



Ref. No. GIL/CFD/SEC/22/056/SE

30<sup>th</sup> June 2021

**BSE Limited**  
Dalal Street,  
Phiroze Jeejeebhoy Towers,  
Mumbai 400 001  
**Scrip Code: 500300**

**The National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1,  
G Block, Bandra-Kurla Complex,  
Bandra (East), Mumbai 400 051  
**Symbol: GRASIM**

Dear Sirs,

**Sub: Scheme of Amalgamation between Sun God Trading and Investment Limited, (Transferor Company and wholly owned subsidiary of ABNL Investment Limited) and ABNL Investment Limited, (Transferee Company and wholly owned subsidiary of the Company) and their respective shareholders and all concerned (Scheme).**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that Sun God Trading and Investment Limited has filed on 29<sup>th</sup> June 2021, with the Registrar of Companies, Gwalior, a certified copy of the Order of Hon'ble Regional Director (North-Western Region), Ahmedabad sanctioning the Scheme of Amalgamation between Sun God Trading and Investment Limited and ABNL Investment Limited and their respective shareholders and all concerned.

In terms of the provisions of the Scheme, the Effective Date is 29<sup>th</sup> June 2021, and the Appointed Date of the Scheme is 1<sup>st</sup> April 2019. As the Scheme has become effective on 29<sup>th</sup> June 2021; and from the Appointed Date i.e. 1<sup>st</sup> April 2019, all properties, assets, investments, liabilities, etc. of Sun God Trading and Investment Limited stands merged and transferred to and vested in ABNL Investment Limited, on a going concern basis in the manner as stated more particularly in the Scheme.

Consequent to the above, Sun God Trading and Investment Limited stands dissolved without winding-up and hence, ceased to be subsidiary of Transferee Company and in turn ceased to be the subsidiary of the Company as well.

The details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9<sup>th</sup> September, 2015 are given in the Annexure to this letter.

The above is for your information and record.

Thanking you,

Yours sincerely,

**For Grasim Industries Limited**

**Sailesh Daga**  
**Company Secretary**

**Encl: as above**

**Cc: Luxembourg Stock Exchange**  
Market & Surveillance Dept., P.O.  
Box 165, L-2011 Luxembourg,  
Grand Duchy of Luxembourg,  
Europe

**Citibank N.A.**  
Depository Receipt Services  
388 Greenwich Street,  
6<sup>th</sup> Floor, New York,  
NY 10013

**Citibank N.A.**  
Custodial Services  
FIFC, 11<sup>th</sup> Floor, C-54 & 55,  
G Block Bandra Kurla  
Complex, Bandra (East),  
Mumbai-400098

**Grasim Industries Limited**  
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**Regd. Office : Birlagram, Nagda – 456 331 (M.P.)**



Annexure

**Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

a)	Name of the entity(ies) forming part of the amalgamation/merger, details in brief such as, size, turnover etc.;	Transferor Company - Sun God Trading and Investment Limited Turnover for the year ended on 31 <sup>st</sup> March 2021: Nil Transferee Company - ABNL Investment Limited Turnover for the year ended on 31 <sup>st</sup> March 2021: Rs. 5.25 Crore
b)	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length"	The transaction is not with the Company. The Transferor Company is a wholly owned subsidiary of the Transferee Company which is a wholly owned subsidiary of the Company. The merger of the Transferor Company with the Transferee Company is inter-se a related party transaction between the Transferor Company and the Transferee Company. The Ministry of Corporate Affairs has clarified vide its General Circular No.30/2014 dated 17 <sup>th</sup> July, 2014 that transactions arising out of Compromises, Arrangements and Amalgamations dealt with under specific provisions of the Companies Act, 1956/Companies Act, 2013, will not attract the requirements of section 188 of the Companies Act, 2013.
c)	Areas of Business of the Entity(ies)	The Transferor Company and the Transferee Company are investment companies
d)	Rationale for the amalgamation/merger	The amalgamation pursuant to the Scheme would, inter alia, have the following benefits: - it would enable the Transferee Company to leverage its combined assets and financial strength to scale its operations; - consolidation of the business of the Transferor Company and the Transferee Company into one entity will result in focused growth, operational efficiencies, cost competitiveness, business synergies beneficial for capitalizing on the growth opportunities to the fullest extent and better oversight and control of the business by Grasim; - the amalgamation would enable the Transferee Company (being the merged entity) to participate more vigorously and profitably in a competitive market and to expand its business; and - it would avoid duplication of administrative functions and reduction in multiplicity of legal and regulatory compliances.
e)	In case of cash consideration – amount or otherwise share exchange ratio	Since the Transferor Company is a wholly owned subsidiary of the Transferee Company, neither any consideration will be paid nor any shares are being issued by the Transferee Company
f)	Brief details of change in shareholding pattern (if any) of listed entity	Not applicable. Neither the Transferor Company nor the Transferee Company is a listed entity

**Grasim Industries Limited**

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