

LATL:CS:REG30:2025-26

Date : 28.07.2025

BSE Limited Listing & Compliance Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	National Stock Exchange of India Limited Listing & Compliance Department Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051
Security Code : 532796	Symbol: LUMAXTECH

Sub: Receipt of order dated July 28, 2025, passed by Hon’ble National Company Law Tribunal, New Delhi Bench (‘NCLT’) inter alia directing the dispensation of the requirement to convene the meetings of Equity Shareholders, Secured Creditors and Unsecured Creditors of Lumax Ancillary Limited (‘Transferor Company’) and Lumax Auto Technologies Limited (‘Transferee Company’).

Ref: Disclosure under Regulation 30 of Securities Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 (‘Listing Regulation’).

Dear Sir / Ma’am,

In continuation to our earlier communication dated May 27, 2024, regarding the proposed Scheme of Arrangement for Amalgamation of Lumax Ancillary Limited (‘Transferor Company’) with Lumax Auto Technologies Limited (‘Transferee Company’/ ‘the Company’) (‘Scheme’/ ‘Scheme of Arrangement’), this is to further inform you that pursuant to the First Motion Application filed by the Company before the Hon’ble National Company Law Tribunal, New Delhi Bench (‘NCLT’), the Hon’ble NCLT has allowed the said First Motion Application by passing an order dated July 28, 2025.

The said order pronounced on July 28, 2025, is available on the website of Hon’ble NCLT viz. <https://nclt.gov.in/>, as of today i.e. July 28, 2025. A copy of the said order is attached herewith and is also available at the website of the Company viz. www.lumaxworld.in/lumaxautotech.

The Hon’ble Tribunal vide the aforesaid order has inter alia passed directions regarding dispensing with the requirement of convening the meetings of the Equity Shareholders, Secured Creditors and Unsecured Creditors of both the Transferor Company and Transferee Company.

The Second Motion Application will be filed with the Hon’ble NCLT within the prescribed timelines.

You are kindly requested to take the same on records.

Thanking you,
Yours faithfully,

For Lumax Auto Technologies Limited

Pankaj Mahendru
Company Secretary & Compliance Officer
ICSI Membership No. – A28161
Encl: As stated above

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

IN

COMPANY APPLICATION NO : CA(CAA)-79/ND/2024

IN THE MATTER OF SCHEME OF AMALGAMATION OF:

Lumax Ancillary Limited

2nd Floor, Harbans Bhawan-II,
Commercial Complex, Nangal Raya,
New Delhi-110046

**... Applicant No. 1/
Transferor Company No. 1**

WITH

Lumax Auto Technologies Limited

2nd Floor, Harbans Bhawan-II,
Commercial Complex, Nangal Raya,
New Delhi-110046

**... Applicant No. 2/
Transferee Company**

AND

THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS

Order delivered on: 28.07.2025

**Under Section: 230-232 of the Companies Act, 2013 read with the
Companies (Compromise, Arrangements and Amalgamations) Rules,
2016**

CORAM:

SH. ASHOK KUMAR BHARDWAJ, HON'BLE MEMBER (J)

SH. REENA SINHA PURI, HON'BLE MEMBER (T)

PRESENT:

For the Applicant : Adv. Hemant Sethi, Adv. S. Shiva

ORDER

PER: MS. REENA SINHA PURI, MEMBER (T)

The present application has been preferred jointly by **Lumax Ancillary**



Limited (Applicant No.1/Transferor Company) and **Lumax Auto Technologies Limited** (Applicant No. 2/Transferee Company), under Sections 230-232 of the Companies Act, 2013 and Rules 3 and 5 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 read with Rule 11 of the National Company Law Tribunal Rules, 2016.

2. Proposing a Scheme for the amalgamation of Lumax Ancillary Limited, with and into Lumax Auto Technologies Limited under Sections 230-232 of the Companies Act, 2013, the application seeks directions for dispensing of meetings of equity shareholders, secured creditors and unsecured creditors of the Transferor Company and the Transferee Company.

3. The Transferor Company, Lumax Ancillary Limited, having CIN No. U74899DL1982PLC013154, is a public company, incorporated on February 16, 1982 under the Companies Act, 1956. The registered office of the company is situated at 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi- 110046. The Authorised Share Capital of the Company is Rs. 3,50,00,000 and its Paid-up Share Capital is Rs. 2,09,97,400.

4. The Transferee Company, Lumax Auto Technologies Limited, having CIN No. L31909DL1981PLC349793 is a public-listed company, incorporated on October 30, 1981 under the Companies Act, 1956. The registered office of the company is situated at 2nd Floor, Harbans Bhawan-II, Commercial Complex, Nangal Raya, New Delhi- 110046. The Authorised Share Capital of the Company is Rs. 46,10,00,000 and its Paid-up Share Capital is Rs. 13,63,15,410.

5. The registered offices of the Applicant Companies are situated in Delhi



and, accordingly, fall within the territorial jurisdiction of this Bench.

6. The Applicant Companies have placed on record their Certificates of Incorporation, along with copies of their respective Memorandum and Articles of Association, which, *inter alia*, delineate their object clauses. Audited financial statements, along with the Auditor's Reports for the financial year ending 31.03.2024, have also been filed. It is further noted that the Board of Directors of both Applicant Companies, at their respective meetings held on 24.05.2024 and 27.05.2024, have approved the proposed Scheme of Amalgamation. Copies of the Board Resolutions passed by the Applicant Companies are on record and annexed to the application as Annexures 3 and 10, respectively.

7. The Appointed Date of the scheme is the 1st April 2024. The rationale of the proposed amalgamation scheme is stated by the Applicants as under:

- *The Transferor Company is a wholly owned subsidiary of the Transferee Company. Also, both the Companies are engaged in similar line of business i.e. related to Automotive Sector, hence, after consolidation of both the companies in a single entity, management would be able to effectively manage the Transferor Company and the Transferee Company as a single entity, which will provide several benefits including simplification of corporate structure by elimination of multiple entities driven with single focused management team.*
- *The amalgamation will contribute in furthering and fulfilling the objectives and business strategies of both the companies thereby accelerating growth, expansion and development of the respective businesses through the Transferee Company. The amalgamation will thus enable further expansion of the Transferee Company and provide a strong and focused base to undertake the business more advantageously. Further, this arrangement would bring*



concentrated management focus, integration, streamlining of the management structure, seamless implementation of policy changes and shall also help in enhancing the efficiency and control of the Transferor Company and Transferee Company.

- Further, the independent operations of the Transferor Company and Transferee Company leads to incurrence of significant costs, duplication of administrative & establishment costs and the amalgamation would enable economies of scale by attaining critical mass and achieving cost saving and better financial management of resources. The amalgamation will thus eliminate a multi-layered structure and reduce managerial overlaps, which are necessarily involved in running multiple entities and also prevent cost duplication that can erode financial efficiencies of a holding structure and the resultant operations would be substantially cost-efficient. This Scheme would result in simplified corporate structure of the Transferee Company and its businesses, thereby leading to more efficient utilization of capital and creation of a consolidated base for future growth of the Transferee Company.
- The Amalgamation of Transferor Company and Transferee Company will create synergy benefits for the stakeholders of the Transferee Company and it shall optimize the valuation of the consolidated Transferee Company. The amalgamation would also increase operational efficiency and integrate business functions.
- The proposed arrangement will provide greater integration and flexibility to the Transferee Company and strengthen its position in the industry, in terms of the asset base, revenues and service range.
- The other benefits the proposed amalgamation include:
 - a) Simplification of the corporate structure by elimination of multiple entities driven with single focused management team.
 - b) Incremental operational efficiencies & administrative synergies by pooling of financial, human, technological, managerial resources & expertise.



- c) *Cost reduction as a result of elimination of duplication of administrative expenses, overheads, compliances etc., and optimum utilization of the resources.*
- d) *Better alignment, coordination and streamlining of day to day operations, leading to improvement in the overall working culture and environment.*
- e) *Unlocking potential synergies across products, customers, technology and manufacturing excellence.*

8. The Applicant Companies have submitted Statutory Auditor's certificates in relation to the proposed accounting treatment of the Applicant Companies with respect to proposed scheme, certifying that the scheme is in conformity with the accounting standards under Section 133 of the Companies Act, 2013. Copy of the said certificates dated 06.07.2024 and 28.06.2024 issued by the respective Statutory Auditor of the Applicant Companies is marked and annexed as Annexure A-18.

9. Clause 6 of the Scheme refers to the status of all staff, workmen, and employees of the Transferor Companies on the effective date following the proposed amalgamation with and into the Transferee Company:

With effect from the Appointed Date and upon the Scheme becoming effective, all persons that were employed by the Transferor Company immediately before such date shall become employees of the Transferee Company with the benefit of continuity of service on same terms and conditions as were applicable to such employees in the Transferor Company immediately prior to such transfer and without any break or interruption of service. Transferee Company undertakes to continue to abide by agreement/settlement, if any, entered into by the Transferor Company with any union/employee thereof. With regard to Provident Fund, Gratuity Fund, Superannuation fund or any other special fund or obligation created or existing for the benefit of such employees of the Transferor Company upon occurrence of the Effective Date, the Transferee Company shall stand substituted for the Transferor Company, for all purposes whatsoever relating to the obligation to make contributions



to the said funds in accordance with the provisions of such schemes or funds in the trust deeds or other documents. The existing Provident Fund, Gratuity Fund and Superannuation Fund or obligations, if any, created by the Transferor Company for its employees shall be continued for the benefit of such employees on the same terms and conditions. With effect from the Effective Date, Transferee Company will make the necessary contributions for such transferred employees of the Transferor Company and deposit the same in Provident Fund, Gratuity Fund or Superannuation Fund or obligations, where applicable. It is the aim and intent of the Scheme that all the rights, duties, powers and obligations of the Transferor Company in relation to such schemes or funds shall become those of the Transferee Company”

10. The Applicant companies have furnished the following documents: -

- i. Certificate of Incorporation, Master Data and Memorandum and Articles of Association of Transferor Company and Transferee Company respectively (Annex 2 & 9).
- ii. List of Equity Shareholders of Transferor Company, as on 31.05.2024, along with their Consent Affidavits respectively (Annex 4).
- iii. List of Equity Shareholders of Transferee Company, as on 31.05.2024 (Annex 11).
- iv. List of Secured Creditors for the Transferor Company, as on 31.03.2024, along with Consent Affidavits (Annex A-6).
- v. List of Secured Creditors for the Transferee Company, as on 31.03.2024 duly certified by the Statutory Auditors. (Annex A-13).
- vi. List of Unsecured Creditors, as on 31.03.2024, along with their consent affidavits of Transferor Company duly certified by the Statutory Auditors (Annex A-7).
- vii. List of Unsecured Creditors for the Transferee Company as on 31.03.2024, duly certified by the Statutory Auditors (Annex 14).
- viii. List of Directors of Transferor Company and Transferee Company (Annex 5 & 12).
- ix. Copy of the resolution passed by the Board of Directors of Transferor Company and Transferee Company approving the Scheme of



Arrangement (Annex 3 &10).

- x. Certificates of Statutory Auditors to the effect that accounting treatment proposed in the Scheme conforms to Section 133 of the Companies Act, 2013 by Applicant companies are attached as Annex A-18 of the application respectively.
- xi. Audited financial statements as on 31.03.2024, of the Transferor Company and Transferee Company have been annexed and marked as Annex 8 &15 respectively.

11. The affidavit states the following material facts relating to the Applicant Companies in terms of Section 230(2):

- a) There is no investigation or any other legal proceedings pending against any of the Applicant Companies under the Companies Act 2013 and/or the Companies Act, 1956 and/or any other applicable law/ statute.
- b) No reduction of share capital in terms of Section 66 of the Act is envisaged in the proposed Scheme (Transferee company).
- c) The Transferor Company and Transferee Company have not entered into any Corporate Debt Restructuring arrangement.

12. The Applicant Companies have also submitted an affidavit dated 13,03.2025 indicating the positive net worth of the Transferee Company post approval of the Scheme.

13. The position of the shareholders and creditors of the Applicant Companies, along with the status of their consent to the proposed Scheme, has been set out in the application in a tabular format. The same is reproduced below for ready reference:



Name of the Applicant Companies	Shareholders along with their consent				Creditors along with their consents					
	Equity Shareholder (A)	Consent of (A) with calculations	Preference Shareholders (B)	Consent of (B) with calculations	Debtenture Holders (C)	Consent of (C) with calculations	Secured Creditors (D)	Consent of (D) with calculations	Unsecured Creditors (E)	Consent of (E) with calculations
Applicant Company No.1	7 (Seven) [Annexure A-4 (Colly.) at Pg. No. 100 of Vol. I of Application]	All (Transferee along with nominees holding 100% of the total paid-up equity share capital) [Annexure A-4 (Colly.) Pg. No. 101 – 121 of Vol. I of Application]	NIL	N.A.	NIL	N.A.	3 (Three) [Annexure A-6 (Colly.) at Pg. No. 123 – 126 of Vol. I of Application]	2 (Two) (holding 99.02% of the total value of the secured creditors) [Annexure A-6 (Colly.) Pg. No. 127 – 149 of Vol. I of Application]	329 (Three Hundred Twenty Nine) [Annexure A-7 (Colly.) at Pg. No. 150 – 160 of Vol. I of Application]	81 (Eighty One) (holding 91.31% of the total value of the unsecured creditors) [Annexure A-7 (Colly.) Page No. 161 – 174 of Vol. I, Page No. 175 – 372 of Vol. II and Page No. 373 – 456 of Vol. III of Application]
Applicant Company No.2	30,676 (Thirty Thousand Six Hundred Seventy-Six) [Annexure A-11 at Pg. No. 663 – 666 of Vol. IV of Application]	N.A.	NIL	N.A.	NIL	N.A.	8 (Eight) [Annexure A-13 (Colly.) at Pg. No. 669 – 671 of Vol. IV of Application]	N.A.	824 (Eight Hundred Twenty-Four) [Annexure A-14 (Colly.) at Pg. No. 672 – 692 of Vol. IV of Application]	N.A.

14. Further, the grounds on which exemptions from meetings for the Applicant Companies has been sought, as stated in the application, reads as follows:

S. No.	Grounds for exemption of meetings of Equity shareholders	Grounds for exemption of meetings of Secured Creditors	Grounds for exemption of meetings of Unsecured Creditors
Applicant 1 / Transferor Company	Consent affidavits are given by all the Equity Shareholders	Consent affidavits from the secured creditors having more than 90% in value of total secured creditors	Consent affidavits from the unsecured creditors having more than 90% in value of total unsecured creditor
Applicant Company 2	Dispensation of meetings sought	Dispensation of meetings sought on	Dispensation of meetings sought



/ Transferee Company	on the basis of judicial precedents.	the basis of judicial precedents.	on the basis of judicial precedents.
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15. All the shareholders of the Transferor Company have furnished their consent/no-objection to the proposed Scheme by way of affidavits. Furthermore, both the secured and unsecured creditors of the Transferor Company have approved the Scheme by more than the requisite threshold of 90% in value, as prescribed under sub-section (9) of Section 230 of the Companies Act, 2013. Accordingly, in view of the said provision, the requirement to convene meetings of shareholders and creditors of the Transferor Company stands dispensed with.

16. With regard to the Transferee Company, the Applicants have sought exemption from the meeting of creditors and shareholders on the basis of judicial precedents. The cases referred are referred below:

- a. In **Ambuja Cements Limited**¹ the Hon'ble NCLAT dispensed with the meetings of the Equity shareholder, Secured and Unsecured Creditors of the Appellant Company. The meeting of the Shareholders, Secured Creditors and Unsecured Creditors of the Appellant Company, being the holding Company of the Amalgamating Company were dispensed with on the ground that the Appellant Company had 100% holding of its Subsidiary i.e., the Amalgamating Company; there was no issuance of any new shares; no reorganization of share capital of the Appellant Company and no arrangement wherein shareholders had to compromise with creditors of the Amalgamating Company. The relevant extract of the judgment is reproduced below for ease of reference:

"29. From the perusal of the pleadings it is amply clear that the Appellant Company is a 100% holding of its Subsidiary i.e. the transferor Company. Therefore, there is no issuance of any new

¹ Judgment of Hon'ble NCLAT dated 06.04.2021 in Company Appeal (AT) No. 19 of 2021



shares, there is no reorganisation of share capital of the Appellant Company and no arrangement wherein shareholders have to compromise with creditors of the Transferor Company. Further, we have also seen that the net worth of the Appellant Company is highly positive in compare to the net worth of the Transferor Company.

...39. In view of the forgoing reasons we set aside the order of the Learned NCLT dated 10.12.2020 in CA (CAA) No. 50 of 2020. Accordingly, we dispense with the meetings of the Equity shareholder, Secured and Unsecured Creditors of the Appellant Company

This judgment was subsequently followed by the Hon'ble NCLAT in the matters of **Mohit Agro Commodities Processing Pvt. Ltd. v. Gujarat Ambuja Exports Ltd.**² and **Ericsson India Private Limited and Anr**³, wherein the Hon'ble NCLAT had again passed a judgment in favour of the Appellant and had dispensed with the requirement for convening the meeting of the equity shareholders, unsecured creditors and secured creditors.

- b. In **Mahaamba Investments Ltd v IDI Ltd**⁴, the Hon'ble High Court of Bombay held:

"5. In the present case, having regard to the relevant clauses of the proposed scheme and particularly the provision whereby no new shares are sought to be issued to the members of the transferor company by the transferee company, the scheme will not affect the members of the transferee company. The creditors of the transferee company are not likely to be affected by the scheme in view of the financial position of the transferee company. In paragraphs 13 and 14 of the affidavit in support of the company application, the financial position of the transferor and transferee companies has been set out and which would show that insofar as the transferor company is concerned, it has an excess of assets over liabilities to the extent of Rs. 508 lakhs whereas in the case of the transferee company, there is an excess of assets over liabilities to the extent of Rs. 6,900 lakhs."

17. A perusal of the Companies Act, 2013 reveals that, unlike Section 230(9) of the Act, which permits the dispensation of meetings of creditors

² Judgment of Hon'ble NCLAT dated 28.06.2021 in Company Appeal (AT) No. 59/2021

³ Judgment of Hon'ble NCLAT dated 18.01.2022 in Company Appeal (AT) No. 148/2021

⁴ 2001 SCC OnLine Bom 1174



upon the consent of more than 90% of the creditors (by value) to the proposed Scheme, no similar provision exists for the dispensation of meetings of shareholders in relation to a proposed scheme of arrangement, merger, or amalgamation. Additionally, there are conflicting judicial precedents regarding the exercise of discretion by this Tribunal in dispensing with the requirement for convening meetings of shareholders to consider such a scheme.

18. In *Re: Bharat Explosives Ltd*⁵, the Hon'ble Allahabad High Court while considering an application under Section 391 of the Companies Act, 1956 held that even though 89.85% of the shareholders of the transferee company therein had consented to the scheme, the meeting of the shareholders was required to be called to consider the proposed scheme, keeping in view the rights of the minority groups of shareholders. In *Re: Ansys Software Private Limited*⁶, the Hon'ble Karnataka High Court placed emphasis on the need for holding meetings for consideration of a proposed scheme under Section 391 of the Companies Act, 1956 and observed that when law provides for a meeting of the members and creditors for the purpose of discussing and approving a proposed scheme, it has a definite purpose and object and the same cannot be done away by a process of dispensation. Similarly, in *Ganges Concast Industries Limited*⁷, the Hon'ble Allahabad High Court expressed its apprehension in dispensing with the meeting of stakeholders merely on the basis of documents placed before the court and further held such action to be

⁵ 2004 SCC OnLine All 2441

⁶ [2004 122 CompCas 526]

⁷ [Company Application No. 2 of 2015]



deviation from the procedure prescribed under the statute.

19. But in *Re: Ambuja Cements Limited [Supra]* dated 06.04.2021, the Hon'ble NCLAT, New Delhi, set aside the order of NCLT, Ahmedabad for wrongfully rejecting the plea of the Appellant Company to dispense with meeting of equity shareholders and secured/ unsecured creditors. The Appellate Tribunal took into account the fact that the Transferor Company was a wholly owned subsidiary of the Transferee Company and the scheme did not envisage any reorganization of share capital of the Transferee Company. The aforesaid judgment of *Ambuja Cements Limited (supra)* was reaffirmed in the judgment dated 22.12.2021 passed by the Hon'ble NCLAT, New Delhi in *Re: Patel Hydro Power Private Limited*⁸ where it was held that the meeting of equity shareholders and creditors can be dispensed with where the transferor and transferee companies are subsidiary and parent companies.

20. It is also relevant to make reference to the judgment dated 16.01.2017 passed by the Hon'ble Delhi High Court in *Adobe Properties Private Limited with AMP Motors Private Limited*⁹ wherein the Hon'ble High Court dealt with the question of dispensing with the requirement of convening meeting of the equity shareholders, secured and unsecured creditors to consider and approve the scheme of amalgamation of the Applicant companies therein. The Hon'ble High Court made reference to several judicial precedents before taking the view that a court/ tribunal has the discretionary power to order the convening of such meeting or dispensing with the same. However, such power

⁸ [Company Appeal (AT) No. 137 of 2021]

⁹ [CO. APPL.(M) No. 150/2016]



has to be exercised judicially, to further the ultimate aim and object of the statute. Relevant extract of the judgment reads thus:

“25. The legal position that emerges from a conspectus of the above decisions can be summarized as follows:

- i. The Court may dispense with the requirement of convening meetings of members and/or creditors or a class thereof, in view of the circumstance that a scheme is not being proposed to members and/or creditors or a class thereof.*
- ii. **The Court may dispense with the requirement of convening meetings of the members and/or creditors of the holding company in the event a wholly owned subsidiary is being amalgamated into its holding company and no variation of rights is being caused to such members and/or creditors of the holding company.***
- iii. **The Court may dispense with the requirement of convening meetings of creditors or a class thereof, of the wholly owned subsidiary, in the event a wholly owned subsidiary is being amalgamated into its holding company and the rights of creditors of wholly owned subsidiary remain unaffected therein.***
- iv. The Court may exercise its discretion to dispense with the requirement of convening meetings of members and/or creditors, or a class thereof, in view of the consent obtained from majority in number and three-fourths in value of such members and/or creditors, or a class thereof, as the case may be, in writing to the proposed scheme.”*

(Emphasis supplied)

21. In the present case, the Transferor Company is a wholly owned subsidiary of the Transferee Company. The unsecured creditors of the Transferor Company have provided their consent to the proposed Scheme in terms of Section 230(9) of the Companies Act, 2013. Furthermore, 100% of the equity shareholders of the Transferor Company have also consented to the Scheme. In light of these facts, and following the ruling of the Hon’ble jurisdictional High Court in *Adobe Properties Private Limited with AMP Motors Private Limited* (supra), the requirement to convene meetings of the



shareholders and creditors of the Transferor Company is hereby dispensed with.

22. In the case of the Transferee Company, which is the holding company of the Transferor Company, it is submitted that there will be no variation in the rights of its shareholders as a result of the proposed amalgamation. Furthermore, as averred in the affidavit, the Transferor Company will continue to maintain a positive net worth post-amalgamation. In light of these factors, and in accordance with the judgment of the Hon'ble jurisdictional High Court in *Adobe Properties Private Limited with AMP Motors Private Limited* (supra), the requirement to convene meetings of the shareholders and creditors of the Transferee Company may be dispensed with.

23. In light of the foregoing, the prayer made by the Applicant Companies for dispensing from the requirement of convening meetings of their respective shareholders and creditors, for the purpose of seeking approval of the proposed Scheme of Amalgamation, is hereby granted.

24. The present order would be notified to the following:

- i. Central Government through the Regional Director (Northern Region), Ministry of Corporate Affairs;
- ii. Registrar of Companies, NCT of Delhi & Haryana;
- iii. Official Liquidator, High Court of Delhi;
- iv. Securities and Exchange Board of India;
- v. Bombay Stock Exchange;
- vi. National Stock Exchange of India Limited;
- i. Jurisdictional Assessing Officer, & Principal Chief Commissioner of Income Tax, New Delhi.

25. On completion of the exercise as above, the Applicant Companies shall



be entitled to move an appropriate application.

- a. All the aforesaid directions are to be complied with strictly in accordance with the applicable laws including forms and formats contained in the Rules as well as the provisions of the Companies Act, 2013 by the Applicant Companies.
- b. The Court Officer/Registry is directed to send a copy of this order to the Applicant Companies for necessary steps to be taken at their end.

The Application is allowed on the aforesaid terms.

Sd/-
(REENA SINHA PURI)
MEMBER (T)

Sd/-
(ASHOK KUMAR BHARDWAJ)
MEMBER (J)