.</p>
<p>LAST PARA OF PAGE 9 - Alleging that the promoters of Transferee Company hold 99% of the Transferor companies. The stakeholders were handicapped and unable to take a well-informed discussion to approve or to reject the Scheme as the names of the shareholders, directors, their shareholding and allotment of shares is not mentioned in the Scheme.</p>	<p>It is averred that 99% is not held by the promoters of Transferee Company. The statement is false, misconceived and untenable. All the Transferor companies are WOS of the Transferee Company which fact is disclosed at various places in the Scheme.</p> <p>No shares will be issued or allotted to any shareholder or promoters or to any person or entity and this fact also has been clearly mentioned in the Scheme of Amalgamation. Notices dated</p>



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	<p>18.10.2019, sent to the Shareholders and the Creditors pursuant to the directions of this Hon'ble Tribunal, contains all the information relating the names of the shareholders, directors and no. of shares held by them in the Transferor Companies as the nominees of the Transferee Company and accordingly, the shareholders and creditors of the respective companies have taken an informed decision and duly considered and approved the Scheme of Amalgamation at their respective meetings. The Scheme has been approved by the Shareholders & Creditors with Overwhelming majority. PARA 12 - PAGE 8.</p>
<p>FIRST PARA OF PAGE 10</p> <p>Alleging that the Scheme of Amalgamation is designed to benefit only major common promoters of the Petitioner Companies.</p>	<p>PARA 17 PAGE 10 - Petitioner companies denied the allegation made by Regional Director without placing any material facts or any supporting documents but just on the basis of assumptions which may cause serious harm and adverse effect to the personal and professional reputation of the promoters and to the Petitioner Companies.</p> <p>The Scheme does not involve any payment of consideration or issue of shares to any person or entity and has been drawn for the amalgamation of WOS with the holding company and does not invite intervention of any third party companies and the said amalgamation is within the group companies only.</p>



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The said allegation of the Regional Director is made just to stall the process of Amalgamation, only on the basis of assumptions without assigning any specific reason, submitting or placing on record any material evidence as the Regional Directors fails to explain as to what kind of benefits the common promoters are getting out of the said amalgamation of wholly owned subsidiaries since no person or entity is getting any shares or consideration or other benefits out of the Scheme of Amalgamation and the Scheme only deals with the amalgamation of WOS within the group.

On the contrary, the Transferee Company had

(i) paid an aggregate amount of Rs.3,786.91 Crores approximately towards state and central tax in the past 5 immediately preceding financial years;

(ii) contributed an aggregate amount of Rs.164.83 crores towards Corporate Social Responsibility activities in the past 5 immediately preceding financial years,

(iii) earned foreign exchange aggregating Rs.43,234.11 Crores in the past five 5 immediately preceding financial years; and

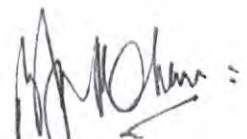
(iv) employed on an average 40,000 (Forty Thousand)



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<p>PARA 17 OF PAGE 10</p> <p>Public interest is not served as envisaged in Scheme.</p>	<p>Direct and indirect employees in the past 5 immediately preceding financial years.</p> <p>PARA 18 PAGE 10 - totally misconceived, as the Scheme nowhere mentions about serving the public interest through scheme of Amalgamation. Further the scheme does not involve any payment of consideration or issue of shares to any person or entity and has been drawn up for amalgamation of WOS with the holding company and does not invite intervention of any third party companies and hence the question of serving the Public Interest through the Scheme does not arise.</p>
<p>PARA 18 OF PAGE 10</p> <p>Removal of Transferor Company 6 will not solve the purpose of Scheme as the CBI ED SAT cases are pending before respective authorities.</p>	<p>PARA 13 to 16 OF PAGE 8 & 9 - The Scheme does not in any manner impacts, changes or alters the ED, CBI, SAT proceedings and further it does not change in any manner the character, gravamen or the context of the said proceedings. It is also brought to the kind notice of this Hon'ble Tribunal that the ED, CBI and other linked proceedings are pending only against the Transferee Company and the Transferor Company 6 and since the Transferor Company 6 is now proposed to be removed as part of the Scheme, it will continue its existence and the Transferee Company anyways is not being dissolved and hence the said proceedings shall continue to</p>

	be pending as such against both the companies independently.
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RD FINAL REPORT DATED 11.02.2021

- In the final report filed by the RD dated, 11.02.2021, the RD reiterated the earlier submissions and mentioned that the Hon'ble Tribunal may be pleased to decide the matter on merits and pass such orders as may be deemed by the Hon'ble Tribunal.

B. OFFICIAL LIQUIDATOR REPORT

The Official Liquidator has filed his report, OLR NO.15/2020 dated 09.06.2020 The observations pointed out and the comments offered by the Petitioner Companies on the report of Official Liquidator vide memo dated 10.10.2020 are mentioned against each.



OBSERVATIONS - OL FIRST REPORT 09.06.2020	REPLY AFFIDAVIT 10.10.2020
<p>PARA 5 (A) – PAGE 24 to 26 – Requesting the Petitioner Companies to serve prior intimation of the proposed scheme (involving dissolution of 6 transferor companies of the Aurobindo Group) to CBI and ED or obtain orders of the Hon'ble CBI Court / ED Court, in order to ensure continuity of the liability of the accused and to cause no prejudice to the pending CBI / ED cases.</p>	<p>PARA 5 (A) TO (G) – PAGE 4 & 5 It is averred that CBI & ED's pending legal proceedings will not affect the proposed Scheme as all the said proceeding will be transferred to the Transferee Company pursuant to the Scheme. The Scheme does not in any manner impacts, changes or alters the ED and CBI proceedings and further it does not change in any manner the character, gravamen or the context of the said proceedings. The proceedings are pending against the Transferor Company 6 and the Transferee Company and since the Transferor Company 6 is removed from the</p>

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	Scheme, all the aforesaid proceedings will be continued against it and the Transferee Company will anyways remain existing after the Scheme.
<p>PARA 5 (B) – PAGE 26 TO 29 – Requesting the Tribunal to direct the transferor company No.3 and transferee company to keep proper books of account first after considering the vesting of injectibles unit under the sanctioned scheme of demerger and then file the financials duly considering the accounting entries required to be passed on 4.6.2014 with appointed date as 1.4.2014 in respect of transfer of Injectibles Unit, in accordance with law, and in compliance with the order(s) of Hon'ble High Court.</p>	<p>PARA 6 (A) TO (I) – PAGE 5 TO 9 – It is averred that earlier in 2013-14, a Scheme of Demerger was approved by High Court and E-form along with the Scheme and High Court order was submitted with the ROC, however, the ROC has rejected the same for adjudication of stamp duty and for compliance of defects and incompleteness of the form within 15 days failing which the e-form shall be treated as invalid and cancelled. The Companies never submitted the e-form again with the ROC thereafter and hence the earlier Scheme of Demerger was never effected.</p> <p>It is averred that mere submission of an e-form to the Registrar of Companies, which is not complete in all respects, which is rejected by the Registrar for incompleteness and compliance of defects, which is treated as cancelled and invalid as per above mentioned rules and in respect of which no resubmission is made by the companies, cannot be treated as filed with the Registrar of Companies even in terms of provisions of section 391(3) of the erstwhile Companies Act, 1956, especially when the said e-</p>



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	<p>form is not a Straight Through Process (STP) form.</p> <p>Hence no change is required to be made in the books of transferor company No.3 and transferee company.</p>
<p>PARA 5 (C) - PAGE 29 - Clause No.11 and 22 of the Scheme, inter-alia, provide to the effect that no stamp duty is payable on the ground of Nil consideration payable under the scheme. Hon'ble Tribunal may be pleased to direct the petitioner/applicant companies to delete the said sentence on stamp duty from clause no.11 and 22 of the scheme, by amending the scheme.</p>	<p>PARA 7 (A) TO (E) - PAGE - 9 & 10 - It is averred that Clause 22 has been already removed from the Scheme as it relates to Transferor Company 6.</p> <p>Clause 11 states that since all the Transferor Companies are Wholly Owned Subsidiary Companies of the Transferee Company, there shall be no shares issued or allotted in lieu of the shares held by the Transferee Company in the Transferor Companies and that the paid up share capital of the Transferor Companies shall stand cancelled and extinguished. Consequently due to nil consideration, there shall not be any stamp duty payable.</p> <p>As per Article 20(d) of the Stamp Act, the Stamp duty on Amalgamation is 2% on the market value of the property and as per the explanation the market value of the Property shall be deemed to the amount of total value of the shares issued or allotted by the transferee company.</p>
<p>PARA 5 (D) - PAGE 30 TO 32 - Transferor 5 is not an immediate WOS(Wholly owned subsidiary) but a step down WOS of the Transferee and</p>	<p>PARA 8 (A) TO (D) - PAGE 10 TO 12 - The financial statements of all the subsidiaries of the Transferee Company are consolidated with the financial</p>



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hence the immediate WOS of the Transferee should also be a party to the Scheme as the assets (investments) of the immediate WOS will get cancelled as a part of the Scheme without it being a party to the Scheme.

Further all the investments of the immediate WOS is charged with the yes bank and hence the consent of yes bank is required for the Scheme.

statements of the Transferee Company as required under the provisions of the Companies Act. Therefore, all the assets of the immediate WOS (i.e. Auronext Pharma Private Limited) including the investments held by it in the Transferor 5 are ultimately the assets owned and belonging to the Transferee Company only. Hence there is no relinquishment of any asset by the immediate WOS by virtue of the amalgamation.

The immediate WOS of the Transferee Company is well informed and fully aware of the present Scheme and had already given its approval/ no objection to the Scheme by way of an affidavit dated 18th day of July, 2019, along with a copy of the Board Resolution specifically declaring that it has read, understood and duly considered the Scheme and it does not have any objection to the

Scheme and for the dispensation of the shareholders meeting.

The Company is not required to obtain the no objection of the yes bank as the investments pertaining to the shares of the Step down WOS is not pledged or encumbered or charged with the yes bank.

PARA 5 (E) - PAGE 33 - Schedules of immovable properties of all the Companies are not attached to the Scheme.

PARA 9 - PAGE 12 & 13 - It is averred that since the Transferor Company 2, 3, 5 & 6, did not have any immovable properties, the Schedules are not attached.



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<p>PARA 5 (G) - PAGE 6 & 7- Requesting the Tribunal to direct the Transferor 1 to 6 and Transferee Company to submit an undertaking to the effect that there would be no retrenchment of any employee of Transferor Company No.1 to 6 who were in service as on Appointed Date.</p>	<p>PARA 11 (A) & (B) - PAGE 13 & 14 -Transferor 1 to 5 hereby agree and state and undertake that there would not be any retrenchment of any employee of the Transferor Companies 1-5, who were in services as on the appointed dated i.e as on 01.04.2019. Transferor 6 is removed from the Scheme.</p>
<p>PARA 5 (H) - PAGE 33 & 34 - Requesting the Tribunal to direct the Transferee Company to furnish details if any such other subsidiaries / step down subsidiaries exist but not covered under the present scheme for amalgamation with it, but meeting the criteria/rationale disclosed under clause 1.2 of the scheme.</p>	<p>PARA 12 (A) & (B) - PAGE 14 & 15 It is averred that Transferee Company has 76 subsidiaries in India and abroad and most of them have the similar business activities as that of the Transferee Company but in view of the Board of Directors of the Company, all of them need not be amalgamated / merged with the Transferee Company. Moreover, Auronext Pharma Limited is engaged solely into the business of injectibles formulations which in view of the Board of Directors need not be merged with the Transferee Company.</p>

OL FURTHER REPORT VIDE OLR NO.23/2020 DATED 15.10.2020 AND AFFIDAVIT IN REPLY DATED 27.11.2020

OBSERVATIONS - OL FURTHER REPORT 15.10.2020	REPLY AFFIDAVIT 27.11.2020
<p>PARA 3 (A) TO (D) - PAGE 4 TO 6 - Regarding the IA NO. 834/2020, which seeks the</p>	<p>PARA 4 (A) TO (I) - PAGE 4 TO 6 - It is averred that the Board is absolutely authorized to modify the Scheme in terms of clause 29.1 (can make any amendment or</p>

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removal of the Transferor Company no.6 totally from the scheme of Amalgamation between 6 transferor Companies and 1 transferee company. Since the Transferee Company is a listed Company whose shareholders have previously approved the Scheme with 7 Companies and now Board has changed it to scheme with 6 Companies.

Thus the Tribunal may pleased to direct convening of fresh meeting of shareholders to consider the modifications which is proposed in the IA no.834/2020.

Further, the Board don't have power under clause 29 of the Scheme to amend the Scheme and hence the denovo process is to be followed for amendment.

modification to the Scheme) and 32.2 (can remove any part of the Scheme) of the original Scheme as the Scheme is already approved by the Shareholders in TOTO. Part II deals with merger of Transferor 1 to 5 and Part III deals with merger of Transferor 6 with the Transferee. Part III is removed in its entirety.

Generally, as a matter of abundant precaution, when the Scheme is drawn, a modification clause as also a clause providing for severance of a Part of the Scheme from the rest of the Scheme will be inserted / included in the Scheme in order to deal such unforeseen exigencies. Accordingly, the Boards of the respective companies while exercising their commercial wisdom have provided two vital clauses in the Scheme viz., Clause 29.1 which deals with modification and clause 32.2 which deals with the severance of the parts of the Scheme with the rest of the Scheme. Therefore, it is submitted that there is absolutely no requirement of obtaining the consent or approval to the Modified Scheme. It is precisely for the reason of obliterating the necessity of going back to the Shareholders and / the Creditors for modification or alterations, that such clauses are embedded in the schemes.

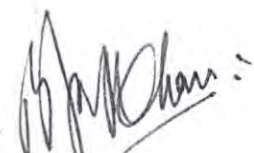
Therefore, it is submitted that Board of Directors of the petitioner companies are well within the powers to modify and amend the Original scheme of amalgamation, which is duly considered and approved by the shareholders of



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	the petitioner companies and in the said modification does not require any further approval from the shareholders/creditors.
<p>PARA 3 (E) - PAGE 6 -</p> <p>The only ground on which the proposed modification of the Scheme for removal of the transferor Company no.6 is brought out was based on the ground submitted vide para 4(1) read with para 4(q) i.e the modification of Scheme is Net worth 89.72 Crores, but the net worth has reduced from 103.99 Crores.</p> <p>The details if the turnaround plan and overall restructuring plan as mentioned in para 4(1) of IA 834/2020 were not furnished.</p>	<p>PARA 5 - PAGE 6 TO 7 - It is submitted that the net worth of the Transferor Company 6 was never taken as a ground for modification of the Scheme. In fact the Net Worth of the Transferor Company 6 was mentioned in the Interlocutory Application i.e 834/2020 in order to put forth before this Hon'ble Tribunal the fact that the Transferor Company 6 is fully capable of surviving independently on its own even if it is not amalgamated with the Transferee Company.</p>
<p>PARA 3 (F) - PAGE 7 - Tribunal may be pleased direct the petitioner companies to submit a tabular statement detailing the amendments pre and post modification.</p>	<p>PARA 6 - PAGE 7 - It is averred that the entire PART III of the Original Scheme and other specific provisions of the Original Scheme relating to or dealing with the Transferor Company 6 i.e. APL Healthcare Limited, have been removed and all other provisions of the Original Scheme of remains intact.</p>
<p>PARA 3 (G) & (H) - PAGE 7 - Tribunal may please to direct the petitioner Companies to furnish the reasons for service of notice on RBI and TSIIC and to direct notice in the IA 834/2020 to CBI and ED as well.</p>	<p>PARA 8 TO 11 - PAGE 7 TO 8 - It is averred that the ED & CBI proceedings are pending against the Transferor Company 6 and the Transferee Company and since the Transferor Company 6 is removed from the Scheme, all the aforesaid proceedings will be continued against it and the Transferee</p>


	<p>Company will anyways remain existing after the Scheme.</p> <p>Further transferee company by way of its affidavit again agrees and undertakes that any pending suit, appeal or other proceedings of whatever nature shall be continued, prosecuted and enforced by or against the transferee company upon approval of the modified scheme of Amalgamation.</p>
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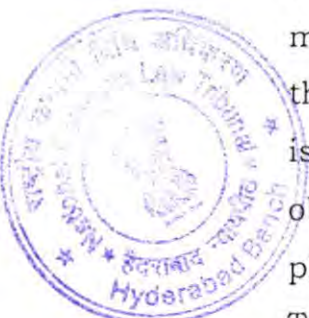
OL VIDE OLR NO.05/2021 DATED 02.02.2021 FILED HIS FINAL REPORT

- In the final report filed by the OL dated, 02.02.2021, it was categorically stated by the Official Liquidator as was submitted during arguments in the final hearing that in view of the reply made by the Petitioner Companies and in view of the removal of the Transferor Company 6 from the Scheme, the office of the OL is satisfied with the compliance of the observations and that no objection is pressed and that the Hon'ble Tribunal may be pleased to pass such orders as may be deemed by the Hon'ble Tribunal on merits.
- It is averred that the replies are satisfactory and the Tribunal may be pleased to take this report into consideration and pass such orders as deemed fit and proper in the circumstances of the case.

8. CONSIDERATION:

The entire issued, subscribed and paid-up share capital (i.e. both equity and preference shares) of the Transferor Companies (i.e. Transferor Company 1 to 5) is held directly or indirectly by the Transferee Company and its nominees. Upon approval of this Scheme by the Tribunal, no shares of the Transferee Company shall be issued or allotted in lieu of its holding in the Transferor Companies and the Paid up






share capital of the Transferor Companies shall stand cancelled and extinguished. Consequently due to nil consideration there shall be no stamp duty payable.

9. VALUATION & FAIRNESS CERTIFICATE

Since all the Transferor Companies are direct/ indirect wholly owned subsidiaries of the Transferee Company, there is no consideration, either in the form of cash or by way of issue of shares, involved pursuant to the Scheme and accordingly no shares will be issued by the Transferee Company pursuant to the Scheme to any person or entity. Therefore, the requirement of obtaining the valuation report from a registered valuer and consequently, the requirement of obtaining a fairness certificate on the Valuation Report from a Merchant Banker, does not arise.

10. ACCOUNTING TREATMENT



Upon approval of this Scheme by the Tribunal, with effect from the Appointed Date, since the transaction involves entities which are ultimately controlled by the same parties before and after the transaction, for the purpose of accounting and dealing with the value of assets and liabilities of the Amalgamating Companies, the Amalgamated Company shall account for the amalgamation in accordance with 'Pooling of Interest Method' laid down in Appendix C 'Business Combinations of entities under common control' of Ind AS - 103 'Business Combinations' notified under the provisions of the 2013 Act, read along with relevant rules framed thereunder and other applicable accounting standards.

Further stated that Accounting Treatment proposed in the aforesaid Scheme of Amalgamation is in compliance with all the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rules made thereunder and other generally acceptable accounting principles in India, as applicable. The Counsel for the Applicant Companies, has




also filed the copies of Accounting Treatment Certificates given by the Chartered Accountant Mr.G. Pavan Kumar & Associates dated 09.07.2019, which is enclosed at page no's 605-653 of Volume III.

11. DECLARATION BY THE PETITIONER COMPANIES

- a) No petition under Section 241 or 242 of the Companies Act, 2013, has been filed against any of the Petitioner Companies and there has been no material change in the affairs of any of the Petitioner Companies, except for what was done in the normal course of business.
- b) There are no proceedings pending under Section 210 to 227 of Companies Act, 2013, against any of the Petitioner Companies.
- c) The Scheme of Amalgamation of APL Research Centre Limited (Amalgamating Company 1 or Transferor Company 1) and Aurozymes Limited (Amalgamating Company 2 or Transferor Company 2) and Curepro Parenterals Limited (Amalgamating Company 3 or Transferor Company 3) and Hyacinths Pharma Private Limited (Amalgamating Company 4 or Transferor Company 4) and Silicon Life Sciences Private Limited (Amalgamating Company 5 or Transferor Company 5) with Aurobindo Pharma Limited (Amalgamated Company or Transferee Company) and their respective Shareholders and Creditors will not have an adverse effect on any of the shareholders or creditors or other stakeholders of the Petitioner Companies in any manner whatsoever.
- d) The Learned Counsel for the Petitioner Companies therefore urged this Tribunal to approve the Scheme of Amalgamation.

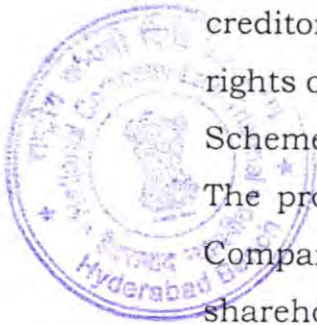
12. OBSERVATION

We have heard the Learned Counsel appearing for the Petitioner Companies and perused the material papers on record. We have also perused the IA No.834/2020 which has



been filed for amending/modifying the Scheme by removing the Transferor Company 6 from the scheme. The Modified Scheme of Amalgamation appears to be fair and reasonable and is not contrary to public policy and is not violating any of the provisions of law. As regards to the observations pointed out by the Regional Director in its final report dated 16.02.2021 is to be complied by the petitioner companies.

Further the Scheme is between the Petitioner Companies and their shareholders and accordingly, it is submitted that the Modified Scheme does not adversely affect the rights of the creditors. The Scheme does not contemplate any compromise or arrangement with any secured and unsecured creditors and the Scheme also does not provide for any variation in the amounts owed or payable to the secured and unsecured creditors nor does the Scheme create any variation in the rights of the secured and unsecured creditors. Therefore, the Scheme does not adversely affect the rights of any creditors. The proposed Scheme is in the interests of the Transferor Companies, the Transferee Company and their respective shareholders, employees, creditors and all persons concerned.



13. ORDER

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

1. While Approving the Modified Scheme, we made it 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.
2. The Appointed Date is fixed as 01.04.2019.

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3. The Modified Scheme of Amalgamation of the petitioner companies, is sanctioned and confirmed so as to be binding on all the members, creditors, employees, concerned statutory and regulatory authorities and all other stakeholders of the Petitioner Companies.
4. Directed the Petitioner Companies to preserve its books of accounts and papers and records and 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.
5. Directed the Petitioner Companies to ensure statutory compliance of all applicable laws and also on sanctioning of the present Scheme the Petitioner Companies shall not be absolved for any of its statutory liability in any manner.
6. Directed the Petitioner Companies 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.
7. The tax implications, if any, arising out of the scheme is subject to final decision of Concerned Tax Authorities and the decision of the Concerned Tax Authorities shall be binding on the Transferee Company.
8. 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.
9. Directed to Petitioner Companies to comply with the observations pointed by the Regional Director in its report.
10. The Transferor Companies shall be dissolved without going through the process of winding up.



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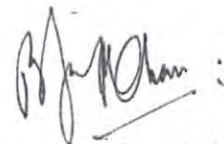
11. The Petitioner Companies shall until the completion of the Scheme of Amalgamation, file a statement in such form and within such time as prescribed with the Registrar every year duly certified by a Chartered Accountant or a Cost Accountant or a Company Secretary to the effect that the Scheme of Amalgamation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

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

13. Accordingly, the CP (CAA) No.51/ 230/ HDB/ 2020 connected with IA No.834 of 2020 is hereby allowed and disposed of.




Veera Brahma Rao Arekapudi
Member Technical



Bhaskara Pantula Mohan
Member Judicial

Pavani



Deputy Registrar / Assistant Registrar / Court Officer
National Company Law Tribunal, Hyderabad Bench

प्रमाणित प्रति
CERTIFIED TRUE COPY
केस संख्या
CASE NUMBER (P/CA) No. 51/230/HDB/2020
निर्णय का तारीख
DATE OF JUDGEMENT 30/3/2024
प्रति तैयार किया गया तिथि
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SCHEME OF AMALGAMATION
 OF
 APL RESEARCH CENTRE LIMITED
 (AMALGAMATING COMPANY 1 or TRANSFEROR COMPANY 1)
 AND
 AUROZYMES LIMITED
 (AMALGAMATING COMPANY 2 or TRANSFEROR COMPANY 2)
 AND
 CUREPRO PARENTERALS LIMITED
 (AMALGAMATING COMPANY 3 or TRANSFEROR COMPANY 3)
 AND
 HYACINTHS PHARMA PRIVATE LIMITED
 (AMALGAMATING COMPANY 4 or TRANSFEROR COMPANY 4)
 AND
 SILICON LIFE SCIENCES PRIVATE LIMITED
 (AMALGAMATING COMPANY 5 or TRANSFEROR COMPANY 5)
 WITH
 AUROBINDO PHARMA LIMITED
 (AMALGAMATED COMPANY or TRANSFEREE COMPANY)
 AND
 THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS
 (UNDER SECTIONS 230 TO 232 OF THE COMPANIES ACT, 2013)

This Scheme of Amalgamation is presented pursuant to the provisions of Section 230 to 232 and other applicable provisions of the Companies Act, 2013 and the rules made there under (to the extent applicable) for the Amalgamation of APL Research Centre Limited, Aurozymes Limited, Curepro Parenterals Limited, Hyacinths Pharma Private Limited and Silicon Life Sciences Private Limited with Aurobindo Pharma Limited. The Scheme (as defined hereinafter) also provides for various other matters consequential to, or otherwise integrally connected with the above, as more specifically stated hereinafter.

1. INTRODUCTION AND OBJECTIVE OF THE SCHEME

1.1 INTRODUCTION

Amalgamating Company 1 or Transferor Company 1

1.1.1 APL Research Centre Limited

(i) APL Research Centre Limited ("Transferor Company 1" or "Amalgamating Company 1") is a company incorporated under the Companies Act, 1956 having its registered office at Plot No. 2, Maithrivihar, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamating Company 1 is situated at Water Mark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamating Company 1 was incorporated on 15th September 2006 (CIN No. U24116TG2006PLC051171). The PAN of the Company is AAGCA0277L

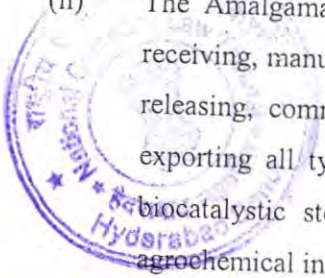


- (ii) The Amalgamating Company 1 is engaged, *inter alia*, in the business of research and development in both basic and applied branches of science in relation to all kinds of basic drugs, bulk drugs, pharmaceutical formulations, health care and bio-technology and other related fields.
- (iii) The main objects of the Amalgamating Company 1 are provided in sub-clause 1 to 3 of clause 3 (A) of its Memorandum of Association.
- (iv) The Amalgamating Company 1 is a wholly owned subsidiary of the Amalgamated Company.

Amalgamating Company 2 or Transferor Company 2

1.1.2 Aurozymes Limited

- (i) Aurozymes Limited (“Transferor Company 2” or “Amalgamating Company 2”) is a company incorporated under the Companies Act, 2013 having its registered office at Plot No. 2, Maithrivihar, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamating Company 2 is situated at Water Mark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamating Company 2 was incorporated on 28th November 2013 (CIN No. U24232TG2013PLC091383). The PAN of the Company is AAMCA1933F.
- (ii) The Amalgamating Company 2 is engaged, *inter alia*, in the business of researching, receiving, manufacturing, processing, producing, acquiring, distributing, marketing, selling, releasing, commissioning, purchasing, licensing, importing, dealing, trading, using and exporting all types of enzymes, biocatalysts, bio-based products, and products utilising biocatalytic steps including biotech, pharmaceutical, nutraceutical, cosmeceutical and agrochemical ingredients, intermediates and finished products and other preparations of any nature and kind whatsoever into the chemical and allied industries such as pharmaceutical based industries in India and Worldwide.
- (iii) The main objects of the Amalgamating Company 2 are provided in sub-clause 1 and 2 of clause III (A) of its Memorandum of Association.
- (iv) The Amalgamating Company 2 is a wholly owned subsidiary of the Amalgamated Company.



Amalgamating Company 3 or Transferor Company 3

1.1.3 Curepro Parenterals Limited

- (i) Curepro Parenterals Limited (“Transferor Company 3” or “Amalgamating Company 3”) is a company incorporated under the Companies Act, 2013 having its registered office at Plot No. 2, Maithrivihar, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamating Company 3 is situated at Water Mark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamating



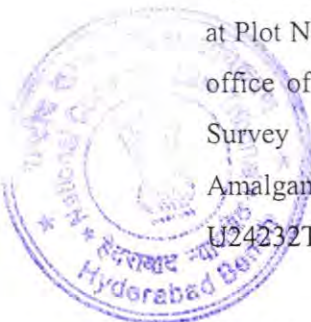
Company 3 was incorporated on 19th April 2013 (CIN No. U24232TG2013PLC087101). The PAN of the Company is AAFCC2178M.

- (ii) The Amalgamating Company 3 is engaged, *inter alia*, in the business to manufacture, prepare, import, export, buy, sell, supply, distribute, store, stock, maintain and otherwise handle, deal in and carry on the business in all kinds and varieties of pharmaceutical drugs, patent and non-patent medicines, common medicinal preparations, drugs, mixtures, elixirs, drops, tonics, other liquid drugs and medicines, formulations, capsules, tablets, pills, powders, medicated ointments, pharmaceuticals, chemical, medical, and medical products, preparations and materials, sterilized injections, vaccines, immunogens, phylacogens, chemicals and surgical dressings.
- (iii) The main objects of the Amalgamating Company 3 are provided in sub-clause 1 and 2 of clause III (A) of its Memorandum of Association.
- (iv) The Amalgamating Company 3 is a wholly owned subsidiary of the Amalgamated Company.

Amalgamating Company 4 or Transferor Company 4

1.1.4 Hyacinths Pharma Private Limited

(i) Hyacinths Pharma Private Limited (“Transferor Company 4” or “Amalgamating Company 4”) is a company incorporated under the Companies Act, 1956 having its registered office at Plot No. 2, Maithrivihar, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamating Company 4 is situated at Water Mark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamating Company 4 was incorporated on 23rd July 2010 (CIN No. U24232TG2010PTC069638). The PAN of the Company is AACCH4828E.



- (ii) The Amalgamating Company 4 is engaged, *inter alia*, in the business of manufacture, process, sell, buy, deal, export and import in all types of drugs, drugs intermediaries, pharmaceutical and medical preparations, chemical and other connected materials and to obtain patents for them.
- (iii) The main objects of the Amalgamating Company 4 are provided in sub-clause 1 to 4 of clause III (A) of its Memorandum of Association.
- (iv) The Amalgamating Company 4 is a wholly owned subsidiary of the Amalgamated Company.

Amalgamating Company 5 or Transferor Company 5

1.1.5 Silicon Life Sciences Private Limited

(i) Silicon Life Sciences Private Limited (“Transferor Company 5” or “Amalgamating Company 5”) is a company incorporated under the Companies Act, 1956 having its registered office at Plot No. 2, Maithrivihar, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamating Company 5 is situated at Water Mark



Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamating Company 5 was incorporated on 19thFebruary 2008 (CIN No. U85100TG2008PTC057669). The PAN of the Company is AANCS5076L.

- (ii) The Amalgamating Company 5 is engaged, *inter alia*, in the business to manufacture, produce, process, compound, mix, pack, formulate, develop, treat, refine, manipulate, job work, commercialize, import, export, buy, sell, or otherwise deal in all types, descriptions, specifications, strengths and applications of pharmaceutical and chemical products of medicaments in all its branches, including basic drugs, intermediates, active ingredients, fine chemicals, tonics, antibiotics, enzymes, vitamins, hormones, medical products in all forms such as capsules, tablets, powders, ointments, syrups, injectibles, pills fluids, granules and their by-products, intermediates, residue, mixtures and compounds.
- (iii) The main objects of the Amalgamating Company 5 are provided in sub-clause 1 to 3 of clause III (A) of its Memorandum of Association.
- (iv) The Amalgamating Company 5 is a step down wholly owned subsidiary of the Amalgamated Company by virtue of it being a direct wholly owned subsidiary of Auronext Pharma Private Limited, which is a direct wholly owned subsidiary of the Amalgamated Company.

Amalgamated or Transferee Company

1.1.6 Aurobindo Pharma Limited



- (i) Aurobindo Pharma Limited (“Transferee Company” or “Amalgamated Company”) is a company incorporated under the Companies Act, 1956 having its registered office at Plot No. 2, Maithrivihar, Behind MaithriVanam, Ameerpet, Hyderabad-500038, Telangana, India. The Corporate office of the Amalgamated Company is situated at Water Mark Building, Plot No.11, Survey No.9, Kondapur, Hitech City, Hyderabad-500084 Telangana, India. The Amalgamated Company was incorporated on 26th December 1986 (CIN No. L24239TG1986PLC015190). The PAN of the Company is AABCA7366H.
- (ii) The Amalgamated Company is primarily engaged, *inter alia*, in the business of manufacturing, and marketing of active pharmaceutical ingredients, generic pharmaceuticals and related services.
- (iii) The Amalgamating Companies are directly/ indirectly wholly owned subsidiaries of the Amalgamated Company. The Amalgamated Company’s equity shares are listed and traded on the BSE Limited (“BSE”) bearing ISIN: INE406A01037 & Scrip Code: 524804 and on the National Stock Exchange of India Limited (“NSE”) bearing Symbol: AUROPHARMA.
- (iv) The main objects of the Amalgamated Company are provided in sub-clause 1 to 4 of clause III (A) of its Memorandum of Association.



1.2 OBJECTIVES OF THE SCHEME

1.2.1 The Amalgamated Company is holding stake directly/ indirectly in the Amalgamating Companies, as the Amalgamating Companies and Amalgamated Company's business activities are similar and complement each other, and to achieve *inter-alia* economies of scale and efficiency, the merger of the companies is being undertaken. The amalgamation of the Amalgamating Companies with the Amalgamated Company would *inter-alia* have the following benefits:

- (i) The amalgamation will enable appropriate consolidation of activities of Amalgamating Companies and Amalgamated Company with pooling and more efficient utilization of their resources, greater economies of scale, reduction in overheads and other expenses and improvement in various operating parameters.
- (ii) To achieve consolidation, greater integration and flexibility which will maximize overall shareholder value and improve the competitive position of the combined entity.
- (iii) To achieve greater efficiency in cash management and unfettered access to cash flows generated by the combined entity which can be deployed more effectively to fund organic and inorganic growth opportunities.
- (iv) Improved organizational capability and leadership, arising from the pooling of human capital who have the diverse skills, talent and vast experience to compete successfully in an increasingly competitive industry.



- (v) Greater access by the Amalgamated Company to different market segments in conduct of its business.
- (vi) Cost savings are expected to flow from more focused operational efforts, rationalization, standardization and simplification of business processes, elimination of duplication and rationalization of administrative expenses.
- (vii) The amalgamation will result in reduction of multiplicity of entities, thereby reducing compliance cost of multiple entities viz., statutory filings, regulatory compliances, labour law/ establishment related compliances.

1.3 PARTS OF THE SCHEME

The scheme is divided into the following parts:

- Part I** – deals with Definitions, Interpretations and Share Capital
- Part II** – deals with the Amalgamation of APL Research Centre Limited, Aurozymes Limited, Curepro Parenterals Limited, Hyacinths Pharma Private Limited and Silicoñ Life Sciences Private Limited (Amalgamating Companies) with Aurobindo Pharma Limited (Amalgamated Company).
- Part III** – deals with General Terms and Conditions



2. DEFINITIONS, INTERPRETATIONS, AND SHARE CAPITAL**2.1 DEFINITIONS**

In this Scheme, unless repugnant to the meaning or context thereof, the following expressions shall have the meanings as mentioned herein below:

- 2.1.1 **"2013 Act" or "the 2013 Act"** means the Companies Act, 2013, and rules made there under and shall include any statutory modifications, re-enactment or amendments thereof for the time being in force.
- 2.1.2 **"Amalgamated Company" or "Transferee Company"** means Aurobindo Pharma Limited and shall have the same meaning as assigned to it in clause 1.1.7 above.
- 2.1.3 **"Amalgamating Companies" or "Transferor Companies"** shall mean a collective reference of Amalgamating Company 1, Amalgamating Company 2, Amalgamating Company 3, Amalgamating Company 4 and Amalgamating Company 5 and shall have the meaning assigned to it in clause 2.1.4 to clause 2.1.8 below.
- 2.1.4 **"Amalgamating Company 1" or "Transferor Company 1"** means APL Research Centre Limited and shall have the meaning assigned to it in clause 1.1.1 above.
- 2.1.5 **"Amalgamating Company 2" or "Transferor Company 2"** means Aurozymes Limited and shall have the meaning assigned to it in clause 1.1.2 above.
- 2.1.6 **"Amalgamating Company 3" or "Transferor Company 3"** means Curepro Parenterals Limited and shall have the meaning assigned to it in clause 1.1.3 above.
- 2.1.7 **"Amalgamating Company 4" or "Transferor Company 4"** means Hyacinths Pharma Private Limited and shall have the meaning assigned to it in clause 1.1.4 above.
- 2.1.8 **"Amalgamating Company 5" or "Transferor Company 5"** means Silicon Life Sciences Private Limited and shall have the meaning assigned to it in clause 1.1.5 above.
- 2.1.9 **"Applicable Law(s)"** means any statute, notifications, bye-laws, rules, regulations, guidelines, Circulars or common law, policy, code, directives, ordinance, schemes, notices, orders or instructions enacted or issued or sanctioned by any Appropriate Authority including any modification or re-enactment thereof for the time being in force.
- 2.1.10 **"Appointed Date"** means 01st April, 2019 or such other date as may be fixed or approved by the Appropriate Authority. The Appointed Date shall be the effective date and the Scheme shall be deemed to be effective from the Appointed Date.
- 2.1.11 **"Appropriate Authority"** means any government, statutory, regulatory, departmental or public body or authority of the Jurisdiction over Amalgamating Companies and the Amalgamated Company, including Registrar of Companies and the National Company Law Tribunal.



2.1.12 **“Board of Directors” or “Board”** shall mean the Board of Directors of **Amalgamating Companies or Amalgamated Company**, as the case may be or any committee thereof duly constituted or any other person duly authorized by the Board for the purpose of this Scheme.

2.1.13 **“GST regulations”** means applicable provisions of the Central Goods and Services Tax Act, 2017 and/or the Integrated Goods and Services Tax Act, 2017 and/or respective State Goods and Services Tax Act and/or the Union Territory Goods and Services Tax Act, 2017 along with the applicable rules made thereunder.

2.1.14 **“INR”** means Indian Rupees.

2.1.15 **“IT Act”** means the Income-tax Act, 1961.

2.1.16 **“NCLT/Tribunal”** means the National Company Law Tribunal, Hyderabad Bench at Hyderabad.

2.1.17 **“Official Liquidator” or “OL”** means Official Liquidator, Hyderabad having jurisdiction over the States of Telangana and Andhra Pradesh.

2.1.18 **“Regional Director” or “RD”** means **Regional Director**, South East Region, at Hyderabad having jurisdiction over the States of Telangana and Andhra Pradesh.

2.1.19 **“Registrar of Companies” or “ROC”** means Registrar of Companies, Hyderabad having jurisdiction over the State of Telangana.

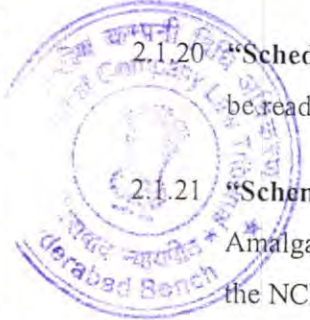
2.1.20 **“Schedules”** means the Schedules attached at the bottom of this Scheme. The Scheme shall be read along with all the Schedules attached hereto.

2.1.21 **“Scheme” or “this Scheme” or “Scheme of Amalgamation”** means this Scheme of Amalgamation along with the Schedules attached hereto in its present form as submitted to the NCLT, with such modification(s), if any, as may be approved or imposed or directed by the NCLT.

2.1.22 **“Stock Exchanges”** means BSE and NSE where the shares of the Amalgamated Company are listed & traded.

2.1.23 **“Undertaking of Amalgamating Companies”** shall mean and include the whole of assets, properties, liabilities and the undertaking(s) and entire business(s) of Amalgamating Companies 1 to 5, as may be applicable and specifically include the following (without limitation):

- (i) All the assets / properties of the Amalgamating Companies, whether movable or immovable (including the Schedule attached to this Scheme pertaining to the immovable Properties, if any, of the Amalgamating Companies as per the Schedules to this Scheme), whether tangible or intangible including all rights, title, interest, covenant, including continuing rights, title and interest in connection with the land and the buildings thereon whether, corporeal or incorporeal, leasehold or



freehold, and includes all rights, titles, interest and covenant, undertakings, liability relating thereto, capital work in progress, other fixed assets, inventory and work in progress, all the loans and includes all rights, titles, interest and advances of Amalgamating Companies as on the Appointed Date.

- (ii) All the debts, borrowings and liabilities, present or future, whether secured or unsecured of the Amalgamating Companies as on the Appointed Date.
- (iii) All statutory licenses, including all licenses relating to development, production, marketing, manufacturing, selling drugs, approvals, permissions, no-objection certificates, permits, consents, patents, trademarks, tenancies, offices, depots, quotas, rights, entitlements, privileges, benefits of all contracts / agreements (including but not limited to contracts / agreements with vendors, customers, government etc.), all other rights (including but not limited to right to use and avail electricity connections, water connections, environmental clearances, telephone connections, facsimile connections, telexes, e-mail, internet, leased line connections and installations, lease rights, easements, powers and facilities), of the Amalgamating Companies as on the Appointed Date.
- (iv) All staff, workmen, and employees engaged in the Amalgamating Companies as on the date of approval of the Scheme by the Tribunal.
- (v) All legal proceedings of whatsoever nature by or against the Amalgamating Companies pending as on the Appointed Date and relating to the respective Amalgamating Companies.



- (vi) All records, files, papers, information, computer programs, manuals, data, catalogues, quotations, sales advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information and other records, whether in physical form or electronic form of Amalgamating Companies.

2.2 Any references in the Scheme to the expressions "Upon approval of the Scheme by the Tribunal" / "From the date of approval of the Scheme by the Tribunal" / "Date of approval of the Scheme by the Tribunal" shall mean the date on which the NCLT approves/sanctions the Scheme in accordance with the provisions of Sub-Section 3 of Section 232 of the 2013 Act, read with Rule 17 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016.

2.3 The expressions which are used in this Scheme and not defined in this Scheme shall, unless repugnant or contrary to the context or meaning hereof, have the same meaning ascribed to them under the 2013 Act and / or other applicable laws, rules, regulations, bye-laws, as the case may be, including any statutory modification or re-enactment thereof, from time to time.



2.4 SHARE CAPITAL OF THE COMPANIES

2.4.1 The share capital of Amalgamating Company 1 as on 31st March 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u>	
1,30,00,000 equity shares of INR 10 each	13,00,00,000
<u>Issued, subscribed and paid-up</u>	
1,22,60,000 equity shares of INR 10 each, fully paid up	12,26,00,000

Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamating Company 1. The entire issued, subscribed and paid up equity shares of the Amalgamating Company 1 is held by the Amalgamated Company.

2.4.2 The share capital of Amalgamating Company 2 as on 31st March 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u>	
50,000 equity shares of INR 10 each	5,00,000
<u>Issued, subscribed and paid-up</u>	
50,000 equity shares of INR 10 each, fully paid up	5,00,000

Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamating Company 2. The entire issued, subscribed and paid up equity shares of the Amalgamating Company 2 is held by the Amalgamated Company.

2.4.3 The share capital of Amalgamating Company 3 as on 31st March 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u>	
2,00,00,000 equity shares of INR 10 each	20,00,00,000
<u>Issued, subscribed and paid-up</u>	
1,33,10,107 equity shares of INR 10 each, fully paid up	13,31,01,070

Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamating Company 3. The entire issued, subscribed and paid up equity shares of the Amalgamating Company 3 is held by the Amalgamated Company.



2.4.4 The share capital of Amalgamating Company 4 as on 31st March 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u> 3,50,00,000 equity shares of INR 10 each	35,00,00,000
<u>Issued, subscribed and paid-up</u> 3,25,00,000 equity shares of INR 10 each, fully paid up	32,50,00,000

Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamating Company 4. The entire issued, subscribed and paid up equity shares of the Amalgamating Company 4 is held by the Amalgamated Company.

2.4.5 The share capital of Amalgamating Company 5 as on 31st March 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u> 4,50,00,000 equity shares of INR 10 each 72,10,000 Preference Shares of INR 100 each	45,00,00,000 72,10,00,000
<u>Total</u>	117,10,00,000
<u>Issued, subscribed and paid-up</u> 4,48,67,500 equity shares of INR 10 each, fully paid up 65,10,000 9.5% Cumulative Redeemable Preference Shares of INR 100 each	44,86,75,000 65,10,00,000
<u>Total</u>	109,96,75,000

Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamating Company 5. The entire issued, subscribed and paid up equity shares of the Amalgamating Company 5 is held by Auronext Pharma Private Limited, a wholly owned subsidiary of Amalgamated Company.

2.4.6 The share capital of Amalgamated Company as on 31st March, 2019 is as under:

Particulars	Amount in Rupees (INR)
<u>Authorized</u> 66,00,00,000 equity shares of INR 1 each 10,00,000 Preference shares of INR 100 each	66,00,00,000 10,00,00,000
<u>Total</u>	76,00,00,000
<u>Issued, subscribed and paid up</u> 58,59,15,609 equity shares of INR 1 each, fully paid up	58,59,15,609



Subsequent to 31st March 2019, there is no change in the authorised, issued, subscribed and paid up share capital of the Amalgamated Company.

PART II

AMALGAMATION OF AMALGAMATING COMPANY 1, AMALGAMATING COMPANY 2, AMALGAMATING COMPANY 3, AMALGAMATING COMPANY 4 AND AMALGAMATING COMPANY 5 ("AMALGAMATING COMPANIES") WITH AMALGAMATED COMPANY

3. TRANSFER AND VESTING OF UNDERTAKING OF AMALGAMATING COMPANIES

3.1 Upon approval of this Scheme by the Tribunal and with effect from the Appointed Date, all properties, assets, liabilities and undertaking(s) of the Amalgamating Companies shall stand transferred to and vested in or deemed to be transferred to and vested in the Amalgamated Company under the provisions of Section 230 to 232 of the 2013 Act and all other applicable provisions, if any, of the 2013 Act and also in accordance with section 2(1B) of the Income-tax Act, 1961, without any further deed or act, subject to existing charges or *lis pendens*, if any thereon, in favour of banks/ financial institutions.

3.2 Upon approval of this Scheme by the Tribunal and with effect from the Appointed Date, all immovable property (including land, buildings and any other immovable property) of the Amalgamating Companies, whether freehold or leasehold, and any documents of title, rights, agreements to sell / agreements of sale and easements in relation thereto, shall stand vested in the Amalgamated Company, without any act or deed done by the Amalgamated Companies or the Amalgamated Company, and without any approval or acknowledgement of any third party. With effect from the Appointed Date, the Amalgamated Company shall be entitled to exercise all rights and privileges and be liable to pay all taxes and charges and fulfil all obligations, in relation to or applicable to such immovable properties. The mutation/ substitution of the title to such immovable properties shall be made and duly recorded in the name of the Amalgamated Company by the appropriate authorities pursuant to the sanction of the Scheme by the NCLT and in accordance with the terms hereof. The Amalgamating Companies shall take all steps as may be necessary to ensure that lawful, peaceful and unencumbered possession, right, title, interest of its immovable property is given to the Amalgamated Company.

3.3 Without prejudice to the generality of the foregoing, with effect from the Appointed Date, it is expressly provided that in respect of such of the assets of the Amalgamating Companies that are movable in nature and / or are otherwise capable of transfer by manual or constructive delivery and / or endorsement and delivery or novation, the same shall be deemed to have been so transferred by Amalgamating Companies and shall become the property of the Amalgamated Company in pursuance of the provisions of section 230 to 232 of the 2013 Act, without any further act, instrument, deed, matter or thing.



3.4 In respect of movables other than those dealt with in Clause 3.3 above including sundry debts, receivables, bills, credits, loans and advances, if any, whether recoverable in cash or in kind or for value to be received, bank balances, property development rights, investments, earnest money and deposits with any Government, quasi government, local or other authority or body or with any company or other person, the same shall on and from the Appointed Date stand transferred to and vested in the Amalgamated Company without any notice or other intimation to the debtors (although the Amalgamated Company may, without being obliged, and if it so deems appropriate, at its sole discretion, give notice in such form as it may deem fit and proper, to each person, debtor, or depositor, as the case may be, that the said debt, loan, advance, balance or deposit stands transferred and vested in the Amalgamated Company).

3.5 Upon approval of this Scheme by the Tribunal and with effect from the Appointed Date all liabilities relating to and comprised in the undertaking of Amalgamating Companies including all secured and unsecured debts (whether in Indian rupees or foreign currency), sundry creditors, liabilities (including contingent liabilities), duties and obligations and undertakings of the Amalgamating Companies of every kind, nature and description whatsoever and howsoever arising, raised or incurred or utilised for its business activities and operations, shall, stand transferred to and vested in or deemed to be transferred to and vested in the Amalgamated Company under the provisions of Sections 230 to 232 of the 2013 Act and other applicable provisions, if any, of the 2013 Act, without any further act, instrument, deed, matter or thing.

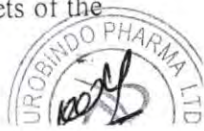
3.6 The transfer and vesting as aforesaid shall be subject to subsisting charges, if any, in respect of any assets of Amalgamating Companies.

PROVIDED always that the Scheme shall not operate to enlarge the security for any loan, deposit or facility availed by the Amalgamating Companies and Amalgamated Company shall not be obliged to create any further or additional security in relation to subsisting charges, if any, thereof after the date of approval of this Scheme by the NCLT or otherwise.

3.7 All staff, workmen and employees as detailed under Para 2.1.23 above in relation to the Amalgamating Companies shall become the staff, workmen and employees of the Amalgamated Company, without any further act or deed to be done by the Amalgamating Companies or the Amalgamated Company.

3.8 Upon approval of the Scheme by the Tribunal, the Amalgamated Company shall, if so required under any law or otherwise, execute deeds of confirmation or other writings or arrangement with any party to any contract or arrangement to which the Amalgamating Companies is a party in order to give formal effect to the above provisions. The Amalgamated Company shall be deemed to be authorized to execute any such writings on behalf of the Amalgamating Companies to carry out or perform all such formalities or compliances referred to above on part of the Amalgamating Companies.

3.9 Pursuant to this Scheme becoming effective, the Amalgamated Company shall be entitled to secure the record of the change in the legal ownership upon the vesting of the assets of the



transfer/assignment/of the insurance policies in the name of Amalgamating Companies shall be borne by the Amalgamated Company and the Amalgamating Companies shall have no further obligations in this regard.

3.13 Upon approval of this Scheme by the Tribunal and with effect from the Appointed Date, all existing and future incentives, unavailed credits and expenditures, exemptions and deductions, benefit of carried forward losses and other statutory benefits, including in respect of income tax (including MAT credit under the IT Act), excise (including Modvat / Cenvat), customs, VAT, sales tax, service tax, GST including the IGST input tax credit, CGST input tax credit and SGST input tax credit for the registrations of the Amalgamating Companies in all the states, to which the Amalgamating Companies are entitled to shall be available to and vest in the Amalgamated Company.

3.14 The Amalgamated Company shall file relevant intimations, for the record of the statutory authorities signifying the transfer of the assets / properties including but not limited to permissions, approvals, consents, sanctions, remissions, special reservations, incentives, concessions and other authorizations of the Amalgamating Companies.

4. INTER- SE TRANSACTIONS:

Without prejudice to the provisions of Clause 3, with effect from the Appointed Date, all inter-party transactions between the Amalgamating Companies and the Amalgamated Company shall be considered as intra-party transactions for all purposes.

5. LEGAL PROCEEDINGS

5.1 If any suit, appeal or other proceedings of whatever nature by or against the Amalgamating Companies is pending, the same shall not abate or be discontinued or in any way be prejudicially affected by reason of this amalgamation or by anything contained in this Scheme, but the said suit, appeal or other legal proceedings may be continued, prosecuted and enforced by or against the Amalgamated Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Amalgamating Companies as if the Scheme had not been made.

5.2 On and from the date of approval of this Scheme by the Tribunal, the Amalgamated Company shall, and may, if required, initiate, continue any legal proceedings in relation to the Amalgamating Companies.

6. CONTRACTS, DEEDS, OTHER INSTRUMENTS

6.1 Subject to the other provisions of the Scheme, all contracts, deeds, bonds, agreements and other instruments of whatsoever nature to which the Amalgamating Companies is a party or the benefit to which the Amalgamating Companies may be eligible, subsisting or operative immediately on or before the date of approval of this Scheme by the Tribunal, shall be in full force and effect against or in favour of Amalgamated Company and may be enforced as fully and effectively as if instead of the Amalgamating Companies, the Amalgamated Company had been a party or beneficiary thereto. Further, Amalgamated Company shall be



deemed to be authorized to execute any such deeds, writings or confirmations on behalf of the Amalgamating Companies and to implement or carry out all formalities required on the part of the Amalgamating Companies, to give effect to the provisions of this Scheme.

- 6.2. As a consequence of the amalgamation of the Amalgamating Companies into the Amalgamated Company in accordance with or pursuant to this Scheme, the recording of change in name in the records of the statutory or regulatory authorities from the Amalgamating Companies to the Amalgamated Company, whether pertaining to any licence, permit, approval or any other matter, or whether for the purposes of any transfer, registration, mutation or any other reason, shall be carried out by the concerned statutory or regulatory or any other authority.
- 6.3. For removal of doubts, it is expressly made clear that the dissolution of the Amalgamating Companies without the process of winding up as contemplated hereinafter, shall not, except to the extent set out in the Scheme, affect the previous operation of any contract, agreement, deed or any other instrument or beneficial interest to which the Amalgamating Companies is a party thereto and shall not affect any right, privilege, obligations or liability, acquired, or deemed to be acquired prior to Appointed Date and all such references in such agreements, contracts and instruments to the Amalgamating Companies shall be construed as reference only to the Amalgamated Company with effect from the Appointed Date.

7. CONDUCT OF BUSINESS UNTIL DATE OF APPROVAL OF THIS SCHEME BY THE TRIBUNAL

7.1 With effect from the Appointed Date up to the date of approval of this Scheme by the Tribunal:

7.1.1 Amalgamating Companies shall carry on, and be deemed to have carried on its business, operations or activities, and shall be deemed to have held and stood possessed of and shall hold and stand possessed of the assets, properties, liabilities or Undertaking(s) on behalf of and / or in trust for the Amalgamated Company.

7.1.2 All profits or income accruing or arising to the Amalgamating Companies, or losses arising or expenditure incurred by it, shall for all purposes be treated as, and be deemed to be treated as, the profits or income or losses or expenditure, as the case may be, of the Amalgamated Company.

7.1.3 All assets howsoever acquired by the Amalgamating Companies for carrying on its business, operations or activities and the liabilities relating thereto shall be deemed to have been acquired and are also contracted for and on behalf of the Amalgamated Company.

7.1.4 The Amalgamated Company shall also be entitled, pending sanction of the Scheme, to apply to the Central Government, State Government, and all other agencies, department and statutory authorities concerned, wherever necessary, for such consents, approvals and sanctions which the Amalgamated Company may require including the registration,

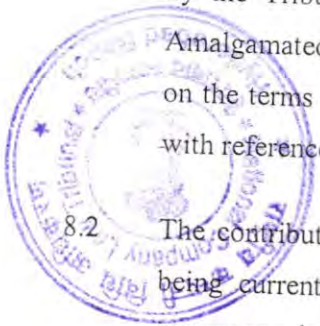


approvals, exemptions, relieves, etc., as may be required / granted under any law for the time being in force for carrying on business of the Amalgamating Companies.

- 7.1.5 Amalgamating Companies shall carry on its business, operations or activities with reasonable diligence and business prudence and shall not venture into / expand any new businesses, alienate, charge, mortgage, encumber or otherwise deal with the assets or any part thereof except in the ordinary course of business without the prior consent of the Amalgamated Company.
- 7.1.6 The transfer of assets, properties, liabilities and the continuance of proceedings by or against the Amalgamating Companies shall not affect any transaction or proceedings already concluded by the Amalgamating Companies on or after the Appointed Date to the end and intent that the Amalgamated Company accepts and adopts all acts, deeds things done and executed by the Amalgamating Companies, in regard thereto as done executed by the Amalgamated Company on behalf of itself.

8. STAFF, WORKMEN, AND EMPLOYEES

- 8.1 Upon approval of this Scheme by the Tribunal, all staff, workmen and employees on the payrolls of the Amalgamating Companies, in service on the date of approval of this Scheme by the Tribunal shall be deemed to have become staff, workmen, and employees of Amalgamated Company on such date without any break or interruption in their service and on the terms and conditions of their employment not less favourable than those subsisting with reference to Amalgamating Companies as on the said date.
- 8.2 The contributions with regard to benefit of employees of the Amalgamating Companies being currently deposited with Regional provident Fund Organization, employee state insurance plan scheme, leave encashment, compensated absences scheme or any other special scheme(s) or fund (s) created or existing, if any, shall stand substituted, upon approval of the Scheme by the Tribunal, in favour of the Amalgamated Company for all purposes whatsoever, related to the administration or operation of such schemes and intent that all the rights, duties, powers and obligation of Amalgamating Companies in relation to such schemes shall become those of the Amalgamated Company. The Amalgamated Company will file the relevant intimations to the statutory authorities concerned who shall take the same on record and endorse the name of the Amalgamated Company for the Amalgamating Companies.
- 8.3 It is clarified that the services of all transferred staff, workmen and employees of the Amalgamating Companies, to the Amalgamated Company will be treated as having been continuous for the purpose of the aforesaid employee benefits and / or liabilities. For the purpose of payment of any retrenchment compensation, gratuity and / or other terminal benefits, and / or any other liability pertaining to staff, workmen and employees, the past services of such staff, workmen and employees with the Amalgamating Companies shall also be taken into account by the Amalgamated Company, who shall pay the same if and when payable.



- 8.4 Upon approval of this Scheme by the Tribunal, the directors of the Amalgamating Companies shall not automatically be entitled to any directorship in the Amalgamated Company by virtue of the provisions of this Scheme.

9. DISSOLUTION WITHOUT WINDING UP

Upon approval of this Scheme by the Tribunal, the Amalgamating Companies (viz. APL Research Centre Limited, Aurozymes Limited, Curepro Parenterals Limited, Hyacinths Pharma Private Limited and Silicon Life Sciences Private Limited) shall be dissolved without winding up and without any further act or deed on the part of the Amalgamating Companies pursuant to the provisions of Section 232 of the 2013 Act.

10. VALIDITY OF EXISTING RESOLUTIONS

Upon approval of this Scheme by the Tribunal, the resolutions of the Amalgamating Companies as are considered necessary by the Board of Directors of the Amalgamated Company which are validly subsisting be considered as resolutions of the Amalgamated Company. If any such resolutions have any monetary limits approved under the provisions of the 2013 Act or of any other applicable statutory provisions, then the said limits, as are considered necessary by the Board of Directors of the Amalgamated Company, shall be added to the limits, if any, under the like resolutions passed by the Amalgamated Company.

11. CONSIDERATION

The entire issued, subscribed and paid-up share capital (i.e. both equity and preference shares) of the Amalgamating Companies is held directly/ indirectly by the Amalgamated Company and its nominees. Upon approval of this Scheme by the Tribunal, no shares of the Amalgamated Company shall be issued or allotted in lieu of its holding in the Amalgamating Companies, and the Paid up share capital of the Amalgamating Companies (including capital of Amalgamating Company 5, held by Auronext Pharma Private Limited) shall stand cancelled and extinguished. Consequently due to nil consideration, there shall not be any stamp duty payable. The investments in the shares of the Amalgamating Companies, appearing in the books of account of Amalgamated Company or its subsidiary shall without any further act or deed, stand cancelled.

12. SUB DIVISION OF FACE VALUE OF EQUITY SHARES OF THE AMALGAMATING COMPANIES AND CONSOLIDATION OF AUTHORIZED CAPITAL OF THE AMALGAMATING COMPANIES WITH THE AUTHORISED CAPITAL OF THE AMALGAMATED COMPANY

- 12.1 As an integral part of the Scheme, the face value of 1 (One) equity share of Amalgamating Company 1 amounting to Rs.10/- (Rupees Ten only) shall be sub-divided into face value of Re.1/- (Rupee One only) comprising 10 (Ten) equity shares of Amalgamating Company 1, accordingly the authorised share capital of the Amalgamating Company 1 shall be restructured as follows:



"The authorised share capital of the Amalgamating Company 1 is Rs.13,00,00,000/- (Rupees Thirteen Crores only) divided into 13,00,00,000 (Thirteen Crore) equity shares of Re.1/- (Rupee One only) each".

12.2 The members of the Amalgamating Company 1, on approval of the Scheme, shall be deemed to have given their approval u/s 61 of the 2013 Act and all other applicable provisions of the said act for sub-division of the face value of equity shares and for the amendment to the Authorized Capital of the Company and no separate resolutions will be required to be passed for sub-division of the face value of equity shares of the Company and for the amendment to the Authorized Capital of the Company under section 61 of the 2013 Act and no separate notice will be required to be given to the Registrar of Companies, for intimation of sub-division under section 64 of the 2013 Act.

12.3 As an integral part of the Scheme, the face value of 1 (One) equity share of Amalgamating Company 2 amounting to Rs.10/- (Rupees Ten only) shall be sub-divided into face value of Re.1/- (Rupee One only) comprising 10 (Ten) equity shares of Amalgamating Company 2, accordingly the authorised share capital of the Amalgamating Company 2 shall be restructured as follows:

"The authorised share capital of the Amalgamating Company 2 is Rs.5,00,000/- (Rupees Five Lakh only) divided into 5,00,000 (Five Lakh) equity shares of Re.1/- (Rupee One only) each".

12.4 The members of the Amalgamating Company 2, on approval of the Scheme, shall be deemed to have given their approval u/s 61 of the 2013 Act and all other applicable provisions of the said act for sub-division of the face value of equity shares and for the amendment to the Authorized Capital of the Company and no separate resolutions will be required to be passed for sub-division of the face value of equity shares of the Company and for the amendment to the Authorized Capital of the Company under section 61 of the 2013 Act and no separate notice will be required to be given to the Registrar of Companies, for intimation of sub-division under section 64 of the 2013 Act.

12.5 As an integral part of the Scheme, the face value of 1 (One) equity share of Amalgamating Company 3 amounting to Rs.10/- (Rupees Ten only) shall be sub-divided into face value of Re.1/- (Rupee One only) comprising 10 (Ten) equity shares of Amalgamating Company 3, accordingly the authorised share capital of the Amalgamating Company 3 shall be restructured as follows:

"The authorised share capital of the Amalgamating Company 3 is Rs.20,00,00,000/- (Rupees Twenty Crore only) divided into 20,00,00,000 (Twenty Crore) equity shares of Re.1/- (Rupee One only) each".

12.6 The members of the Amalgamating Company 3, on approval of the Scheme, shall be deemed to have given their approval u/s 61 of the 2013 Act and all other applicable provisions of the said act for sub-division of the face value of equity shares and for the amendment to the Authorized Capital of the Company and no separate resolutions will be



required to be passed for sub-division of the face value of equity shares of the Company and for the amendment to the Authorized Capital of the Company under section 61 of the 2013 Act and no separate notice will be required to be given to the Registrar of Companies, for intimation of sub-division under section 64 of the 2013 Act.

- 12.7 As an integral part of the Scheme, the face value of 1 (One) equity share of Amalgamating Company 4 amounting to Rs.10/- (Rupees Ten only) shall be sub-divided into face value of Re.1/- (Rupee One only) comprising 10 (Ten) equity shares of Amalgamating Company 4, accordingly the authorised share capital of the Amalgamating Company 4 shall be restructured as follows:

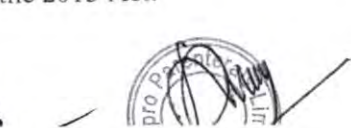
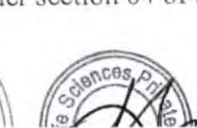
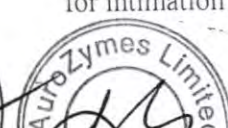
“The authorised share capital of the Amalgamating Company 4 is Rs.35,00,00,000/- (Rupees Thirty Five Crore only) divided into 35,00,00,000 (Thirty Five Crore) equity shares of Re.1/- (Rupee One only) each”.

- 12.8 The members of the Amalgamating Company 4, on approval of the Scheme, shall be deemed to have given their approval u/s 61 of the 2013 Act and all other applicable provisions of the said act for sub-division of the face value of equity shares and for the amendment to the Authorized Capital of the Company and no separate resolutions will be required to be passed for sub-division of the face value of equity shares of the Company and for the amendment to the Authorized Capital of the Company under section 61 of the 2013 Act and no separate notice will be required to be given to the Registrar of Companies, for intimation of sub-division under section 64 of the 2013 Act.

- 12.9 As an integral part of the Scheme, the face value of 1 (One) equity share of Amalgamating Company 5 amounting to Rs.10/- (Rupees Ten only) shall be sub-divided into face value of Re.1/- (Rupee One only) comprising 10 (Ten) equity shares of Amalgamating Company 5, accordingly the authorised share capital of the Amalgamating Company 5 relating to the equity shares shall be restructured as follows:

“The authorised share capital of the Amalgamating Company 5 is Rs.117,10,00,000/- (Rupees One Hundred and Seventeen Crore and Ten Lakh only) divided into 45,00,00,000 (Forty Five Crore) equity shares of Re.1/- (Rupee One only) each and 72,10,000 (Seventy Two Lakh and Ten Thousand) Preference shares of Rs.100/- (Rupees One Hundred only) each”.

- 12.10 The members of the Amalgamating Company 5, on approval of the Scheme, shall be deemed to have given their approval u/s 61 of the 2013 Act and all other applicable provisions of the said act for sub-division of the face value of equity shares and for the amendment to the Authorized Capital of the Company and no separate resolutions will be required to be passed for sub-division of the face value of equity shares of the Company and for the amendment to the Authorized Capital of the Company under section 61 of the 2013 Act and no separate notice will be required to be given to the Registrar of Companies, for intimation of sub-division under section 64 of the 2013 Act.



- 12.11 Upon approval of this Scheme by the Tribunal and after the sub-division of the face value of the equity shares of the Amalgamating Companies, the authorized share capital of the Amalgamated Company shall automatically stand increased without any further act, instrument or deed, by the authorized share capital of the Amalgamating Companies, amounting in aggregate Rs.185,15,00,000 (Rupees One Hundred and Eighty Five Crore and Fifteen Lakh only) comprising 113,05,00,000 (One Hundred and Thirteen Crore and Five Lakh) equity shares of Re.1/- (Rupee One only) each and 72,10,000 (Seventy Two Lakh and Ten Thousand) preference shares of Rs.100/- (Rupees One Hundred only) each.

The Memorandum and Articles of association of the Amalgamated Company (relating to authorized share capital) shall without any further act, instrument or deed, be and stand altered, modified and amended, and the consent of the shareholders to the Scheme shall be deemed to be sufficient for the purpose of effecting this amendment, and no further resolution(s) under Section 13, 14, 61, 64 or any other applicable provisions of the 2013 Act would be required to be separately passed, as the case may be and for this purpose the stamp duty and fees paid on the authorized capital of the Amalgamating Companies shall be utilised and applied to the increased authorized share capital of the Amalgamated Company. Pursuant to the approval of this Scheme by the Tribunal and consequent upon the amalgamation of the Amalgamating Companies into the Amalgamated Company, the authorized share capital of the Amalgamated Company will be as under:

Particulars	Amount (in INR)
179,05,00,000 equity shares of INR 1 each	179,05,00,000
82,10,000 preference shares of INR 100 each	82,10,00,000
Total	261,15,00,000

It is clarified that the approval of the members of the Amalgamated Company to the Scheme shall be deemed to be given their consent / approval also to the alteration of the Memorandum and Article of Association of the Amalgamated Company as may be required under the Act and Clause V of the Memorandum of Association of the Amalgamated Company shall stand substituted by virtue of the Scheme to be read as follows:

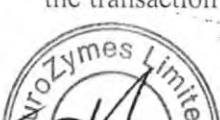
Memorandum of Association:

"V. a) The Authorized Share Capital of the Company is Rs.261,15,00,000/- (Rupees Two Hundred Sixty One Crore and Fifteen Lakh only) divided into 179,05,00,000 (One Hundred Seventy Nine Crore and Five Lakh only) equity shares of Re.1/-(Rupee One only) each and 82,10,000 (Eighty Two Lakh Ten Thousand Only) preference shares of Rs.100/- (Rupees One Hundred only) each."

13. ACCOUNTING

- 13.1. ACCOUNTING OF AMALGAMATION IN THE BOOKS OF AMALGAMATED COMPANY:

Upon approval of this Scheme by the Tribunal, with effect from the Appointed Date, since the transaction involves entities which are ultimately controlled by the same parties before



and after the transaction, for the purpose of accounting and dealing with the value of assets and liabilities of the Amalgamating Companies, the Amalgamated Company shall account for the amalgamation in accordance with 'Pooling of Interest Method' laid down in Appendix C 'Business Combinations of entities under common control' of Ind AS - 103 'Business Combinations' notified under the provisions of the 2013 Act, read along with relevant rules framed thereunder and other applicable accounting standards.

The Amalgamated Company shall record the assets, liabilities and reserves relating to the Amalgamating Companies vested in it pursuant to this Scheme, at their respective carrying amounts.

The identity of the reserves of the Amalgamating Companies if any, shall be preserved and they shall appear in the financial statements of the Amalgamated Company in the same form and manner in which they appeared in the financial statements of the Amalgamated Company.

The investment made in the Share Capital of the Amalgamating Companies held directly by the Amalgamated Company shall stand cancelled. The difference, if any, arising between the investments directly held by the Amalgamated Company and assets, liabilities and reserves of the Amalgamating Companies shall be accounted based on the accounting principles prescribed under Ind AS - 103, i.e. shall be transferred to the Capital Reserve.

The amount of any inter-company balance/ amounts between the Amalgamating Companies and Amalgamated Company, appearing in the books of account of the Amalgamated Company, shall stand cancelled. In case of any differences in the accounting policies between the Amalgamated Company and the Amalgamating Companies, the accounting policies followed by the Amalgamated Company shall prevail to ensure that the financial statements reflect the financial position on the basis of consistent accounting policies.



PART III

GENERAL TERMS AND CLAUSES

14. CONSEQUENTIAL MATTERS RELATING TO TAX AND COMPLIANCE WITH LAW

14.1. This Scheme has been drawn up to comply with the conditions relating to "Amalgamation" as specified under the tax laws, including section 2(1B), Section 47 and other relevant sections of the Income-tax Act, 1961. If any terms or provisions of the Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date, whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the aforesaid provisions of the tax laws shall prevail. The Scheme shall then stand modified to the extent determined necessary to comply with the said provisions. Such modification will however not affect other parts of the Scheme. The power to make such amendments as may become necessary shall vest with the Board of Directors of the Amalgamating Companies and the Amalgamated Company, which power shall be exercised reasonably in the best interests of the companies concerned.



- 14.2. Upon approval of this Scheme by the Tribunal, all taxes / cess / duties payable by or on behalf of the Amalgamating Companies up to the Appointed Date onwards including all or any refunds and claims, including refunds or claims pending with the revenue authorities for all purposes, be treated as the tax / cess / duty, liabilities or refunds and claims of the Amalgamated Company.
- 14.3. It is clarified that the entire taxes, including but not limited to prepaid taxes being tax deducted at source (TDS)/advance tax, MAT credits including the unutilized MAT credit upto the Appointed Date (1stApril, 2019), if any, and also self-assessment taxes, if any, paid by the Amalgamating Companies under the Income Tax Act, 1961 or any other statute in respect of income of the Amalgamating Companies assessable for the period commencing from Appointed date (1st April, 2019), shall be deemed to be the taxes paid by the Amalgamated Company and credit for such taxes shall be allowed to the Amalgamated Company notwithstanding that certificates or challans or orders for such taxes are in the name of the Amalgamating Companies and not in the name or the Amalgamated Company.
- 14.4. Upon approval of this Scheme by the Tribunal, the Amalgamated Company is expressly permitted to revise its income-tax returns, excise & CENVAT returns, service tax returns, other tax returns including GST and to restore as input credit of service tax/GST including IGST input tax credit, CGST input tax credit and SGST input tax credit for the registrations of the Amalgamating Companies, in all the states adjusted earlier or claim refunds / credits.
- 14.5. The Amalgamated Company is also expressly permitted to claim refunds, credits, restoration of input CENVAT credit, GST including IGST input tax credit, CGST input tax credit and SGST input tax credit for the registrations of the Amalgamating Companies, in all the states and tax deduction in respect of nullifying of any transaction between or amongst the Amalgamating Companies and Amalgamated Company as the case may be.
- 14.6. In accordance with the CENVAT Credit Rules framed under Central Excise Act, 1944, as are prevalent on the Date of approval of this Scheme by the Tribunal, the unutilised credits relating to excise duties paid on inputs / capital goods / input services lying in the accounts of the undertaking of the Amalgamating Companies shall be permitted to be transferred to the credit of the Amalgamated Company, as if all such unutilised credits were lying to the account of the Amalgamated Company. The Amalgamated Company shall accordingly be entitled to set off all such unutilised credits against the excise duty / service tax payable by it.
- 14.7. Upon approval of this Scheme by the Tribunal, the Amalgamated Company is expressly permitted to revise its financial statements to give effect to the amalgamation of the Amalgamating Companies pursuant to the provisions of the Scheme.

15. SCHEME CONDITIONAL ON APPROVAL / SANCTIONS

- 15.1. The Scheme is conditional upon subject to:



- (a) Approval by requisite majority of the members and creditors of Amalgamating Companies and Amalgamated Company as may be directed by the NCLT either by way of convening a meeting or by way of a dispensation on production of consent affidavits or no-objection certificates;
- (b) Approval of the scheme by relevant regulatory authorities;
- (c) Sanction of the Scheme by the NCLT;
- (d) Certified copies of the orders of the NCLT, sanctioning the Scheme being filed with the Registrar of Companies, Hyderabad.

15.2. In the event of this Scheme failing to take effect finally, this Scheme shall become null and void and in that case no rights and liabilities whatsoever shall accrue to or be incurred inter-se by the parties or their shareholders or creditors or employees or any other person.

15.3. If any part of this Scheme is invalid, ruled illegal by any Court of competent jurisdiction, or unenforceable under present or future laws, then it is the intention of the parties that such part shall be severable from the remainder of this Scheme, and this Scheme shall not be affected thereby, unless the deletion of such part shall cause this Scheme to become materially adverse to any party, in which case the Board of Directors of the companies involved in the Scheme shall attempt to bring about a modification in this Scheme, as will best preserve for the parties the benefits, and obligations of this Scheme, including but not limited to such part.

16. APPLICATION TO THE NCLT

The Amalgamating Companies and the Amalgamated Company shall, with all reasonable dispatch, make and file applications/petitions jointly to the NCLT, under Sections 230 to 232 of the 2013 Act and other applicable provisions of the 2013 Act, seeking orders for dispensing with or convening, holding and conducting of the meetings of the classes of their respective members and / or creditors and for sanctioning this Scheme, with such modifications as may be approved by the NCLT.

16.2. Upon this Scheme being approved by the requisite majority of the respective members and creditors of the Amalgamating Companies and the Amalgamated Company, (as may be directed by the NCLT in the manner specified under clause 26.1) shall, with all reasonable dispatch, apply to the NCLT, for sanction of this Scheme under Sections 230 to 232 of the 2013 Act and other applicable provisions of the 2013 Act, and for such other order or orders, as the said NCLT may deem fit for carrying this Scheme into effect.

16.3. Upon approval of this Scheme by the Tribunal, the respective shareholders of the Amalgamating Companies and the Amalgamated Company shall be deemed to have also accorded their approval under all relevant provisions of the 2013 Act for giving effect to the provisions contained in this Scheme.



17. COMPLIANCE WITH SEBI REGULATIONS:

- 17.1. Since the present Scheme solely provides for amalgamation of the wholly owned subsidiaries with its parent company, no formal approval, is required from the Stock Exchanges or Securities and Exchange Board of India ('SEBI') for the Scheme, in terms of provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2017, and SEBI Circular No. CFD/DIL3/CIR/2017/21 dated 10th March, 2017, and Circular No. CFD/DIL3/CIR/2018/2 dated January 03, 2018 and applicable provisions, if any.
- 17.2. In terms of the SEBI Regulations, the present Scheme of Amalgamation is only required to be filed with BSE and NSE (the Stock Exchanges where the Amalgamated Company is listed) for the purpose of disclosure and dissemination on its website.
- 17.3. The Amalgamated 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, Listing Agreement, SEBI Regulations, SEBI Circulars and other applicable provisions, if any, in connection with the Scheme and other connected matters.

18. MODIFICATIONS / AMENDMENTS TO THE SCHEME

- 18.1. The Amalgamating Companies and Amalgamated Company represented by their respective Board of Directors, may make and / or consent to any modifications / amendments to the Scheme or to any conditions or limitations that the NCLT or any other authority may deem fit to direct or impose or which may otherwise be considered necessary, desirable or appropriate by them (i.e. the Board of Directors).
- 18.2. The Amalgamating Companies either individually or together, and the Amalgamated Company shall be at liberty to withdraw from this Scheme, in case of any condition or alteration imposed by the NCLT or any other authority or any bank or financial institution is unacceptable to them or otherwise if so mutually agreed.
- 18.3. The Amalgamating Companies and Amalgamated Company by their respective Board of Directors shall be authorized to take all such steps as may be necessary, desirable or proper to resolve any doubts, difficulties or questions whether by reason of any directive or order of any other authority or otherwise however arising out of or under or by virtue of the Scheme and / or any matter concerned or connected therewith.

19. EFFECT OF NON-RECEIPT OF APPROVALS/ SANCTIONS

- 19.1. In the event of any of the said sanctions/approvals not being obtained and / or the Scheme not being sanctioned by the NCLT, this Scheme shall stand revoked, cancelled and be of no effect, save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any rights and / or liabilities which might have arisen or



accrued pursuant thereto and which shall be governed and be preserved or worked out as is specifically provided in the Scheme or as may otherwise arise in law.

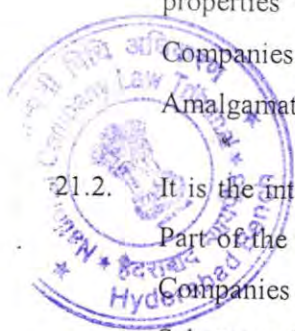
20. COST, CHARGES, AND EXPENSES

20.1. All costs, charges, fees, taxes including duties (including the stamp duty and/or transfer charges, if any, applicable in relation to this Scheme), levied and all other expenses, if any (save as expressly otherwise agreed) arising out of or incurred in carrying out and implementing the terms and conditions of this Scheme and matters incidental thereto shall be borne and paid by the Amalgamated Company. The Amalgamated Company shall be eligible for deduction of expenditure incurred as per section 35DD of the Income-tax Act, 1961.

21. MISCELLANEOUS

21.1. The mutation of the title to the immovable properties shall be made and duly recorded by the appropriate authorities pursuant to the sanction of the Scheme and in accordance with the terms hereof, in favour of the Amalgamated Company in respect of the immovable properties vested in it. Any inchoate title or possessory title of the Amalgamating Companies or their predecessor companies shall be deemed to be the title of the Amalgamated Company.

21.2. It is the intention of the Amalgamating Companies and Amalgamated Company that any Part of the Scheme, as may be mutually decided by the Board of each of Amalgamating Companies and Amalgamated Company, shall be severable from the remainder of the Scheme and the Scheme shall not be affected by such alteration.



SCHEDULE
PART A

Details of the Immovable Properties pertaining to the Undertaking of the Amalgamating Companies whose ownership rights are being transferred to, and vested in, the Amalgamated Company pursuant to this Scheme, are as mentioned below:

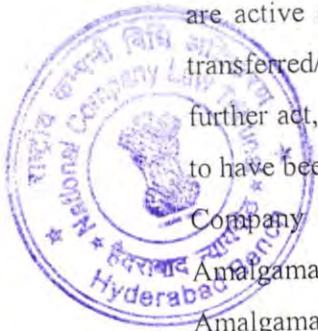
Immovable Properties Belonging to APL Research Centre Limited / Amalgamating Company 1					
S. No.	Sy. No.	Location	Sale Deed Reg No.	S.D. Date	Acres-Guntas
1	1/9 Part	Kota Bhogapuram	1708/2010	11-Jun-10	0.32
	43/5	Kota Bhogapuram	1708/2010	11-Jun-10	0.4
	43/6	Kota Bhogapuram	1708/2010	11-Jun-10	0.7
	40/3	Kota Bhogapuram	1708/2010	11-Jun-10	0.18
	40/13	Kota Bhogapuram	1708/2010	11-Jun-10	0.15
	43/9	Kota Bhogapuram	1708/2010	11-Jun-10	0.79
Total					2.54
2	35/10	Kota Bhogapuram	2008/2010	28-Jun-10	0.06
	35/11	Kota Bhogapuram	2008/2010	28-Jun-10	0.06
	37/9	Kota Bhogapuram	2008/2010	28-Jun-10	0.23
	37/8	Kota Bhogapuram	2008/2010	28-Jun-10	0.25
	25/6	Kota Bhogapuram	2008/2010	28-Jun-10	0.13
	24/16	Kota Bhogapuram	2008/2010	28-Jun-10	0.12
	25/1	Kota Bhogapuram	2008/2010	28-Jun-10	0.14
Total					0.99
3	2/3	Lakshmi Puram	2001/2010	28-Jun-10	0.12
	2/4	Lakshmi Puram	2001/2010	28-Jun-10	0.12
	2/8	Lakshmi Puram	2001/2010	28-Jun-10	0.11
Total					0.35
4	40/6	Kota Bhogapuram	2509/2010	30-Jul-10	0.37
	37/2	Kota Bhogapuram	2509/2010	30-Jul-10	0.21
	37/4	Kota Bhogapuram	2509/2010	30-Jul-10	0.31
	37/7	Kota Bhogapuram	2509/2010	30-Jul-10	0.15
	38/3	Kota Bhogapuram	2509/2010	30-Jul-10	0.35
	37/11	Kota Bhogapuram	2509/2010	30-Jul-10	0.21
	35/21	Kota Bhogapuram	2509/2010	30-Jul-10	0.14
Total					1.74
5	21/1	Kota Bhogapuram	2715/2010	16-Aug-10	1.88
	21/7	Kota Bhogapuram	2715/2010	16-Aug-10	1.19

Amalgamating Companies in accordance with the provisions of Sections 230 to 232 of the 2013 Act. The Amalgamating Companies and the Amalgamated Company shall be jointly and severally authorized to execute any writings and / or carry out any formalities or compliance in this regard.

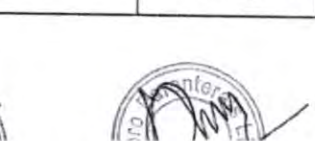
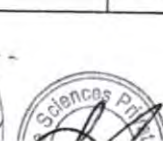
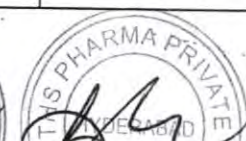
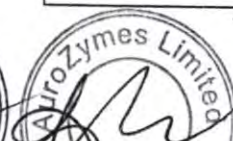
3.10 All taxes, duties, cess payable by the Amalgamating Companies including all or any refunds / credit / claims pertaining to the period prior to the Appointed Date shall be treated as the liability or refunds / credit / claims, as the case may be, of the Amalgamated Company.

3.11 All the licenses, permits, quotas, approvals, permissions, registrations, incentives, tax deferrals and benefits (including tax benefits), subsidies, concessions, grants, rights, patents, claims, leases, tenancy rights, liberties, special status and other benefits or privileges enjoyed or conferred upon or held or availed of by the Amalgamating Companies and all rights and benefits that have accrued or which may accrue to the Amalgamating Companies, whether before or after the Appointed Date, shall, under the provisions of Sections 230 to 232 of the 2013 Act and all other applicable provisions of the Act, if any, without any further act, instrument or deed, cost or charge be and stand transferred to and vest in or be deemed to be transferred to and vested in and be available to the Amalgamated Company so as to become as and from the Appointed Date licenses, permits, quotas, approvals, permissions, registrations, incentives, tax deferrals and benefits, subsidies, concessions, grants, rights, claims, leases, tenancy rights, liberties, special status and other benefits or privileges of the Amalgamated Company and shall remain valid, effective and enforceable on the same terms and conditions.

3.12 All the Insurance policies registered in the name of the Amalgamating Companies which are active as on the date of approval of the Scheme by the Tribunal and which can be transferred/assigned shall pursuant to the provisions of Section 232 of the Act, without any further act, instrument or deed, be and stand transferred to and vested in and or be deemed to have been transferred to and vested in and be available to the benefit of the Amalgamated Company and accordingly, the insurance companies shall record the name of the Amalgamated Company in all the insurance policies registered in the name of the Amalgamating Companies so as to ensure that all the rights and privileges under all such policies available to the Amalgamating Companies and / or to any other person/director/employee of such Amalgamating Company, whether in the capacity of the Policy Holder or Owner or Insured or the Beneficiary, as the case may be, be available to the benefit of the Amalgamated Company and / or to any other person/director/employee of Amalgamated Company, as the case may be, on the same terms and conditions as they were applicable to the Amalgamating Company concerned and upon such transfer/assignment, all such policies shall be effective in favour of the Amalgamated Company as if instead of the Amalgamating Companies, the Amalgamated Company had been a party or beneficiary thereto. However, for the insurance policies which do not permit such transfer/assignment, the Amalgamated Company may make fresh application(s) to the concerned authority/insurance company(ies) on such terms and conditions as may be prescribed. It is hereby clarified that all the costs and/or expenses and/or premiums in relation to the



	21/9	Kota Bhogapuram	2715/2010	16-Aug-10	0.8
	21/10	Kota Bhogapuram	2715/2010	16-Aug-10	1.15
	22/6	Kota Bhogapuram	2715/2010	16-Aug-10	0.84
	22/16	Kota Bhogapuram	2715/2010	16-Aug-10	0.64
	26/8	Kota Bhogapuram	2715/2010	16-Aug-10	0.11
	26/9	Kota Bhogapuram	2715/2010	16-Aug-10	0.04
	26/10	Kota Bhogapuram	2715/2010	16-Aug-10	0.04
	21/6	Kota Bhogapuram	2715/2010	16-Aug-10	1.07
Total					7.76
6	16/4	Kota Bhogapuram	2861/2010	27-Aug-10	0.46
	16/9	Kota Bhogapuram	2861/2010	27-Aug-10	0.59
Total					1.05
7	16/1	Kota Bhogapuram	2979/2010	3-Sep-10	0.54
	16/2	Kota Bhogapuram	2979/2010	3-Sep-10	0.44
	16/6	Kota Bhogapuram	2979/2010	3-Sep-10	0.72
	16/10	Kota Bhogapuram	2979/2010	3-Sep-10	0.75
	22/8	Kota Bhogapuram	2979/2010	3-Sep-10	0.34
	22/10	Kota Bhogapuram	2979/2010	3-Sep-10	0.18
	22/12	Kota Bhogapuram	2979/2010	3-Sep-10	0.08
	22/13	Kota Bhogapuram	2979/2010	3-Sep-10	0.15
	22/19	Kota Bhogapuram	2979/2010	3-Sep-10	0.07
Total					3.27
8	21/8	Kota Bhogapuram	2922/2010	6-Sep-10	0.88
	25/3	Kota Bhogapuram	2922/2010	6-Sep-10	0.14
Total					1.02
9	34/1 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.18
	34/3 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.25
	34/5 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.09
	34/6 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.24
	34/9 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.18
	35/5 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.07
	35/7 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.01
	35/8 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.03
	35/9 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.05
	35/10 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.03
	35/11 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.03
	35/12 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.08
	35/13 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.15
	35/14 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.14
	35/15 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.14
	35/16 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.12



	35/17 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.15
	35/18 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.15
	35/19 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.1
	35/20 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.06
	35/21 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.07
	35/22 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.08
	35/23 Part	Kota Bhogapuram	2987/10	9-Sep-10	0.15
Total					2.52
10	21/2	Kota Bhogapuram	3146/10	18-Sep-10	0.91
	22/14	Kota Bhogapuram	3146/10	18-Sep-10	0.4
	22/20	Kota Bhogapuram	3146/10	18-Sep-10	0.25
	22/21 Part	Kota Bhogapuram	3146/10	18-Sep-10	0.1
	21/3 Part	Kota Bhogapuram	3146/10	18-Sep-10	0.09
Total					1.75
11	21/9	Kota Bhogapuram	3631/10	3-Nov-10	0.63
	21/10	Kota Bhogapuram	3631/10	3-Nov-10	2.1
	18/5	Kota Bhogapuram	3631/10	3-Nov-10	0.12
	20/9	Kota Bhogapuram	3631/10	3-Nov-10	0.2
	25/5	Kota Bhogapuram	3631/10	3-Nov-10	0.08
	25/10	Kota Bhogapuram	3631/10	3-Nov-10	0.04
	33/7	Kota Bhogapuram	3631/10	3-Nov-10	0.07
	35/1	Kota Bhogapuram	3631/10	3-Nov-10	0.08
	35/4	Kota Bhogapuram	3631/10	3-Nov-10	0.14
Total					3.46
12	20/2	Kota Bhogapuram	3803/10	3-Nov-10	0.23
	20/3	Kota Bhogapuram	3803/10	3-Nov-10	0.53
	20/5	Kota Bhogapuram	3803/10	3-Nov-10	0.5
	20/10	Kota Bhogapuram	3803/10	3-Nov-10	2.21
	31/1	Kota Bhogapuram	3803/10	3-Nov-10	0.36
	31/4	Kota Bhogapuram	3803/10	3-Nov-10	0.67
	31/5	Kota Bhogapuram	3803/10	3-Nov-10	0.15
	31/7	Kota Bhogapuram	3803/10	3-Nov-10	0.93
	33/2	Kota Bhogapuram	3803/10	3-Nov-10	0.38
	33/3	Kota Bhogapuram	3803/10	3-Nov-10	0.38
	33/4	Kota Bhogapuram	3803/10	3-Nov-10	0.09
	33/5	Kota Bhogapuram	3803/10	3-Nov-10	0.08
	33/8	Kota Bhogapuram	3803/10	3-Nov-10	0.51
	35/2	Kota Bhogapuram	3803/10	3-Nov-10	0.2
	35/3	Kota Bhogapuram	3803/10	3-Nov-10	0.2
	35/6	Kota Bhogapuram	3803/10	3-Nov-10	0.12
20/12	Kota Bhogapuram	3803/10	3-Nov-10	1.28	

	33/1	Kota Bhogapuram	3803/10	3-Nov-10	0.78
Total					9.6
13	16/3	Kota Bhogapuram	3798/10	20-Nov-10	0.46
	16/7	Kota Bhogapuram	3798/10	20-Nov-10	0.72
	16/10	Kota Bhogapuram	3798/10	20-Nov-10	0.04
	22/9	Kota Bhogapuram	3798/10	20-Nov-10	0.35
	22/11	Kota Bhogapuram	3798/10	20-Nov-10	0.15
	22/18	Kota Bhogapuram	3798/10	20-Nov-10	0.05
Total					1.77
14	10/2	Kota Bhogapuram	3911/10	27-Nov-10	0.24
	10/3	Kota Bhogapuram	3911/10	27-Nov-10	0.29
	10/6	Kota Bhogapuram	3911/10	27-Nov-10	0.34
	6/6	Kota Bhogapuram	3911/10	27-Nov-10	0.05
Total					0.92
15	20/13	Kota Bhogapuram	3863/10	26-Nov-10	1.09
Total					1.09
16	28/12	Kota Bhogapuram	3956/10	4-Dec-10	1.29
	28/13	Kota Bhogapuram	3956/10	4-Dec-10	0.29
	28/14	Kota Bhogapuram	3956/10	4-Dec-10	0.24
	28/15	Kota Bhogapuram	3956/10	4-Dec-10	0.49
	9/8	Kota Bhogapuram	3956/10	4-Dec-10	0.16
	21/3	Kota Bhogapuram	3956/10	4-Dec-10	0.08
Total					2.55
	18/5 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.16
	20/9 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.26
	36/11 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.06
	25/5 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.07
	25/10 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.05
	33/7 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.07
	35/1 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.09
	35/4 Part	Kota Bhogapuram	636/2011	23-Feb-11	0.14
Total					0.9
18	18/5 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.22
	20/9 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.2
	25/10 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.04
	33/7 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.06
	35/1 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.08
	35/4 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.14
	20/1 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.09
	20/4 Part	Kota Bhogapuram	1005/2011	26-Mar-11	0.17
Total					1

19	34/2	Kota Bhogapuram	1175/2011	15-Apr-11	0.34
	34/4	Kota Bhogapuram	1175/2011	15-Apr-11	0.44
	34/10	Kota Bhogapuram	1175/2011	15-Apr-11	0.44
Total					1.22
20	30/37	Kota Bhogapuram	1220/2011	18-Apr-11	0.2
	30/12	Kota Bhogapuram	1220/2011	18-Apr-11	0.08
	30/24	Kota Bhogapuram	1220/2011	18-Apr-11	0.15
	30/26	Kota Bhogapuram	1220/2011	18-Apr-11	0.16
	30/22	Kota Bhogapuram	1220/2011	18-Apr-11	0.11
	36/2	Kota Bhogapuram	1220/2011	18-Apr-11	0.1
	36/25	Kota Bhogapuram	1220/2011	18-Apr-11	0.1
	30/08	Kota Bhogapuram	1220/2011	18-Apr-11	0.08
	30/09	Kota Bhogapuram	1220/2011	18-Apr-11	0.05
	30/17	Kota Bhogapuram	1220/2011	18-Apr-11	0.04
	36/3	Kota Bhogapuram	1220/2011	18-Apr-11	0.08
	36/37	Kota Bhogapuram	1220/2011	18-Apr-11	0.2
	36/42	Kota Bhogapuram	1220/2011	18-Apr-11	0.2
	36/27	Kota Bhogapuram	1220/2011	18-Apr-11	0.06
	36/22 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.05
	30/21 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.07
	30/25 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.03
	36/4 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.05
	30/13	Kota Bhogapuram	1220/2011	18-Apr-11	0.14
	30/15	Kota Bhogapuram	1220/2011	18-Apr-11	0.32
	32/23	Kota Bhogapuram	1220/2011	18-Apr-11	0.09
	36/29	Kota Bhogapuram	1220/2011	18-Apr-11	0.02
	36/51	Kota Bhogapuram	1220/2011	18-Apr-11	0.13
	20/1 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.08
	20/4 Part	Kota Bhogapuram	1220/2011	18-Apr-11	0.17
	32/16	Kota Bhogapuram	1220/2011	18-Apr-11	0.23
	32/16	Kota Bhogapuram	1220/2011	18-Apr-11	0.23
	30/11	Kota Bhogapuram	1220/2011	18-Apr-11	0.05
	30/20	Kota Bhogapuram	1220/2011	18-Apr-11	0.16
	30/23	Kota Bhogapuram	1220/2011	18-Apr-11	0.09
32/21	Kota Bhogapuram	1220/2011	18-Apr-11	0.12	
36/26	Kota Bhogapuram	1220/2011	18-Apr-11	0.05	
30/5	Kota Bhogapuram	1220/2011	18-Apr-11	0.07	
36/33	Kota Bhogapuram	1220/2011	18-Apr-11	0.44	
Total					4.2
21	34/7	Kota Bhogapuram	Pallam Land		0.28
	36/14	Kota Bhogapuram	Pallam Land		0.5

	36/15	Kota Bhogapuram	Pallam Land		0.27
	36/16	Kota Bhogapuram	Pallam Land		0.87
	36/55	Kota Bhogapuram	Pallam Land		0.19
Total					2.11
22	22/21	Kota Bhogapuram	1316/11	25-Apr-11	0.59
	22/22	Kota Bhogapuram	1316/11	25-Apr-11	0.23
	22/23	Kota Bhogapuram	1316/11	25-Apr-11	0.43
Total					1.25
23	30/18	Kota Bhogapuram	1608/11	10-May-11	0.05
	30/19	Kota Bhogapuram	1608/11	10-May-11	0.05
	30/27	Kota Bhogapuram	1608/11	10-May-11	0.11
	30/28	Kota Bhogapuram	1608/11	10-May-11	0.11
	30/34	Kota Bhogapuram	1608/11	10-May-11	0.23
	30/35	Kota Bhogapuram	1608/11	10-May-11	0.05
	30/36	Kota Bhogapuram	1608/11	10-May-11	0.05
	30/39	Kota Bhogapuram	1608/11	10-May-11	0.07
	30/40	Kota Bhogapuram	1608/11	10-May-11	0.07
	30/42	Kota Bhogapuram	1608/11	10-May-11	0.05
	30/43	Kota Bhogapuram	1608/11	10-May-11	0.05
	32/4	Kota Bhogapuram	1608/11	10-May-11	0.06
	32/5	Kota Bhogapuram	1608/11	10-May-11	0.06
	32/6	Kota Bhogapuram	1608/11	10-May-11	0.17
	32/11	Kota Bhogapuram	1608/11	10-May-11	0.1
	32/12	Kota Bhogapuram	1608/11	10-May-11	0.11
	32/25	Kota Bhogapuram	1608/11	10-May-11	0.15
	36/5	Kota Bhogapuram	1608/11	10-May-11	0.04
	36/23	Kota Bhogapuram	1608/11	10-May-11	0.08
	36/24	Kota Bhogapuram	1608/11	10-May-11	0.31
	36/35	Kota Bhogapuram	1608/11	10-May-11	0.06
	36/36	Kota Bhogapuram	1608/11	10-May-11	0.09
	36/44	Kota Bhogapuram	1608/11	10-May-11	0.14
30/16	Kota Bhogapuram	1608/11	10-May-11	0.33	
30/47	Kota Bhogapuram	1608/11	10-May-11	0.43	
30/16	Kota Bhogapuram	1608/11	10-May-11	0.66	
Total					3.68
24	30/3	Kota Bhogapuram	1609/11	10-May-11	0.72
	30/6	Kota Bhogapuram	1609/11	10-May-11	0.2
	33/10	Kota Bhogapuram	1609/11	10-May-11	0.14
	31/2	Kota Bhogapuram	1609/11	10-May-11	0.38
	20/1	Kota Bhogapuram	1609/11	10-May-11	0.22
	20/4	Kota Bhogapuram	1609/11	10-May-11	0.16

25/16	Kota Bhogapuram	1609/11	10-May-11	0.09
30/4	Kota Bhogapuram	1609/11	10-May-11	0.17
30/32	Kota Bhogapuram	1609/11	10-May-11	0.16
30/46	Kota Bhogapuram	1609/11	10-May-11	0.04
31/12	Kota Bhogapuram	1609/11	10-May-11	0.21
36/38	Kota Bhogapuram	1609/11	10-May-11	0.17
36/41	Kota Bhogapuram	1609/11	10-May-11	0.14
32/7	Kota Bhogapuram	1609/11	10-May-11	0.13
32/14	Kota Bhogapuram	1609/11	10-May-11	0.06
32/13	Kota Bhogapuram	1609/11	10-May-11	0.25
32/20	Kota Bhogapuram	1609/11	10-May-11	0.28
32/24	Kota Bhogapuram	1609/11	10-May-11	0.23

Total**3.75**

25

30/10	Kota Bhogapuram	1616/11	11-May-11	0.14
30/31	Kota Bhogapuram	1616/11	11-May-11	0.12
30/38	Kota Bhogapuram	1616/11	11-May-11	0.12
30/45	Kota Bhogapuram	1616/11	11-May-11	0.06
32/10	Kota Bhogapuram	1616/11	11-May-11	0.28
36/53	Kota Bhogapuram	1616/11	11-May-11	0.09
36/5	Kota Bhogapuram	1616/11	11-May-11	0.07
36/32	Kota Bhogapuram	1616/11	11-May-11	0.57
36/40	Kota Bhogapuram	1616/11	11-May-11	0.08
36/43	Kota Bhogapuram	1616/11	11-May-11	0.11
32/9 Part	Kota Bhogapuram	1616/11	11-May-11	0.65
36/20 Part	Kota Bhogapuram	1616/11	11-May-11	0.23
36/47	Kota Bhogapuram	1616/11	11-May-11	0.12
36/50	Kota Bhogapuram	1616/11	11-May-11	0.38
36/1 Part	Kota Bhogapuram	1616/11	11-May-11	0.06
32/24 Part	Kota Bhogapuram	1616/11	11-May-11	0.18

Total**3.26**

26

31/11	Kota Bhogapuram	1615/11	11-May-11	0.21
36/52	Kota Bhogapuram	1615/11	11-May-11	0.05
36/39	Kota Bhogapuram	1615/11	11-May-11	0.17
36/31	Kota Bhogapuram	1615/11	11-May-11	0.21
36/5	Kota Bhogapuram	1615/11	11-May-11	0.1
36/1	Kota Bhogapuram	1615/11	11-May-11	0.28
20/8	Kota Bhogapuram	1615/11	11-May-11	0.54
26/17	Kota Bhogapuram	1615/11	11-May-11	0.13
31/3	Kota Bhogapuram	1615/11	11-May-11	0.39
33/12	Kota Bhogapuram	1615/11	11-May-11	0.6
30/21	Kota Bhogapuram	1615/11	11-May-11	0.2



	30/25	Kota Bhogapuram	1615/11	11-May-11	0.12
	30/29	Kota Bhogapuram	1615/11	11-May-11	0.65
Total					3.65
27	32/2	Kota Bhogapuram	1617/11	11-May-11	0.19
	36/49	Kota Bhogapuram	1617/11	11-May-11	0.4
	36/21	Kota Bhogapuram	1617/11	11-May-11	0.34
	36/22	Kota Bhogapuram	1617/11	11-May-11	0.04
	32/19	Kota Bhogapuram	1617/11	11-May-11	0.07
	36/45	Kota Bhogapuram	1617/11	11-May-11	0.14
	35/20	Kota Bhogapuram	1617/11	11-May-11	0.08
	32/3	Kota Bhogapuram	1617/11	11-May-11	0.06
	32/20	Kota Bhogapuram	1617/11	11-May-11	0.06
	36/25	Kota Bhogapuram	1617/11	11-May-11	0.05
	30/1	Kota Bhogapuram	1617/11	11-May-11	1.1
Total					2.53
28	25/14	Kota Bhogapuram	1618/11	11-May-11	0.26
	28/15 Part	Kota Bhogapuram	1618/11	11-May-11	0.06
	31/6	Kota Bhogapuram	1618/11	11-May-11	0.28
	37/11	Kota Bhogapuram	1618/11	11-May-11	0.63
	40/17	Kota Bhogapuram	1618/11	11-May-11	0.28
	43/10	Kota Bhogapuram	1618/11	11-May-11	0.72
Total					2.23
29	32/15	Kota Bhogapuram	1614/11	11-May-11	0.8
	30/30	Kota Bhogapuram	1614/11	11-May-11	0.36
	30/44	Kota Bhogapuram	1614/11	11-May-11	0.13
	31/10	Kota Bhogapuram	1614/11	11-May-11	0.2
	32/7	Kota Bhogapuram	1614/11	11-May-11	0.87
	36/48	Kota Bhogapuram	1614/11	11-May-11	0.18
	36/8	Kota Bhogapuram	1614/11	11-May-11	0.29
	36/30	Kota Bhogapuram	1614/11	11-May-11	0.22
	36/54	Kota Bhogapuram	1614/11	11-May-11	0.06
	25/18	Kota Bhogapuram	1614/11	11-May-11	0.15
	21/3	Kota Bhogapuram	1614/11	11-May-11	0.12
	21/4	Kota Bhogapuram	1614/11	11-May-11	0.32
Total					3.7
30	30/29	Kota Bhogapuram	3296/11	4-Aug-11	0.35
	32/15	Kota Bhogapuram	3296/11	4-Aug-11	0.8
	32/13	Kota Bhogapuram	3296/11	4-Aug-11	0.13
	32/20	Kota Bhogapuram	3296/11	4-Aug-11	0.1
	32/20	Kota Bhogapuram	3296/11	4-Aug-11	0.06
	36/25	Kota Bhogapuram	3296/11	4-Aug-11	0.05

	35/20	Kota Bhogapuram	3296/11	4-Aug-11	0.05
	36/53	Kota Bhogapuram	3296/11	4-Aug-11	0.03
	36/6	Kota Bhogapuram	3296/11	4-Aug-11	0.15
	36/7	Kota Bhogapuram	3296/11	4-Aug-11	0.06
Total					1.78
31	18/5	Kota Bhogapuram	3394/11	6-Aug-11	1.6
	20/11	Kota Bhogapuram	3394/11	6-Aug-11	0.47
	33/6	Kota Bhogapuram	3394/11	6-Aug-11	0.15
	33/9	Kota Bhogapuram	3394/11	6-Aug-11	1.23
Total					3.45
32	19/1	Kota Bhogapuram	3395/11	6-Aug-11	4.15
Total					4.15
33	18/2	Kota Bhogapuram	5496/2011	30-Dec-11	1.53
	18/4	Kota Bhogapuram	5496/2011	30-Dec-11	2.12
	19/2	Kota Bhogapuram	5496/2011	30-Dec-11	0.35
Total					4
34	18/1	Kota Bhogapuram	5497/2011	30-Dec-11	2.13
	18/3	Kota Bhogapuram	5497/2011	30-Dec-11	1.52
	20/7	Kota Bhogapuram	5497/2011	30-Dec-11	0.5
Total					4.15
35	19/2p	Kota Bhogapuram	5498/2011	30-Dec-11	2.06
Total					2.06
36	379/2/1, 379/2/2, 379/2/3	Borapatla Village	5011 /2011	21-Dec-11	5
Total					5
37	37/3	Kota Bhogapuram	2573/2010	6-Aug-10	0.59
	37/6	Kota Bhogapuram	2573/2010	6-Aug-10	0.34
	37/1	Kota Bhogapuram	2573/2010	6-Aug-10	0.15
	37/5	Kota Bhogapuram	2573/2010	6-Aug-10	0.49
	38/3	Kota Bhogapuram	2573/2010	6-Aug-10	0.35
	Total				
38	21/5	Kota Bhogapuram	2732/2010	17-Aug-10	0.42
Total					0.42
39	22/10	Kota Bhogapuram	2733/2010	17-Aug-10	0.15
	22/12	Kota Bhogapuram	2733/2010	17-Aug-10	0.08
	22/17	Kota Bhogapuram	2733/2010	17-Aug-10	0.05
Total					0.28
40	10/25	Nathavalasa	2934/10	8-Sep-10	0.26
Total					0.26
41	1/9 Part	Kota Bhogapuram	2935/10	9-Sep-10	0.66
	25/2	Kota Bhogapuram	2935/10	9-Sep-10	0.12



Total					0.78
42	11/12	Nathavalasa	3646/10	6-Nov-10	0.02
	11/27	Nathavalasa	3646/10	6-Nov-10	0.07
	10/6	Nathavalasa	3646/10	6-Nov-10	0.12
Total					0.21
43	25/15	Kota Bhogapuram	3689/10	11-Nov-10	0.69
Total					0.69
44	23/11	Kota Bhogapuram	180/2011	22-Jan-11	0.2
Total					0.2
45	25/17	Kota Bhogapuram	1006/2011	26-Mar-11	0.13
	31/9	Kota Bhogapuram	1006/2011	26-Mar-11	0.33
	33/11	Kota Bhogapuram	1006/2011	26-Mar-11	0.2
Total					0.66
46	2/76	Nathavalasa	2469/11	22-Jun-11	0.08
	11/7	Nathavalasa	2469/11	22-Jun-11	0.04
	11/24	Nathavalasa	2469/11	22-Jun-11	0.07
	11/6	Nathavalasa	2469/11	22-Jun-11	0.03
	11/31	Nathavalasa	2469/11	22-Jun-11	0.06
	11/51	Nathavalasa	2469/11	22-Jun-11	0.04
	11/5	Nathavalasa	2469/11	22-Jun-11	0.03
	11/14	Nathavalasa	2469/11	22-Jun-11	0.01
	11/16	Nathavalasa	2469/11	22-Jun-11	0.11
Total					0.54
47	30/37	Kota Bhogapuram	3295/11	4-Aug-11	0.2
	30/26	Kota Bhogapuram	3295/11	4-Aug-11	0.1
	30/22	Kota Bhogapuram	3295/11	4-Aug-11	0.07
Total					0.37
48	20/6	Kota Bhogapuram	3813/11	13-Sep-11	0.6
Total					0.6
49	22/15	Kota Bhogapuram	3823/11	14-Sep-11	0.7
Total					0.7
50	30/14	Kota Bhogapuram	2651/2015	10-Apr-15	0.34
	36/28	Kota Bhogapuram		10-Apr-15	0.1
Total					0.44
51	17/4	Kota Bhogapuram	295/2015	13-Jan-15	2.22
Total					2.22
GRAND TOTAL					110.73

Note 1 - Borapatla Village is situated in Hathnoora Mandal, Sanga Reddy District, Telangana.

Note 2 - Kota Bhogapuram, Lakshmi Puram and Nathavalasa are located at Vizianagaram District, Andhra Pradesh.

PART B

48

Details of the Immovable Properties pertaining to the Undertaking of the Amalgamating Companies whose ownership rights are being transferred to, and vested in, the Amalgamated Company pursuant to this Scheme, are as mentioned below:

Hyacinths Pharma Pvt Ltd / Amalgamating Company 4						
Land Details Of Hyacinths Pharma Limited situated in Sancham Panchayat, Ranastalam Mandal in Srikakulam District, Andhra Pradesh						
S.No.	Sy. No.	Sub No	Doc No.	Date of Registration	Extent (In Acs)	Total Land
1	291	2Part	2200/2010	10/8/2010	3.06	10.00
	291	4			0.3	
	291	5Part			6.64	
2	291	2Part	967/2011	5/18/2011	7	10.00
	291	5Part			3	
3	290	1	1938/2011	9/20/2011	2	10.00
	290	2			3.21	
	290	3			2	
	290	4			1.2	
	291	2			1.59	
4	291	1	460/2012	3/1/2012	0.38	22.80
	291	2			3.7	
	291	3			3.98	
	291	4			0.05	
	291	5			7.32	
	290	3			0.66	
	289	1			4.24	
	289	3			1.42	
	285	2			1.05	
	5	231			-	
6	289	1	1450/2014	8/5/2014	2	2.00
7	286	5P	1227/2015	5/29/2015	0.58	0.58
8	286	5P	1246/2015	6/2/2015	1.97	2.61
	286	6			0.64	
9	285	1P	1315/2015	6/9/2015	1.07	1.07
10	286	5P	1314/2015	6/9/2015	1	1.00
11	287	3	1252/2018	04.05.2018	4.51	4.51
12	285	2A	1262/2018	05.05.2018	1.99	4.62
	285	2B			2.63	
TOTAL						69.26

