

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
MUMBAI BENCH

COMPANY SCHEME PETITION NO. OF 2024

IN

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013)

AND

In the matter of Sections 230 to 232 other applicable
provisions of the Companies Act, 2013 and Rules framed
there under as in force from time to time;

AND

In the matter of Scheme of Amalgamation between
SYNEGRA EMS LIMITED, ("SEL" or the "Transferor
Company") and SMARTLINK HOLDINGS LIMITED,
("SHL" or the "Transferee Company"), and their respective
shareholders.

SYNEGRA EMS LIMITED ("SEL"), a public)
limited company incorporated under the)
Companies Act, 2013 having its registered)
office at Plot No. L-5A, Verna Industrial)
Estate, Verna, South Goa, Salcette, Goa, India)
- 403722 .)

... Petitioner Company

No.1/ Transferor Company

SMARTLINK HOLDINGS LIMITED)
("SHL"), a public limited company, which is)
listed on recognised stock exchanges,)
incorporated under the Companies Act, 1956)

having its registered office at L-7, Verna)

Industrial Estate, Verna, Salcete, Goa, India -)

403722

) ...Petitioner Company No. 2/

Transferee Company

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FOR RAJESH SHAH & CO.

Rajesh Shah

Advocates for the Petitioner.

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Smartlink Holdings Limited
Standalone Balance Sheet as at December 31, 2023
(Amount in INR Lakhs, unless otherwise stated)

Particulars	Note No.	As at December 31, 2023	As at March 31, 2023
ASSETS			
Financial Assets			
Cash and cash equivalents	1	28.97	35.51
Bank balance other than cash and cash equivalents	2	780.58	770.50
Receivables			
(I) Other Receivables	3	22.22	55.36
Loans	4	1,175.00	-
Investments	7	16,586.65	17,522.12
Other financial assets	5	45.40	42.46
Non-financial assets			
Tax assets (net)	6	185.77	147.21
Investment property	8	1,250.33	1,280.03
Property, plant and equipment	9	827.64	875.44
Other non-financial assets	11	82.41	77.61
Total Assets		20,987.97	20,806.24
LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
Trade payables	12	-	-
(i) total outstanding dues of micro-enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		32.28	115.64
Borrowings (Other than debt securities)	13	145.41	147.31
Other financial liabilities	14	66.53	77.27
Non-Financial Liabilities			
Provisions	15	5.64	5.07
Deferred tax liabilities (net)		404.64	365.70
Other non-financial liabilities	16	7.35	10.48
EQUITY			
Equity share capital	17	199.50	199.50
Other equity	18	20,126.62	19,885.27
Total Liabilities and Equity		20,987.97	20,806.24

For and on behalf of the Board of Directors of
Smartlink Holdings Limited
CIN : L67100GA1993PLC001341


K.R. Naik
Executive Chairman
DIN: 00002013


Arati Naik
Executive Director
DIN: 06965985



Place: Verna Goa
Date: February 09, 2024

Place: Verna Goa
Date: February 09, 2024



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Smartlink Holdings Limited
Statement of Standalone Profit and Loss for the period ended December 31, 2023
(Amount in INR Lakhs, unless otherwise stated)

Particulars	Note No.	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Income			
Revenue from operations			
Interest income	19	431.79	427.97
Rental income		159.00	196.50
Fees and commission income	20	14.59	12.24
Net gain on fair value changes	21	325.57	317.78
Total revenue from operations		930.95	954.49
Other income	22	4.34	150.59
Total income		935.29	1,105.18
Expenses			
Finance costs	23	10.44	16.69
Impairment on financial instruments	24	-	0.26
Employee benefits expenses	25	222.58	285.91
Depreciation and amortisation expense	26	79.45	102.22
Other expenses	27	299.48	679.13
Total expenses		611.95	1,084.21
Profit / (Loss) before exceptional items and tax		323.34	20.97
Exceptional items		-	2,091.57
Profit / (Loss) before tax		323.34	2,112.54
Tax Expense:			
- Current Tax		47.91	334.89
- Deferred Tax		38.07	53.29
- Taxes adjustment for earlier year		(1.40)	(49.72)
Total tax expense		84.58	338.46
Profit / (Loss) for the year		238.76	1,774.08
Other Comprehensive Income			
A. Items that will not be reclassified to profit or loss			
Re-measurement gains / (loss) on defined benefit plan		3.45	4.61
Income tax relating to above		(0.87)	(1.16)
Subtotal (A)		2.58	3.45
B. Items that will be reclassified to profit or loss			
Net fair value gain / (loss) on financial instruments		-	-
Income tax relating to above		-	-
Subtotal (B)		-	-
Other Comprehensive Income (A + B)		2.58	3.45
Total Comprehensive Income for the year		241.34	1,777.53

For and on behalf of the Board of Directors of
Smartlink Holdings Limited
CIN : L67100GA1993PLC001341


R.R. Naik
Executive Chairman
DIN: 00002013


Arati Naik
Executive Director
DIN: 06965985



Place: Verna Goa Place: Verna Goa
Date: February 09, 2024 Date: February 09, 2024



Smartlink Holdings Limited

Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023

(Amount in INR Lakhs, unless otherwise stated)

1 Cash and cash equivalents

Particulars	As at December 31, 2023	As at March 31, 2023
Cash on hand	2.26	2.01
Balances with banks		
On current accounts	26.71	33.50
Total	28.97	35.51

2 Bank balances other than Cash and cash equivalent

Particulars	As at December 31, 2023	As at March 31, 2023
In Fixed deposit with maturity for more than 12 months	778.74	768.66
Unpaid dividend accounts	1.84	1.84
Total	780.58	770.50

3 Receivables

Particulars	As at December 31, 2023	As at March 31, 2023
Others Receivables		
Considered good, unsecured	22.22	55.36
From related parties :		
Digisol Systems Limited	6.11	16.98
Synegra EMS Limited	5.02	30.11
	11.13	47.09
From others:	11.09	8.27
Total Receivables	22.22	55.36

4 Loans

Particulars	As at December 31, 2023	As at March 31, 2023
Inter Corporate Deposit - Deposit with Digisol Systems Limited	1,175.00	-
Total	1,175.00	-

5 Other Financial assets

Particulars	As at December 31, 2023	As at March 31, 2023
Security Deposits (Gross)	8.10	7.93
Less: Provision for Impairment loss	-	-
Security Deposits (Net)	8.10	7.93
Advance to employees	1.30	1.45
Accrued Interest on fixed deposit	28.30	33.08
Accrued Interest on Inter corporate Deposit	10.70	-
Total	48.40	42.46

6 Current Tax assets (Net)

Particulars	As at December 31, 2023	As at March 31, 2023
Advance Income tax (net of provisions for taxation of INR 1,051.50 lakhs (March 31, 2023: INR 1,051.50 lakhs)	185.77	147.21
Total	185.77	147.21



Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023
(Amount in INR Lakhs, unless otherwise stated)

7 Investments

Particulars	As at December 31, 2023	As at March 31, 2023
Investments measured at Cost		
Subsidiaries	7,041.45	7,031.71
Investments measured at amortised cost		
Debt securities	5,162.53	4,551.90
Fixed Deposits	1,079.42	1,537.31
Investments measured at Fair Value through Profit or Loss		
Mutual funds	5,093.46	6,191.41
Total - Gross (A)	18,376.86	19,312.33
Less: Allowance for Impairment loss (B)	(1,790.21)	(1,790.21)
Total - Net (A)-(B)	16,586.65	17,522.12
Investments outside India	-	-
Investments in India	16,586.65	17,522.12



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Smartlink Holdings Limited
 Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023
 (Amount in INR Lakhs, unless otherwise stated)

8. Investment Property

Particulars	Gross block			As at December 31, 2023	Depreciation			As at December 31, 2023	Net block	
	As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments		As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments		As at December 31, 2023	As at March 31, 2023
Land	787.55	-	-	787.55	54.56	7.23	-	61.38	715.77	733.10
Building	957.95	-	-	957.95	611.62	22.37	-	433.29	524.56	546.93
Total	1,745.51	-	-	1,745.51	666.18	29.70	-	494.67	1,230.33	1,280.03

Particulars	Gross block			As at March 31, 2023	Depreciation			As at March 31, 2023	Net block	
	As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments		As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments		As at March 31, 2023	As at April 01, 2022
Land	836.04	-	148.38	787.66	44.82	8.74	-	54.16	733.10	891.22
Building	957.95	-	-	957.95	381.32	29.70	-	411.62	546.93	576.63
Total	1,793.99	-	148.38	1,745.61	426.14	38.44	-	465.78	1,280.03	1,467.85



SmartLink Holdings Limited
Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023
(Amount in INR Lakhs, unless otherwise stated)

8 Property, plant and equipment

Particulars	Gross block				Depreciation				Net block	
	As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments	As at December 31, 2023	As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments	As at December 31, 2023	As at December 31, 2023	As at March 31, 2023
Land-Freehold	87.91	-	-	87.91	87.91	-	-	87.91	-	-
Buildings-Own Use	1,377.68	-	-	1,377.68	644.57	35.97	-	670.54	707.54	723.11
Furniture and Fixtures	206.85	-	0.68	206.17	198.64	0.93	8.66	198.91	7.28	8.21
Vehicles	132.27	-	-	132.27	29.38	19.07	-	48.45	83.82	102.89
Office Equipment	121.61	-	-	121.61	119.72	0.56	-	120.30	1.32	1.90
Electrical Installations	385.61	1.44	-	387.05	383.35	0.34	-	383.69	3.38	2.28
Air conditioners	351.09	0.51	30.49	321.11	338.67	2.18	30.48	310.28	10.83	12.42
Computers	22.23	-	-	22.23	22.01	1.00	-	21.04	1.16	2.19
Right-of-use assets	16.87	-	-	16.87	4.43	0.13	-	4.56	12.31	12.44
Total	3,715.12	1.95	31.17	3,685.90	1,836.68	49.75	31.18	1,895.28	827.44	875.44

Particulars	Gross block				Depreciation				Net block	
	As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments	As at March 31, 2023	As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments	As at March 31, 2023	As at March 31, 2023	As at April 01, 2022
Land-Freehold	87.91	-	-	87.91	87.91	-	-	87.91	-	-
Buildings-Own Use	1,377.68	-	-	1,377.68	610.63	33.94	-	644.57	723.11	797.05
Furniture and Fixtures	198.91	7.89	-	206.80	198.64	0.46	-	198.64	8.21	0.77
Vehicles	28.00	111.56	7.31	132.25	22.83	14.66	7.31	29.38	102.89	5.08
Office Equipment	120.28	1.33	-	121.61	119.02	0.70	-	119.72	1.90	1.27
Electrical Installations	395.63	-	-	395.63	392.34	1.01	-	393.35	2.28	3.25
Air conditioners	350.05	1.04	-	351.09	335.41	3.06	-	338.67	12.42	14.44
Computers	22.23	-	-	22.23	18.64	1.37	-	20.01	2.19	3.56
Right-of-use assets	75.34	-	36.47	16.87	29.32	7.50	32.48	4.43	12.44	44.00
Total	2,654.08	121.82	93.78	3,712.12	1,815.49	62.78	39.79	1,836.68	875.44	840.39

Notes:

- (a) All title deeds of immovable properties are held in the name of company.
(b) The Company has not revalued any of its property, plant and equipments during the years ended March 31, 2024 and March 31, 2023.

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Smartlink Holdings Limited
 Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023
 (Amount in INR Lakhs, unless otherwise stated)

10 Intangible assets

Particulars	Gross block			As at December 31, 2023	Depreciation			As at December 31, 2023	Net block	
	As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments		As at April 01, 2023	Additions/ Adjustments	Deductions/ Adjustments		As at December 31, 2023	As at March 31, 2023
Computer Software	95.96	-	-	95.96	95.96	-	-	95.96	-	-
Total	95.96	-	-	95.96	95.96	-	-	95.96	-	-

Particulars	Gross block			As at March 31, 2023	Depreciation			As at March 31, 2023	Net block	
	As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments		As at April 01, 2022	Additions/ Adjustments	Deductions/ Adjustments		As at March 31, 2022	As at April 01, 2022
Computer Software	95.96	-	-	95.96	95.96	-	-	95.96	-	-
Total	95.96	-	-	95.96	95.96	-	-	95.96	-	-

Note:

(i) The Company has not revealed any of its intangible assets during the years ended March 31, 2024 and March 31, 2023.



Smartlink Holdings Limited
 Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023
 (Amount in INR Lakhs, unless otherwise stated)

11 Other Non Financial Assets

Particulars	As at December 31, 2023	As at March 31, 2023
Prepaid expenses	14.43	6.61
Surplus in Gratuity fund (funded)	14.75	12.50
Advance to vendor	7.19	7.33
Balance with government authorities	46.04	51.17
Total	82.41	77.61

12 Trade Payables

Particulars	As at December 31, 2023	As at March 31, 2023
Total outstanding dues of micro-enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	32.28	115.64
Total	32.28	115.64

13 Borrowings (Other than Debt Securities)

Particulars	As at December 31, 2023	As at March 31, 2023
Borrowing measured at amortised cost		
Unsecured		
Lease liabilities	145.41	147.31
Total	145.41	147.31

14 Other Financial liabilities

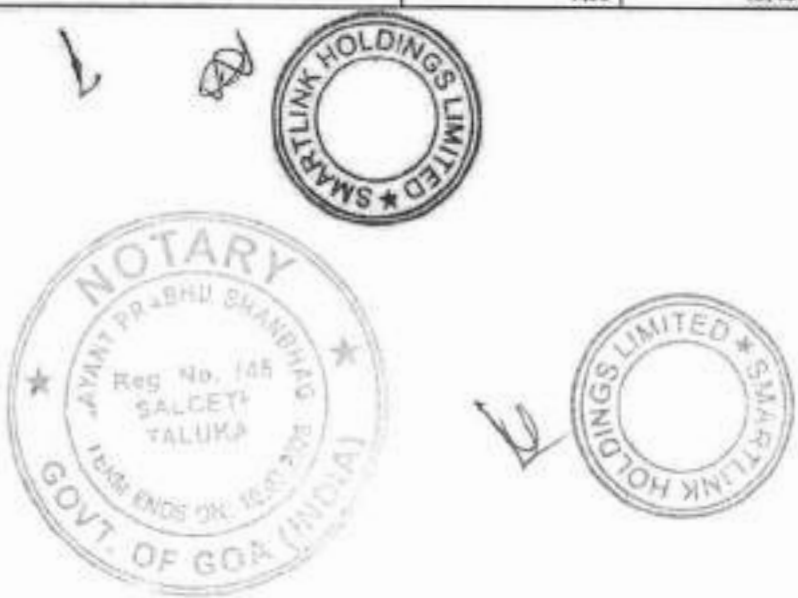
Particulars	As at December 31, 2023	As at March 31, 2023
Deposits	21.23	20.17
Employee Payable	26.49	33.97
Unpaid dividend*	1.84	1.84
Financial Guarantee Obligation	7.85	12.71
Asset Retirement Obligation	9.12	8.58
Total	66.53	77.27

15 Provisions

Particulars	As at December 31, 2023	As at March 31, 2023
Provision for gratuity (funded)	-	-
Provision for leave encashment (unfunded)	5.64	5.07
Total	5.64	5.07

16 Other Non Financial liabilities

Particulars	As at December 31, 2023	As at March 31, 2023
Statutory dues payable	2.18	4.14
Rent received in advance	5.17	6.34
Total	7.35	10.48



Smartlink Holdings Limited

Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023

(Amount in INR Lakhs, unless otherwise stated)

17 Equity Share Capital

The Company has only one class of equity share capital having a par value of INR 2/- per share, referred to herein as equity shares.

Particulars	As at December 31, 2023	As at March 31, 2023
<u>Authorized</u>		
3,50,00,000 Equity Shares of INR 2/- each	700.00	700.00
	700.00	700.00
<u>Issued, Subscribed and paid up</u>		
99,75,000 Equity Shares of INR 2/- each, fully paid-up	199.50	199.50
Less: NIL (Previous Year: NIL) Equity Shares purchased under Buy-back scheme	-	-
Total	199.50	199.50

18 Other equity

Particulars	As at December 31, 2023	As at March 31, 2023
General Reserve	5,567.20	5,567.20
Surplus in Statement of Profit and Loss account	12,757.20	12,566.18
Statutory Reserve	1,302.07	1,254.32
Capital Contribution	92.95	92.95
Capital Redemption Reserve	400.60	400.60
FVTCC Reserve on Financial Instruments	-	-
FVTCC Reserve on defined benefit plans	6.60	4.02
Total	20,126.62	19,885.27

(A) General Reserve (GR)*

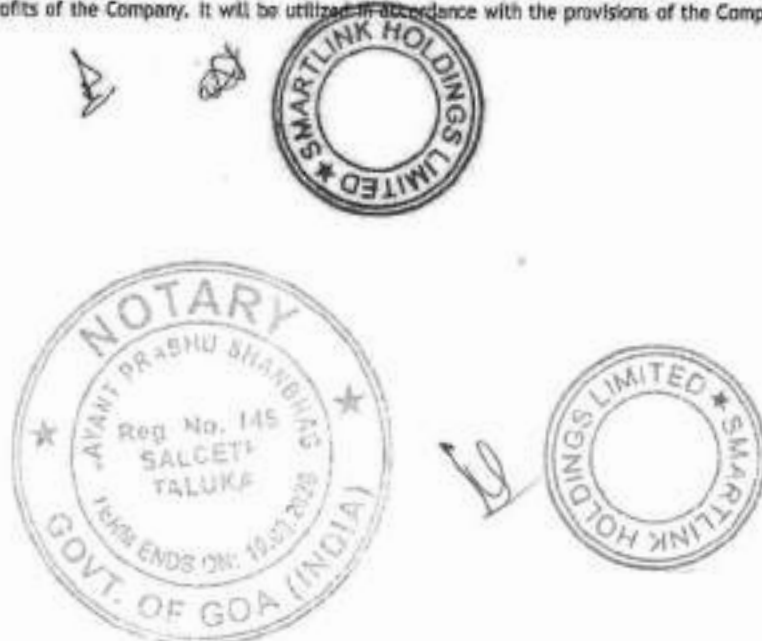
Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	5,567.20	5,567.20
Add: Transfer from Surplus in Profit and Loss account	-	-
Closing balance	5,567.20	5,567.20

* General reserve is free reserve available for distribution as recommended by Board in accordance with requirements of the Companies Act, 2013

(B) Surplus / (deficit) in the Statement of Profit and Loss *

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	12,566.19	11,146.92
Add : Net profit / (loss) for the year	238.76	1,774.08
Amount available for appropriations	12,804.95	12,921.00
Less : Appropriations		
Less: Transferred to Statutory Reserve	(47.75)	(354.82)
Closing balance	12,757.20	12,566.18

* This represents the cumulative profits of the Company. It will be utilized in accordance with the provisions of the Companies Act, 2013.



Smartlink Holdings Limited

Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023

(Amount in INR Lakhs, unless otherwise stated)

(C) Statutory Reserve (As per section 45 IC of the Reserve Bank of India Act 1934)*

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	1,254.32	899.50
Add: Transfer from surplus in statement of profit and loss account	47.75	354.82
Closing balance	1,302.07	1,254.32

*This represents provision created under section 45-IC of the Reserve Bank of India Act, 1934. It will be utilized in accordance with the provisions of the Reserve Bank of India Act, 1934.

(D) Capital Contribution*

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	92.95	92.95
Add / (less): Change during the year	-	-
Closing balance	92.95	92.95

* Represents impact of interest on loan to subsidiaries by promoters at lower than market rate of interest.

(E) Capital Redemption Reserve*

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	400.60	400.60
Add: NIL Equity Shares (March 31, 2023 NIL) of INR 2/- each purchased under buyback scheme	-	-
Closing balance	400.60	400.60

*This is on account of transfer towards buyback of equity shares. It will be utilized in accordance with the provisions of the Companies Act, 2013.

(F) FVTOCI Reserve on financial instruments*

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	-	2.27
Add / (less): Change during the year	-	(2.27)
Closing balance	-	-

* Represents changes in the fair value of certain investments in debt securities. These changes are accumulated within the FVTOCI reserve within equity. The Company transfers amounts from this reserve to Surplus in the Statement of Profit and Loss when the relevant debt securities are derecognised.

(G) FVTOCI Reserve on defined benefit plans*

Particulars	As at December 31, 2023	As at March 31, 2023
Opening balance	4.02	0.57
Add / (less): Change during the year	2.58	3.45
Closing balance	6.60	4.02

* Represents remeasurements i.e. actuarial gains and losses and the return on plan assets, excluding amounts included in the net interest expenses on the net defined benefit liability are recognised in the other comprehensive income instead of profit and loss.



19. Interest Income

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
On financial assets measured at FYTOCI		
Interest on preference shares	-	2.53
	-	2.53
On financial assets measured at amortised cost		
Interest on bonds	267.08	349.68
Interest on deposits with banks	41.45	37.18
Interest on deposits with financial institutions	84.53	38.34
Interest on Inter Corporate Deposit	38.73	-
Other interest income	-	0.24
	431.79	425.44
Total	431.79	427.97

20. Fees and commission income

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Guarantee Commission Income	14.59	12.24
Total	14.59	12.24

21. Net Gain On Fair Value Changes*

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
On financial instruments designated at fair value through profit or loss	325.57	317.78
Total	325.57	317.78

22. Other Income

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Gain on derecognition of RoU assets	-	2.72
Interest on income tax refund	-	0.44
Profit on Property, plant and equipment sold / written off (net)	1.07	3.57
Sale of Scrap	1.63	-
Foreign Exchange gain - (net)	0.04	0.01
Reversal of Impairment on financial instruments (refer foot note)	-	143.95
Security Deposit written off now received	0.32	-
Miscellaneous Income	1.28	-
Total	4.34	150.69

Footnote :-

During the previous year reversal of INR 143.95 lakhs pertain to impairment on financial instruments pursuant to the approval of scheme of amalgamation of subsidiary Company.

23. Finance Costs

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
On Financial liabilities measured at Amortised Cost		
Interest on deposits	1.06	1.13
Interest on borrowings	8.78	12.59
Other interest expense	0.60	2.97
Total	10.44	16.69



Smartlink Holdings Limited

Notes forming part of the Standalone Financial Statements for the period ended December 31, 2023

(Amount in INR Lakhs, unless otherwise stated)

24 Impairment on financial instruments

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
On Financial Instruments measured at FVTOCI		
Investment in Preference Shares (Interest)	-	0.26
Total	-	0.26

25 Employee Benefits Expenses

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Salaries and wages	205.65	264.97
Contribution to provident and other funds	5.37	6.81
Gratuity expenses	1.35	1.79
Staff welfare expenses	10.21	12.34
Total	222.58	285.91

26 Depreciation and amortisation expense

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Depreciation on property, plant and equipment (refer note 9)	49.75	62.78
Depreciation on Investment Property (refer note 8)	29.70	39.44
Total	79.45	102.22

27 Other expenses

Particulars	For the Period Ended December 31, 2023	For the Year Ended March 31, 2023
Rent, rate and taxes	7.86	29.63
Repairs and maintenance	36.89	222.29
Communication expenses	3.30	6.27
Printing and stationery expenses	1.60	1.90
Advertisement expenses	10.86	12.18
Director's fees	14.82	22.45
Auditor's fees and expenses	10.70	15.28
Legal and professional charges	37.66	79.07
Insurance	8.20	7.98
Annual maintenance expense	10.04	12.54
Software connectivity license/maintenance expenses	31.28	42.67
Travelling and conveyance expenses	35.15	29.76
Power and fuel expenses	63.37	89.18
Membership and subscription fees	0.81	0.40
Sundry balance written off (net)	-	8.18
Bad Debts Written Off	-	58.16
Office Expenses	9.00	13.54
Foreign Exchange loss - (net)	-	-
Application, registration & filing Fees	0.11	0.72
Expenditure on corporate social responsibility	-	7.65
Miscellaneous expenses	16.50	19.02
Bank charges	1.33	0.26
Total	299.48	679.13



SCHEME OF AMALGAMATION

BETWEEN

SYNEGRA EMS LIMITED (TRANSFEROR COMPANY)

AND

SMARTLINK HOLDINGS LIMITED (TRANSFeree COMPANY)

AND

THEIR RESPECTIVE SHAREHOLDERS

UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES

ACT, 2013



PREAMBLE

This Scheme of Amalgamation is presented pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for amalgamation between SYNEGRA EMS LIMITED ('SEL' or 'Transferor Company') and SMARTLINK HOLDINGS LIMITED ('SHL' or 'Transferee Company') and their respective shareholders under sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("the Scheme")

The Transferor Company and the Transferee Company are hereinafter collectively referred to as the "Companies".

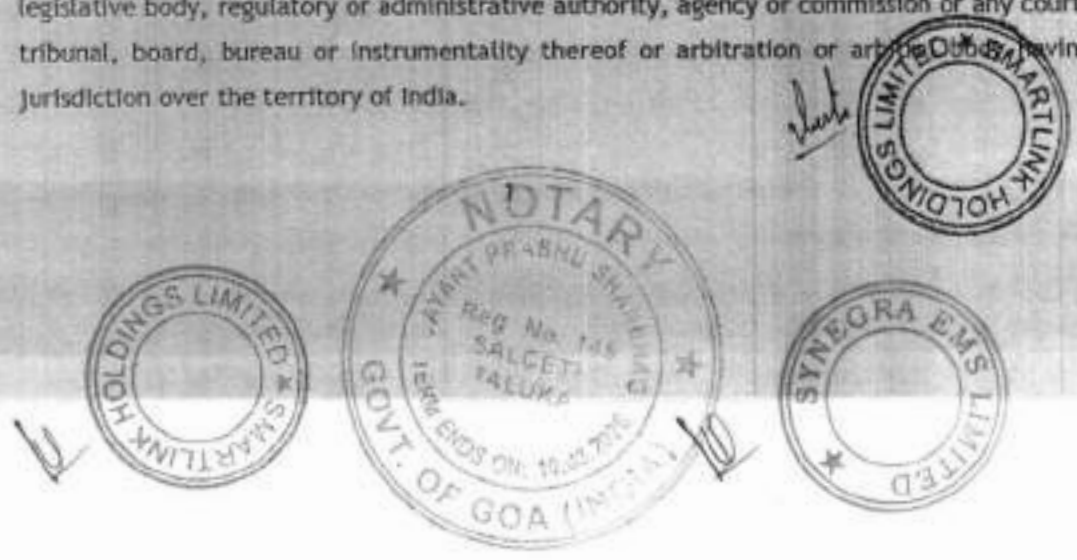
1. DEFINITIONS

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

- 1.1. "Act" or "the Act" means the Companies Act, 1956 and the Companies Act, 2013, as applicable and rules and regulations made thereunder and shall include any statutory modifications, amendments or re-enactment thereof for the time being in force.
- 1.2. "Appointed Date" shall mean 1st April, 2024 or such other date directed by or stipulated by the National Company Law Tribunal as may be applicable.
- 1.3. "Board of Directors" or "Board" means the respective Board of Directors of the Companies and shall include a committee of directors or any person authorized by such board of directors or such committee of directors duly constituted and authorized for the matters pertaining to this Scheme or any other matter relating hereto.
- 1.4. "Effective Date" means the last of the dates on which the conditions and matters referred to in clause 19 hereof occur or have fulfilled.

Any references in this Scheme to the date of "coming into effect of this Scheme" or "the Scheme coming into effect" or "Scheme becoming effective" shall mean the Effective Date.

- 1.5. "Governmental Authority" means any applicable Central, State or local Government, legislative body, regulatory or administrative authority, agency or commission or any court, tribunal, board, bureau or instrumentality thereof or arbitration or arbitration having jurisdiction over the territory of India.



- 1.6. "Income-tax Act" means the Income-tax Act, 1961 including any statutory modifications, re-enactments or amendments thereto.
- 1.7. "National Company Law Tribunal" or "NCLT" or "Tribunal" means the Mumbai bench of National Company Law Tribunal constituted under section 408 of the Companies Act, 2013.
- 1.8. "ROC" means the Registrar of Companies, Goa.
- 1.9. "Scheme" or "the Scheme" or "this Scheme" means this Scheme of Amalgamation in its present form or with any modification(s) approved or directed under Clause 18 of this Scheme or any modifications approved or directed by National Company Law Tribunal pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.
- 1.10. "Transferee Company" means SMARTLINK HOLDINGS LIMITED, a public limited company listed on recognized stock exchanges in India, incorporated under the Companies Act, 1956 on March 31, 1993 with CIN - L67100GA1993PLC001341 and validly existing under the provisions of the Companies Act, 2013 and having its registered office at L-7, Verna Industrial Estate, Verna, Salcete, Goa, India - 403722.
- 1.11. "Transferor Company" means SYNEGRA EMS LIMITED, a public limited company incorporated under the Companies Act, 2013 on August 17, 2016 with CIN - U31909GA2016PLC012969 and having its registered office at Plot No. L-5A, Verna Industrial Estate, Verna, South Goa, Salcette, Goa, India - 403722.
- 1.12. "the Undertaking" shall mean the entire business of the Transferor Company, all their assets, rights, licenses and powers, and all of their debts, outstanding liabilities, employees, duties and obligations as on the Appointed Date including, but not in any way limited to, the following:
- (a) All the assets and properties (whether movable or immovable, tangible or intangible, real or personal, corporeal or incorporeal, present, future or contingent) of the Transferor Company, including, without being limited to, buildings and structures, offices, sundry debtors, furniture, fixtures, office equipment, appliances, vehicles, accessories, power lines, depots, deposits, all stocks, assets, investments of all kinds (including shares, scrips, stocks, bonds, debenture stocks, units or pass through certificates), cash balances or deposits with banks, loans, advances, contingent rights or benefits, book debts, receivables, actionable claims, earnest moneys, advances or deposits paid by the Transferor Company, financial assets, leases (including lease rights) and purchase contracts.



and assets, lending contracts, rights and benefits under any agreement, benefit of any security arrangements or under any guarantees, reversions, powers, municipal permissions, fixed and other assets, trade and service names and marks, and other intellectual property rights of any nature whatsoever, rights to use and avail of telephones, telexes, facsimile, email, Internet, leased line connections and installations, utilities, electricity and other services, reserves, provisions, funds, benefits of assets or properties or other interest held in trust, registrations, contracts, engagements, arrangements of all kind, privileges and all other rights including sales tax deferrals, tax deducted at source ('TDS'), tax collected at source, advance tax, title, interests, other benefits (including tax benefits), easements, privileges, liberties and advantages, if any of whatsoever nature and wheresoever situated belonging to or in the ownership, power or possession and in the control of or vested in or granted in favour of or enjoyed by the Transferor Company or in connection with or relating to the Transferor Company and all other interests of whatsoever nature belonging to or in the ownership, power, possession or the control of or vested in or granted in favour of or held for the benefit of or enjoyed by the Transferor Company, whether in India or abroad.

- (b) All agreements, rights, contracts, entitlements, licenses including (but not limited to) No Objection Certificate from any authorities, including the Municipal Authorities, if any, permits, permissions, incentives, approvals, registrations, tax deferrals and benefits, subsidies, concessions, grants, rights, claims, leases, tenancy rights, liberties, special status and other benefits or privileges and claims as to any patents, trademarks, copyright, designs, quota rights, engagements, arrangements, authorities, allotments, security arrangements (to the extent provided herein), benefits of any guarantees, reversions, powers and all other approvals of every kind, nature and description whatsoever relating to the Transferor Company's business activities and operations.
- (c) Entitlements held by the Transferor Company or which may accrue or become due to it as on the Appointed Date or may become so due or entitled to thereafter.
- (d) All intellectual property rights, records, files, books, papers, process information, computer programs, manuals, data, catalogues, sales and advertising material, quotations, lists of present and former customers and suppliers, customer credit information, customer pricing information, other customer information and all other records and documents relating to the Transferor Company's business activities and operations whether in physical or electronic mode.
- (e) Amounts claimed by the Transferor Company whether or not so recorded in the books of account of the Transferor Company from any Governmental Authority, under any law, act or rule in force, as refund of any tax, duty, or any excess payment.



- (f) Right to any claim, whether preferred or made by the Transferor Company or not, in respect of any refund of tax, duty, cess or other charge, including any erroneous or excess payment thereof made by the Transferor Company and any interest thereon, with regard to any law, act or rule or Scheme made by the Governmental Authority, and in respect of set-off, carry forward of un-absorbed losses availability of Minimum Alternate Tax credit, deferred revenue expenditure, deduction, exemption, rebate, allowance, amortization benefit, if permitted under the provisions of Income-tax Act, 1961, and the applicable value added tax including but not limited to VAT, Service Tax, Goods and Service Tax or any other or like benefits under the said acts or under and in accordance with any law or act.
- (g) All debts (secured or unsecured), liabilities including contingent liabilities whether disclosed or undisclosed, duties, obligations, debentures, etc. of the Transferor Company along with any charge, encumbrance, lien or security including leases forming part of / relating to the Transferor Company and all other obligations of whatsoever kind, nature and description whatsoever and howsoever arising, raised or incurred or utilized. Provided that, any reference in the security documents or arrangements entered into by the Transferor Company and under which, the assets forming part of / relating to the Transferor Company stand offered as a security, for any financial assistance or obligation, the said reference shall be construed as a reference to the assets pertaining to that the Transferor Company only as are vested in the Transferee Company by virtue of the Scheme. Provided always that the Scheme shall not operate to enlarge the security for any loan, deposit or facility created by the Transferor Company which shall vest in the Transferee Company by virtue of the amalgamation and the Transferee Company shall not be obliged to create any further or additional security therefore after the Effective Date or otherwise.
- (h) All other obligations of whatsoever kind, including liabilities in respect of the employees of the Transferor Company with regard to the payment of gratuity.
- (i) All staff, workmen, employees or other labour of the Transferor Company.

Word(s) and expression(s) elsewhere defined in the Scheme will have the meaning(s) respectively ascribed thereto. 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 meanings ascribed to them under the Act, Income-tax Act and other applicable laws, rules, regulations, bye-laws, as the case may be including any statutory modification thereof from time to time.

DATE OF TAKING EFFECT AND OPERATIVE DATE



- 2.1. The Scheme shall be effective from the Appointed Date mentioned herein but shall be operative from the Effective Date. The amalgamation between the Transferor Company and the Transferee Company and their respective shareholders shall be in accordance with Section 2(1B) of the Income-tax Act and other relevant provisions of the Income-tax Act, 1961 as applicable.

3. CAPITAL STRUCTURE

- 3.1. The authorised, issued, subscribed and paid up share capital of Transferor Company as at March 31, 2023, is as under:

Particulars	Amount (INR)
<u>AUTHORISED SHARE CAPITAL</u>	
2,50,00,000 equity shares of Rs. 10/- each.	25,00,00,000
Total	25,00,00,000
<u>ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL</u>	
2,50,00,000 equity shares of Rs. 10/- each.	25,00,00,000
Total	25,00,00,000

Subsequent to March 31, 2023 there has been no change in its issued, subscribed and paid up share capital.

As on date, the entire share capital of the Transferor Company is held by the Transferee Company. Accordingly, the Transferor Company is wholly owned subsidiary of the Transferee Company.

- 3.2. The authorised, issued, subscribed and paid-up share capital of Transferee Company as at March 31, 2023 is as under:

Particulars	Amount (INR)
<u>AUTHORISED SHARE CAPITAL</u>	
3,50,00,000 Equity Shares of INR 2/- each.	7,00,00,000
Total	7,00,00,000
<u>ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL</u>	
99,75,000 Equity Shares of INR 2/- each.	1,99,50,000



Total	1,99,50,000
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Subsequent to March 31, 2023 there has been no change in its issued, subscribed and paid up share capital.

- 3.2. The shares and / or other securities of the Transferor Company are not listed on any stock exchanges. The shares of the Transferee Company are listed on The National Stock Exchange and The Bombay Stock Exchange.

4. RATIONALE OF THE SCHEME

- 4.1. The Transferor Company and the Transferee Company are part of the same group and the Transferor Company is wholly owned subsidiary of the Transferee Company. The rationale for the Scheme is as under:

- (a) To foray into design, development, research in the field of Information Technology for networking products at the Holding company level
- (b) Reduce managerial overlaps, regulatory compliances which are necessarily involved in running multiple entities and elimination of duplication of administrative expenses, consequently enabling cost savings
- (c) Ease in raising funds at Holding company level
- (d) Economies of scale, greater integration, flexibility and market reach for the amalgamated entity
- (e) Achieve simplified corporate structure and ensuring more productive and optimum utilization of various resources

- 4.2. Accordingly, this Scheme is being presented for amalgamation between the Transferor Company and the Transferee Company and their respective shareholders and for various other matters consequential, incidental, supplemental and / or otherwise integrally connected therewith pursuant to sections 230 to 232 and other applicable provisions of the Act.

5. TRANSFER AND VESTING OF UNDERTAKING

- 5.1. With effect from the Appointed Date and upon coming into effect of the Scheme and subject to the provisions of the Scheme, the entire Undertaking of the Transferor Company shall be transferred to and vested in or be deemed to be transferred to and vested as a going concern in the Transferee Company.



5.2. For avoidance of doubt and without prejudice to the generality of the foregoing, it is clarified that upon coming into effect of this Scheme and with effect from the Appointed Date, in accordance with the provisions of relevant laws, all consents, permissions, licenses, registrations, certificates, authorities (including for the operation of bank accounts), powers of attorneys given by, issued to or executed in favour of the Transferor Company, and the rights and benefits under the same, in so far as they relate to the Transferor Company, all quality certifications and approvals, patents and domain names, copyrights, brands, trade secrets, product registrations and other intellectual property and all other interests relating to the goods or services being dealt with by the Transferor Company, shall without any further act or deed, be transferred and/or deemed to be transferred to and vested in the Transferee Company under the same terms and conditions as were applicable to the Transferor Company immediately prior to the Effective Date. In so far as the various incentives, sales tax, deferral benefits, subsidies (including applications for subsidies), available tax credits (including Minimum Alternate Tax credit, if any), rehabilitation schemes, grants, special status and other benefits or privileges enjoyed, granted by any government body, local authority or by any other person, or availed of or to be availed of by the Transferor Company are concerned, the same shall, without any further act or deed, in so far as they relate to the Transferor Company, shall be transferred and / or deemed to be transferred to or vest with and be available to the Transferee Company on the same terms and conditions as were applicable immediately prior to the coming into effect of this Scheme. The Transferee Company shall make applications to and obtain relevant approvals from the concerned Governmental Authorities and / or parties as may be necessary in this behalf and the Transferor Company shall co-operate and provide the required support wherever required.

5.3. The transfer and vesting of movable assets and other assets shall be effected as follows, unless Board of Directors of the Transferor and the Transferee Company decides otherwise:

(a) All the movable assets of the Transferor Company, and the assets which are otherwise capable of transfer by physical delivery or endorsement and delivery, shall be so transferred to the Transferee Company and deemed to have been physically handed over by physical delivery or by endorsement and delivery, as the case may be, without the need to execute any separate instrument, to the Transferee Company to the end and intent that the property and benefit therein passes to the Transferee Company with effect from the Appointed Date. Such delivery and transfer shall be made on a date which shall be mutually agreed upon between the Transferor Company and the Transferee Company on or after the Effective Date.

(b) In respect of any movable assets of the Transferor Company other than those mentioned in sub-clause 5.3.(a) above, including investments, intangible assets,



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actionable claims, sundry debtors, outstanding loans, advances recoverable in cash or kind or for value to be received and deposits with the Government, semi-Government, local and other authorities and bodies and customers, the Transferor Company shall if so required by the Transferee Company, and the Transferee Company may, issue notices in such form as the Transferee Company may deem fit and proper stating that pursuant to the NCLT having sanctioned this Scheme under Sections 230 to 232 and other applicable provisions of the Act, the relevant debt, loan, advance or other asset, be paid or made good or held on account of the Transferee Company, as the person entitled thereto, to the end and intent that the right of the Transferor Company to recover or realize the same stands transferred to the Transferee Company and that appropriate entries should be passed in their respective books to record the aforesaid changes.

- 5.4. In relation to the assets, if any, belonging to the Transferor Company, which require separate documents of transfer, the Transferor Company and the Transferee Company will execute necessary documents, as and when required.

Provided that for the purpose of giving effect to the vesting order passed under Sections 230 to 232 in respect of this Scheme, the Transferee Company shall at any time pursuant to the orders on this Scheme be entitled to get the record of the change in the title and the appurtenant legal right(s) upon the vesting of such assets of the Transferor Company in accordance with the provisions of Sections 230 to 232 of the Act, at the office of the respective Registrar of Assurances or any other concerned authority, where any such property is situated.

- 5.5. Upon the Scheme coming into effect and with effect from the Appointed Date, and subject to the provisions of the Scheme, all debts, liabilities, contingent liabilities, duties and obligations of the Transferor Company as on the Appointed Date whether provided for or not in the books of accounts of the Transferor Company, and all other liabilities which may accrue or arise after the Appointed Date but which relate to the period on or up to the day of the Appointed Date shall, pursuant to the orders of the Hon'ble NCLT or such other Governmental authority as may be applicable under the provisions of the Act, without any further act or deed, be transferred or deemed to be transferred to and vested in the Transferee Company, so as to become as from the Appointed Date the debts, liabilities, contingent liabilities, duties and obligations of the Transferee Company on the same terms and conditions as were applicable to the Transferor Company. Provided however that any charges, mortgages and/or encumbrances shall be confined only to the relative assets of the Transferor Company or part thereof on or over which they are subsisting on transfer to and vesting of such assets in the Transferee Company and no such charges, mortgages, and/or encumbrances shall be enlarged or extend over or apply to any other asset(s) of the



Transferee Company. Any reference in any security documents or arrangements (to which any of the Transferor Company is a party) to any assets of the Transferor Company shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of the Transferee Company and Transferee Company shall not be obliged to create any further or additional security.

- 5.6. On and from the Effective Date, and thereafter, the Transferee Company shall be entitled to operate all bank accounts of the Transferor Company and realize all monies and complete and enforce all pending contracts and transactions and to accept and issue credit notes in respect of the Transferor Company in the name of the Transferee Company in so far as may be necessary until the transfer of rights and obligations of the Transferor Company to the Transferee Company under this Scheme have been formally given effect to under such contracts and transactions.
- 5.7. The resolutions, if any, as approved and passed from time to time, under the Act, by the Board of Directors, shareholders of the Transferor Company, which are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions of the Transferee Company until the Board of Directors or the shareholders of the Transferee Company, as applicable, passes resolution(s) which has the effect of modifying or changing aforesaid resolutions of the Transferor Company. If any such resolutions of the Transferor Company have upper monetary or other limits being imposed under the provisions of the Act or any other applicable provisions, then the said limits shall be added and shall constitute the aggregate of the said limits in the Transferee Company.
- 5.8. This Scheme shall not, in any manner, affect the rights of any of the creditors of the Transferor Company or the Transferee Company.

6. CONTRACTS AND DEEDS

- 6.1. From the Effective Date, subject to the provisions hereof, without any further act of the parties, all memorandum of understanding, contracts, including contracts for tenancies and licenses, deeds, bonds, agreements, incentives, benefits, exemptions, entitlements, arrangements, engagements, registrations, schemes, assurances, insurance policies, guarantees and other instruments of whatsoever nature to which the Transferor Company is a party or to the benefit of which the Transferor Company may be eligible and which are subsisting or have effect on the Effective Date, shall be in full force and effect on or against or in favour, as the case may be, of the Transferee Company and may be enforced as fully and effectually as if, instead of the Transferor Company, the Transferee Company had been a party to or beneficiary of or obliged under the same.



6.2. Without prejudice to the other provisions of this Scheme and notwithstanding the fact that the vesting of the Transferor Company occurs by virtue of this Scheme itself, the Transferee Company shall, if and to the extent required by law, enter into and / or issue and / or execute deeds, writings or confirmations, to give formal effect to the provisions of Clause 6.1. To the extent that the Transferor Company is required prior to the Effective Date to enter into and / or issue and / or execute such deeds, writings or confirmations, the Transferee Company shall be entitled to act for and on behalf of and in the name of the Transferor Company and to carry out or perform all such formalities or compliances referred to above on the part of the Transferor Company.

6.3. It is hereby clarified that if any contracts, deeds, bonds, agreements, registrations, licenses, assets (including but not limited to any estate, rights, title, interest in or authorities relating to such assets), schemes, arrangements or other instruments of whatsoever nature to which the Transferor Company is a party, cannot be transferred to the Transferee Company for any reason whatsoever, the Transferor Company shall hold such contracts, deeds, bonds, agreements, registrations, licenses, schemes, arrangements or other instruments of whatsoever nature in trust for the benefit of the Transferee Company, on and till the Effective Date.

7. EMPLOYEES OF THE TRANSFEROR COMPANY

7.1. All the employees of the Transferor Company, who are in service as on the Effective Date shall on and from the Effective Date and with effect from the Appointed Date, become and be engaged as the employees of the Transferee Company, without any break or interruption in service as a result of the transfer and on terms and conditions not less favourable than those on which they are engaged by the Transferor Company immediately preceding the Effective Date. Services of the employees of the Transferor Company shall be taken into account from the date of their respective appointment with the Transferor Company for the purposes of all retirement benefits and all other entitlements for which they may be eligible. For the purpose of payment of any retrenchment compensation, if any, such past services with the Transferor Company shall also be taken into account.

7.2. On and from the Effective Date and with effect from the Appointed Date, the services of the employees of the Transferor Company will be treated as having been continuous, without any break, discontinuance or interruption, for the purpose of membership and the application of the rules or bye-laws of provident fund or gratuity fund or pension fund or superannuation fund or other statutory purposes as the case may be.



- 7.3. It is expressly provided that, on the Scheme becoming effective and with effect from the Appointed Date, the provident fund, gratuity fund, superannuation fund or any other special fund or trusts created or existing for the benefit of the staff, workmen and other employees of the Transferor Company shall become trusts / funds of the Transferee Company for all purposes whatsoever in relation to the administration or operation of such funds or trusts or in relation to the obligation to make contributions to the said funds or trusts in accordance with the provisions thereof as per the terms provided in the respective trust deeds or other documents, if any. It is the aim, and intent of the Scheme that all rights, duties, powers and obligations of the Transferor Company in relation to such funds or trusts shall become those of the Transferee Company. It is clarified that the services of the staff, workmen and employees of the Transferor Company which are employed with the Transferee Company will be treated as having been continuous for the purpose of the said fund or funds. The trustees including the Board of Directors of the Transferor Company and the Transferee Company or through any committee / person duly authorised by the Board of Directors in this regard shall be entitled to adopt such course of action in this regard as may be advised provided however that there shall be no discontinuation or breakage in the services of the employees of the Transferor Company.

8. BOARD OF DIRECTORS OF THE TRANSFEROR COMPANY

- 8.1. The Board of Directors (or any committee/ sub-committee thereof) of the Transferor Company, upon this Scheme becoming effective, shall without any further act, instrument and deed stand dissolved. All directors of the Transferor Company shall cease to be directors of the Transferor Company on coming into effect of this Scheme. However, if any such director is a director of the Transferee Company, he will continue to hold his office in the amalgamated Transferee Company.

9. LEGAL PROCEEDINGS

- 9.1. If any suit, appeal, petition, complaint, application or other legal proceedings of whatsoever nature (hereinafter referred to as the "Proceedings") by or against the Transferor Company is pending as on the Effective Date, the same shall not abate or be discontinued or in any way be prejudicially affected by reason of the amalgamation between the Transferor Company and the Transferee Company or by anything contained in this Scheme, but the Proceedings may be continued, prosecuted and enforced by or against the Transferee 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 Transferor Company in the absence of this Scheme.



9.2. On and from the Effective Date, the Transferee Company shall, if required, initiate any legal proceedings in relation to the present and past business, undertakings, properties and assets of the Transferor Company.

10. CONDUCT OF BUSINESS BY TRANSFEROR COMPANY TILL EFFECTIVE DATE

10.1. Unless otherwise stated herein, from the Appointed Date until the Effective Date:

- (a) The Transferor Company shall carry on and be deemed to have carried on all its business and activities and shall be deemed to have held and stood possessed of and shall continue to hold and stand possessed of all the assets, properties and liabilities for and on account of and in trust for the Transferee Company. The Transferor Company hereby undertakes to hold the assets, properties and liabilities with utmost prudence until the Effective Date.
- (b) The Transferor Company shall carry on its business and activities with reasonable diligence and business prudence and shall not, alter or diversify its respective business nor venture into any new business, nor alienate, charge, mortgage, encumber or otherwise deal with the assets or any part thereof except in the ordinary course of business.
- (c) All the profits or income accruing or arising to the Transferor Company or expenditure or losses arising or incurred or suffered by the Transferor Company, shall for all purposes be treated as the income or profits or losses or expenditure as the case may be of the Transferee Company.
- (d) The Transferor Company shall not vary the terms and conditions of employment of any of the employees except in the ordinary course or pursuant to any pre-existing obligation undertaken by the Transferor Company as the case may be.
- (e) The Transferor Company shall not make any change in its capital structure (paid-up capital), whether by way of increase, decrease, reduction, re-classification, subdivision or consolidation, re-organisation, or in any other manner, except by and with the consent of the Board of Directors of SHL.

10.2. The Transferor Company either individually or jointly with the Transferee Company shall be entitled, pending the sanction of the Scheme, to apply to the Central Government and /or other agencies, departments and authorities concerned as may be necessary under any law for such consents, approvals and sanctions which the Transferee Company may require to carry on the business of the Transferor Company and to give effect to the Scheme.

11. SAVING OF CONCLUDED TRANSACTION

11.1. The transfer of the entire business, properties, assets and Undertaking of the Transferor



Company to the Transferee Company and the continuance of all contracts or proceedings by or against the Transferor Company shall not affect any transaction, contracts or proceedings already concluded by the Transferor Company on or after the Appointed Date till the Effective Date, to the end and intent that the Transferee Company accepts and adopts all acts, deeds, matters and things done and / or executed by the Transferor Company in regard thereto, as if done or executed on behalf of the Transferee Company.

12. ISSUE OF SHARES

- 12.1. The entire issued, subscribed and paid-up equity share capital of the Transferor Company is held by the Transferee Company. In other words, the Transferor Company is wholly owned subsidiary of the Transferee Company. Accordingly, upon this scheme becoming effective, the Transferee Company would not be required to issue and allot any shares to the shareholders of the Transferor Company.

13. ACCOUNTING TREATMENT

- 13.1. On the Scheme becoming effective and with effect from the Appointed Date, the Transferee Company shall account for the amalgamation of the Transferor Company in its books of account in accordance with "Pooling of Interest Method" laid down under Appendix C of IND AS 103 (Business combination of entities under common control) and/ or any other applicable IND AS, as the case may be, as notified under Section 133 of the Act read with relevant rules issued thereunder.

14. TREATMENT OF TAXES

- 14.1. Any tax liabilities under the Income-tax Act, 1961, Customs Act, 1962, The Central Goods and Service Tax Act, 2017, stamp laws, if any as amended from time to time or other applicable laws/ regulations dealing with taxes/ duties/ levies (hereinafter in this Clause referred to as "Tax Laws") allocable or related to the business of the Transferor Company to the extent not provided for or covered by appropriate tax provisions in the accounts made as on the date immediately preceding the Appointed Date shall be transferred to the Transferee Company.
- 14.2. All taxes (including but not limited to Income-tax, Goods and Service tax etc.) paid or payable by the Transferor Company in respect of the operations and / or the profits of the business on and from the Appointed Date, shall be on account of the Transferee Company



and, insofar as it relates to the tax payment (including without limitation income-tax, service tax, etc.), whether by way of deduction at source, advance tax or otherwise howsoever, by the Transferor Company in respect of the profits or activities or operation of the business on and from the Appointed Date, the same shall be deemed to be the corresponding item paid by the Transferee Company, and shall in all proceedings, be dealt with accordingly.

- 14.3. Upon the Scheme becoming effective, the Transferor Company (if required) and the Transferee Company are expressly permitted to revise their financial statements, annual accounts, tax returns including but not limited to TDS Certificates, TDS returns, etc. along with prescribed forms, filings and annexures under the Income-tax Act, Goods and Service tax and other tax laws, and to claim refunds and / or credit for taxes paid (including minimum alternate tax, advance taxes, TDS, etc.), as may be required to give effect to the provisions of the Scheme.

The relevant authorities shall be bound to transfer to the account of and give credit for the same to Transferee Company upon the passing of the order on this Scheme by the Hon'ble NCLT or any other appropriate authority and upon relevant proof and documents being provided to the said authorities.

- 14.4. All tax assessment proceedings / appeals of whatsoever nature by or against the Transferor Company pending and / or arising at the Appointed Date and relating to them shall be continued and / or enforced until the Effective Date by the Transferor Company. As and from the Effective Date, the tax proceedings shall be continued and enforced by or against the Transferee Company in the same manner and to the same extent as would or might have been continued and enforced by or against the Transferor Company. Further, the aforementioned proceedings shall not abate or be discontinued nor be in any way prejudicially affected by reason of the amalgamation of the Transferor Company with the Transferee Company or anything contained in the Scheme.

- 14.5. Any refund under the Tax Laws received by / due to the Transferor Company consequent to the assessments made on the Transferor Company subsequent to the Appointed Date and for which no credit is taken in the accounts as on the date immediately preceding the Appointed Date shall also belong to and be received by the Transferee Company.

- 14.6. Without prejudice to the generality of the foregoing, all benefits including but not limited to benefits relating to income-tax, Goods and Service Tax etc., to which the Transferor Company is entitled in terms of the applicable tax laws of the Union and State Governments, shall be available to and vest in the Transferee Company.



- 14.7. Further, any tax deducted at source by the Transferor Company / the Transferee Company on inter-company transactions between the Transferee Company and the Transferor Company, if any (from Appointed Date to Effective Date) shall be deemed to be advance tax paid by the Transferee Company and shall, in all proceedings, be dealt with accordingly.
- 14.8. Upon the coming into effect of this scheme, all tax compliances under any tax laws by the Transferor Company on or after Appointed Date shall be deemed to be made by the Transferee Company.

15. COMBINATION AND ENHANCEMENT OF AUTHORISED SHARE CAPITAL

- 15.1. Upon this Scheme becoming effective, the authorised share capital of the Transferee Company shall automatically stand increased without any further act, instrument or deed on the part of the Transferee Company including payment of stamp duty and fees payable to ROC, by the authorised share capital of the Transferor Company as on the Effective Date. The Authorised Share Capital of the Transferee Company stands increased to INR 32,00,00,000 (Rupees Thirty Two Crores Only) divided into 16,00,00,000 (Sixteen Crore) equity shares of INR 2/- each and the Memorandum of Association and Articles of Association of the Transferee Company (relating to the authorised share capital) shall, without any further act, instrument or deed, be increased and stand altered, modified and amended, and the consent of the shareholders of the Transferee Company to the Scheme (in case dispensation for holding meeting of shareholders of the Transferee Company is not granted)/ the approval of this Scheme by the NCLT (in case dispensation for holding meeting of shareholders of the Transferee Company is granted) shall be deemed to be sufficient for the purposes of effecting this amendment, and no resolution(s) under Sections 13, 14 and 61 of the Companies Act, 2013 and Section 230 of the Act and other applicable provisions of the Act would be required to be separately passed, as the case may be and for this purpose the stamp duties and fees paid on the authorised capital of the Transferor Company shall be utilized and applied to the increased authorised share capital of the Transferee Company and there would be no requirement for any further payment of stamp duty and / or fee by the Transferee Company for increase in the authorised share capital to that extent and the Transferee Company shall pay the differential fees/ stamp duty, if any, on the enhanced authorised share capital pursuant to the amalgamation after set-off the fee/stamp duty paid by the Transferor Company on its authorised capital prior to amalgamation.



- 15.2. It is clarified that the consent of the shareholders of the Transferee Company to the Scheme (in case dispensation for holding meeting of shareholders of the Transferee Company is not granted)/ the approval of this Scheme by the NCLT (in case dispensation for holding meeting of shareholders of the Transferee Company is granted) shall be deemed to be the consent of shareholders of the Transferee Company to the alteration of the Memorandum of Association of the Transferee Company as may be required under the Act, and Clause V of the Memorandum of Association of the Transferee Company shall stand substituted by virtue of the Scheme to read as follows:

"V) The Authorised Share Capital of the Company is INR 32,00,00,000 (Rupees Thirty Two Crores Only) divided into 16,00,00,000 (Sixteen Crore) equity shares of INR 2/- each"

16. DISSOLUTION OF THE TRANSFEROR COMPANY

- 16.1. On and from the Effective Date, the Transferor Company shall stand dissolved without being wound up.

17. APPLICATION TO THE NCLT

- 17.1. The Transferor Company and the Transferee Company as may be directed by the NCLT shall make and file necessary applications and petitions to the NCLT or any other appropriate authority, under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 for sanctioning this Scheme and for dissolution of the Transferor Company without being wound up.

18. MODIFICATIONS / AMENDMENTS TO THE SCHEME

- 18.1. The Transferor Company (by its Board of Directors) and the Transferee Company (by its Board of Directors) or such other person or persons, as the respective Board of Directors may authorize, including any committee or sub-committee thereof, may consent, on behalf of all persons concerned, to any modifications or amendments of the Scheme or to any conditions or limitations that the NCLT or any other Governmental Authority may deem fit to direct or impose or which may otherwise be considered necessary, desirable or appropriate by the NCLT or such other Governmental Authority, whether in pursuance of a change in law or otherwise. The Transferor Company and the Transferee Company by their respective Board of Directors or such other person or persons as the respective Board of Directors may authorize, including any committee or sub-committee thereof, shall be authorised 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 orders of any other authorities or otherwise howsoever arising out of or under or by virtue of the Scheme and / or any matter concerned or connected therewith. All modification / amendments in pursuant to this Clause shall be subject to approval of NCLT.

- 18.2. For the purpose of giving effect to this Scheme or to any modification or amendments thereof or additions thereto, the delegate(s) and / or the directors of the Transferor Company and / or the Transferee Company may give and are hereby authorised to determine and give all such directions as are necessary including directions for settling any question of doubt or difficulty that may arise and such determination or directions, as the case may be, shall be binding on all parties, in the same manner as if the same were specifically incorporated in this Scheme.

19. CONDITIONALITY OF THE SCHEME

- 19.1. The Scheme, in relation to the amalgamation between Transferor Company and Transferee Company, is conditional upon and subject to the following:

- (a) The requisite consent/ intimation/ approval/ permission / waiver, as may be required of the Central Government or any other statutory or regulatory authority, including Stock Exchange(s) and/or Securities and Exchange Board of India and/or Reserve Bank of India, if any, which by law may be necessary for the implementation of this Scheme or as may be directed by the jurisdictional NCLT.
- (b) The Scheme being approved by the respective requisite majorities of the shareholders and/ or creditors of the Transferor Company and the Transferee Company as may be directed by the jurisdictional NCLT.
- (c) Sanctions and orders under the provisions of Sections 230 to 232 and other applicable provisions of the Act being obtained by the Transferor Company and the Transferee Company from the NCLT.
- (d) Filing of Certified copies of Orders of NCLT sanctioning this Scheme pursuant to Sections 230 to 232 and other applicable provisions of the Act with the ROC, Goa by the Companies.
- (e) Intimation to the Project Management Agency for obtaining requisite approval / waiver of the Competent authority on account of change in shareholding (due to the said amalgamation), pursuant to the Approval Letter no. PLI/GSCV/OUT/17203/M14 dated October 31, 2022 issued by the Small Industries Development Bank of India (SIDBI), the Project Management Agency ('the PMA') read with Production Linked Incentive scheme ('the PLI Scheme') Guidelines for Telecom and Networking Products manufactured in India dated June 03, 2021 Issued in favour of Transferor Company.



20. EFFECT OF NON-RECEIPT OF APPROVALS/ SANCTIONS

- 20.1. In the event of any of the said sanctions and approvals referred to in Clause 19 are not being obtained and / or complied with and / or satisfied and / or the Scheme not being sanctioned by the NCLT, this Scheme shall stand revoked, cancelled and be of no effect and in that event, no rights and liabilities whatsoever shall accrue to or be incurred between the Transferor Company and the Transferee Company or their respective shareholders or creditors or employees or any other person save and except in respect of any act or deed done prior thereto as is contemplated hereunder or as to any right, liability or obligation which has arisen or accrued pursuant thereto and which shall be governed and be preserved or worked out in accordance with the applicable law and in such case, each party shall bear its own costs unless otherwise mutually agreed. Further, the Board of Directors of the Transferor Company and the Transferee Company shall be entitled to revoke, cancel and declare this Scheme of no effect if such Board of Directors are of the view that the coming into effect of this Scheme in terms of the provisions of this Scheme or filing of orders with any authority could have adverse implications on either or both the Transferor Company and the Transferee Company.

21. COSTS, CHARGES AND EXPENSES

- 21.1. All costs, charges, taxes including duties (including the stamp duty, if any, applicable in relation to this Scheme), levies and all other expenses, if any (save as expressly otherwise agreed) arising out of or incurred in carrying out and implementing this Scheme and matters incidental thereto shall be borne by the Transferee Company.



SYNEGRA

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF SYNEGRA EMS LIMITED AT ITS MEETING HELD AT PLOT NO. L-7, VERNA INDUSTRIAL ESTATE, VERNA, SALCETE GOA 403722 ON FRIDAY, THE 09TH DAY OF FEBRUARY, 2024

"RESOLVED THAT pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 or any statutory modification or replacement thereof for the time being in force or any amendment thereof and Clause III B (11) of the Object Clause of the Memorandum of Association of Synegra EMS Limited (hereinafter referred to as "the Company" or "Transferor Company") and subject to the requisite approval, consents, sanctions and permissions of the concerned regulatory authorities if any and the sanction of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT") and/ or such other appropriate authority, as may be applicable and requisite approval of the shareholders and/or creditors of the Company as may be directed by the jurisdictional NCLT, the approval of the Board of Directors of the Company ("Board") be and is hereby accorded to the Scheme of Amalgamation between Synegra EMS Limited("Transferor Company") and Smartlink Holdings Limited("Transferee Company") and their respective shareholders ("the Scheme") placed before the Board and initialed by the Chairman for the purpose of identification.

RESOLVED FURTHER THAT as the Transferor Company is wholly owned subsidiary of the Transferee Company, the Transferee Company would not be required to issue and allot any shares to the shareholders of the Transferor Company.

RESOLVED FURTHER THAT Mr. K. R. Naik, Wholetime Director, Mr. K. G. Prabhu, Chief Financial Officer, Mr. Edlan Fernandes, Company Secretary and Ms. Urjita Damle, Authorised Signatory of the Company be and are hereby authorised individually and/ or severally to do and perform all such acts, deeds, matters and things as may be deemed necessary, expedient, desirable, usual or proper and to settle any question or difficulty that may arise with regard to execution and implementation of the Scheme and for this purpose take all necessary steps for, including but not limited to:

- (a) Finalizing the draft Scheme of Amalgamation;
- (b) Filing of applications/affidavits with the concerned jurisdictional NCLT or such other competent authority and seeking directions as to holding/dispensing with meeting of the shareholders/creditors of the Company as may be directed by the jurisdictional NCLT to give effect to the Scheme and where necessary to take steps to convene and hold such meetings as per the directions of the jurisdictional NCLT;
- (c) Filing of petitions for confirmation of the Scheme by the jurisdictional NCLT's or such other competent authority;
- (d) For the above purposes to engage advocates, consultants, Company Secretary, Chartered Accountants, and if considered necessary, also engage services of

SYNEGRA EMS LIMITED

Registered Office : Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2895433 | Fax: +91 832 2283395 | helpdesk@synegra.com | www.synegra.com

CIN : U31909GA2016PLC012069



SYNEGRA


- counsel(s), declare and file all pleadings, reports, and sign and issue public advertisements and notices;
- (e) Obtaining approval from such other authorities and parties including the shareholders and creditors, as may be directed by the jurisdictional NCLT, to the said Scheme;
 - (f) To settle any question or difficulty that may arise with regard to the implementation of the above Scheme, and to give effect to the above resolution;
 - (g) To make any alterations/changes to the Scheme as may be expedient or necessary which does not materially change the substance of the Scheme; and also particularly for satisfying the requirements or conditions imposed by the Central Government or the jurisdictional NCLT or any other authority;
 - (h) To suspend, withdraw or revive the scheme from time to time as may be specified by any statutory authority or as may be suo moto decided by the Board in its absolute discretion;
 - (i) To sign all applications, petitions, documents, relating to the Scheme and jurisdictional NCLT process or delegate such authority to another person by a valid Power of Attorney; and
 - (j) To do all acts and things as may be considered necessary and expedient in relation to the Scheme including necessary submissions to the regulatory authorities to give effect to the Scheme and for matters connected therewith or incidental thereto."

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until otherwise amended or rescinded by the Board of Directors.

RESOLVED FURTHER THAT a certified true extract of the above resolutions duly signed by anyone of the Directors, be sent to the concerned authorities / regulatory bodies to enable them to give effect to the above resolutions."

Certified To Be True Copy

For SYNEGRA EMS LIMITED


K. R. NAIK
WHOLETIME DIRECTOR
DIN: 00002013



SYNEGRA EMS LIMITED

Registered Office : Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone : +91 832 2895433 | Fax : +91 832 2783395 | helpdesk@synegra.com | www.synegra.com

CIN : U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Ltd.





CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF SMARTLINK HOLDINGS LIMITED AT ITS MEETING HELD AT THE REGISTERED OFFICE OF THE COMPANY AT L-7, VERNA INDUSTRIAL ESTATE, VERNA, SALCETE - GOA, 403722 ON FRIDAY THE 09TH DAY OF FEBRUARY, 2024

"RESOLVED THAT pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 or any statutory modification or replacement thereof for the time being in force or any amendment thereof and clause III B (15) of the Object Clause of the Memorandum of Association of Smartlink Holdings Limited (hereinafter referred to as "the Company" or "Transferee Company") and subject to the requisite approval, consents, sanctions and permissions of the concerned regulatory authorities if any and the sanction of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT") and/ or such other appropriate authority, as may be applicable and requisite approval of the shareholders and/or creditors of the Company as may be directed by the jurisdictional NCLT, the approval of the Board of Directors of the Company ("Board") be and is hereby accorded to the Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company") and the Company and their respective shareholders ("the Scheme") placed before the Board and initialed by the Chairman for the purpose of identification.

RESOLVED FURTHER THAT as the Transferor Company is wholly owned subsidiary of the Transferee Company, the Transferee Company would not be required to issue and allot any shares to the shareholders of the Transferor Company on account of merger of wholly owned subsidiary with the Transferee Company.

RESOLVED FURTHER THAT report of the Audit Committee recommending the draft Scheme and the certificate issued by the Statutory Auditor M/s Shridhar and Associates, Chartered Accountants for accounting treatment as placed before the Board be and is hereby noted, accepted and approved.

RESOLVED FURTHER THAT in terms of the Regulation 37(6) of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is not required to obtain prior approval of Stock Exchanges for filing the Scheme with jurisdictional NCLT and the Company is not required to comply with the provisions of SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 provided that draft Scheme is filed with Stock Exchanges for disclosure purposes.

RESOLVED FURTHER THAT Mr. K. R. Naik, Executive Chairman, Ms. Arati Naik, Wholetime Director, Mr. K. G. Prabhu, Chief Financial Officer and Ms. Urjita Damle, SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone : +91 832 2885400 | Fax : +91 832 2783395
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office : CITIPONT, 7th Floor, Unit No. B-702, Andheri-Kurla Road, I.B. Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone : +91 22 4951 7068

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SYNEGRA



CIN: L67100GA1993PLC001341

Company Secretary of the Company be and are hereby authorised individually and/ or severally to do and perform all such acts, deeds, matters and things as may be deemed necessary, expedient, desirable, usual or proper and to settle any question or difficulty that may arise with regard to execution and implementation of the Scheme and for this purpose take all necessary steps for, including but not limited to:

- (a) Finalizing the draft Scheme of Amalgamation;
- (b) Obtaining requisite consent/ intimation/ approval/ permission, as may be required of the Central Government or any other statutory or regulatory authority, including Stock Exchange(s) and/or Securities and Exchange Board of India, if any, or any other regulatory authority, which by law may be necessary for the implementation of this Scheme
- (c) Filing of applications/affidavits with the concerned jurisdictional NCLT or such other competent authority and seeking directions as to holding/dispensing with meeting of the shareholders/creditors of the Company as may be directed by the jurisdictional NCLT to give effect to the Scheme and where necessary to take steps to convene and hold such meetings as per the directions of the jurisdictional NCLT;
- (d) Filing of petitions for confirmation of the Scheme by the jurisdictional NCLT's or such other competent authority;
- (e) For the above purposes to engage advocates, consultants, Company Secretary, Chartered Accountants, and if considered necessary, also engage services of counsel(s), declare and file all pleadings, reports, and sign and issue public advertisements and notices;
- (f) Obtaining approval from such other authorities and parties including the shareholders and creditors, as may be directed by the jurisdictional NCLT, to the said Scheme;
- (g) To settle any question or difficulty that may arise with regard to the implementation of the above Scheme, and to give effect to the above resolution;
- (h) To make any alterations/changes to the Scheme as may be expedient or necessary which does not materially change the substance of the Scheme; and also particularly for satisfying the requirements or conditions imposed by the Central Government or the jurisdictional NCLT or any other authority;
- (i) To suspend, withdraw or revive the scheme from time to time as may be specified by any statutory authority or as may be suo moto decided by the Board in its absolute discretion;
- (j) To sign all applications, petitions, documents, relating to the Scheme and jurisdictional NCLT process or delegate such authority to another person by a valid Power of Attorney;
- (k) To sign the consent affidavit as a shareholder and/or creditor of the Transferor Company (as applicable); and

SMARTLINK HOLDINGS LIMITED

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CIN: L67100GA1993PLC001341



- (l) To do all acts and things as may be considered necessary and expedient in relation to the Scheme including necessary submissions to the regulatory authorities to give effect to the Scheme and for matters connected therewith or incidental thereto."

RESOLVED FURTHER THAT this resolution shall remain in full force and effect until otherwise amended or rescinded by the Board of Directors.

RESOLVED FURTHER THAT a certified true extract of the above resolutions duly signed by anyone of the Directors, be sent to the concerned authorities / regulatory bodies to enable them to give effect to the above resolutions."

Certified To Be True Copy

For SMARTLINK HOLDINGS LIMITED

K. R. NAIK
EXECUTIVE CHAIRMAN
DIN 00002013



SMARTLINK HOLDINGS LIMITED

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CIN: L67100GA1993PLC001341



Shridhar & Associates
Chartered Accountants

To,
The Board of Directors,
Smartlink Holdings Limited
L-7 Verna Industrial Estate, Verna,
Salcete, Goa, India - 403722

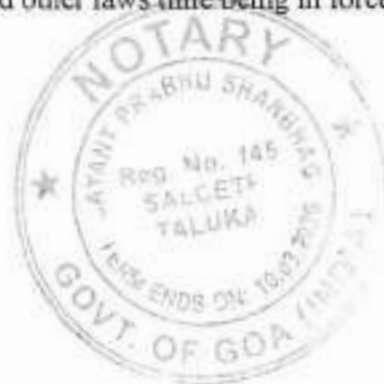
Dear Sir,

Sub: Independent Auditor's Certificate certifying the accounting treatment in the books of Smartlink Holdings Limited as mentioned in Clause 13 of the proposed Scheme of amalgamation between Synegra EMS Limited ("Transferor Company") and Smartlink Holdings Limited ("Transferee Company")

1. This certificate is issued in accordance with the terms and conditions of letter dated February 2, 2024 with the Smartlink Holdings Limited.
2. We, Shridhar and Associates, the statutory auditors of Smartlink Holdings Limited (hereinafter referred to as "the Company"), have examined the accounting treatment specified in Clause 13 of the proposed Scheme of amalgamation between Synegra EMS Limited ("Transferor Company") and Smartlink Holdings Limited ("Transferee Company") and their respective shareholders in terms of the provisions of Sections 230 to 232 of the Companies Act, 2013 ("the Act") read with applicable rules made thereunder, with reference to its compliance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other Generally Accepted Accounting Principles accepted in India. The extract of the clause 13 of the proposed scheme of Amalgamation which has been prepared by the Management is attached as Annexure 1.

Management's Responsibility

3. The responsibility for the preparation of the proposed Scheme including the accounting treatment therein as specified in Clause 13 of the Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Scheme and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the provisions of Companies Act, 2013 and other laws time being in force.



Mumbai Office: 101, 1st Floor, Vaibhav Chambers, Madhusudan Kelkar Marg, Bandra East, Mumbai-400052
Head Office Tel: +91 (22) 2604 3028 / 2604 4363 / 6741 1399; Email: info@shridharandassociates.com



Shridhar & Associates

Chartered Accountants

Auditor's Responsibility

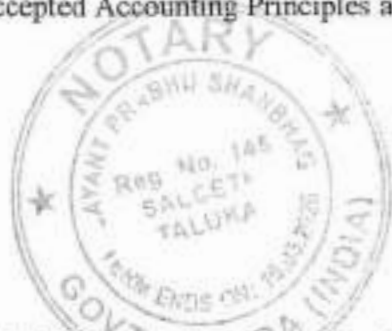
5. Pursuant to the provisions of sections 230 to 232 of the Act read with the Rules made thereunder, our responsibility is to obtain reasonable assurance and form and opinion as to whether the accounting treatment as specified in the proposed Scheme complies with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and Other Generally Accepted Accounting Principles accepted in India.

Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company.

6. We have verified the following documents furnished by the Company:
 - a) The proposed Scheme containing clause 13 dealing with the accounting treatment.
 - b) Audited financial statements of the Company for the year ended March 31, 2023.
7. Financial statements ('FS') of the Company for the year ended March 31, 2023 were prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015, we have audited those financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'), those standards require that auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, on which we had issued an unmodified audit opinion dated May 17, 2023.
8. We carried out our examination in accordance with the "Guidance Note on Audit Reports and Certificates for Special Purposes" issued by the Institute of Chartered Accountants of India (the "Guidance Note"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

10. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid proposed scheme is in compliance with Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended and Other Generally Accepted Accounting Principles accepted in India.



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 Head Office Tel: +91 (22) 2604 3028 / 2604 4363 / 6741 1399; Email: info@shridharandassociates.com



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Shridhar & Associates
Chartered Accountants

Restriction on use

11. This Certificate is issued at the request of Smartlink Holdings Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Limited, National Stock Exchange of India Limited, Securities and Exchange Board of India, National Company Law Tribunal, Mumbai Bench, Regional Director and any other statutory/regulatory authority for the purpose of obtaining their approval for the proposed Scheme. This Certificate should not be used for any other purpose without our prior written consent.
12. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For **Shridhar and Associates**
Chartered Accountants
ICAI Firm Registration Number: 134427W

ABHISHEK
PACHLANGIA

Digitally signed by ABHISHEK
PACHLANGIA
Date: 2024.02.08 21:19:48 +05'30'

Abhishek Pachlangia
Partner
Membership No. 120593
UDIN: 24120593BKCAFU7879
Place: Mumbai
Date: February 08, 2024



Mumbai Office: 101, 1st Floor, Vaibhav Chambers, Madhusudan Kelkar Marg, Bandra East, Mumbai-400052
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Extract of Clause 13 on accounting treatment of the proposed Scheme of the amalgamation between Synegra EMS Limited ("Transferor Company") and Smartlink Holdings Limited ("Transferee Company") and their respective shareholders in terms of the provisions of Sections 230 to 232 of the Companies Act, 2013 ("the Scheme")

13. ACCOUNTING TREATMENT

13.1. On the Scheme becoming effective and with effect from the Appointed Date, the Transferee Company shall account for the amalgamation of the Transferor Company in its books of account in accordance with "Pooling of Interest Method" laid down under Appendix C of IND AS 103 (Business combination of entities under common control) and/or any other applicable IND AS, as the case may be, as notified under Section 133 of the Act read with relevant rules issued thereunder.

For Smartlink Holdings Limited

Karkala
Guruprasad
Prabhu

Digitally signed by
Karkala Guruprasad
Prabhu
DN: cn=Karkala Guruprasad
Prabhu, o=Smartlink Holdings Limited,
c=IN, email=k.g.prabhu@smartlinkholdings.com

By: K.G. Prabhu

Chief Financial officer

Date: February 08, 2024

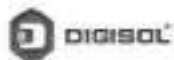
Place: Verna, Goa



SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone : +91 832 2885400 | Fax: +91 832 2783395
investors@smartlinkholdings.com | www.smartlinkholdings.com

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Land Phone : +91 22 4961 7068



SYNEGRA



CIN : L67100GA1993PLC001341

IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH: C-IV

CA(CAA)-99/MB/2024

In the matter of
Sections 230 to 232 and other applicable
provisions of the Companies Act, 2013

and

In the matter of
The Scheme of Amalgamation of
Synegra EMS Limited
(Transferor Company/
Applicant Company-1)

with

Smartlink Holdings Limited
(Transferee Company/
Applicant Company-2)

And their respective Shareholders.

Synegra EMS Limited
[CIN: U31909GA2016PLC012969]

... Applicant Company-1/
Transferor Company

Smartlink Holdings Limited
[CIN: L67100GA1993PLC001341]

... Applicant Company-2/
Transferee Company

(hereinafter collectively referred to as the 'Applicant Companies')

Order pronounced on: 12.07.2024

Coram:

Ms. Anu Jagmohan Singh
Hon'ble Member (Technical)

Mr. Kishore Vemulapalli
Hon'ble Member (Judicial)

Appearance :

For the Applicants

: Mr. Ahmed Chunawala i/b Rajesh Shah &
Co., Advocate.



ORDER

1. This is an Application filed on 30.04.2024 jointly by Synegra EMS Limited and Smartlink Holdings Limited under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, seeking directions of this Bench for Scheme of Amalgamation of Synegra EMS Limited (Transferor Company) with Smartlink Holdings Limited (Transferee Company) and their respective shareholders.
2. The Applicants state that the Board of Directors of the First and Second Applicant Companies in their respective meetings held on 09.02.2024 have approved the Scheme. They also submit that the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company. The Appointed Date for the Scheme is 1st April 2024.
3. The Applicants submit that the Transferor Company is engaged in the business of manufacturing of various categories of electronic and IT products on job work basis and also engages in contract manufacturing for original equipment manufacturer. The Transferee Company is an NBFC and operates as an Investment Company.

4. ***Rationale:***

The Applicant Companies submit that Transferor Company and the Transferee Company are part of the same group. The major benefits of this Scheme of Amalgamation are as under:

- a. *To foray into design, development, research in the field of Information Technology for networking products at the Holding company level.*



- b. *Reduce managerial overlaps, regulatory compliances which are necessarily involved in running multiple entities and elimination of duplication of administrative expenses, consequently enabling cost savings.*
 - c. *Ease in raising funds at Holding company level.*
 - d. *Economies of scale, greater integration, flexibility and market reach for the amalgamated entity.*
 - e. *Achieve simplified corporate structure and ensuring more productive and optimum utilization of various resources*
5. The First Applicant Company states that the Authorized, Issued, Subscribed and Paid-up Share Capital of the Company as on 31.03.2023 is as under:

Particulars	Amount (in Rs)
<u>Authorised Share Capital</u>	
2,50,00,000 Equity Shares of Rs. 10/- each	25,00,00,000
TOTAL	25,00, 00,000
<u>Issued, Subscribed and Paid-up Share Capital</u>	
2,50,00,000 Equity Shares of Rs. 10/- each	25,00,00,000
TOTAL	25,00, 00,000

6. The Second Applicant Company states that the Authorized, Issued, Subscribed and Paid-up Share Capital of the Company as on 31.03.2023 is as under:



Page 3 of 11



Particulars	Amount (in Rs)
<u>Authorised Share Capital</u>	
3,50,00,000 Equity Shares of Rs. 2/- each	7,00,00,000
TOTAL	7,00,00,000
<u>Issued, Subscribed and Paid-up Share Capital</u>	
99,75,000 Equity Shares of Rs. 2/- each	1,99,50,000
TOTAL	1,99,50,000

7. **Consideration:**

The Applicants submit that as the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company and therefore, there shall be no shares will be issued as consideration for the amalgamation of the Transferor Company with the Transferee Company. The proposed Scheme will not result in any change in the share capital of the Transferee Company.

8. The First Applicant Company submits that there are Seven (7) Equity Shareholders holding 100% equity shares of the Company. The Applicant further submits that all the Equity Shareholders of the First Applicant Company have given their consent in the form of affidavits approving the proposed Scheme.

In view of the consent Affidavits, the meeting of the Equity Shareholders of the First Applicant Company is hereby dispensed with.



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9. The Second Applicant Company submits that the present Scheme is an arrangement between the Transferee Company and its Shareholders as contemplated under Section 230(1)(b) and not in accordance with the provisions of Section 230(1)(a) of the Companies Act, 2013. The Scheme does not propose any Compromise and/or Arrangement with the Creditors of the Transferee Company. The rights of the creditors of the Transferee Company are not affected since there will be no reduction in their claims, and the assets of the Transferee Company, post-merger. Further, the merger is of a company having positive net worth and consequently, the ability to discharge the claims in the normal course of business would not be adversely impacted. Therefore, the creditors of the Transferee Company would not be affected by the approval of the Scheme. The net worth of the Transferee Company is highly positive. The assets of the Transferee Company are more than sufficient to discharge its liabilities. Further, there is no compromise or arrangement with the members or creditors of the Transferee Company. Therefore, the proposed Scheme of Merger by Absorption is not prejudicial to the interest of the shareholders or the creditors of the Transferee Company.
10. The Counsel for the Transferee Company submits that in view of above, no reconstruction or arrangement is contemplated with its shareholders or creditors, and thus, it does not require to hold either shareholders' meeting or creditors' meeting for approval of the proposed Scheme in view of ratio laid down by this Tribunal in CSA No. 243 of 2017 in the matter of Housing Development Finance Corporation Limited, in CSA No. 237 of



2021 in the matter *Pidilite Industries Limited*, in CSA No. 113 of 2022 in case of *HDFC Life Insurance Limited*, in CSA No. 76 of 2024 in case of *Lighthouse Learning Private Limited*, in CSA No. 247 of 2021 in case of *Vibrant Global Capital Limited*. The Counsel for the Transferee Company further clarifies that the Transferee Company will file petition and comply with the provisions of service of notices upon all Regulatory authorities.

In view of the above, the requirement to convene and hold meeting of the Equity Shareholders of the Second Applicant Company is dispensed with. Further, the Second Applicant Company is directed to serve notice to all its Equity Shareholders inviting representations, if any, thereto by R.P.A.D./speed post and by email. Representations, if any, shall be filed before this Tribunal with a copy to the Second Applicant Company within 30 (thirty) days from the date of receipt of such notice, failing which, it shall be presumed that they have no objection to the proposed Scheme.

11. The Applicant Companies further submit that there are Three (3) Secured Creditors in the First Applicant Company having outstanding of Rs.2,78,38,991.50/- (Rupees Two Hundred Seventy-eight Lakhs Thirty Eight Thousand Nine Hundred and Ninety One and fifty paise only) as on 29th February, 2024. They further submit that all the 3 Secured Creditors have given their consent Affidavits for approval of the scheme.

In view of the consent Affidavit, the meeting of the secured Creditors of the First Applicant Company is hereby dispensed with.



12. The Applicant Companies further submit that there are Twenty Eight (28) Unsecured Creditors having outstanding Rs.19,32,32,526/- (Rupees Nineteen Crores Thirty Two Lakhs Thirty Two Thousand Five Hundred and Twenty Six) as on 29th February, 2024. The Applicants further submit that 25 Unsecured Creditors having value of Rs.8,06,30,554/- (approximately 56.29% in value) has consented to the proposed Scheme and three (3) Unsecured Creditors having value of Rs.6,26,01,972/- (approximately 43.71% in value) have been paid off.

In view of the fact that all the Unsecured Creditors of the First Applicant Company have given their consent affidavits and No Due Certificate, the meetings of the Unsecured Creditors of the First Applicant Company is hereby dispensed with. The certificate issued by the Chartered Accountant regarding the net-worth of the First Applicant Company is part of the Application.

13. The Applicant Companies further submit that there are no Secured Creditors in the Second Applicant Company.

As no Secured Creditor(s) in the Second Applicant Company, no meeting of the Secured Creditor(s) is ordered in the Second Applicant Company.

14. The Applicant Companies further submit that there are Two (2) Unsecured Creditors having outstanding of Rs.25,976/- (Rupees Twenty Five Thousand Nine Hundred and Seventy Six only) as on 29th February, 2024 in the Second Applicant Company. So far as Unsecured Creditors of



the Second Applicant Company are concerned most of them are in the nature of loan/sundry/trade creditors for activities of the Second Applicant Company and the scheme of arrangement does not envisage any compromise or arrangement with the Unsecured Creditors of the Second Applicant Company and hence they will in no way be affected by the Scheme of Arrangement. It is further submitted that the Second Applicant Company is meeting the amounts payable to its creditors from its activities and upon the Scheme becoming effective, the Second Applicant Company shall continue with its existence and shall accordingly continue to meet the liabilities of its unsecured creditors as they arise in the normal course. The Second Applicant Company submits that there is no arrangement with the creditors and they will be paid in ordinary course of business. The certificate issued by the Chartered Accountant regarding the net-worth of the Second Applicant Company is part of the Application.

In view of the above, the requirement to convene and hold meeting of the Unsecured Creditors of the Second Applicant Company is dispensed with. Further, the Second Applicant Company is directed to serve notice to all its Unsecured Creditors inviting representations, if any, thereto by RPAD/speed post and by email. Representations, if any, shall be filed before this Tribunal with a copy to the Second Applicant Company within 30 (thirty) days from the date of receipt of such notice, failing which, it shall be presumed that they have no objection to the proposed Scheme. Copy of such notice shall simultaneously be served upon the

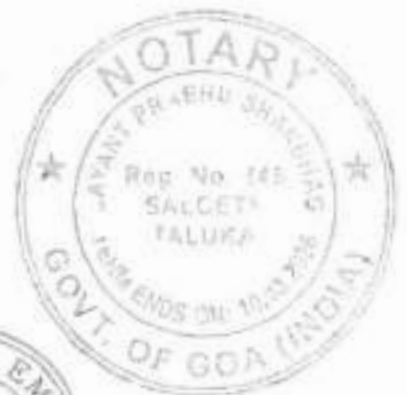


First Applicant Company.

15. The Second Applicant Company states that it is a Non-Banking Finance Company (NBFC) company. The Second Applicant Company has filed an affidavit wherein it has given a detailed explanation that the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company and that there will be no impact on or change in the shareholding pattern of the company. Hence, the prior approval from the RBI is not required.
16. The Applicant Companies are directed to serve notice along with copy of Scheme under the provisions of Section 230 (5) of the Companies Act, 2013 and Rule 8 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 upon the -
- Central Government through the office of Regional Director, Western Region (MCA), Mumbai;
 - Jurisdictional Registrar of Companies;
 - Jurisdictional Income Tax Authority within whose jurisdiction the respective Applicant Company's assessments are made, clearly indicating PAN of the concerned Company;
 - the concerned Nodal Officer in the Income Tax Department having jurisdiction over such authority;
 - concerned Goods and Service Tax Authorities;
 - concerned Official Liquidator (in case of Transferor Company);
 - Securities and Exchange Board of India (only in the case of the Second Applicant Company);



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- viii. BSE Limited (only in the case of the Second Applicant Company);
 - ix. National Stock Exchange of India Limited (only in the case of the Second Applicant Company);
 - x. Reserve Bank of India, Mumbai; and
 - xi. Any other Sectoral/Regulatory Authorities relevant to the Applicant Companies or their business.
17. The above notice shall be served through R.P.A.D./Speed Post and by e-mail pursuant to Section 230(5) of the Companies Act, 2013 and rule 8 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. The said notice will contain a statement that *"If no response is received by the Tribunal from such authorities within 30 days of the date of receipt of the notice, it will be presumed that they have no objection to the proposed Scheme"*.
18. The Applicant Companies will submit –
- a. details of Corporate Guarantee, Performance Guarantee and Other Contingent Liabilities, if any;
 - b. details of all Letters of Credit sanctioned and utilized as well as Margin Money details, if any.
 - c. list of pending IBC cases, if any;
19. The Applicant Companies shall host notices along with the copy of the Scheme on their respective websites, if any.
20. The Appointed Date is 1st April 2024.



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IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH: C-IV

CA(CAA)-99/MB/2024

21. The Applicant Companies to file an Affidavit of Service and Compliance Report within 10 working days after serving notice to all the Regulatory Authorities as stated above.
22. With the above directions, CA(CAA)-99/2024 is **allowed** and disposed of.

Sd/-
Anu Jagmohan Singh
Member (Technical)

Sd/-
Kishore Vemulapalli
Member (Judicial)

12.07.2024/pvs/sj





RAJESH SHAH & CO.
ADVOCATES, HIGH COURT

Kamer Building, Office No, 33, 5th Floor, 38, Cawasji Patel Street, Opp. Vardhman Chambers,
Fort, Mumbai- 400001. Tel: 2265 6071/2282 1672/4511 9861

Rajesh I. Shah
M. Com., LL.M., D.B.A.

Karshil R. Shah
B.L.S./LL.B., LL.M.

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
MUMBAI BENCH 99

COMPANY SCHEME APPLICATION NO. ~~274~~ OF ~~2023~~ 2024.

In the matter of the Companies Act, 2013 (18 of
2013);

And

In the matter of Sections 230 to 232 of the
Companies Act, 2013 and other relevant provisions
of the Companies Act, 2013.

SYNEGRA EMS LIMITED,
SMARTLINK HOLDINGS LIMITED,

...Applicant Companies.

To,
The Deputy Director,
National Company Law Tribunal,
Mumbai Bench,
Mumbai

Be pleased to take on record an affidavit of service with regard to the Notice
sent to the Regional Director, Official Liquidator, Registrar of Companies, Income Tax,
Goods and Service Tax, SEBI, RBI, BSE, NSE and SIDBI in the aforesaid matter.

Dated day of August 2024.

Yours faithfully,
FOR RAJESH SHAH & CO.

Rajesh L Shah

Advocates for the Applicant.

Encl: As above.

RAJESH
INDULAL
SHAH

Digitally signed by
RAJESH INDULAL
SHAH

Date: 2024.08.12
13:03:59 +05'30'



BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,

BENCH, AT MUMBAI

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013)

AND

In the matter of Sections 230 to 232 other applicable provisions
of the Companies Act, 2013 and Rules framed there under as
in force from time to time.

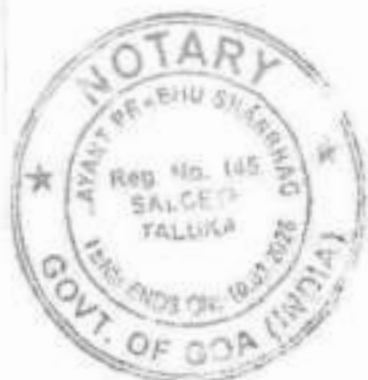
AND

In the matter of Scheme of Amalgamation between
SYNEGRA EMS LIMITED ("SEL" or the "Transferor
Company") and SMARTLINK HOLDINGS LIMITED
("SHL" or the "Transferee Company") and their respective
shareholders

Synegra EMS Limited, ("SEL"))
CIN: U31909GA2016PLC012969)
a public limited company incorporated under the)
Companies Act, 2013 and having its registered office)
at Plot No. L-5A Verna Industrial Estate, Verna, South)
Goa, Salcette, Goa, India, 403722) ..Applicant Company 1

And

Smartlink Holdings Limited ("SHL"))
CIN: L67100GA1993PLC001341)
a public limited company incorporated which is listed on)
recognised stock exchanges, incorporated under the)
Companies Act, 1956 and having its registered office)
at L-7, VERNA INDUSTRIAL ESTATE, VERNA,)
Salcete, Goa, India, 403722.) ..Applicant Company 2



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Sr. No.	Particulars	Page No.
1.	Affidavit of Service	1-5
2.	Exhibit "A"	
	Copy of the Minutes of Order dated day of 12 th July, 2024	6-16
3.	Exhibit "B"	
	Evidence receipt of notice by the regulatory authorities i.e. Income Tax Authority, GST Authority, SIDBI and Official Liquidator of the Applicant Company No. 1	17-36
4.	Exhibit "C"	
	Evidence receipt of notice by Equity Shareholders and Unsecured Creditors and by the regulatory authorities, i.e. Income Tax Authority, GST Authority, SEBI, BSE and NSE of the Applicant Company No. 2	37-73
5.	Exhibit "D"	
	Evidence receipt of notices by Applicant Company No. 1 and Applicant Company No. 2, jointly, have been served on the Regional Director, Registrar of Companies and Reserve Bank of India	74-85

FOR RAJESH SHAH & CO.

Rajesh Shah

Advocates for the Applicant.

Kamer Building, Office No. 33,

38, Cawasji Patel Street, Opp. Vardhman Chambers,

Fort, Mumbai - 400001

Tel:- 222656071

Email:- rajeshshah.co@gmail.com



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गोवा GOA

Sl. No. 120 Place of Vendor: MARGAO, Date of issue: 30/04/2024 B 434393

Value of Stamp Paper Rs. 100/-

Name of the Purchaser Adm. J. S. Prabhu

Son of S. Prabhu Residing at Margao

As there is no one single stamp paper for the value of Rs. 100/-

100/- additional stamp paper for the completion of the value is attached along with

[Signature]
Signature of Vendor

[Signature]
Signature of Purchaser

H. U. D'Souza

Govt. Authorised Stamp Receiver

Maria Luiza Plaza, Shop No. 3-6

Comba Margao, Goa.

Ph. 2711449 - 8837092519

L. No. JUD / VEN - LIC / 2007 / AG



Affidavit

This Stamp Paper is integral part of Scheme of Amalgamation between Synagra Ems Limited and Smartlink Holdings Limited



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BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
BENCH, AT MUMBAI

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013)

AND

In the matter of Sections 230 to 232 other applicable provisions
of the Companies Act, 2013 and Rules framed there under as
in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra
EMS Limited ("SEL" or the "Transferor Company") and
Smartlink Holdings Limited ("SHL" or the "Transferee
Company") and their respective shareholders

Synegra EMS Limited, ("SEL"))
CIN: U31909GA2016PLC012969)
a public limited company incorporated under the)
Companies Act, 2013 and having its registered office)
at Plot No. L-5a Verna Industrial Estate, Verna, South Goa,)
Salcette, Goa, India, 403722) ..Applicant Company 1

And

Smartlink Holdings Limited ("SHL"))
CIN: L67100GA1993PLC001341)
a public limited company incorporated which is listed on)
recognised stock changes, incorporated under the)
Companies Act, 1956 and having its registered office)
at L-7, VERNA INDUSTRIAL ESTATE, VERNA,)
Salcete, Goa, India, 403722.) ..Applicant Company 2



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JOINT AFFIDAVIT OF SERVICE

I, Mr. Karkala Guruprasad Prabhu, aged 53 years, having my office at Plot No. L-7,
Verna Industrial Estate, Verna, South Goa, Salcete, Goa, India - 403722 do

hereby solemnly affirm and state as follows:

We say that by the Order made by the Hon'ble National Company Law Tribunal, Mumbai Bench, Hon'ble Ms. Anu Jagmohan Singh, Member (Technical) and Hon'ble Justice Mr. Kishore Velamulapalli, Member (Judicial) on 12th July, 2024 in the above Company Scheme Application. The Hon'ble Tribunal was pleased to dispense with the convening and holding of the meeting of the Equity Shareholders, Secured Creditors and Unsecured Creditors of the Applicant Company 1 and Applicant Company 2 for the purpose of considering and if thought fit, approving with or without modification, the Amalgamation embodied in the Scheme of Amalgamation between SYNEGRA EMS LIMITED, the Transferor Company and SMARTLINK HOLDINGS LIMITED, the Transferee Company and their respective shareholders. Hereto annexed and marked as Exhibit "A" is the copy of the Minutes of Order dated 12th day of July, 2024 passed by Hon'ble, National Company Law Tribunal, Mumbai Bench.

2. Pursuant to the directions contained in the said Order dated 12th July, 2024, the aforesaid notice by Applicant Company No. 1 has been served on (i) concerned Income Tax Authority within whose jurisdiction assessments of Applicant Company No.1 are made through Speed Post on, 25th July, 2024 (ii) concerned Nodal Officer of Income Tax Authority within whose jurisdiction assessments of Applicant Company No.1 are made through Speed Post delivery on, 25th July, 2024 (iii) concerned GST Authorities within whose jurisdiction assessments of Applicant Company No. 1 are made through speed post on 25th July, 2024 (iv) Small Industries Development Bank of India (SIDBI) are made through speed post on 25th July, 2024, (v) Official Liquidator, Goa are made through speed post



on 25th July 2024. The evidence of the receipt of notice by the regulatory authorities are annexed hereto and marked as Exhibit "B" respectively.



3. Pursuant to the directions contained in the said Order dated 12th July, 2024, the aforesaid notice by Applicant Company No. 2 has been served on (i) Equity shareholders through email dated 02nd August, 2024 (ii) Unsecured Creditors through speed post on 03rd August, 2024 (iii) concerned Income Tax Authority within whose jurisdiction assessments of Applicant Company No. 2 are made through speed post on 25th July, 2024 (iv) concerned Nodal officer of Income Tax Authority within whose jurisdiction assessments of Applicant Company No. 2 are made through speed post on 25th July, 2024 (v) concerned GST Authorities within whose jurisdiction assessments of Applicant Company No. 2 are made through speed post on 25th July, 2024 (vi) Securities and Exchange Board of India (SEBI) through speed post on 25th July, 2024 (vii) BSE Limited through speed post on 25th July, 2024 (viii) National Stock Exchange of India through speed post on 25th July, 2024. The evidence of the receipt of notice by the Income Tax authority is annexed hereto and marked as Exhibit "C".

4. Pursuant to the directions contained in the said Order dated 12th July, 2024, the aforesaid notices by Applicant Company No. 1 and Applicant Company No. 2, jointly, have been served on (i) The Central Government through the office of Regional Director, Western Region, Ministry of Corporate Affairs, Mumbai, through speed post on 25th July, 2024 (ii) Registrar of Companies, Ministry of Corporate Affairs, Mumbai through speed post on 25th July, 2024 (iii) Reserve Bank of India through speed post on 25th July 2024. The evidence of the receipt of notice by the regulatory authorities are annexed hereto and marked as Exhibit "D" respectively.

5. Pursuant to the directions contained in the said order, I say that there are letter of credit sanctioned and utilized and contingent liabilities in the form of corporate guarantees, bank guarantees and disputed demands in Applicant Company 1 & 2 as on 07th August 2024 as follows:-



(Amount in ₹)

	Corporate Guarantees		Bank Guarantees	Letter of Credit		Disputed Demand
	Given	Availed		Sanctioned	Utilized	
Smartlink Holdings Limited	50,00,00,000	--	65,61,000	--	--	--
Synegra EMS Limited	--	15,70,00,000	--	10,00,00,000	9,11,34,222	10,30,000

6. Pursuant to the directions contained in the said order, I say that there are no proceedings pending under Insolvency & Bankruptcy Code against and by the Applicant Company.
7. Pursuant to the directions contained in the said order, I say that there are no undisputed pending litigation by the Applicant Company.
8. I solemnly affirm that what is stated in paragraphs 1 to 8 of the foregoing is true to my own knowledge.

Solemnly affirmed at Verna Goa)

This 08th day of August, 2024)

Identified by us

Before me,

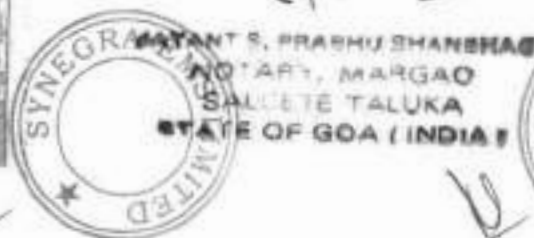
FOR RAJESH SHAH & CO
Advocates for the Applicant Companies
Registration No. 2488.
MAH/983/1978

SYNEGRA
LIMITED &

SMARTLINK HOLDINGS
LIMITED



Solemnly Affirmed Before me
By: K. C. Parabhu
Who is identified by
To whom I personally know
Reg. No. ... 722/2024
Date: - 08/08/24
(11/16)



IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH C-IV

CA(CAA)-99/MB/2024

In the matter of
Sections 230 to 232 and other applicable
provisions of the Companies Act, 2013

and

In the matter of
The Scheme of Amalgamation of
Synegra EMS Limited
(Transferor Company/
Applicant Company-1)

with

Smartlink Holdings Limited
(Transferee Company/
Applicant Company-2)

And their respective Shareholders.

Synegra EMS Limited
[CIN: U31909GA2016PLC012969]

... Applicant Company-1/
Transferor Company

Smartlink Holdings Limited
[CIN: L67100GA1993PLC001341]

... Applicant Company-2/
Transferee Company

(hereinafter collectively referred to as the 'Applicant Companies')

Order pronounced on: 12.07.2024

Coram:

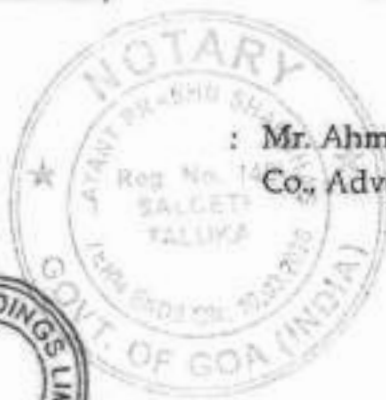
Ms. Anu Jagmohan Singh
Hon'ble Member (Technical)

Mr. Kishore Vemulapalli
Hon'ble Member (Judicial)

Appearance:

For the Applicants

: Mr. Ahmed Chunawala i/b Rajesh Shah &
Co., Advocate.



ORDER

1. This is an Application filed on 30.04.2024 jointly by Synegra EMS Limited and Smartlink Holdings Limited under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, seeking directions of this Bench for Scheme of Amalgamation of Synegra EMS Limited (Transferor Company) with Smartlink Holdings Limited (Transferee Company) and their respective shareholders.
2. The Applicants state that the Board of Directors of the First and Second Applicant Companies in their respective meetings held on 09.02.2024 have approved the Scheme. They also submit that the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company. The Appointed Date for the Scheme is 1st April 2024.
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The Applicant Companies submit that Transferor Company and the Transferee Company are part of the same group. The major benefits of this Scheme of Amalgamation are as under:

- a. *To foray into design, development, research in the field of Information Technology for networking products at the Holding company level.*



- 8
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- b. *Reduce managerial overlaps, regulatory compliances which are necessarily involved in running multiple entities and elimination of duplication of administrative expenses, consequently enabling cost savings.*
 - c. *Ease in raising funds at Holding company level.*
 - d. *Economies of scale, greater integration, flexibility and market reach for the amalgamated entity.*
 - e. *Achieve simplified corporate structure and ensuring more productive and optimum utilization of various resources*
5. The First Applicant Company states that the Authorized, Issued, Subscribed and Paid-up Share Capital of the Company as on 31.03.2023 is as under:

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TOTAL	25,00, 00,000
<u>Issued, Subscribed and Paid-up Share Capital</u>	
2,50,00,000 Equity Shares of Rs. 10/- each	25,00,00,000
TOTAL	25,00, 00,000

6. The Second Applicant Company states that the Authorized, Issued, Subscribed and Paid-up Share Capital of the Company as on 31.03.2023 is as under:



Particulars	Amount (in Rs)
<u>Authorised Share Capital</u>	
3,50,00,000 Equity Shares of Rs. 2/- each	7,00,00,000
TOTAL	7,00,00,000
<u>Issued, Subscribed and Paid-up Share Capital</u>	
99,75,000 Equity Shares of Rs. 2/- each	1,99,50,000
TOTAL	1,99,50,000

7. *Consideration:*

The Applicants submit that as the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company and therefore, there shall be no shares will be issued as consideration for the amalgamation of the Transferor Company with the Transferee Company. The proposed Scheme will not result in any change in the share capital of the Transferee Company.

8. The First Applicant Company submits that there are Seven (7) Equity Shareholders holding 100% equity shares of the Company. The Applicant further submits that all the Equity Shareholders of the First Applicant Company have given their consent in the form of affidavits approving the proposed Scheme.

In view of the consent Affidavits, the meeting of the Equity Shareholders of the First Applicant Company is hereby dispensed with.



9. The Second Applicant Company submits that the present Scheme is an arrangement between the Transferee Company and its Shareholders as contemplated under Section 230(1)(b) and not in accordance with the provisions of Section 230(1)(a) of the Companies Act, 2013. The Scheme does not propose any Compromise and/or Arrangement with the Creditors of the Transferee Company. The rights of the creditors of the Transferee Company are not affected since there will be no reduction in their claims, and the assets of the Transferee Company, post-merger. Further, the merger is of a company having positive net worth and consequently, the ability to discharge the claims in the normal course of business would not be adversely impacted. Therefore, the creditors of the Transferee Company would not be affected by the approval of the Scheme. The net worth of the Transferee Company is highly positive. The assets of the Transferee Company are more than sufficient to discharge its liabilities. Further, there is no compromise or arrangement with the members or creditors of the Transferee Company. Therefore, the proposed Scheme of Merger by Absorption is not prejudicial to the interest of the shareholders or the creditors of the Transferee Company.

10. The Counsel for the Transferee Company submits that in view of above, no reconstruction or arrangement is contemplated with its shareholders or creditors, and thus, it does not require to hold either shareholders' meeting or creditors' meeting for approval of the proposed Scheme in view of ratio laid down by this Tribunal in CSA No. 243 of 2017 in the matter of Housing Development Finance Corporation Limited, in CSA No. 237 of

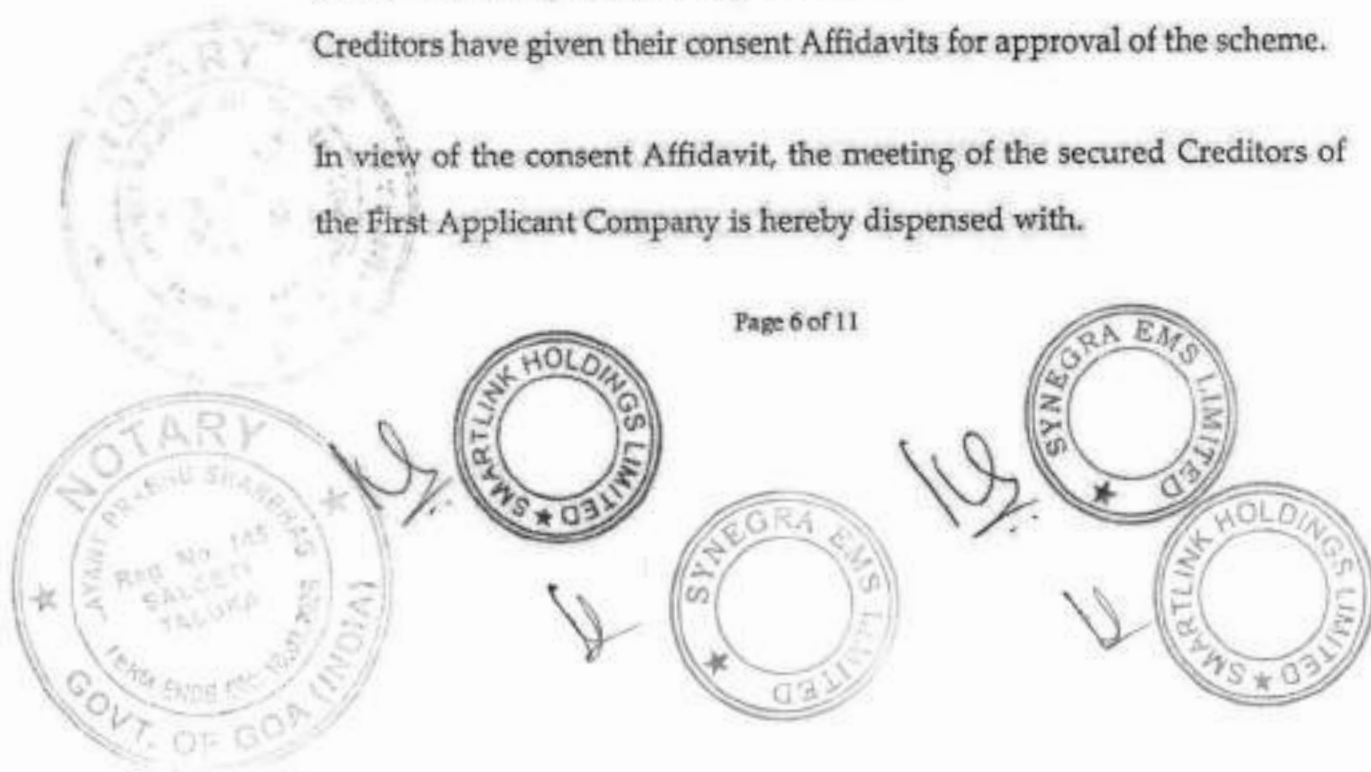


2021 in the matter *Pidilite Industries Limited*, in CSA No. 113 of 2022 in case of *HDFC Life Insurance Limited*, in CSA No. 76 of 2024 in case of *Lighthouse Learning Private Limited*, in CSA No. 247 of 2021 in case of *Vibrant Global Capital Limited*. The Counsel for the Transferee Company further clarifies that the Transferee Company will file petition and comply with the provisions of service of notices upon all Regulatory authorities.

In view of the above, the requirement to convene and hold meeting of the Equity Shareholders of the Second Applicant Company is dispensed with. Further, the Second Applicant Company is directed to serve notice to all its Equity Shareholders inviting representations, if any, thereto by R.P.A.D./speed post and by email. Representations, if any, shall be filed before this Tribunal with a copy to the Second Applicant Company within 30 (thirty) days from the date of receipt of such notice, failing which, it shall be presumed that they have no objection to the proposed Scheme.

11. The Applicant Companies further submit that there are Three (3) Secured Creditors in the First Applicant Company having outstanding of Rs.2,78,38,991.50/- (Rupees Two Hundred Seventy-eight Lakhs Thirty Eight Thousand Nine Hundred and Ninety One and fifty paise only) as on 29th February, 2024. They further submit that all the 3 Secured Creditors have given their consent Affidavits for approval of the scheme.

In view of the consent Affidavit, the meeting of the secured Creditors of the First Applicant Company is hereby dispensed with.



12. The Applicant Companies further submit that there are Twenty Eight (28) Unsecured Creditors having outstanding Rs.19,32,32,526/- (Rupees Nineteen Crores Thirty Two Lakhs Thirty Two Thousand Five Hundred and Twenty Six) as on 29th February, 2024. The Applicants further submit that 25 Unsecured Creditors having value of Rs.8,06,30,554/- (approximately 56.29% in value) has consented to the proposed Scheme and three (3) Unsecured Creditors having value of Rs.6,26,01,972/- (approximately 43.71% in value) have been paid off.

In view of the fact that all the Unsecured Creditors of the First Applicant Company have given their consent affidavits and No Due Certificate, the meetings of the Unsecured Creditors of the First Applicant Company is hereby dispensed with. The certificate issued by the Chartered Accountant regarding the net-worth of the First Applicant Company is part of the Application.

13. The Applicant Companies further submit that there are no Secured Creditors in the Second Applicant Company.

As no Secured Creditor(s) in the Second Applicant Company, no meeting of the Secured Creditor(s) is ordered in the Second Applicant Company.

14. The Applicant Companies further submit that there are Two (2) Unsecured Creditors having outstanding of Rs.25,976/- (Rupees Twenty Five Thousand Nine Hundred and Seventy Six only) as on 29th February, 2024 in the Second Applicant Company. So far as Unsecured Creditors of



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the Second Applicant Company are concerned most of them are in the nature of loan/sundry/trade creditors for activities of the Second Applicant Company and the scheme of arrangement does not envisage any compromise or arrangement with the Unsecured Creditors of the Second Applicant Company and hence they will in no way be affected by the Scheme of Arrangement. It is further submitted that the Second Applicant Company is meeting the amounts payable to its creditors from its activities and upon the Scheme becoming effective, the Second Applicant Company shall continue with its existence and shall accordingly continue to meet the liabilities of its unsecured creditors as they arise in the normal course. The Second Applicant Company submits that there is no arrangement with the creditors and they will be paid in ordinary course of business. The certificate issued by the Chartered Accountant regarding the net-worth of the Second Applicant Company is part of the Application.

In view of the above, the requirement to convene and hold meeting of the Unsecured Creditors of the Second Applicant Company is dispensed with. Further, the Second Applicant Company is directed to serve notice to all its Unsecured Creditors inviting representations, if any, thereto by RPAD/speed post and by email. Representations, if any, shall be filed before this Tribunal with a copy to the Second Applicant Company within 30 (thirty) days from the date of receipt of such notice, failing which, it shall be presumed that they have no objection to the proposed Scheme. Copy of such notice shall simultaneously be served upon the



First Applicant Company.

15. The Second Applicant Company states that it is a Non-Banking Finance Company (NBFC) company. The Second Applicant Company has filed an affidavit wherein it has given a detailed explanation that the First Applicant Company is a wholly owned subsidiary of the Second Applicant Company and that there will be no impact on or change in the shareholding pattern of the company. Hence, the prior approval from the RBI is not required.
16. The Applicant Companies are directed to serve notice along with copy of Scheme under the provisions of Section 230 (5) of the Companies Act, 2013 and Rule 8 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 upon the -
- Central Government through the office of Regional Director, Western Region (MCA), Mumbai;
 - Jurisdictional Registrar of Companies;
 - Jurisdictional Income Tax Authority within whose jurisdiction the respective Applicant Company's assessments are made, clearly indicating PAN of the concerned Company;
 - the concerned Nodal Officer in the Income Tax Department having jurisdiction over such authority;
 - concerned Goods and Service Tax Authorities;
 - concerned Official Liquidator (in case of Transferor Company);
 - Securities and Exchange Board of India (only in the case of the Second Applicant Company);



- viii. BSE Limited (only in the case of the Second Applicant Company);
- ix. National Stock Exchange of India Limited (only in the case of the Second Applicant Company);
- x. Reserve Bank of India, Mumbai; and
- xi. Any other Sectoral/Regulatory Authorities relevant to the Applicant Companies or their business.
17. The above notice shall be served through R.P.A.D./Speed Post and by e-mail pursuant to Section 230(5) of the Companies Act, 2013 and rule 8 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. The said notice will contain a statement that "If no response is received by the Tribunal from such authorities within 30 days of the date of receipt of the notice, it will be presumed that they have no objection to the proposed Scheme".
18. The Applicant Companies will submit –
- a. details of Corporate Guarantee, Performance Guarantee and Other Contingent Liabilities, if any;
 - b. details of all Letters of Credit sanctioned and utilized as well as Margin Money details, if any.
 - c. list of pending IBC cases, if any;
19. The Applicant Companies shall host notices along with the copy of the Scheme on their respective websites, if any.
20. The Appointed Date is 1st April 2024.



IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH: C-IV

CA(CAA)-99/MB/2024

21. The Applicant Companies to file an Affidavit of Service and Compliance Report within 10 working days after serving notice to all the Regulatory Authorities as stated above.
22. With the above directions, CA(CAA)-99/2024 is allowed and disposed of.

Sd/-
Anu Jagmohan Singh
Member (Technical)

Sd/-
Kishore Vemulapalli
Member (Judicial)

12.07.2024/pvs/sj



Page 11 of 11



SYNEGRA

NOTICE TO INCOME TAX AUTHORITY

To,
Income Tax Department,
Circle 1(1), EDC Complex,
Patto - Plaza, Panaji, Goa
403001

Ref: PAN - AAXCS4455K

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of
2013);

AND

In the matter of Sections 230 to 232 and other
applicable provisions of the Companies Act,
2013 and Rules framed there under as in force
from time to time.

AND

In the matter of Scheme of Amalgamation
between Synegra EMS Limited ("Transferor
Company" or "Applicant Company No.1" or
"SEL") and Smartlink Holdings Limited
("Transferee Company" or "Applicant Company
No.2" or "SHL") and their respective
Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783395 | www.synegra.com

CIN : U31909GA2016PLC012969



A Subsidiary of Smartlink Holdings Limited

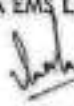


Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Application filed with National Company Law Tribunal along with the Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SYNEGRA EMS LIMITED

K. R. Naik
Wholetime Director
DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.



SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 7783395 | www.synegra.com

CIN: U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



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✓
EPUS36754357IN INR:677733635435
SPP VERNA S.O <903722>
Counter No:1,25/07/2024,13:26
To:INCOME TAX DEP,PANAJI
PIN:403001, Panaji H.O
From:SMARTLINK HOLDING LTD,VERNA
Wt:1215gms,PDD=15.0/
Avt:70.00,Tax:10.00,Amt.Paid:71.00(Cash)
(Track on www.indiapost.gov.in)
(Dial 18002166088) Clear Marks. Stay Safe)



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* Indicates a required field.

* Consignment Number

EM336354357IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 16:43:01

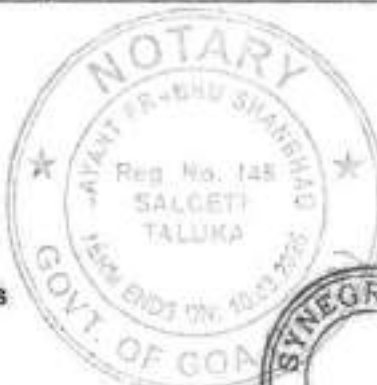
Event Details For : EM336354357IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	16:43:01	Panaji H.O	Item Delivered(Addressee)
26/07/2024	10:48:54	Panaji H.O	Out for Delivery
26/07/2024	08:42:02	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:40:14	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



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SYNEGRA

NOTICE TO INCOME TAX AUTHORITY

PAN: AAXCS4455K

To,
Deputy Commissioner of Income Tax /Nodal Officer,
Circle 1(1), EDC Complex,
Batto - Plaza, Panaji, Goa
403001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.
L67100GA1993PLC001341) a company incorporated
under the Companies Act, 1956 having its
registered office at L-7, Verna Industrial Estate,
Verna, Salcete, Goa, India - 403722.

.....Transferee Company

SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783395 | www.synegra.com

CIN : U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited




Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SYNEGRA EMS LIMITED



[Signature]
K. R. Naik
Wholetime Director
DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcette, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783395 | www.synegra.com
CIN: U11909GA2016PLC012969



A Subsidiary of Smartlink Holdings Limited



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EMO363543261H 1VW6977336356326
 SPP VERVA S.O. (483722)
 Counter No: 1, 25/07/2024, 13:26
 To: INCOME TAX DEPT, PANAJI
 ✓ PIN: 403001, Panaji H.O.
 From: SMARTLINK HOLDING LTD, VERVA
 Wt: 1220gms, PCD: 10.0
 Amt: 70.00, Tax: 10.00, Amt. Paid: 71.00 (Cash)
 (Track on www.indiapost.gov.in)
 (Dial 18002666888) (Wear Masks, Stay Safe)



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* Consignment Number

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 16:43:01

Event Details For : EM336354326IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	16:43:01	Panaji H.O	Item Delivered(Addressee)
26/07/2024	10:48:54	Panaji H.O	Out for Delivery
26/07/2024	08:34:14	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:37:48	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked

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To,
The Goods and Services Tax Department,
C & D Wing, 3rd Floor,
Osia Commercial Complex,
Nr. S.G.P.D.A Market Complex,
Margao- Goa 403602

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
Incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.
L67100GA1993PLC001341) a company incorporated
under the Companies Act, 1956 having its
registered office at L-7, Verna Industrial Estate,
Verna, Salcete, Goa, India - 403722.

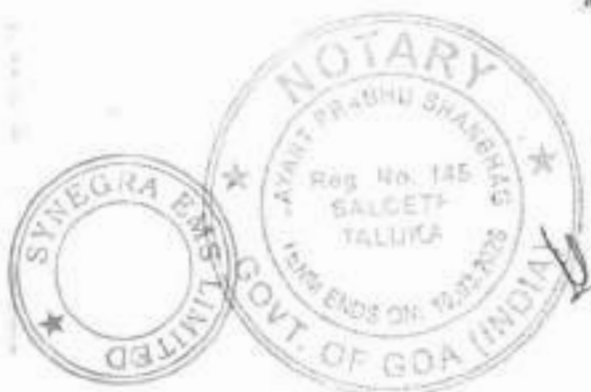
..... Transferee Company

SYNEGRA EMS LIMITED

Registered Office : Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA-403722, IN
Land Phone: +91 832 2855423 | Fax: +91 832 2783395 | www.synegra.com

CIN : U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SYNEGRA EMS LIMITED



K. R. Naik

Wholetime Director

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.



SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783395 | www.synegra.com

CIN: U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



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EDC363543891M IVR:697733635438
 SEP VERNA S.O (903722)
 Counter No:1,25/07/2024,13:26
 To:THE GOODS AND SERVICE, FATORIA India Post
 PIN:403602, Fatorda S.O
 From:SMARTLINK HOLDING LTD,VERNA
 Wt:1220gms,PID:1610
 Amt:70.00,Tax:10.00,Amt.Paid:71.00(Cash)
 (Track on www.indiapost.gov.in)
 (Dial 18002666868) (Wear Masks, Stay Safe)



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* Consignment Number

EM336354388IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403601	70.80	Speed Post Parcel Domestic	Fatorda S.O	29/07/2024 19:24:33

Event Details For : EM336354388IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	19:24:33	Margao H.O	Item Delivered(Addressee)
29/07/2024	09:40:07	Margao H.O	Out for Delivery
27/07/2024	07:48:24	Margao H.O	Item Received
27/07/2024	03:23:05	MARGAON PH	Item Dispatched
27/07/2024	00:06:29	MARGAON PH	Item Bagged
26/07/2024	22:26:07	MARGAON PH	Item Received
26/07/2024	17:42:09	Fatorda S.O	Item Dispatched
26/07/2024	14:53:05	Fatorda S.O	Item Bagged
26/07/2024	14:31:01	Fatorda S.O	Item Redirected to Margao H.O Insufficient Address
26/07/2024	09:55:40	Fatorda S.O	Item Received
26/07/2024	04:39:04	MARGAON PH	Item Dispatched
26/07/2024	03:13:55	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:18:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



To,
Small Industries Development Bank of India
Atma Ram House,
10th Floor, 1 - Tolstoy Marg,
Barakhamba Road, New Delhi- 110001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.)Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)Transferee Company

SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783995 | www.synegra.com

CIN: U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

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You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.



For SYNEGRA EMS LIMITED

K. R. Nalk

Wholetime Director

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.



SYNEGRA EMS LIMITED

Registered Office : Plot No. 1-5A, Verna Industrial Estate, Verna, Salcette, South Goa, GA, 403722, IN
Land Phone : +91 832 2035433 | Fax : +91 832 2781395 | www.synegra.com

CIN : I031809GA2016PLC012909

A Subsidiary of Smartlink Holdings Limited



ENC363543911H ITR:6977336354391
 SPP VERNA S.O (403722)
 Counter No:1, 25/07/2024, 13:26
 To: SMALL INDUSTRIES DEV, DELHI
 PIN:110001, New Delhi GPO
 From: SMARTLINK HOLDING LTD, VERNA
 Wt:1220gms, POD=10.0
 Amt:200.60, Tax:30.60, Amt.Paid:201.00(Cash)
 <Track on www.indiapost.gov.in>
 Dial 18002668888 <Wear Masks, Stay Safe>



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* Indicates a required field.

* Consignment Number

EM336354391IN

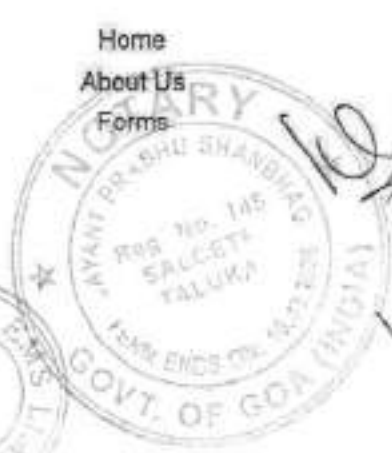
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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	110001	200.00	Speed Post Parcel Domestic	New Delhi GPO	29/07/2024 19:15:12

Event Details For : EM336354391IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	19:15:12	NDC, NDHO	Item Delivered(Addressee)
29/07/2024	11:14:07	NDC, NDHO	Out for Delivery
28/07/2024	08:11:19	NDC, NDHO	Item Received
27/07/2024	10:58:02	Integrated Parcel Hub/AMPC	Item Received
27/07/2024	03:04:18	Delhi AP TMO	Item Dispatched
27/07/2024	01:59:00	Delhi AP TMO	Item Received
26/07/2024	05:38:56	MARGAON PH	Item Dispatched
26/07/2024	00:06:44	MARGAON PH	Item Bagged
25/07/2024	18:53:47	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:17:43	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



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To,
The Official Liquidator
Goa Bench, Corporate Bhawan,
EDC Complex, Plot No.21,
Patto, Panaji, Goa-403001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN: U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company



SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Salcete, South Goa, GA, 403722, IN
Land Phone: +91 832 2885433 | Fax: +91 832 2783395 | www.synegra.com

CIN: U31909GA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SYNEGRA EMS LIMITED



[Signature]
K. R. Naik
Wholetime Director
DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.



SYNEGRA EMS LIMITED

Registered Office: Plot No. L-5A, Verna Industrial Estate, Verna, Saldanha, South Goa, GA-403722, IN
Land Phone: +91 832 2805433 | Fax: +91 832 2783399 | www.synegra.com

CIN: U31901GOA2016PLC012969

A Subsidiary of Smartlink Holdings Limited



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EM36354374TH IVR:697733635437
 SPP VERNA S.O (403722)
 Counter No:1,25/07/2024,13:26
 To:THE OFFICIAL LIQUIDATOR,PANAJI India Post
 PIN:403001, Panaji H.O
 From:SMARTLINK HOLDING LTD,VERNA
 Wt:1229gms,POD=10.0
 Amt:70.80,Tax:10.80,Amt.Paid:71.00(Cash)
 (Track on www.indiapost.gov.in)
 (Dial 18002668888) (Wear Masks, Stay Safe)



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* Indicates a required field.

* Consignment Number

EM336354374IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	25/07/2024 18:04:57

Event Details For : EM336354374IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
25/07/2024	18:04:57	Panaji H.O	Item Delivered(Addressee)
25/07/2024	10:24:57	Panaji H.O	Out for Delivery
25/07/2024	08:34:14	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:37:48	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



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investors

From: Edlan Fernandes <edlan.ferns@gmail.com>
Sent: 09 August 2024 17:02
To: Investors
Subject: Fwd: NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED

373

Sent from my iPhone

Begin forwarded message:

From: smartlink.cs@kfintech.com
Date: 2 August 2024 at 17:02:01 IST
To: EDLAN.FERNS@gmail.com
Subject: NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED
Reply-To: smartlink.cs@kfintech.com

**SMARTLINK HOLDINGS LIMITED**

CIN: L67100GA1993PLC001341

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa 403722

Tel: 0832-2885400 Fax: 0832-2783395

Email: Company.Secretary@smartlinkholdings.com Website: www.smartlinkholdings.com

Date: August 02

Dear Shareholder,

Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under section (i) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited Smartlink Holdings Limited and their respective Shareholders.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation shall simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

The Notice, Scheme of Amalgamation of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order can be downloaded from the following links:

Notice to Shareholders - [Click Here](#)Scheme of Merger - [Click Here](#)NCLT Order - [Click Here](#)

Thanking You,

Yours faithfully,
For SMARTLINK HOLDINGS LIMITED

Sd/-
URJITA DAMLE



This is a system generated Email. Please do not reply to this Email.



To,
Bharat Sanchar Nigam Ltd,
Sanchar Bhavan;
DC Complex, Patto,
Panaji 403001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
Incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.)Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone: +91 832 2885400 | Fax: +91 832 2778
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPoint, 7th floor, Unit No. B-702, Andheri-Kurla Road, 1 B Nagar, Andheri (East), Mumbai - 400050, INDIA
Land Phone: +91 22 4961 7068



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SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Scheme of Amalgamation of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



K. G. Prabhu

Chief Financial Officer

Dated this 03rd day of August, 2024

Place: Verna, Goa

Enclosures:

1. Copy of the Scheme of Amalgamation of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: E-7, Verna Industrial Estate, Verna, Salcete, GA, 403723, IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783195
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITICITY, 7th Floor, Unit No. B-202, Andheri-Kurla Road, E-8, Near, Andheri East, Mumbai - 400059, INDIA
Land Phone: +91 22 4361 7068

**SYNEGRA**

CIN: L67100GA1993PLC001341



investors

From: Govardhana Rao G <govardhana.rao@kfintech.com>
Sent: 02 August 2024 17:29
To: investors; CS TRAINEE; Company Secretary
Cc: C Shobha Anand; Balamurli Sridhar
Subject: RE: NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED

Dear Sir,

This is to inform you that E-mails have been transmitted for 10718 cases Successfully for those having Email Id's of SMARTLINK HOLDINGS LIMITED - NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED.

Thank you,
G.Govardhana Rao
Manager - Corporate Registry



KFin Technologies Limited
(Formerly known as KFin Technologies Private Limited)
Selenium Tower B, Plot Nos. 31 & 32 | Financial District
Nanakramguda | Serilingampally Mandal | Hyderabad - 500032 | India
www.kfintech.com

From: investors <investors@smartlinkholdings.com>
Sent: 02/08/2024 4:18 PM
To: Govardhana Rao G <govardhana.rao@kfintech.com>; CS TRAINEE <cs.trainee@smartlinkholdings.com>; Company Secretary <Company.Secretary@smartlinkholdings.com>
Cc: C Shobha Anand <shobha.anand@kfintech.com>; Balamurli Sridhar <balamurli.sridhar@kfintech.com>
Subject: RE: NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Sir/Madam

Email draft is approved for sending to shareholders.

Best Regards
Edlan Fernandes

From: Govardhana Rao G <govardhana.rao@kfintech.com>
Sent: 02 August 2024 15:55
To: CS TRAINEE <cs.trainee@smartlinkholdings.com>; Company Secretary <Company.Secretary@smartlinkholdings.com>; Investors <investors@smartlinkholdings.com>
Cc: C Shobha Anand <shobha.anand@kfintech.com>; Balamurli Sridhar <balamurli.sridhar@kfintech.com>
Subject: FW: NOTICE TO EQUITY SHAREHOLDERS OF SMARTLINK HOLDINGS LIMITED

Dear Sir,

Please find revised email draft perusal and approval.



SMARTLINK HOLDINGS LIMITED

CIN: L67100GA1993PLC001341

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa 403722

Tel: 0832-2885400 Fax: 0832-2783395

Email: Company.Secretary@smartlinkholdings.com Website: www.smartlinkholdings.com



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EM036379393IN IVR:697733837
SF CASHALIN S.D (400712)
Counter No:1,03/08/2024,12:36
To:ESN LTD,SANCHAR BHAVAN
PIN:403001, Panaji H.O
From:SMARTLINK H,VENKAT INDUSTRIA
Wt:120gms,POD=10.0
Amt:41.30,Tax:6.30,Amt.Paid:41.00(Cash)
(Track on www.indiapost.gov.in)
(Dial 18002666868) (Clear Marks, Stay Safe)





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* Consignment Number

EM336379393IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location
Cansaulim S.O	03/08/2024 12:36:35	403001	41.30	Inland Speed Post	Panaji H.O

Event Details For : EM336379393IN

Current Status : Item Received

Date	Time	Office	Event
05/08/2024	08:32:17	Panaji H.O	Item Received
04/08/2024	02:52:43	Panaji NSH	Item Dispatched
03/08/2024	20:55:03	Panaji NSH	Item Bagged
03/08/2024	20:08:45	Panaji NSH	Item Received
03/08/2024	13:22:53	Cansaulim S.O	Item Dispatched
03/08/2024	13:17:49	Cansaulim S.O	Item Bagged
03/08/2024	12:36:35	Cansaulim S.O	Item Booked

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To,
Basanti Radio,
H. No. 43, Coppelwado,
Sernabatim, Colva,
Salcete - Goa,
403708

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.
L67100GA1993PLC001341) a company incorporated
under the Companies Act, 1956 having its
registered office at L-7, Verna Industrial Estate,
Verna, Salcete, Goa, India - 403722.

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722, IN | Land Phone: +91 822 7885400 | Fax: +91 822 2783111
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPOLICE, 2nd Floor, Unit No. B-702, Andheri - Kurla Road, 1 B Nagar, Andheri (East), Mumbai - 400054, India
Land Phone: +91 22 4561 1000



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Scheme of Amalgamation of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



K. G. Prabhu
Chief Financial Officer

Dated this 03rd day of August, 2024

Place: Verna, Goa

Enclosures:

1. Copy of the Scheme of Amalgamation of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: U-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783295
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CRIPPOINT, 7th Floor, Unit No. 3-702, Andheri Kurla Road, I.B. Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone: +91 22 4963 7065

**SYNEGRA**

CIN: L67100GA1993PLC001341



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भारतीय डाक



ENC363793801N INR:6977336379
SP CHASHU, IN S.D <403712>
Counter No:1, 03/08/2024, 12:36
To: BHASHINI RADID, MID 43 COPPELMAD
PIN:403706, Colva S.D
From: SMARTLINK H, VERNAM INDUSTRIA
Wt:130gms, PDD=10.0
Amt:41.30, Tax:6.30, Amt.Paid:41.00(Cash)
<Track on www.indiapost.gov.in>



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* Indicates a required field.

* Consignment Number

EM336379380IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Cansaulim S.O	03/08/2024 12:36:35	403708	41.30	Inland Speed Post	Colva S.O	06/08/2024 15:32:46

Event Details For : EM336379380IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
06/08/2024	15:32:46	Colva S.O	Item Delivered(Addressee)
06/08/2024	10:31:00	Colva S.O	Out for Delivery
05/08/2024	08:15:27	Colva S.O	Item Received
04/08/2024	02:48:44	Panaji NSH	Item Dispatched
04/08/2024	02:17:39	Panaji NSH	Item Bagged
03/08/2024	20:08:45	Panaji NSH	Item Received
03/08/2024	13:22:53	Cansaulim S.O	Item Dispatched
03/08/2024	13:17:49	Cansaulim S.O	Item Bagged
03/08/2024	12:36:35	Cansaulim S.O	Item Booked

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To,
Income Tax Department,
Circle 1(1), EDC Complex,
Patto - Plaza, Panaji, Goa
403001

Ref: PAN - AAACD5159L

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)

..... Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722. IN: Land Phone: +91 832 2085400 | Fax: +91 832 2175400
investor@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: OTSPPOINT, 7th Floor, Unit No. 6-702, Andheri, Kurla Road 1 (B Nagar, Andheri (East), Mumbai - 400059. IN:IN
Land Phone: +91 22 40612068



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Application filed with National Company Law Tribunal along with the Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



[Signature]
K. R. Hajik

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

at: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

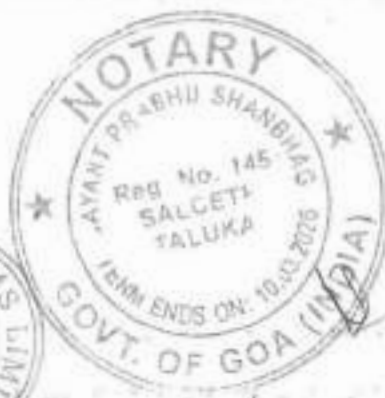
Registered Office: Unit 1, Verna Industrial Estate, Verna, Salcete, GA. 403722, W-1 Land Floor. Tel: 832 7825400 : Fax: 832 7742399
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: EPIPPOINT, 2nd Floor, Unit No. B-702, Andheri, Juhu Road : B Nagar, Andheri (East), Mumbai - 400045, India
Land Phone : 77 77 4891 7918



SYNEGRA

DIN: 1671006A1991167001377



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✓
EP336339405IN IVR:6977336339405
SPP VERNA S.O (405722)
Counter No:1,25/07/2024,13:26
To:INCOME TAX DEPT,PANAJI
PIN:403001, Panaji N.D
From:SMARTLINK HOLDING LTD,VERNA
Wt:1220gms,POD=10.0
Amt:70.80,Tax:10.80,Amt.Paid:71.00(Cash)
<Track on www.indiapost.gov.in>



<Dial 18002665868> <Wear Masks, Stay Safe>



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* Indicates a required field.

* Consignment Number

EM336354405IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 16:43:01

Event Details For : EM336354405IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	16:43:01	Panaji H.O	Item Delivered(Addressee)
26/07/2024	10:48:54	Panaji H.O	Out for Delivery
26/07/2024	08:42:02	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:40:14	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked

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PAN: AAACD5159L

To,
Deputy Commissioner of Income Tax / Nodal Officer,
Circle 1(1), EDC Complex,
Patto Plaza, Panaji, Goa
403001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.)Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722. IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783399
Investor: info@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPoint, 1st Floor, Unit No. B-702, Andheri-Burda Road, 1 B Nagar, Andheri (East) Mumbai - 400059. INDIA
Land Phone: +91 22 40017088



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



[Signature]

K. R. Nalk

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA, 401222, IN | Land Phone : +91 832 2885900 | Fax : +91 832 2783395
Investors : www.smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office : CITIPORT, 7th Floor, Unit No. B-202, Andheri - Kurla Road, I B Nagar, Andheri (East) Mumbai - 400019, INDIA
Land Phone : +91 22 4961 7053



DIGISOL

SYNEGRA

CIN: L67100GA1993PLC001341



54

390

390/2024/12/11/10

EM336354224TH: TWR:6977336354224
 SPP: VERA S.O. (403722)
 Counter No: 1, 25/07/2024, 13:26
 To: INCOME TAX DEPT, PANAJI
 PIN: 403001, Panaji H.O.
 From: SMARTLINK HOLDING LTD, VERA
 Wt: 1220gms, POF: 10.0
 Amt: 70.80, Tax: 10.80, Amt Paid: 71.00 (Cash)
 (Track on www.indiapost.gov.in)
 (Dial 18002666868) (Wear Masks, Stay Safe)



55 391

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* Indicates a required field.

* Consignment Number

EM336354224IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 16:43:01

Event Details For : EM336354224IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	16:43:01	Panaji H.O	Item Delivered(Addressee)
26/07/2024	10:48:54	Panaji H.O	Out for Delivery
26/07/2024	08:34:14	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:37:48	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



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To,
The Goods and Services Tax Department,
1st Floor, Goa Rajya Kar Bhavan,
Old IPHB Complex,
Near Office of the Chief Electoral Officer,
Altinho, Panaji Goa 403001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO. L67100GA1993PLC001341) a company incorporated under the Companies Act, 1956 having its registered office at L-7, Verna Industrial Estate, Verna, Salcete, Goa, India - 403722.

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722. IN | Land Phone: +91 832 2845400 | Fax: +91 812 2781395
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPPOINT, 7th Floor, One No B-702, Andheri Kurla Road | B-702, Andheri (East), Mumbai - 400033, INDIA
Land Phone: +91 22 4951 7068



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



K. R. Naik
Executive Chairman
DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.



SMARTLINK HOLDINGS LIMITED

Registered Office: E-7, Verna Industrial Estate, Verna, Salcete, GA, 403772, India | Land Phone: +91 832 2885900 | Fax: +91 832 7701395
Investment@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPORT, 7th Floor, Unit No. B-202, Andheri, Kurla Road, 1 B Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone: +91 22 4961 7068



SYNEGRA

CIN: L67100GA1993PLC001341



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ECU3635423RIN JNR:6777336354230
 SPP VERNA S.O <903722>
 Counter No:1,25/07/2024,13:26
 To:THE GOODS AND SERV,PANAJI
 PIN:403001, Panaji H.O
 From:SMARTLINK HOLDING LTD,VERNA
 Wt:1215gms,POD=10.0
 Amt:70.80,Tax:10.80,Amt.Paid:71.00(Cash)
 (Track on www.indiapost.gov.in)
 (Dial 18002668888) (Wear Masks, Stay Safe)





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* Indicates a required field.

* Consignment Number	<input type="text" value="EM336354238IN"/>	<input type="button" value="Track More"/>
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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 17:39:11

Event Details For : EM336354238IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	17:39:11	Panaji H.O	Item Delivered(Addressee)
26/07/2024	14:14:00	Panaji H.O (Beat Number:14)	Item Delivered (To: tex (Addressee))
26/07/2024	10:00:40	Panaji H.O	Out for Delivery
26/07/2024	08:34:14	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:37:46	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked

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To,
C4-A, Sebi Bhavan, G Block,
Bandra Kurla Complex,
Bandra East
Mumbai - 400051

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholder

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.)

.....Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722. IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783295
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPoint, 7th Floor, Unit No. B-702, Andheri-Kurla Road, 1 B Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone: +91 22 4961 7068



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

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In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



K. P. Nalk

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

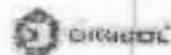
Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: Plot 1, Verna Industrial Estate, Verna, Salcete, GA, 403732, India | Land Phone: +91 832 3285400 | Fax: +91 832 7783795
Investor@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: C/THOINT, 7th Floor, D-2 No. B-20, Andheri: Kurla Road, L.S. Nagar, Andheri (East), Mumbai - 400059, India
Land Phone: +91 22 4961 7068



SYNEGRA

CIN: U67100GA1999PTC000001



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EX3343542150N JIR:6977336354215
SPP VERNA S.O (403722)
Counter No:1, 25/07/2024, 13:26
To: SECURITIES EXCHANGE, MUMBAI
PIN: 400001, Bandra (East) S.O
From: SMARTLINK HOLDINGS LTD, VERVA
Wt: 1220gms, PDD: 10.0
Amt: 153.40, Tax: 23.40, Amt. Paid: 153.00 (Cash)
(Track on www.indiapost.gov.in)



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* Indicates a required field.

* Consignment Number

EM336354215IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	400051	153.40	Speed Post Parcel Domestic	Bandra(East) S.O	29/07/2024 15:59:40

Event Details For : EM336354215IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	15:59:40	Bandra West S.O	Item Delivered(Addressee)
29/07/2024	15:52:42	Bandra West S.O	Out for Delivery
27/07/2024	16:00:42	Bandra West S.O	Item Onhold Local Holiday
27/07/2024	09:28:29	Bandra West S.O	Out for Delivery
27/07/2024	08:28:16	Bandra West S.O	Item Received
27/07/2024	02:21:25	Mumbai A Zone	Item Dispatched
27/07/2024	01:47:25	Mumbai A Zone	Item Received
26/07/2024	23:10:34	Mumbai PH	Item Dispatched
26/07/2024	22:23:06	Mumbai PH	Item Bagged
26/07/2024	20:37:06	Mumbai PH	Item Received
26/07/2024	17:58:18	Mumbai Ap Inland TMO	Item Dispatched
26/07/2024	13:44:23	Mumbai Ap Inland TMO	Item Received
26/07/2024	06:21:42	MARGAON PH	Item Dispatched
26/07/2024	00:26:21	MARGAON PH	Item Bagged
25/07/2024	16:53:47	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:17:43	Verna S.O	Item Bagged




64 400

25/07/2024	13:28:37	Verna S.O	Item Booked
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- Contact Us
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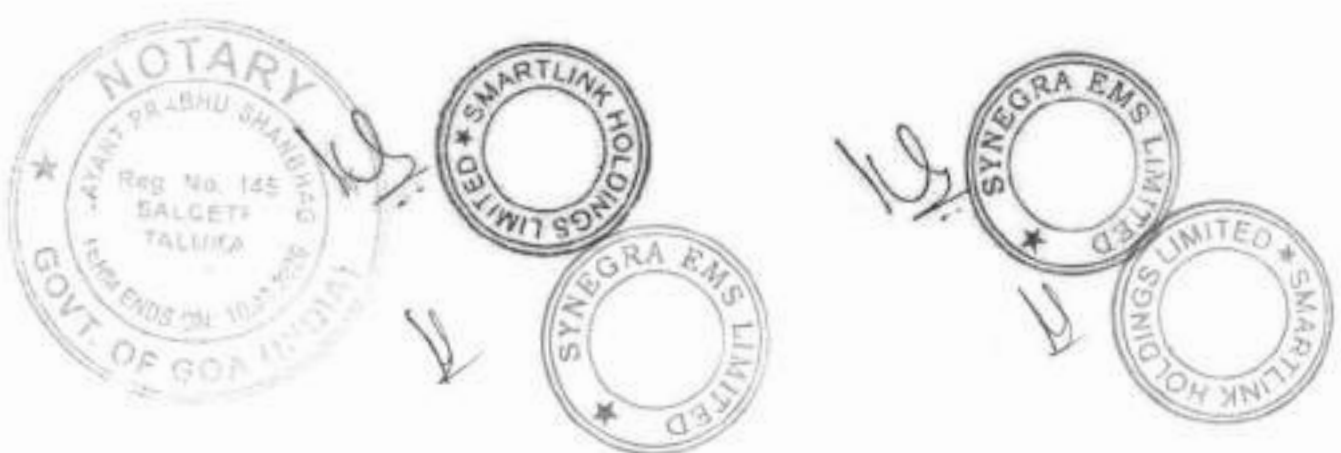
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The national portal of India
National Voter's Service Portal
India Code
Application Security Audit Report



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Tata Consultancy Services Ltd.
Content owned and updated by Department of Posts, Ministry of Communications, Government of India. Last
Updated: 30 Jul 2024



NOTICE TO BOMBAY STOCK EXCHANGE

To,
BSE Limited,
P.J. Towers, Dalal Street,
Kala Ghoda, Fort,
Mumbai - 400001

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

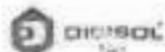
SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, Pin | Land Phone: +91 832 3885400 | Fax: +91 832 3283333
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPoint, 2nd Floor, Unit No. B-702, Andheri Kurla Road | B. Nagar, Andheri (East), Mumbai - 400059, INDIA
Lead Phone: +91 22-19961 7068



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



[Signature]

K. R. Naik

Executive Chairman

DIN: 00002013

Dated this 21st day of July, 2024

Place: Verna Goa

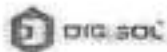
Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024

SMARTLINK HOLDINGS LIMITED

Registered Office: L-2, Verna Industrial Estate, Verna, Sikkim, GA. 403222, India. Phone: +91 832 2885400 | Fax: +91 832 2703595
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITROINE, 7th Floor, Unit No. B-702, Andheri, Kurla Road, B. Nagar, Andheri (East), Mumbai - 400058, INDIA
Land Phone: +91 22 4961 7068



SYNEGRA

CIN: 147109GA1993MJC001341



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403

EX3363542861N ITR:6977336354296
SPP VERNA S.O (403722)
Counter No:1,25/07/2024,13:26
To:RSE LTD,MUMBAI
PIN:400001, Mumbai GPO
From:SMARTLINK HOLDING LTD,VERNA
Wt:1220gms,POD=10.0
Amt:133.40,Tax:23.40,Amt.Paid:133.00(Cash)
(Track on www.indiapost.gov.in)
(Dial 18002566860) <Clear Mails, Stay Safe>



68 404

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* Indicates a required field.

* Consignment Number

EM336354286IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:28:37	400001	153.40	Speed Post Parcel Domestic	Mumbai GPO	29/07/2024 16:38:08

Event Details For : EM336354286IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	16:38:08	Mumbai GPO	Item Delivered(Addressee)
29/07/2024	14:37:28	Mumbai GPO (Boat Number:79)	Item Delivered (To: BSE limited (Addresssee))
29/07/2024	10:05:07	Mumbai GPO	Out for Delivery
29/07/2024	07:11:24	Mumbai GPO	Item Received
26/07/2024	23:25:48	Mumbai PH	Item Dispatched
26/07/2024	22:05:02	Mumbai PH	Item Bagged
26/07/2024	20:37:06	Mumbai PH	Item Received
26/07/2024	17:58:18	Mumbai Ap Inland TMO	Item Dispatched
26/07/2024	13:44:23	Mumbai Ap Inland TMO	Item Received
26/07/2024	05:21:42	MARGAON PH	Item Dispatched
26/07/2024	00:28:21	MARGAON PH	Item Bagged
25/07/2024	18:53:47	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:17:43	Verna S.O	Item Bagged
25/07/2024	13:28:37	Verna S.O	Item Booked



NOTICE TO NATIONAL STOCK EXCHANGE

To,
NSE Limited,
'Exchange Plaza' C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO.99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

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SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)
Verna, Salcete, Goa, India - 403722.)

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA-403722, IN | Land Phone: +91 837 2885400 | Fax: +91 837 2781399
Investor: @smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPoint, 7th Floor, Unit No. 8-702, Andheri Kurla Road | B. Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone: +91 22 4961 7068



SYNEGRA

CIN: L67100GA1993PLC001341



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For SMARTLINK HOLDINGS LIMITED



[Signature]
K. R. Nalk
Executive Chairman
DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722, IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783195
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPONT, 7th Floor, Unit No. B-702, Andheri-Kurla Road, I B Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone: +91 22 49617068



SYNEGRA

CIN: L67100GA1993PLC001341



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003363544141H ITR:0977336354414
 SPP VERNA S.O (403722)
 Counter No:1, 25/07/2024, 13:26
 To: MSE LTD, MUMBAI
 PIN: 400051, Bandra (East) S.O
 From: SMARTLINK HOLDINGS LTD, VERNA
 Wt: 1215gms, POD: 10.0
 Net: 153.40, Tax: 23.40, Amt. Paid: 153.00 (Cash)
 Track on www.indiapost.gov.in
 Dial: 18002668888 <Wear Masks, Stay Safe>



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* Indicates a required field.

* Consignment Number

EM336354414IN

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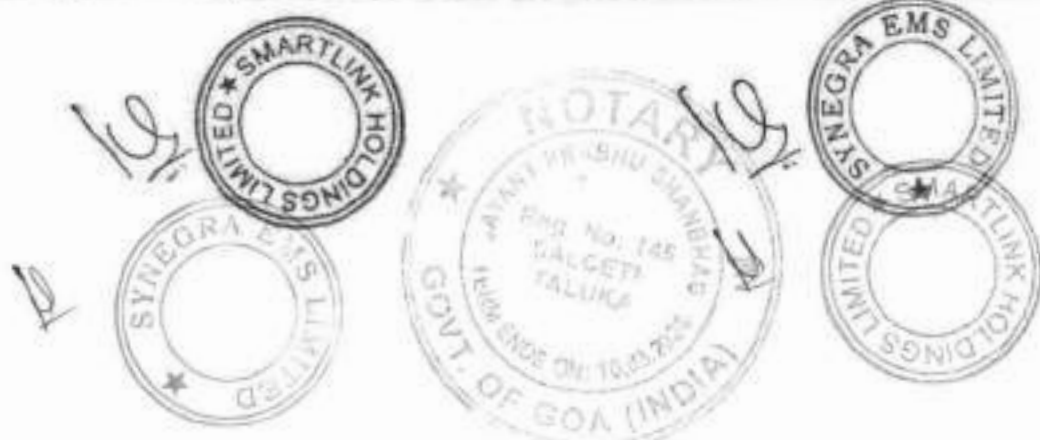


Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	400051	153.40	Speed Post Parcel Domestic	Bandra(East) S.O	29/07/2024 15:59:40

Event Details For : EM336354414IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	15:59:40	Bandra West S.O	Item Delivered(Addressee)
29/07/2024	10:37:49	Bandra West S.O	Out for Delivery
27/07/2024	18:00:42	Bandra West S.O	Item Onhold Local Holiday
27/07/2024	09:28:29	Bandra West S.O	Out for Delivery
27/07/2024	08:21:18	Bandra West S.O	Item Received
27/07/2024	02:21:25	Mumbai A Zone	Item Dispatched
27/07/2024	01:47:25	Mumbai A Zone	Item Received
26/07/2024	23:10:34	Mumbai PH	Item Dispatched
26/07/2024	22:28:09	Mumbai PH	Item Bagged
26/07/2024	20:37:08	Mumbai PH	Item Received
26/07/2024	17:58:18	Mumbai Ap Inland TMO	Item Dispatched
26/07/2024	13:44:23	Mumbai Ap Inland TMO	Item Received
26/07/2024	05:21:42	MARGAON PH	Item Dispatched
26/07/2024	00:26:21	MARGAON PH	Item Bagged
25/07/2024	18:53:47	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:17:43	Verna S.O	Item Bagged



73 409

25/07/2024	13:26:37	Verna S.O	Item Booked
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National Voter's Service Portal
India Code
Application Security Audit Report



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Updated: 30 Jul 2024



To,
The Regional Director, (CG), Western Region,
Ministry of Corporate Affairs, Everest,
5th floor, 100, Marine Lines,
Mumbai - 400 020

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

in the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
Incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.) -----Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
L67100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,) -----Transferee Company
Verna, Salcete, Goa, India - 403722.)

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722. IN | Land Phone: +91 837 2885400 | Fax: +91 837 2703200
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: C-10/POHLE, 2nd Floor, VERA No. 15-10/2, Andheri-Kurla Road, T H Nagar, Andheri (East), Mumbai - 400059. INDIA
Land Phone: +91 22 4967 2068



SYNEGRA

CIN : L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



K. R. Naik

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

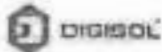
Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office : L-7, Verna Industrial Estate, Verna, Salcete, GA-403722, INDIA Land Phone : +91 832 2885400 : Fax : +91 832 2783395
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office : CITIPoint, 7th Floor, Unit No. B-202, Andheri-Est Road, E-B Nagar, Andheri (East), Mumbai - 400059, INDIA
Land Phone : +91 22 4961 7069



SYNEGRA

CIN : L67100GA1993PLC001341



76 412

<Dial 1800266666> <Wear Masks, Stay Safe>

EX3363543097M IIR:19773363543
SPP:VERNA S.O (402722)
Counter No:1,25/07/2024,13:26
To:THE REGIONAL DDC,MUMBAI
PIN:400020, Marine Lines S.O
From:SMARTLINK HOLDING LTD,VERNA
Wt:3175gms,POD=10.0
Amt:295.00,Tax:45.00,Amt.Paid:295.00(Cash)
<Track on www.indiapost.gov.in>
<Dial 1800266666> <Wear Masks, Stay Safe>



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* Consignment Number

EM336354309IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	400020	295.30	Speed Post Parcel Domestic	Marine Lines S.O	29/07/2024 17:52:23

Event Details For : EM336354309IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
29/07/2024	17:52:23	Mumbai GPO	Item Delivered(Addressee)
29/07/2024	09:24:43	Mumbai GPO	Out for Delivery
29/07/2024	07:11:24	Mumbai GPO	Item Received
28/07/2024	23:26:48	Mumbai PH	Item Dispatched
28/07/2024	22:05:02	Mumbai PH	Item Bagged
26/07/2024	20:37:06	Mumbai PH	Item Received
26/07/2024	17:58:18	Mumbai Ap Inland TMO	Item Dispatched
26/07/2024	13:44:23	Mumbai Ap Inland TMO	Item Received
26/07/2024	05:21:42	MARGAON PH	Item Dispatched
26/07/2024	00:26:21	MARGAON PH	Item Bagged
25/07/2024	18:30:38	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	14:38:30	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



To,
The Registrar of Companies,
Ministry of Corporate Affairs,
Corporate Bhawan, EDC Complex,
Plot No.21, Patto,
Panaji-403001, Goa.

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,)
(CIN NO. U31909GA2016PLC012969) a company)
Incorporated under the Companies Act, 2013 having)
its registered office at L-5A, Verna Industrial)
Estate, Verna, Salcete, Goa, India - 403722.)Transferor Company

SMARTLINK HOLDINGS LIMITED, (CIN NO.)
167100GA1993PLC001341) a company incorporated)
under the Companies Act, 1956 having its)
registered office at L-7, Verna Industrial Estate,)Transferee Company
Verna, Salcete, Goa, India - 403722.

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722. Tel: Land Phone: +91 832 7885490 | Fax: +91 832 273319
investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: OTIPDINT, 2nd Floor, Unit No. B-702, Andheri-Kurla Road, A B Nagar, Andheri (East), Mumbai - 400059, India
Land Phone: +91 22 4961 7058



SYNEGRA

CIN: 167100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



[Signature]

K. R. Nalk

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

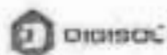
Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July, 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: 1-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722. IN | Land Phone: +91 832 2885400 | Fax: +91 832 2783395
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITIPRINT, 7th Floor, Unit No. B-702, Andheri-Kurla Road, 1 B Nagar, Andheri (East), Mumbai - 400055, INDIA
Land Phone: +91 22 4961 2000



SYNEGRA

CIN: 167100641993PLC001341



80 416

EX336354291IN IVR:6777336354299



REF: 336354291
Counter No: 28/07/2024, 13:25
To: THE REGISTRAR OF COMP, PANAJI
PIN: 403001, Panaji H.O
From: SMARTLINK HOLDING LTD, VESPA
Wt: 1215gms, PO: 10.0
Amt: 70.00, Tax: 10.80, Amt. Paid: 71.00 (Cash)
Track on www.indiapost.gov.in, Stay Safe



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* Consignment Number

EM336354290IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	403001	70.80	Speed Post Parcel Domestic	Panaji H.O	26/07/2024 18:04:57

Event Details For : EM336354290IN

Current Status : Item Delivered(Addressee)

Date	Time	Office	Event
26/07/2024	18:04:57	Panaji H.O	Item Delivered(Addressee)
26/07/2024	10:24:57	Panaji H.O	Out for Delivery
26/07/2024	08:34:14	Panaji H.O	Item Received
25/07/2024	21:55:24	MARGAON PH	Item Dispatched
25/07/2024	19:37:48	MARGAON PH	Item Bagged
25/07/2024	18:44:15	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:19:04	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked

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To,
General Manager,
Department of Supervision (Regulatory Services Group),
3rd Floor, Opp. Mumbai Central Railway Station,
Byculla, Mumbai - 400008

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

FORM NO. CAA 3

[Pursuant to section 230(5) and Rule 8]

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rules framed there under as in force from time to time.

AND

In the matter of Scheme of Amalgamation between Synegra EMS Limited ("Transferor Company" or "Applicant Company No.1" or "SEL") and Smartlink Holdings Limited ("Transferee Company" or "Applicant Company No.2" or "SHL") and their respective Shareholders

SYNEGRA EMS LIMITED,
(CIN NO. U31909GA2016PLC012969) a company
incorporated under the Companies Act, 2013 having
its registered office at L-5A, Verna Industrial
Estate, Verna, Salcete, Goa, India - 403722.

.....Transferor Company

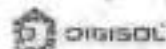
SMARTLINK HOLDINGS LIMITED, (CIN NO.
L67100GA1993PLC001341) a company incorporated
under the Companies Act, 1956 having its
registered office at L-7, Verna Industrial Estate,
Verna, Salcete, Goa, India - 403722.

.....Transferee Company

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, Goa, 403722. Tel: Land Phone: +91 832 2003405 / Fax: +91 832 2003406
Investor@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: 117, PLYMT, 7th Floor, Unit No. B-202, Andheri-City Road - B, Andheri, Andheri East, Mumbai - 400059, INDIA
Land Phone: +91 22 4981 2088



SYNEGRA

CIN: L67100GA1993PLC001341



Notice is hereby given in pursuance of sub-section (5) of section 230 of the Companies Act, 2013, that as directed by the Mumbai bench of the National Company Law Tribunal at Mumbai by an order dated July 12, 2024 under sub-section (1) of section 230 of the Act, to consider the Scheme of Amalgamation between Synegra EMS Limited and Smartlink Holdings Limited and their respective Shareholders.

A copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal along with their respective Minutes of Order are enclosed.

You are hereby informed that representations, if any, in connection with the proposed Amalgamation may be made to the Tribunal within thirty days from the date of receipt of this notice. A copy of the representation may simultaneously be sent to the Applicant Company.

In case no response or representation is received within the stated period of thirty days, it shall be presumed that you have no objection to the proposed Scheme of Amalgamation.

For SMARTLINK HOLDINGS LIMITED



[Signature]

K. R. Nalk

Executive Chairman

DIN: 00002013

Dated this 24th day of July, 2024

Place: Verna Goa

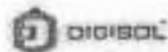
Enclosures:

1. Copy of the Consolidated Company Applications of the Applicant Companies filed with National Company Law Tribunal.
2. Minutes of Order of the NCLT dated 12th July 2024.

SMARTLINK HOLDINGS LIMITED

Registered Office: L-7, Verna Industrial Estate, Verna, Salcete, GA, 403722, IN | Land Phone: +91 832 2895400 | Fax: +91 832 2793395
Investors@smartlinkholdings.com | www.smartlinkholdings.com

Corporate Office: CITROINTE, 7th Floor, Unit No. B-702, Andheri-Kurla Road, 1 B Nagar, Andheri East, Mumbai - 400059, INDIA
Land Phone: +91 22 4861 7068



SYNEGRA

CIN: L67109GA1093PLC001341



84

420

EX3363543301H IVR:6977336354330
SPP VERNA S.O <403722>
Counter No:1,25/07/2024,13:28
To:RBI,MUMBAI
PIN:400008, Mumbai Central H.O
From:SMARTLINK HOLDING LTD,VERNA
Wt:1220gms,FCD=10.0
Amt:133.40,Tax:23.40,Amt.Paid:133.00(Cash)
(Track on www.indiapost.gov.in)
(Dial 18002668868) (Wear Masks, Stay Safe)



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* Indicates a required field.

* Consignment Number

EM336354330IN

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Booked At	Booked On	Destination Pincode	Tariff	Article Type	Delivery Location	Delivery Confirmed On
Verna S.O	25/07/2024 13:26:37	400008	153.40	Speed Post Parcel Domestic	Mumbai Central H.O	29/07/2024 19:48:13

Event Details For : EM336354330IN

Current Status : Item Delivered [To: rbi (Addressee)]

Date	Time	Office	Event
29/07/2024	20:09:55	Mumbai Central H.O (Best Number:10)	Item Delivered [To: rbi (Addressee)]
29/07/2024	19:48:13	Mumbai Central H.O	Item Delivered (Addressee)
29/07/2024	10:26:33	Mumbai Central H.O	Out for Delivery
29/07/2024	08:36:13	Mumbai Central H.O	Item Received
28/07/2024	05:44:21	Mumbai PH	Item Dispatched
27/07/2024	23:47:07	Mumbai PH	Item Bagged
27/07/2024	21:54:18	Mumbai PH	Item Received
27/07/2024	20:18:31	Mumbai S Zone TMO	Item Dispatched
27/07/2024	20:09:08	Mumbai S Zone TMO	Item Received
26/07/2024	05:21:42	MARGAON PH	Item Dispatched
26/07/2024	00:24:22	MARGAON PH	Item Bagged
25/07/2024	18:53:47	MARGAON PH	Item Received
25/07/2024	15:22:31	Verna S.O	Item Dispatched
25/07/2024	15:17:43	Verna S.O	Item Bagged
25/07/2024	13:26:37	Verna S.O	Item Booked



BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
BENCH, AT MUMBAI
COMPANY SCHEME APPLICATION NO. 274 OF 2023.

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 to 232 of the Companies Act, 2013
along with other relevant provisions of the Companies Act,
2013;

AND

In the matter of Scheme of Amalgamation between Synegra
EMS Limited ("SEL" or the "Transferor Company") and
Smartlink Holdings Limited ("SHL") or the "Transferee
Company") and their respective shareholders

SYNEGRA EMS LIMITED,

... Applicant Company No.1.

SMARTLINK HOLDINGS LIMITED,

... Applicant Company No.2.

Joint Affidavit of Mr. Karkala Guruprasad Prabhu

proving service

Dated this day of August 2024.

M/S RAJESH SHAH & CO.
Advocates for the Applicant Companies
Kamer Building, Office No. 33,
5th Floor, 38, Cawasji Patel Street,
Opp. Vardhman Chambers,
Fort, Mumbai - 400001
O.S.Reg. No. 2488
MAH/983/1978
Tel: 02222656071
Email:- rajeshshah.co@gmail.com





गोवा GOA



Serial No. 10855 Place of Vend MARGAO Date 27/06/2024 B 529103
Value of Stamp Paper.....
Name of Purchaser Synegra
Residence VERNA Name of Father.....
Purpose..... Transaction Parties
As there is no one stamp paper for the value of Rs.....
Additional stamp papers for the completion of the value are
attached along with.
Stamp Vendor's Sign.
Ermelinda Alacogue Dias
Shop No. C-16, SGPDA Market,
H. No. JUDVEN Lic/2006/AC-1

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
MUMBAI BENCH

COMPANY SCHEME PETITION NO. OF 2024

IN

COMPANY SCHEME APPLICATION NO. 99 OF 2024.

In the matter of the Companies Act, 2013 (18 of 2013)

AND

In the matter of Sections 230 to 232 other applicable provisions
of the Companies Act, 2013 and Rules framed there under as in
force from time to time;





AND

In the matter of Scheme of Amalgamation between SYNEGRA EMS LIMITED, ("SEL" or the "Transferor Company") and SMARTLINK HOLDINGS LIMITED, ("SHL" or the "Transferee Company"), and their respective shareholders.

SYNEGRA EMS LIMITED ("SEL"), a public)
 limited company incorporated under the)
 Companies Act, 2013 having its registered)
 office at Plot No. L-5A, Verna Industrial)
 Estate, Verna, South Goa, Salcette, Goa, India)
 - 403722.) ...Petitioner Company No.1

AFFIDAVIT IN SUPPORT OF THE PETITION

I, Mr. Karkala Guruprasad Prabhu, S/o Narsimha Prabhu aged 52 years, working from office situated at L-7, Verna Industrial Estate, Verna, Salcete Goa 403722, solemnly affirm and state as follows:

1. I am the Authorised Signatory of the Petitioner Company above named. I am aware of the facts stated in the Petition and am able to depose to the same.
2. I say that the present Petition has been filed to obtain sanction of the Hon'ble NCLT to the Scheme of Amalgamation between SYNEGRA EMS LIMITED, the Transferor Company and SMARTLINK HOLDINGS LIMITED, the Transferee Company and their respective shareholders.
3. I say that the contents of the petition are true and correct to the best of my knowledge and information and I believe the same to be true. I say that the contents at the paragraphs 25 to 31 of the petition are in the nature of legal submissions and I believe the same to be true.
4. I say that the Scheme is for the benefit of the Petitioner Company, its shareholders and creditors.



5. I therefore pray that the present Petition be allowed and the Scheme be approved in terms prayed for.

SYNEGRA EMS LIMITED

Solemnly affirmed at Verna Goa)

This 20th day of August, 2024)



[Handwritten Signature]

Karkala Guruprasad Prabhu

Authorised Signatory

For Rajesh Shah & Co.,

Rajesh Shah

Advocate for the Petitioner



Solemnly Affirmed before me by
Karkala G. Prabhu
Who is identified by
- ... -
To whom I personally know
Reg. No. 757 / 2024
Date: - 20th / 8 / 2024
[Signature]

MAYANT S. PRABHU SHANBHAG
NOTARY, MARGAO
SALCETE TALUKA
STATE OF GOA (INDIA)

426
AND

In the matter of Scheme of Amalgamation between SYNEGRA EMS LIMITED , ("SEL" or the "Transferor Company") and SMARTLINK HOLDINGS LIMITED, ("SHL" or the "Transferee Company") and their respective shareholders.

SMARTLINK HOLDINGS LIMITED)
("SHL"), a public limited company, which is)
listed on recognized stock exchanges,)
incorporated under the Companies Act, 1956)
having its registered office at L-7, Verna)
Industrial Estate, Verna, Salcete, Goa, India -) ...Petitioner Company No.2
403722 -

AFFIDAVIT IN SUPPORT OF THE PETITION

I, **Karkala Guruprasad Prabhu S/o Narsimha Prabhu** , aged 52 years, working from office situated at L-7, Verna Industrial Estate, Verna, Salcete Goa 403722 , solemnly affirm and state as follows:

1. I am the Authorised Signatory of the Petitioner Company above named. I am aware of the facts stated in the Petition and am able to depose to the same.
2. I say that the present Petition has been filed to obtain sanction of the Hon'ble NCLT to the Scheme of Amalgamation between SYNEGRA EMS LIMITED , the Transferor Company and SMARTLINK HOLDINGS LIMITED , the Transferee Company and their respective shareholders.
3. I say that the contents of the petition are true and correct to the best of my knowledge and information and I believe the same to be true. I say that the contents at the paragraphs 25 to 31 of the petition are in the nature of legal submissions and I believe the same to be true.



4. I say that the Scheme is for the benefit of the Petitioner Company, its shareholders and creditors.

5. I therefore pray that the present Petition be allowed and the Scheme be approved in terms prayed for.



Solemnly affirmed at Verna Goa
This 20th day of August, 2024

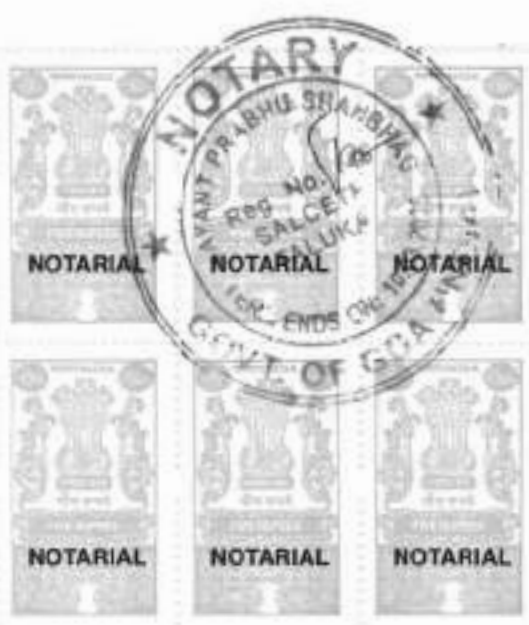
SMARTLINK HOLDINGS LIMITED



Karkala Guruprasad Prabhu
Authorised Signatory

For Rajesh Shah & Co.,

Rajesh Shah
Advocate for the Petitioner



Solemnly Affirmed before me
By: Karkala Guruprasad Prabhu
(Who is identified by
To whom I personally know
Reg. No. 156 - 2024
Date: 20/08/24
Prabhushanbhag
PRABHUSHANBHAG
NOTARY, MARGAO
SALCETE TALUKA
STATE OF GOA (INDIA)