

Date: June 27, 2023

**Scrip Code – 532960, 890145**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI – 400 001

**DHANI – EQ, DHANIPP**  
**National Stock Exchange of India Limited**  
“Exchange Plaza”,  
Bandra-Kurla Complex, Bandra (E).  
MUMBAI – 400 051

**Sub: – Intimation of Scheme of Arrangement, pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Dear Sir/Madam**

In furtherance to the intimation dated May 26, 2023, pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, together with any amendments thereto from time to time (the ‘**SEBI Listing Regulations**’) and read with SEBI Circular bearing reference number CIR/CFD/CMD/4/2015 dated September 09, 2015 (‘**SEBI Circular**’), this is to inform that Board of Directors of the Company (‘**Board**’) in its meeting held today i.e., June 27, 2023, which commenced at 7:00 P.M. and concluded at 7:40 P.M., *inter alia*, considered and approved the following:

1. The Scheme of Arrangement amongst Dhani Services Limited (“**Amalgamating Company 1**”), Indiabulls Enterprises Limited (“**Amalgamating Company 2**”) (Amalgamating Company 1 and Amalgamating Company 2 are collectively referred to as “**Listed Amalgamating Companies**”), Savren Medicare Limited (“**Amalgamating Company 3**”), Auxesia Soft Solutions Limited (“**Amalgamating Company 4**”), Gyansagar Buildtech Limited (“**Amalgamating Company 5**”), Pushpanjali Finsolutions Limited (“**Amalgamating Company 6**”), Devata Tradelink Limited (“**Amalgamating Company 7**”), Evinos Developers Limited (“**Amalgamating Company 8**”), Milky Way Buildcon Limited (“**Amalgamating Company 9**”), Indiabulls Consumer Products Limited (“**Amalgamating Company 10**”), Indiabulls Infra Resources Limited (“**Amalgamating Company 11**”), Jwala Technology Systems Private Limited (“**Amalgamating Company 12**”), Mabon Properties Limited (“**Amalgamating Company 13**”), YDI Consumer India Limited (“**Amalgamating Company 14**”), Indiabulls General Insurance Limited (“**Amalgamating**

**Dhani Services Limited**

CIN: L74110DL1995PLC069631

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*Company 15*”), Indiabulls Life Insurance Company Limited (*“Amalgamating Company 16”*), Juventus Estate Limited (*“Amalgamating Company 17”*) (Amalgamating Company 3 To Amalgamating Company 17 are collectively referred to as *“Unlisted Amalgamating Companies”*), India Land Hotels Mumbai Private Limited (*“Demerged Company”*), Indiabulls Pharmacare Limited (*“Resulting Company 1”*) and Yaari Digital Integrated Services Limited (*“Amalgamated Company” / “Resulting Company 2”*) (collectively referred to as *“Participating Companies”*) and their respective shareholders and creditors (*‘Scheme’*), in terms of the provisions of section(s) 230 to 232 and other applicable sections and provisions of the Companies Act, 2013 read together with the rules made thereunder, subject to the approval of shareholders, creditors, stock exchanges viz. BSE Limited and National Stock Exchange of India Limited, National Company Law Tribunal and any other respective regulatory authorities, as may be required.

2. It may be noted that the proposed Scheme has been reviewed and recommended for approval by the Audit Committee of the Company at its meeting held on June 27, 2023.
3. Requisite details in accordance with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, are enclosed herewith as **Annexure 1**.

Kindly take the above information in your records.

Thanking You

**For Dhani Services Limited**

**Ram Mehar**

**Company Secretary & Compliance officer**

Encl: As above

**CC: Luxembourg Stock Exchange, Luxembourg**

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**Annexure 1:**

Requisite details in accordance with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015

S. No.	Particulars	Description
1.	Name of the entity (ies) forming part of the amalgamation/merger/demerger, details in brief such as, size, turnover etc.	<p>This is a Scheme of Arrangement involving:</p> <ol style="list-style-type: none"> <li>1. Dhani Services Limited (“Amalgamating Company 1”)</li> <li>2. Indiabulls Enterprises Limited (“Amalgamating Company 2”)</li> <li>3. Savren Medicare Limited (“Amalgamating Company 3”),</li> <li>4. Auxesia Soft Solutions Limited (“Amalgamating Company 4”)</li> <li>5. Gyansagar Buildtech Limited (“Amalgamating Company 5”)</li> <li>6. Pushpanjli Finsolutions Limited (“Amalgamating Company 6”)</li> <li>7. Devata Tradelink Limited (“Amalgamating Company 7”)</li> <li>8. Evinos Developers Limited (“Amalgamating Company 8”)</li> <li>9. Milky Way Buildcon Limited (“Amalgamating Company 9”)</li> <li>10. Indiabulls Consumer Products Limited (“Amalgamating Company 10”)</li> <li>11. Indiabulls Infra Resources Limited (“Amalgamating Company 11”)</li> <li>12. Jwala Technology Systems Private Limited (“Amalgamating Company 12”)</li> </ol>

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		<p>13. Mabon Properties Limited (“Amalgamating Company 13”)</p> <p>14. YDI Consumer India Limited (“Amalgamating Company 14”)</p> <p>15. Indiabulls General Insurance Limited (“Amalgamating Company 15”)</p> <p>16. Indiabulls Life Insurance Company Limited (“Amalgamating Company 16”)</p> <p>17. Juventus Estate Limited (“Amalgamating Company 17”)</p> <p>18. India Land Hotels Mumbai Private Limited (“Demerged Company”)</p> <p>19. Indiabulls Pharmacare Limited (“Resulting Company 1”)</p> <p>20. Yaari Digital Integrated Services Limited (“Amalgamated Company” / “Resulting Company 2”)</p> <p>As on March 31, 2023, the net-worth and turnover of the entities involved in the Scheme is INR 6448.62 cores and INR 757.05 cores respectively.</p>
2	<p>Turnover of the demerged division and as percentage to the total turnover of the listed entity in the immediately preceding financial year / based on financials of the last financial year</p>	<p>i) Enterprise value (net of liabilities) and Turnover of Demerged Division/ Demerged Undertaking as on March 31, 2023; - INR 110.15 cores and 0.37 cores respectively.</p> <p>ii) Turnover of the listed entity i.e., Yaari Digital Integrated Services Limited (“Resulting Company 2”) as on March 31, 2023; - INR 529.69 cores</p>

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		<p>iii) Turnover of the Demerged Division/ Demerged Undertaking for the financial year 2022-23 as percentage to the total turnover of the listed entity i.e., Yaari Digital Integrated Services Limited for the said financial year is 0.0007 %</p>
3	<p>Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arms-length”</p>	<p>Pursuant to effectiveness of Part B of the Scheme, all the Unlisted Amalgamating Companies i.e., Amalgamating Company 3 to Amalgamating Company 13 and Amalgamating Company 17, shall qualify as wholly owned subsidiaries of the Amalgamated Company i.e., Yaari Digital Integrated Services Limited. Furthermore, Amalgamating Company 14, Amalgamating Company 15 and Amalgamating Company 16 are existing wholly owned subsidiaries of Amalgamated Company. Hence, the merger/ amalgamation of the aforementioned Amalgamating Companies with the Amalgamated Company shall be considered as a related party transaction.</p> <p>However, Ministry of Corporate affairs has clarified <i>vide</i> General Circular No. 30/2014 dated July 17, 2014, that transactions arising out of the compromise, arrangement and amalgamation dealt with under specific provisions of the companies Act 2013, will not fall within the pre-view of the related party transaction in terms of Section 188 of the Companies Act, 2013.</p> <p>Since the aforementioned Amalgamating Companies shall qualify as wholly owned subsidiaries of the Amalgamated Company i.e., Yaari Digital Integrated Services Limited, hence, and the entire paid-up share capital of the aforementioned companies shall be held by the</p>

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		<p>Amalgamated Company, accordingly, upon merger of the said companies with the Amalgamated Company, no consideration is required to be discharged.</p> <p>Further, wherever applicable, the consideration for the Scheme will be discharged on an ‘arm’s length’ basis.</p>
4	Area of business of the entity(ies)	<p><b><u>Dhani Services Limited (“Amalgamating Company 1”)</u></b></p> <p>(i) Amalgamating Company 1 is a public limited company incorporated under the Companies Act, 1956 on 9<sup>th</sup> June 1995. The Corporate Identity Number (“CIN”) of the Amalgamating Company 1 is L74110DL1995PLC069631 and its Permanent Account Number (“PAN”) is AAACO0870B.</p> <p>(ii) Dhani Services Limited is engaged in diversified business activities. It operates as a real estate developer and also functions as a data driven technology company providing services to Indian consumers functioning as NBFCs, e-commerce entities, Digital Wallet providers with UPI, Stock Brokers, Commodities Brokers, Depository Services, ARC, etc.</p> <p><b><u>Indiabulls Enterprises Limited (“Amalgamating Company 2”)</u></b></p> <p>(i) Amalgamating Company 2 is a public limited company incorporated under the Companies Act, 2013 on 02nd January 2019. The CIN of the Amalgamating Company 2 is U71290HR2019PLC077579 and the PAN is AAFCI1200E.</p>

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		<p>(ii) Amalgamating Company 2 is authorised to carry on the business of equipment renting services, management, maintenance services and certain other businesses.</p> <p><b><u>Savren Medicare Limited (“Amalgamating Company 3”)</u></b></p> <p>(i) Amalgamating Company 3 is a public limited company incorporated under the Companies Act, 2013 on 19th November 2019. The CIN of the Amalgamating Company 3 is U74999DL2019PLC357692 and its PAN is ABCCS9346M.</p> <p>(ii) The company is authorised to engage in a wide range of activities related to healthcare, pharmaceuticals, and allied products. Further, the Amalgamating Company 3 is authorised to trade, import, export, and retail various medical goods, medicines, formulations, and healthcare products and to operate research facilities, diagnostic centers, hospitals, and offer consultancy services. The company is authorised to also provide e-commerce, data processing, and computer-related services in the healthcare field.</p> <p>(iii) Amalgamating Company 3 is a wholly owned subsidiary of Dhani Healthcare Limited, which in turn is the wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Auxesia Soft Solutions Limited (“Amalgamating Company 4”)</u></b></p> <p>(i) Amalgamating Company 4 is a public limited company incorporated under the Companies Act, 1956</p>
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		<p>on 30th September 2011. The CIN of the Amalgamating Company 4 is U72900DL2011PLC225699 and its PAN is AAJCA8687R.</p> <p>(ii) Amalgamating Company 4 was incorporated with main objects of electronic information technology development, upgradation, manufacturing, processing &amp; upgradation of hardware, software, website, web page, internet, email, online electronic communication system, telemarketing, data processing, etc.</p> <p>(iii) Amalgamating Company 4 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Gyansagar Buildtech Limited (“Amalgamating Company 5”)</u></b></p> <p>(i) Amalgamating Company 5 is a public limited company incorporated under the Companies Act, 1956 on 28th October 2010. The CIN of the Amalgamating Company 5 is U70200DL2010PLC209963 and its PAN is AAECG1661J.</p> <p>(ii) Amalgamating Company 5 is authorised to engage in, <i>inter alia</i>, business of development of infrastructure and to undertake infrastructure project and to purchase, sell, develop, construct, hire or otherwise deal in all real or personal estate / properties.</p> <p>(iii) Amalgamating Company 5 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Pushpanjali Finsolutions Limited (“Amalgamating Company 6”)</u></b></p>
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		<p>(i) Amalgamating Company 6 is a public limited company incorporated under the Companies Act, 1956 on 11th December 2009. The CIN of the Amalgamating Company 6 is U67190DL2009PLC196822 and its PAN is AAFCP2583B.</p> <p>(ii) Amalgamating Company 6 is authorised to engage in the business of consultancy relating to investment, acquiring, holding, procuring, purchasing of all type of securities.</p> <p>(iii) Amalgamating Company 6 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Devata Tradelink Limited (“Amalgamating Company 7”)</u></b></p> <p>(i) Amalgamating Company 7 is a public limited company incorporated under the Companies Act, 1956 on 09th January 2008. The CIN of the Amalgamating Company 7 is U51109DL2008PLC172459 and its PAN is AACCD7598M.</p> <p>(ii) Amalgamating Company 7 is authorised to engage in the business of, <i>inter alia</i>, all types and all kinds of financial consultancy services. It is further authorised to act as consultant, advisor, advocate, etc. in India and abroad.</p> <p>(iii) Amalgamating Company 7 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Evinos Developers Limited (“Amalgamating Company 8”)</u></b></p> <p>(i) Amalgamating Company 8 is a public limited company incorporated under the Companies Act, 2013</p>
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		<p>on 17th June 2019. The CIN of the Amalgamating Company 8 is U70100DL2019PLC351426 and its PAN is AAFCE5283K.</p> <p>(ii) Amalgamating Company 8 is authorised to engage in the business of renting, leasing of a comprehensive array of construction, infrastructure development, manufacturing and mineral handling equipment(s), business of builders, decorators, general and government contractors and engineers, end to end solution to manage and maintain real estate and/or infrastructure projects and other related activities, in India/abroad.</p> <p>(iii) Amalgamating Company 8 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Milky Way Buildcon Limited (“Amalgamating Company 9”)</u></b></p> <p>(i) Amalgamating Company 9 is a public limited company incorporated under the Companies Act, 1956 on 25<sup>th</sup> April 2007. The CIN of the Amalgamating Company 9 is U45400MH2007PLC308869 and its PAN is AAFCM1008A.</p> <p>(ii) Amalgamating Company 9 is authorised to carry on/engaged in the business of development of real estate projects.</p> <p>(iii) Amalgamating Company 9 is a wholly owned subsidiary of Amalgamating Company 17 which in turn is a wholly owned subsidiary of Amalgamating Company 1.</p>
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		<p><b><u>Indiabulls Consumer Products Limited (“Amalgamating Company 10”)</u></b></p> <p>(i) Amalgamating Company 10 is a public limited company incorporated under the Companies Act, 2013 on 05<sup>th</sup> July 2016. The CIN of the Amalgamating Company 10 is U74999DL2016PLC302574 and its PAN is AAECI1800K.</p> <p>(ii) Amalgamating Company 10 is authorised to engage in the business of LED lighting and related consultancy services.</p> <p>(iii) Amalgamating Company 10 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Indiabulls Infra Resources Limited (“Amalgamating Company 11”)</u></b></p> <p>(i) Amalgamating Company 11 is a public limited company incorporated under the Companies Act, 2013 on 01<sup>st</sup> February 2017. The CIN of the Amalgamating Company 11 is U74999DL2017PLC311192 and its PAN is AAECI3975P.</p> <p>(ii) Amalgamating Company 11 is authorised to engage in the business of renting, leasing of a comprehensive range of construction, infrastructure, manufacturing, and mineral handling equipment(s), business of builders, decorators, general and government contractor and engineers, end to end solutions to manage and maintain real estate and/or infrastructure projects and other related activities, in India or abroad.</p> <p>(iii) Amalgamating Company 11 is a wholly owned subsidiary of Amalgamating Company 1.</p>
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		<p><b><u>Jwala Technology Systems Private Limited (“Amalgamating Company 12”)</u></b></p> <p>(i) Amalgamating Company 12 is a private limited company incorporated under the Companies Act, 2013 on 06<sup>th</sup> January 2016. The CIN of the Amalgamating Company 12 is U72900DL2016PTC289360 and its PAN is AADCJ6312N.</p> <p>(ii) Amalgamating Company 12 is authorised to engage in the business of electronic information technology development, upgradation, manufacturing processing and upgradation of hardware, software, website, webpage, internet, e-mail, online electronic communication systems, telemarketing, data processing etc.</p> <p>(iii) Amalgamating Company 12 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>Mabon Properties Limited (“Amalgamating Company 13”)</u></b></p> <p>(i) Amalgamating Company 13 is a public limited company incorporated under the Companies Act, 1956 on 14<sup>th</sup> January 2008. The CIN of the Amalgamating Company 13 is U45200MH2008PLC308882 and its PAN is AAFCM3589E.</p> <p>(ii) Amalgamating Company 13 is authorised to carry on/ engaged in the business of development of real estate projects.</p> <p>(iii) Amalgamating Company 13 is a wholly owned subsidiary of Amalgamating Company 1.</p>
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	<p><b><u>YDI Consumer India Limited (“Amalgamating Company 14”)</u></b></p> <p>(i) Amalgamating Company 14 is a public limited company incorporated under the Companies Act, 2013 on 27<sup>th</sup> May 2021. The CIN of the Amalgamating Company 14 is U24299HR2021PLC095244 and its PAN is AABCY3892L.</p> <p>(ii) Amalgamating Company 14 is engaged in the business of manufacturing &amp; marketing of beauty products, cosmetics, toiletries and cleaning products.</p> <p>(iii) Amalgamating Company 14 is a wholly owned subsidiary of the Amalgamated Company.</p> <p><b><u>Indiabulls General Insurance Limited (“Amalgamating Company 15”)</u></b></p> <p>(i) Amalgamating Company 15 is a public limited company incorporated under the Companies Act, 2013 on 24<sup>th</sup> January 2018. The CIN of the Amalgamating Company 15 is U66000DL2018PLC328939 and its PAN is AAECI7525F.</p> <p>(ii) Amalgamating Company 15 is authorised to, <i>inter alia</i>, carry on the business of general insurance and health insurance as permitted under the Insurance Act, 1938 and by the Insurance Regulatory Development Authority. As on date, Amalgamating Company 15 has not received the insurance license.</p> <p>(iii) Amalgamating Company 15 is a wholly owned subsidiary of Amalgamated Company.</p> <p><b><u>Indiabulls Life Insurance Company Limited (“Amalgamating Company 16”)</u></b></p>
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		<p>(i) Amalgamating Company 16 is a public limited company incorporated under the Companies Act, 1956 on 03<sup>rd</sup> December 2007. The CIN of the Amalgamating Company 16 is U66000DL2007PLC171001 and its PAN is AABCI8005P.</p> <p>(ii) The Amalgamating Company 16 is authorised to, <i>inter alia</i>, carry on the business of life insurance as permitted under the Insurance Act, 1938 and by the Insurance Regulatory Development Authority. As on date, Amalgamating Company 16 has not received the insurance license.</p> <p>(iii) Amalgamating Company 16 is a wholly owned subsidiary of Amalgamated Company.</p> <p><b><u>Juventus Estate Limited (“JEL” / “Amalgamating Company 17”)</u></b></p> <p>(i) Amalgamating Company 17 is a public limited company incorporated under the Companies Act, 1956 on 25<sup>th</sup> July 2006. The CIN of the Amalgamating Company 17 is U70109DL2006PLC151259 and its PAN is AABCJ7161M.</p> <p>(ii) Amalgamating Company 17 is authorised to carry on/ engaged in the business of real estate and other ancillary services.</p> <p>(iii) Amalgamating Company 17 is a wholly owned subsidiary of Amalgamating Company 1.</p> <p><b><u>India Land Hotels Mumbai Private Limited (“Demerged Company”)</u></b></p> <p>(i) Demerged Company is a private limited company incorporated under the Companies Act, 1956 on 18th</p>
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		<p>January 1985. The CIN of the Demerged Company is U65999MH1985PTC405280 and its PAN is AACCB0106F.</p> <p>(ii) The Demerged Company was incorporated with a predominant objective to engage in the business of developing commercial &amp; industrial infrastructure and investment activities.</p> <p><b><u>Indiabulls Pharmacare Limited (“Resulting Company 1”)</u></b></p> <p>(i) The Resulting Company 1 is a public company incorporated under the Companies Act, 2013 on 17th January 2019. The CIN of the Resulting Company 1 is U46909HR2019PLC077935 and its PAN is AAFCI1399L.</p> <p>(ii) The Resulting Company was originally incorporated to engage in pharma and allied business activities. However, over the period, the Resulting Company 1 has diversified its business activities and transitioned into real estate activity(ies).</p> <p>(iii) Resulting Company 1 is a wholly owned subsidiary of Amalgamating Company 2.</p> <p><b><u>Yaari Digital Integrated Services Limited (“Amalgamated Company” / “Resulting Company 2”)</u></b></p> <p>(i) Amalgamated Company / Resulting Company 2 is a public limited company incorporated under the Companies Act, 1956 on 24th July 2007. The CIN of the Amalgamated Company / Resulting Company 2 is L51101HR2007PLC077999 and its PAN is AABCI7129N.</p>
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		(ii) Amalgamated Company / Resulting Company 2 is engaged in the business of promoting digital financial and other solutions and have proprietary rights to digital platform 'Yaari'.
5	Rationale for amalgamation/merger / demerger	<p>The management of the respective Participating Companies are of the view that the arrangement proposed in this Scheme is, in particular, expected to have the following benefits:</p> <p>Amalgamation of identified entities</p> <p>a) Consolidation of Listed Amalgamating Companies, Unlisted Amalgamating Companies and Amalgamating Company 17 with the Amalgamated Company to have enhanced capability for offering diversified products and services in a unified entity. Its pooled resource base and client relationships are likely to result in better business potential and prospects for the consolidated entity and its stakeholders;</p> <p>b) The combined financial strength is expected to further accelerate the scaling up of the operations of the Amalgamated Company. Deployment of resources in a more efficient manner is likely to enable faster expansion of the business operations of the Amalgamated Company;</p> <p>c) The consolidation of funds and resources will lead to optimization of working capital requirement and consequent utilization, stronger financial leverage, improved balance sheet, and consolidation of cross location talent pool;</p> <p>d) Amalgamation of the Listed Amalgamating Companies, Unlisted Amalgamating Companies and</p>

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Reg. Off: 1/1 E, First Floor, East Patel Nagar, New Delhi-110008, Tel: 011-41052775, Fax: 011-42137986

Corp. Off: 5th Floor, Plot No. 108, IT Park, Udyog Vihar, Phase 1, Gurugram – 122016, Haryana T. +91 124 6685800 F. +91 124 6681240

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		<p>Amalgamating Company 17 with the Amalgamated Company, will lead to a simplified and streamlined holding structure, reduction of multitude of entities thus help in easing and rationalizing the compliances;</p> <p>Demerger of Real Estate Undertaking</p> <p>e) At present, the business operations of the Demerged Company can be bifurcated into following segments i.e., primary activity of real estate business, inter-alia comprising of activities in relation to development of identified land parcels / areas (“Real Estate Business Undertaking”) and residuary activities, amongst-others involving undertaking investment activities;</p> <p>f) Management of Demerged Company believes that the nature of offerings and the risk and return profile of the Real Estate Business Undertaking of the Demerged Company, being its mainstay, is different vis-à-vis the Non-Core Business Undertaking;</p> <p>g) The Real Estate Business Undertaking represents an independent business division of Demerged Company housing a separate business portfolio, service offerings and functionality. Given the varied nature of activities, management of Demerged Company intends to segregate the Real Estate Business Undertaking from the consolidated entity, so as to achieve desired objectives to scale up the operations of investment activities and unlock the growth potential thereof.</p>
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6	<p>In case of cash consideration – amount or otherwise share exchange ratio;</p>	<p>i) There is no cash consideration involved.</p> <p>ii) <b><u>Part B of the Scheme of Arrangement</u></b></p> <p>Following share exchange ratio has been determined for allotment of the equity shares of the Amalgamated Company having face value of INR 2/- each, to the shareholders of the Amalgamating Company 1 and Amalgamating Company 2 as on Part B Record Date (as per the Scheme), in consideration for the amalgamation.</p> <ul style="list-style-type: none"> <li>Share exchange ratio for amalgamation basis Valuation Report / Fair equity share entitlement ratio report for Amalgamating Company 1:</li> </ul> <p><i>-Share exchange ratio for fully paid-up equity shares of Amalgamating Company 1 is 294 fully paid-up equity shares of Amalgamated Company for every 100 fully paid-up equity shares of Amalgamating Company 1.</i></p> <p><i>-Share exchange ratio for partly paid-up equity shares (PPS) of Amalgamating Company 1 is 162 fully paid-up equity shares of Amalgamated Company for every 100 partly paid-up equity shares of Amalgamating Company 1 (calculated adjusting the share exchange ratio for fully paid-up equity shares of the Amalgamating Company 1 to the paid-up value received on each PPS).</i></p>
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	<ul style="list-style-type: none"> <li>• Share exchange ratio for amalgamation basis Valuation Report / Fair equity share entitlement ratio report for Amalgamating Company 2:  <i>Share exchange ratio for fully paid-up equity shares of Amalgamating Company 2 is 110 fully paid-up equity shares of Amalgamated Company for every 100 fully paid-up equity shares of Amalgamating Company 2.</i></li> </ul> <p><b><u>Part C of the Scheme of Arrangement</u></b></p> <p>Post giving effect to Part B of the Scheme, Amalgamating Company 3 to Amalgamating Company 13 shall become direct wholly owned subsidiaries of the Amalgamated Company.</p> <p>Further, Amalgamating Company 14 to Amalgamating Company 16 are wholly owned subsidiaries of the Amalgamated Company.</p> <p>The entire paid-up share capital of the aforementioned companies is held by the Amalgamated Company.</p> <p>Upon Part C of the Scheme becoming operative on the Effective Date, no new shares of the Amalgamated Company will be issued or allotted, as no consideration is required to be discharged.</p> <p><b>iii) <u>Part D of the Scheme of Arrangement</u></b></p> <p>Post giving effect to Part B of the Scheme, Amalgamating Company 17 shall become a wholly owned subsidiary of the Amalgamated Company and the entire paid-up share capital of the Amalgamating Company 17 shall be held by the Amalgamated Company.</p>
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		<p>Accordingly, upon Part D of the Scheme becoming operative on the Effective Date, no new shares of the Amalgamated Company will be issued or allotted, as no consideration is required to be discharged.</p> <p><b>iv) <u>Part E of the Scheme of Arrangement</u></b></p> <p>Following share exchange ratio has been determined for allotment of the equity shares of the Amalgamated Company / Resulting Company 2 having face value of INR 2/- each to the shareholders of the Demerged Company as on Part E Record Date (as per the Scheme), in consideration for the demerger.</p> <ul style="list-style-type: none"> <li>Share exchange ratio for fully paid-up equity shares of Demerged Company is 322 fully paid-up equity shares of Amalgamated Company / Resulting Company 2 for every 1 fully paid-up equity shares of Demerged Company.</li> </ul>
7	Brief details of change in shareholding pattern (if any) of listed entity	Detail of pre & post Scheme shareholding pattern of all companies involved in the Scheme is enclosed herewith as <b>Annexure 2</b> .
8	Whether listing would be sought for the Resulting entity	No, the Amalgamated Company / Resulting Company 2 is already listed on BSE Limited and National Stock Exchange of India Limited.

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## Annexure 2

Detail of pre & post Scheme shareholding pattern of all companies involved in the Scheme.

a) Pre-Scheme Shareholding of Dhani Services Limited

Name / Category	Nos. of Shares	% of Holdings
Promoter & Promoter Group	20,13,08,166	32.89%
Public	38,11,37,706	62.26%
Non Promoter-Non Public	2,97,02,038	4.85%
<b>Total</b>	<b>61,21,47,910</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 1 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 1 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 1 is not applicable.

b) Pre-Scheme Shareholding of Indiabulls Enterprises Limited

Name / Category	Nos. of Shares	% of Holdings
Promoter & Promoter Group	12,09,28,726	60.97%
Public	7,56,53,944	38.15%
Non Promoter-Non Public	17,54,327	0.88%
<b>Total</b>	<b>19,83,36,997</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 2 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 2 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 2 is not applicable.

c) Pre-Scheme Shareholding of Savren Medicare Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Healthcare Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 3 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 3 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 3 is not applicable.

d) Pre-Scheme Shareholding of Auxesia Soft Solutions Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 4 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 4 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 4 is not applicable.

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e) Pre-Scheme Shareholding of Gyansagar Buildtech Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	1,10,000	100.00%
<b>Total</b>	<b>1,10,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 5 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 5 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 5 is not applicable.

f) Pre-Scheme Shareholding of Pushpanjali Finsolutions Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	60,10,000	100.00%
<b>Total</b>	<b>60,10,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 6 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 6 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 6 is not applicable.

g) Pre-Scheme Shareholding of Devata Tradelink Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 7 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 7 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 7 is not applicable.

h) Pre-Scheme Shareholding of Evinos Developers Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 8 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 8 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 8 is not applicable.

i) Pre-Scheme Shareholding of Milky Way Buildcon Limited

Name / Category	Nos. of Shares	% of Holdings
Juventus Estate Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 9 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 9 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 9 is not applicable.

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j) Pre-Scheme Shareholding of Indiabulls Consumer Products Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 10 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 10 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 10 is not applicable.

k) Pre-Scheme Shareholding of Indiabulls Infra Resources Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	30,00,000	100.00%
<b>Total</b>	<b>30,00,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 11 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 11 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 11 is not applicable.

l) Pre-Scheme Shareholding of Jwala Technology Systems Private Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	10,000	100.00%
<b>Total</b>	<b>10,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 12 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 12 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 12 is not applicable.

m) Pre-Scheme Shareholding of Mabon Properties Limited

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 13 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 13 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 13 is not applicable.

n) Pre-Scheme Shareholding of YDI Consumer India Limited

Name / Category	Nos. of Shares	% of Holdings
Yaari Digital Integrated Services Limited	50,000	100.00%

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<b>Total</b>	<b>50,000</b>	<b>100.00%</b>
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**Note:** - Amalgamating Company 14 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 14 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 14 is not applicable.

o) Pre-Scheme Shareholding of Indiabulls General Insurance Limited

Name / Category	Nos. of Shares	% of Holdings
Yaari Digital Integrated Services Limited	10,00,99,998	100.00%
<b>Total</b>	<b>10,00,99,998</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 15 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 15 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 15 is not applicable.

p) Pre-Scheme Shareholding of Life Insurance Company Limited

Name / Category	Nos. of Shares	% of Holdings
Yaari Digital Integrated Services Limited	15,00,00,000	100.00%
<b>Total</b>	<b>15,00,00,000</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 16 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 16 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 16 is not applicable.

q) Pre-Scheme Shareholding of Juventus Estate Limited

**Details of Equity Share Capital**

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	98,039	100.00%
<b>Total</b>	<b>98,039</b>	<b>100.00%</b>

**Details of Compulsorily Convertible Preference Share Capital**

Name / Category	Nos. of Shares	% of Holdings
Dhani Services Limited	3,55,627	100.00%
<b>Total</b>	<b>3,55,627</b>	<b>100.00%</b>

**Note:** - Amalgamating Company 17 is an amalgamating entity, upon implementation of Scheme of Arrangement, Amalgamating Company 17 will be dissolved without being wound up. Hence, post scheme shareholding of Amalgamating Company 17 is not applicable.

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r) Pre-Scheme Shareholding of India Land Hotels Mumbai Private Limited

Name / Category	Nos. of Shares	% of Holdings
Individuals	6	0.00%
Corporate Shareholders	2,52,999	100.00%
<b>Total</b>	<b>2,53,005</b>	<b>100.00%</b>

**Note:** - There is no change in the shareholding of the Demerged Company post implementation of Scheme of Arrangement, hence post scheme shareholding will remain same.

s) Pre-Scheme Shareholding of Indiabulls Pharmicare Limited

Name / Category	Nos. of Shares	% of Holdings
Indiabulls Enterprises Limited	50,000	100.00%
<b>Total</b>	<b>50,000</b>	<b>100.00%</b>

**Note:** - The Real Estate Business Undertaking of Demerged Company would be demerged and vested into Resulting Company 1 and the Resulting Company 2 would issue its fully paid up equity equity shares to the shareholders of demerged company as a consideration of Demerger.

Pursuant to Part B of the Scheme, the Resulting Company 1 would become wholly owned subsidiary of the Amalgamated Company / Resulting Company 2, viz. Yaari Digital Integrated Services Limited.

t) Pre & Post Shareholding of Yaari Digital Integrated Services Limited

Pre-Scheme Shareholding			Post Scheme Shareholding	
Name / Category	Nos. of Shares	% of Holdings	No. of Shares -	% of Holdings
Promoter & Promoter Group	2,75,77,640	27.46%	75,24,45,247	34.39%
Public	7,11,10,292	70.80%	1,34,46,09,244	61.45%
Non-Promoter-Non Public	17,54,327	1.74%	9,10,08,078	4.16%
<b>Total</b>	<b>10,04,42,259</b>	<b>100.00%</b>	<b>2,18,80,62,569</b>	<b>100.00%</b>

**Note:** -Promoter and Promoter Group existing shareholding in Dhani Services Limited (Amalgamating Company 1) is 32.89% and in Indiabulls Enterprises Limited (Amalgamating Company 2) is 60.97%.

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