

ABC FINANCIAL SERVICES PVT. LTD.

Regd. Office : 40/8, Ballygunge Circular Road, Kolkata - 700 019

Phone : (033) 2461-4156, 2237-8562, Fax : (033) 2461-4193

E-mail : pd1995@gmail.com CIN : U65993WB1994PTC062887

Ref No.

Date.

Date: 27th September, 2022

The Secretary
Securities & Exchange Board of India
Plot No. C 4-A, 'G' Block,
Bandra-Kurla Complex, Bandra East,
Mumbai - 400 051

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata - 700 001

The Company Secretary
ABC India Ltd.
P-10, New C. I. T. Road
Kolkata - 700 073

Dear Sir,

Sub: Off Market transfer of 771918 Equity Shares of ABC India Ltd., consequent to the Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench.

Ref: Disclosure under regulation 10 (7) of Securities and Exchange Board of India (Substantial Acquisitions of Shares and takeovers) Regulations, 2011

Pursuant to Regulation 10 (7) of Securities and Exchange Board of India (Substantial Acquisitions of Shares and takeovers) Regulations, 2011 (hereinafter referred to as 'SEBI (SAST), 2011). We wish to inform you that ABC Financial Services Pvt. Ltd. (Transferee Company) had acquired of 7, 71,918 shares of ABC India Ltd., consequent to the Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench, by way of off market transfer of shares on 20th September, 2022 amongst the promoter group shares as stated in Disclosure under Regulations 10(6). This being an off market transfer amongst the Promoter Group, the same falls within the exemption under Regulation 10(1)(d)(iii) of the SEBI (Substantial Acquisitions of Shares and takeovers) Regulations, 2011.

The aggregate holding of Promoters Group before and after the above off market transfer remains the same. In this connection, please find enclosed the disclosure as per regulation 10 (7) of the SEBI (SAST), 2011 along with Demand Draft bearing no. 512593 dated 26-09-2022 for the sum of Rs. 1, 50,000/- in favour of Securities & Exchange Board of India, payable at Mumbai, drawn on ICICI Bank Ltd.

Request you to kindly take the same on record and oblige.

Thanking you

Yours faithfully
For ABC Financial Services Pvt. Ltd.

T. Nagarwal

Authorised Signatory

Encl: As above



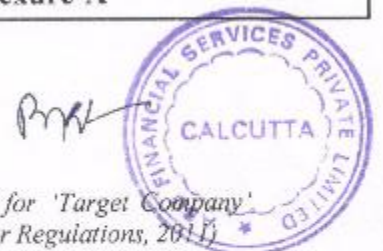
Format under Regulation 10(7) – Report to SEBI in respect of any acquisition made in reliance up on exemption provided for in Regulation 10(1)(d)(iii) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

1	General Details	
a.	Name, address, telephone no., e-mail of Acquirer(s) {In case there are multiple acquirers, provide full contact details of any one acquirer (the correspondent acquirer) with whom SEBI shall correspond.}	ABC Financial Services Pvt. Ltd. 40/8, Ballygunge Circular Road, Kolkata - 700 019 Phone No:033 2461 4156 Email: pd1995@gmail.com
b.	Whether sender is the acquirer (Y/N)	Yes
c.	If not, whether the sender is duly authorized by the acquirer to act on his behalf in this regard (enclose copy of such authorization)	Not Applicable
d.	Name, address, Tel no. and e-mail of sender, if sender is not the acquirer	Not Applicable
2	Compliance of Regulation 10(7)	
a.	Date of report	27 th September, 2022
b.	Whether report has been submitted to SEBI within 21 business days from the date of the acquisition	Yes
c.	Whether the report is accompanied with fees as required under Regulation 10(7)	Yes, Enclosed a Demand Draft bearing No. 512593 dated 26-09-2022 for Rs. 1, 50,000/- drawn on ICICI Bank Ltd., Payable at Mumbai in favour of Securities & Exchange Board of India.
3	Compliance of Regulation 10(6)	
a.	Whether the report has been filed with the Stock Exchanges where the shares of the Company are listed within 4 business days of the acquisition	Yes
b.	Date of Report	22 nd September, 2022
4	Details of the Target Company^a (TC)	
a.	Name & address of TC	ABC India Ltd, 40/8, Ballygunge Circular Road, Kolkata - 700 019
b.	Name of the Stock Exchange(s) where the shares of the TC are listed	BSE Limited The Calcutta Stock Exchange Ltd
5	Details of the acquisition	
a.	Date of acquisition	20 th September, 2022
b.	Acquisition price per share (in Rs.)	Not applicable, since the acquisition was made pursuant to Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,

The following abbreviations have been used all through the document: TC stands for 'Target Company', 'Takeover Regulations' stands for 'SEBI(Substantial Acquisition of Shares and Takeover Regulations, 2011)



c.	Regulation which would have been triggered off, had the report not been filed under Regulation 10(7). (whether Regulation 3(1), 3(2), 4 or 5)	3(2)			
d.	Shareholding of acquirer(s) and PAC individually in TC (in terms of no. & as a percentage of the total share/voting capital of the TC)	Before the acquisition		After the acquisition	
		No. of Shares (*)	% w.r.t total share capital / voting rights of TC	No. of Shares	% w.r.t total share capital / voting rights of TC
	Name(s) of the acquirer(s) and PAC(**)				
1	ABC Financial Services Pvt. Ltd.	1181933	21.82	1953851	36.07
	Name(s) of the PAC(s) (**)				
2	Nirmal Agarwal & Ashish Agarwal Partners of Assam Bengal Carriers	735740	13.58	735740	13.58
3	Anand Kumar Agarwal	60000	1.11	60000	1.11
4	Nirmal Agarwal	200000	3.69	200000	3.69
5	Sweta Agarwal	60000	1.11	60000	1.11
6	Ashish Agarwal	175064	3.23	175064	3.23
7	Kadambari Kapoor	19000	0.35	19000	0.35
8	Bhoruka Properties Pvt. Ltd.	202687	3.74	202687	3.74
9	Prabhu Dhan Infrastructure Pvt. Ltd.	60000	1.11	60000	1.11
10	Prabhu Dhan Investment Pvt. Ltd.	338625	6.25	Nil	Nil
11	Sweta Financial Services Pvt. Ltd.	433293	8.00	Nil	Nil
6	Information specific to the exemption category to which the instant acquisition belongs - Regulation 10(1)(d)(iii)				
a.	Confirm that the scheme is approved by the order of a court or any other competent authority	Scheme of Amalgamation approved by National Company Law Tribunal (NCLT) Kolkata Bench.			
b.	Attached copy of the order mentioned above.	Attached copy of the order, Scheme of Amalgamation. Annexure-A			



The following abbreviations have been used all through the document; TC stands for 'Target Company', 'Takeover Regulations' stands for 'SEBI(Substantial Acquisition of Shares and Takeover Regulations, 2011)'

c.	Total consideration paid under the scheme.	Not applicable, since the acquisition was made pursuant to Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,
d.	Component of cash and cash equivalents in the total consideration paid under the scheme. Whether the same is less than twenty-five percent of the total consideration paid under the scheme? (Y/N)	Not applicable, since the acquisition was made pursuant to Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,
e.	After the implementation of the scheme, whether the persons who are directly or indirectly holding at least thirty-three per cent of the voting rights in the combined entity are the same as the persons who held the entire voting rights before the implementation of the scheme? (Y/N). Please furnish relevant details including the name of such persons as well as their stake in the combined entity.	Attached Shareholders list of ABC Financial Services Pvt. Ltd. Annexure-B
f.	Whether the acquirers as well as sellers have complied with the provisions of Chapter V of the Takeover Regulations (corresponding provisions of the repealed Takeover Regulations 1997) (Y/N). If yes, specify applicable regulation/s as well as date on which the requisite disclosures were made along with the copies of the same.	As per Scheme of Amalgamation, Transferor Companies & Transferee Company have complied with the provisions of chapter V of the takeover Regulations. Copies of the declaration are attached herewith as Annexure-C



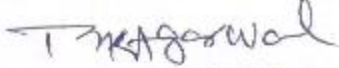
The following abbreviations have been used all through the document: TC stands for 'Target Company', 'Takeover Regulations' stands for 'SEBI(Substantial Acquisition of Shares and Takeover Regulations, 2011)

g.	Declaration by the acquirer that all the conditions specified under regulation 10(1)(d)(iii) with respect to exemptions has been duly complied with.	We hereby declare that all the conditions specified under regulation 10(1)(d)(iii) with respect to exemptions has been duly complied with.
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I/We hereby declare that the information provided in the instant report is true and nothing has been concealed therefrom.

Signature:

For ABC FINANCIAL SERVICES PVT. LTD.



Authorised Signatory

Date: 27th September, 2022

Place: Kolkata

- (*) In case, percentage of shareholding to the total capital is different from percentage of voting rights, indicate percentage of shareholding and voting rights separately.
- (**) Shareholding of each entity shall be shown separately as well as collectively.

The following abbreviations have been used all through the document: TC stands for 'Target Company', 'Takeover Regulations' stands for 'SEBI(Substantial Acquisition of Shares and Takeover Regulations, 2011)



A/C PAYEE ONLY

(04) NARIMA Drawee Branch MUMBAI

VALID FOR THREE MONTHS ONLY

512593

DATE

D D M M Y Y Y Y

DD No.

SECURITIES AND EXCHANGE BOARD OF INDIA

ON DEMAND PAY

ONE LAKH FIFTY THOUSAND ONLY

OR ORDER

RUPEES

₹ 1,50,000.00

Purchaser Name: ABC FINANCIAL SERVICES PVT LTD FOR VALUE RECEIVED
TL/1/6 Not Above 1,50,000.00

CO34DDCENPAY
HALLYGUNGE

Issuing Branch

Authorized Signatory

Authorized Signatory

Signature above

⑈512593⑈ 000229000⑈ 000034⑈ 16

Form No. CAA.7

[Pursuant to Section 230 and rule 20]

IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH

C.P.(CAA) No. 92/KB/2021

Connected with

C.A.(CAA) No. 730/KB/2019

In the matter of :

The Companies Act, 2013, A petition made under Sections 230 and 232 of the said Act.

And

In the matter of :

ABC FINANCIAL SERVICES PRIVATE LIMITED, a company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013, having Corporate Identification No. U65993WB1994PTC062887 and its registered office at 40/8, Ballygunge Circular Road, Kolkata-700 019 in the State of West Bengal.

And

PRABHU DHAN INVESTMENT



PRIVATE LIMITED, a company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013, having Corporate Identification No. U67120WB1995PTC067920 and its registered office at P-10, New CIT Road, Kolkata- 700 073 in the State of West Bengal.

And

SWETA FINANCIAL SERVICES PRIVATE LIMITED, a company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013, having Corporate Identification No. U67120WB1995PTC072801 and its registered office at P-10, New CIT Road, Kolkata- 700 073 in the State of West Bengal

And

In the matter of :

1. ABC FINANCIAL SERVICES
PRIVATE LIMITED



2. PRABHU DHAN
INVESTMENT PRIVATE
LIMITED
 3. SWETA FINANCIAL
SERVICES PRIVATE LIMITED
- Petitioner(s)

Order Under Section 230 to 232

1. The above Company Petition coming on for further hearing on the 20th day of June 2022 and upon hearing the advocate appearing for the Petitioners and upon hearing Regional Director, Eastern Region representing the Central Government the final order was passed on 18th day of July 2022.

2. The instant petition has been filed under section 230(6) read with section 232(3) of the Companies Act, 2013 ("Act") for sanction of the Scheme of Amalgamation of **ABC FINANCIAL SERVICES PRIVATE LIMITED** being the Petitioner No. 1 above named ("Transferee Company" or "Petitioner No.1"), **PRABHU DHAN INVESTMENT PRIVATE LIMITED** ("Transferor or "Petitioner No.2"), and **SWETA FINANCIAL SERVICES PRIVATE LIMITED** ("Transferor or "Petitioner No. 3") whereby and whereunder the Transferor Companies are proposed to be amalgamated with the Transferee Company from the Appointed Date, that is 1st April, 2017 in the manner and on the

COMPARED

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terms and conditions stated in the said Scheme of Amalgamation ("Scheme").

3. The Petition has now come up for final hearing. Ld. Advocate for the Petitioners submits as follows: -

a) The Scheme was approved unanimously by the respective Board of Directors of the Petitioner Nos. 1, 2 and 3 at their meetings held on 9th April, 2018.

b) The circumstances which justify and have necessitated the Scheme and the benefits of the same are, inter alia, as follows: -

i. The Transferor Companies and the Transferee Company belong to common group and common management. There are common shareholders and common directors in the Transferor Companies and the Transferee Company. The registered offices of the companies are situated at common address. In order to integrate the fields of activities of the companies and for improving overall business efficiency, to streamline administration of the Companies and in the overall interest of future growth and diversification of the business of the Companies the present Scheme is proposed to amalgamate the Transferor Companies with the Transferee Company. The scheme will be complimentary to the companies for their mutual benefit and interest.



- ii. The proposed Scheme will result in economies of scale, reduction in overheads and other expenses, reduction in administrative and procedural work, elimination of duplication of work, better and more productive and effective utilization of the combined resources of all the companies and will enable the amalgamated company to effect internal economies and optimize productivity.
- iii. The said Scheme will result in optimum growth and development of the business of the companies concerned and exploitation of the potential thereof. The said Scheme will enable the undertaking and business of both the companies to obtain greater facilities for raising capital, securing and conducting trade on favourable terms and other benefits.
- iv. The said Scheme will enable the companies concerned to rationalize and streamline their management, business and finances and will pave way for better, more productive and economical control of the running of the operations.
- v. The businesses of the Companies will be carried on more economically and profitably under the Scheme.
- vi. The said Scheme will contribute in furthering and fulfilling the objects of the companies concerned and, in the growth



expansion and development of their business.

vii. The said Scheme will have beneficial results for the companies concerned, their shareholders, employees and all concerned.

c) The Statutory Auditor of the Petitioner No. 1, 2 and 3 has by his certificate dated 4th December, 2018 confirmed that the accounting treatment in the Scheme is in conformity with the accounting standards prescribed under section 133 of the Companies Act, 2013.

d) No proceedings are pending under sections 210 to 227 of the Companies Act, 2013 against the Petitioners.

e) The exchange ratio of shares in consideration of the Amalgamation has been fixed on a fair and reasonable basis and on the basis of the Report thereon of 2nd April, 2018 by M/s BDS & Co. Chartered Accountants.

f) The Learned Counsel for the Petitioners states that the Transferee Company is a Non Banking Finance Company bearing Registration No. CoR No. 05.02285,; the Transferor Company No. 1 which was a Non Banking Finance Company bearing Registration No. CoR No. B.05.04662 whose certificate got cancelled on 30th June 2018 and the Transferor Company No. 2 is a Non Banking Finance Company bearing Registration No. CoR No. B.05.05095.



g) The shares of any of the Petitioner No. 1, 2 and 3 are neither listed on any stock exchange.

h) By an order dated 24th October, 2019 in Company Application (CAA) No. 730/KB/2019, this Tribunal made the following directions with regard to meetings of shareholders and creditors under section 230(1) read with section 232(1) of the Act:-

i. Meetings dispensed: Meetings of the Equity Share holders and Secured Creditors of the Petitioner No.1; meetings of the Equity Shareholders and Secured Creditors of the Petitioner No. 2 and Meetings of the Equity Shareholders and Secured Creditors of the Petitioner No.3 for considering the Scheme were dispensed with in view of all such shareholders and over 100% in value of such creditors having respectively given their consent to the Scheme by way of affidavits.

ii. Meetings directed to be held: Meetings of the Unsecured Creditors of the Petitioner No.1; Meetings of the Unsecured Creditors of the Petitioner No.2 and meetings of the Unsecured Creditors of the Petitioner No.3 for considering the Scheme were directed to be held on 20th December, 2019, but however due to some personal difficulty the meeting was adjourned to 20th February, 2020 and was convened accordingly.



COMPACT

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- i) Consequently, the Petitioners presented the instant petition for sanction of the Scheme. By an order dated 2nd August, 2021, the instant petition was admitted by this Tribunal and fixed for hearing upon issuance of notices to the Statutory Authorities and advertisement of date of hearing. In compliance with the said order dated 2nd August, 2021, the Petitioners have duly served such notices on the Central Government through Regional Director, Eastern Region, Registrar of Companies, West Bengal, Income Tax Assessing Authority along with the Chief Commissioner of Income Tax within whose jurisdiction the assessments of the Petitioner Companies, Official Liquidator and to Competition Commission of India on 18th August, 2021 respectively. The petitioners have also published such advertisements once each in the "Business Standard" and "Aajkaal" in their issue dated 17th August, 2021. An affidavit of compliance in this regard has also been filed.
- j) All statutory formalities requisite for obtaining sanction of the Scheme have been duly complied with by the Petitioners. The Scheme has been made bona fide and is in the interest of all concerned.
- k) Pursuant to the said advertisements and notices the Regional Director, Ministry of Corporate Affairs, Kolkata ("RD") have filed their representations before this Tribunal.

4. The RD has filed his reply affidavit dated 7th February, 2022 ("RD affidavit") which are dealt with the Petitioners by their Rejoinder affidavit dated 8th February, 2022 ("Rejoinder"). The observations of the RD and responses of the Petitioners are summarized as under:



Paragraph 2(a) the RD Affidavit:

That it is submitted that on examination of the report of the Registrar of Companies, West Bengal it appears that no complaint and/or representation has been received against the proposed Scheme of Amai gation. The petitioner companies are also up-dated in filing their statutory returns.

Paragraph 2(b) of the RD Affidavit:

Appointed date is 1st April 2017 which is much older and since all the Petitioner Companies have already filed subsequent financial Statements upto the financial year ended 31/03/2021, this appointed date apparently lacks relevance to the scheme, as it appears.

Appointed date apparently lacks relevance to the scheme, as it appears.

Paragraph 4 of the Rejoinder:

All shareholders of the three companies had given consent regarding appointed date.

The approval letter dated 07.08.2018 was received from RBI on 12.08.2019. In the approval letter no timeline was defined by RBI for filing the application before the NCLT except final order of merger to be submitted with RBI within one month from the date of order.



5. However, the petitioners has replied to all of the queries raised by the RD.

6. The Official Liquidator has also filed its report dated 9th March, 2022 and has given a no objection.

7. Heard submissions made by the Ld. Authorised Representative appearing for the Petitioners.

8. Upon perusing the records and documents in the instant proceedings and considering the submissions, we allow the petition and make the following orders: -

THIS TRIBUNAL DO'ITH ORDER

- i. The Scheme of Amalgamation mentioned in paragraph 1 of the Petition, being Annexure A, be and is hereby sanctioned by this Tribunal to be binding with effect from the Appointed Date being 1.4.2017 on all the Equity Shareholders, Creditors of the Petitioner Companies and all concerned;
- ii. All the property, rights and powers of the Transferor Companies, including those described in the Schedule of Assets herein, be transferred from the said Appointed Date, without any further act or deed, to the Transferee Companies and



accordingly, the same shall pursuant to section 232(4) of the Companies Act, 2013 be transferred to and become the debts, liabilities, duties and obligations of the Transferee Company;

- iii. All the debts, liabilities and duties and obligations of the Transferor Companies be transferred from the said Appointed Date, without further act or deed, to Transferee Company and shall, the same shall pursuant to section 232(4) of the Companies Act, 2013, be transferred to and become the debts, liabilities, duties and obligations of the Transferee Company;
- iv. All employees of the Transferor Companies to be transferred to the Transferee Company;
- v. All proceedings and/or suit and/ appeals now pending by or against the Transferor Companies shall be continued by or against Transferee Company, as provided in the Scheme;
- vi. The Transferee Company shall issue and allot shares to the shareholders of the Transferor Companies, the shares in the Transferee Company in accordance with clause 14 of the Scheme;



COMPARED

- vii. Upon the Scheme being effective, the Transferor Companies shall stand dissolved without winding up.
- viii. Leave is granted to the petitioners to file the Schedule of Assets of the Transferor Companies in the form as prescribed in the Schedule to Form No. CAA7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 within three weeks from the date of the order to be made herein;
- ix. The Petitioners do each within thirty days of the date of the receipt of this order, cause a certified copy to be delivered to the Registrar of Companies for registration.

9. The Petitioners shall supply legible print out of the scheme and schedule of assets in acceptable form to the Registry and the Registry will append such printout, upon verification to the certified copy of the order.

10. Company Petition (CAA) No. 92/KB/ 2021 is disposed of accordingly.



COMPARED

Witness:

Mr. Rohit Kapoor, Hon'ble Member (Judicial) and Mr. Harish Chander Suri, Hon'ble Member (Technical), at Kolkata aforesaid the 18th day of July 2022.

Mr. Vikas Baisya, Advocate on record for the petitioners.

SCHEDULE OF ASSETS

First Part - Part-I


(As per annexure)

Second Part - Part-II

(As per annexure)

Third Part - Part-III

(As per annexure)


29.07.2022
29.07.2022

Deputy Registrar

National Company Law Tribunal

Kolkata Bench

Dated: the 19th day of July, 2022.



SCHEME OF AMALGAMATION

(UNDER SECTIONS 230 to 232 OF THE COMPANIES ACT, 2013)

OF

PRABHU DHAN INVESTMENT PRIVATE LIMITED

("PRABHU" or TRANSFEROR COMPANY NO.1)

AND

SWETA FINANCIAL SERVICES PRIVATE LIMITED

("SWETA" or TRANSFEROR COMPANY NO.2)

WITH

ABC FINANCIAL SERVICES PRIVATE LIMITED

("ABC" or TRANSFEREE COMPANY)

AND

THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS



ABC FINANCIAL SERVICES PVT. LTD.

[Signature]
Director



Certified to be a True Copy

Vidya Banerjee

CERTIFIED TO BE TRUE COPY



SCHEME OF AMALGAMATION

of

PRABHU DHAN INVESTMENT PRIVATE LIMITED,

And

SWETA FINANCIAL SERVICES PRIVATE LIMITED,

- With -

ABC FINANCIAL SERVICES PRIVATE LIMITED;

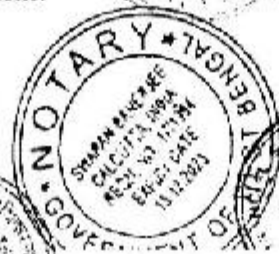
PART - I

DEFINITION: For the purpose of this Scheme:

1. "PRABHU " means PRABHU DHAN INVESTMENT PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956 and having its Registered Office at P-10 NEW CIT ROAD, Kolkata-700073 in the State of West Bengal;
2. "SWETA" means SWETA FINANCIAL SERVICES PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956 and having its Registered Office at P-10 NEW CIT ROAD, Kolkata-700073 in the State of West Bengal;
3. "THE TRANSFEREE COMPANY" means ABC FINANCIAL SERVICES PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956 and having its Registered Office at 40/8, BALLYGUNGE CIRCULAR ROAD, Kolkata-700019 in the State of West Bengal;
4. "THE TRANSFEROR COMPANIES" means 'PRABHU' and 'SWETA' or any of them as the context may mean and require.

ABC FINANCIAL SERVICES PVT. LTD.

[Signature]
Director



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- 5. "TRANSFER DATE" means the 1st day of April, 2017.
- 6. "EFFECTIVE DATE" means the date when the certified copy of the order sanctioning the Scheme of Amalgamation is filed with the Registrar of Companies, West Bengal, by the TRANSFEROR COMPANIES and the TRANSFEREE COMPANY.
- 7. "SCHEME" or "THE SCHEME" or "THIS SCHEME" means this Scheme of Amalgamation in its present form submitted to the Tribunal (NCLT) having jurisdiction at Kolkata or with any modification(s) made under clause no.3 of Part-IV of this Scheme.
- 8. "THE ACT" means the Companies Act, 2013 including any statutory modifications, re-enactments or amendments thereof.
- 9. "THE TRIBUNAL" means The National Company Law Tribunal formed under companies Act, 2013.
- 10. "UNDERTAKINGS OF THE TRANSFEROR COMPANIES" means and includes:-

- (i) All the properties, assets and liabilities of the TRANSFEROR COMPANIES immediately before the TRANSFER DATE.
- (ii) Without prejudice to the generality of the foregoing clause, the said undertaking shall include all rights, powers, interests, authorities, privileges, liberties and all properties and assets, moveable or immovable, real or personal, corporeal or incorporeal, in possession or reversion, present or contingent or of whatsoever nature and wherever situate including land, buildings, office equipments, vehicles, inventories, sundry debtors, cash and bank balances, loans and advances, leases, tenancy and agency rights and all other interests and rights in or arising out of such properties together with all licences, trade marks, import entitlements and other quotas, if any, held/applied for or as may be obtained hereafter.

ABC FINANCIAL SERVICES PVT. LTD.

[Signature]
Director



TRANSFEROR COMPANIES or which the TRANSFEROR COMPANIES are entitled to and all debts, liabilities, duties and obligations of the TRANSFEROR COMPANIES of whatsoever kind.

11. Word(s) and expression(s) elsewhere defined in the Scheme will have the meaning(s) respectively ascribed.

WHEREAS :

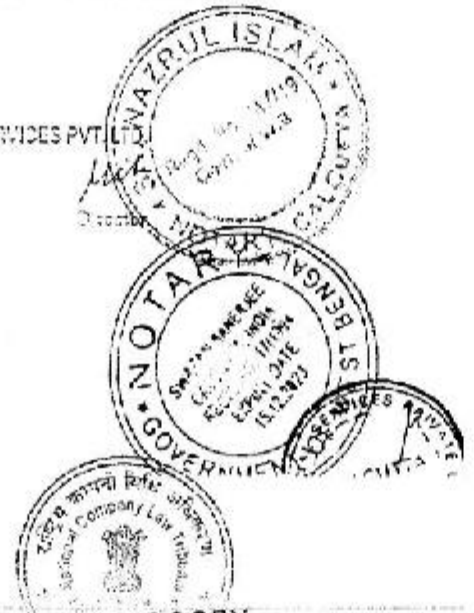
1. The TRANSFEROR COMPANIES and the TRANSFEREE COMPANY both are engaged in the business of Non-Banking Finance & Investment.
2. For the purposes of better, efficient and economical management, control and running of the business of the undertakings concerned to reduce compliance cost and for administrative convenience and to obtain advantage or economy of large scale and to broad base the present business, the present Scheme is proposed to amalgamate the TRANSFEROR COMPANIES with the TRANSFEREE COMPANY.

PART - II

PRESENT CAPITAL STRUCTURE:

- A. The Authorised Share Capital of 'PRABHU' is Rs. 50,00,000/- divided into 5,00,000 Equity Shares of Rs.10/- each. The Issued, Subscribed & Paid-up Share Capital is Rs.33,72,300/- divided into 3,37,230 Equity Shares of Rs.10/- each fully paid-up.
- B. The Authorised Share Capital of 'SWETA' is Rs. 50,00,000/- divided into 5,00,000 Equity Shares of Rs.10/- each. The Issued,

ADD FINANCIAL SERVICES PVT LTD



CERTIFIED TO BE TRUE COPY

Subscribed & Paid-up Share Capital is Rs.35,00,000/- divided into 3,50,000 Equity Shares of Rs.10/- each fully paid-up.

- C. The Authorised Share Capital of The Transferee Company is Rs.1,00,00,000/- divided into 10,00,000 Equity Shares of Rs.10/- each. The Issued, Subscribed & Paid-up Share Capital is Rs.1,00,00,000/- divided into 10,00,000 Equity Shares of Rs.10/- each fully paid-up.

PART - III

TRANSFER OF UNDERTAKINGS

- 1. With effect from the Transfer Date, the undertakings of the TRANSFEROR COMPANIES together with their assets and liabilities shall without further act or deed be transferred to and be vested in or deemed to have been transferred to and vested in the TRANSFEREE COMPANY pursuant to Section 232(4) of the Companies Act, 2013 (hereinafter called "the Act") subject however, to all charges, lien, mortgages, if any, then affecting the same or any part thereof as per the Orders of the Tribunal, provided, however that such charges, lien, mortgages, encumbrances shall be confined only to the related assets or part thereof as may be encumbered by the Transferor Companies and transferred to and vested in the TRANSFEREE COMPANY on and from the TRANSFER DATE and no such encumbrances shall extend over or apply to any other asset(s) or property(ies) of the TRANSFEREE COMPANY. Any reference in any security documents or arrangements (to which any of the TRANSFEROR COMPANIES is a party) to any asset(s) property(ies) of that Transferor Company it shall be so construed to the end and intent that such security shall not extend or be deemed to extend to any of the other asset(s) or property(ies) of the TRANSFEREE COMPANY.

ABC FINANCIAL SERVICES PVT LTD

Director



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2. The benefit of all statutory and regulatory permissions, licenses from Government & Semi-Government or Autonomous Bodies etc. including all statutory licenses, permissions or approvals or consents to carry on the operations in the TRANSFEROR COMPANIES shall vest in and become available to TRANSFEREE COMPANY pursuant to the Scheme and shall always be deemed to have been issued to the TRANSFEREE COMPANY and the concerned statutory authorities and licensors shall endorse and/or mutate and/or record the same, upon the filing of this Scheme as sanctioned with such authorities and licensors, so as to empower and facilitate the transfer and vesting of the undertakings of the TRANSFEROR COMPANIES in the TRANSFEREE COMPANY.
3. It is expressly provided that in respect of such assets as are movable in nature including investments or are otherwise capable of transfer by manual delivery or by endorsement and delivery, the same shall be so transferred without requiring any deed or instrument for the same and shall become the property of the TRANSFEREE COMPANY accordingly.
4. Upon the coming into effect of the Scheme, all motor vehicles and land & buildings, if any, of any nature whatsoever comprised in or relating to the TRANSFEROR COMPANIES shall vest in the TRANSFEREE COMPANY and the appropriate Governmental and Registration Authorities shall mutate and register the vehicles and land & buildings in the name of the TRANSFEREE COMPANY as if the vehicles, land & buildings had originally been registered in the name of the TRANSFEREE COMPANY, subject to compliance of provisions of Indian Stamp Act, 1899 as applicable to the State of West Bengal.
5. All taxes paid or payable by the TRANSFEROR COMPANIES in respect of the operations and/or the profits of the business

ADDITIONAL DIRECTOR, B.S.P. LTD.

[Signature]
Director



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before the Transfer Date shall be on account of the TRANSFEROR COMPANIES and, in so far as it relates to the tax payment, whether by way of deduction at source, advance tax or otherwise howsoever, by the TRANSFEROR COMPANIES in respect of the profits or activities or operation of the business after the Transfer Date, the same shall be deemed to be the corresponding item paid by TRANSFEREE COMPANY, and, shall, in all proceedings, be dealt with accordingly.

LEGAL PROCEEDINGS

- 6. If any suit, appeal or any other proceedings of whatsoever nature (hereinafter called "The Proceedings") by or against the TRANSFEROR COMPANIES are pending, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the transfer of the Undertakings of the TRANSFEROR COMPANIES or any thing 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 be or might have been continued, prosecuted and enforced by or against the TRANSFEROR COMPANIES if this Scheme had not been made.
- 7. The Transfer and vesting of assets and liabilities under Clause No.1 to 5 hereof and the continuance of the proceedings by or against the TRANSFEREE COMPANY under Clause No.6 hereof shall not affect any transactions or proceedings already concluded by the TRANSFEROR COMPANIES on and after the TRANSFER DATE to the end and intent that the TRANSFEREE COMPANY accepts and adopts all acts, deeds and things done and executed by or on behalf of the TRANSFEROR COMPANIES as acts, deeds and things done and executed by or on behalf of the TRANSFEREE COMPANY.

ASSOCIATIONAL SERVICES PVT. LTD.

[Signature]
Director



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CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS

8. Subject to the provisions contained in this Scheme, all contracts, deeds bonds, agreements and other documents and instruments of whatsoever nature to which the TRANSFEROR COMPANIES are party subsisting or having effect immediately before the amalgamation shall remain in full force and effect against or in favor of the TRANSFEREE COMPANY and may be enforced as fully and effectively, as if instead of the TRANSFEROR COMPANIES, the TRANSFEREE COMPANY had been a party thereto.

TRANSFEROR COMPANIES' STAFF, WORKMEN AND EMPLOYEES

9. The TRANSFEREE COMPANY shall takeover all the employees in service on the effective date of the TRANSFEROR COMPANIES without interruption and on terms no less favorable to them as then applicable to them. The service of the said employees with the TRANSFEROR COMPANIES prior to such taking over will not be treated as having been broken for the purpose of Provident fund, gratuity and other benefits but will be reckoned for all purposes from the date of their respective appointment with the respective TRANSFEROR COMPANIES.

ISSUE OF SHARES BY THE TRANSFEREE COMPANY

10. Upon the Scheme being sanctioned by the National Company Law Tribunal at Kolkata and upon transfer being taken place as stipulated under different Clauses hereof :-

(a) The TRANSFEREE COMPANY shall without further application, act or deed issue and allot to the Shareholders of the TRANSFEROR COMPANIES whose names are recorded in the register of members on the Record Date in the manner following:

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Director



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- (i) To every Equity Shareholder of PRABHU DHAN, 237 (Two Hundred and Thirty Seven) Equity Shares of Rs.10/- each credited as fully paid-up in the TRANSFEREE COMPANY for every 1000 (One Thousand) Equity Shares of Rs.10/- each fully paid-up held by such Equity Shareholder in PRABHU DHAN and cash of Rs 0.0106 for each Shares Held rounded off to the nearest Rupees.
- (ii) To every Equity Shareholder of SWETA, 2182 (Two Thousand One Hundred and Eighty Two) Equity Shares of Rs.10/-each credited as fully paid-up in the TRANSFEREE COMPANY for every 1000 (One Thousand) Equity Shares of Rs.10/- each fully paid-up held by such Equity Shareholder in SWETA and cash of Rs 0.0178 for each shares held rounded off to the nearest Rupees.
- (b) All the Equity Shares of TRANSFEREE COMPANY to be issued and allotted to every member of TRANSFEROR COMPANIES as aforesaid shall rank pari-passu in all respects with the existing Equity Shares in the TRANSFEREE COMPANY;
- (c) No certificate(s) shall be issued in respect of fractional entitlements, if any, to which the shareholder of the Transferor Companies may be entitled on issue and allotment of shares of the Transferee Company in terms of Clauses 10(a) above. The Board of Directors of the Transferee Company shall, instead pay cash @ Rs 0.0106 per Equity Share to the shareholders of Prabhu Dhan Investment Private Limited and Rs. 0.0178 per Equity Shares to the Shareholders of Sweta Financial Services Private Limited in proportion to their respective fractional entitlements to the nearest Rupees.

ABC FINANCIAL SERVICES PVT. LTD.

[Signature]
Director



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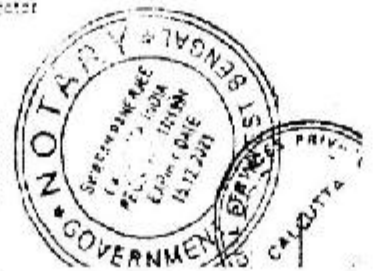
- (d) Upon this Scheme becoming finally effective, the existing Share Certificates held by the Shareholders of the TRANSFEROR COMPANIES shall automatically stand cancelled. The TRANSFEREE COMPANY shall directly issue and dispatch the new Share Certificates to the Shareholders of the TRANSFEROR COMPANIES with respect to their entitlement of Shares in the TRANSFEREE COMPANY in terms and in accordance with the provisions of the Scheme;
- (e) All the shareholders of the TRANSFEROR COMPANIES shall accept the Share(s) of the TRANSFEREE COMPANY to be allotted in terms of this Scheme as sanctioned by Tribunal at Kolkata in lieu of their existing shareholdings in the TRANSFEROR COMPANIES;
- (f) All the shares held by the TRANSFEREE COMPANY in the TRANSFEROR COMPANIES or by the TRANSFEROR COMPANIES in the TRANSFEREE COMPANY or by the TRANSFEROR COMPANIES inter se shall stand cancelled;

ACCOUNTING TREATMENT

11. The account shall be taken of the Assets and Liabilities of the TRANSFEROR COMPANIES as on the date immediately preceding the Transfer Date and all the Assets and Liabilities of the respective TRANSFEROR COMPANIES shall be incorporated in the Books of Account of the TRANSFEREE COMPANY at the respective Book Values thereof as appearing in the Books of Account of the respective TRANSFEROR COMPANIES. All the entries in the Books of the TRANSFEREE COMPANY shall be made in accordance with the Accounting Standard-14 issued by the Institute of Chartered Accountants of India and other normally accepted accounting principles. Provided that no compromise or arrangement shall be sanctioned by the Tribunal unless a certificate by the company's

ABC FINANCIAL SERVICES PVT. LTD.

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Director



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auditor has been filed with the Tribunal to the effect that the accounting treatment, if any, proposed in the scheme of compromise or arrangement is in conformity with the accounting standards prescribed under section 133 of Companies Act, 2013.

TAX TREATMENT

- 12. Any tax liabilities under the Income tax Act, 1961, or other applicable laws/regulations dealing with taxes/duties/levies (hereinafter in this clause referred to as "Tax Laws") allocable or related to the TRANSFEROR COMPANIES to the extent not provided for or covered by tax provision in the accounts made as on the date immediately preceding the Transfer Date shall be transferred to the TRANSFEREE COMPANY. Any surplus in the provision for taxation/duties/levies account including advance tax and TDS as on the date immediately preceding the Transfer Date will also be transferred to the account of the TRANSFEREE COMPANY.
- 13. Any refund under the Tax Laws due to the TRANSFEROR COMPANIES consequent to the assessments made on the TRANSFEROR COMPANIES shall also belong to and be received by the TRANSFEREE COMPANY.

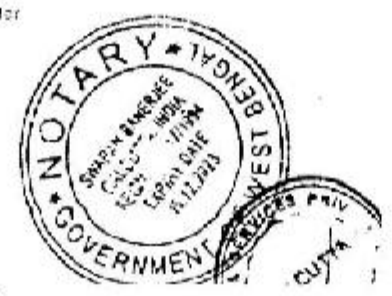
PART - IV

APPLICATIONS TO THE NATIONAL COMPANY LAW TRIBUNAL

- 1. The TRANSFEROR COMPANIES and the TRANSFEREE COMPANY shall apply to the Tribunal at Kolkata for obtaining the sanction of this Scheme and for the consequent dissolution without winding up of the TRANSFEROR COMPANIES.
- 2. Subject to orders being made by the Tribunal at Kolkata, the TRANSFEROR COMPANIES shall be dissolved without winding up;

ABC FINANCIAL SERVICES PVT LTD

[Signature]
Director



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MODIFICATIONS / AMMENDMENTS TO THE SCHEME

- 3. The Board of Directors of the TRANSFEROR COMPANIES and the TRANSFEREE COMPANY or any person authorised by them may assent on behalf of all concerned to any modification to this Scheme of Amalgamation or to any condition which the Tribunal at Kolkata or the Government or any other authorities may impose.

SCHEME CONDITIONAL ON APPROVALS / SANCTIONS

- 4. This Scheme is conditional upon and subject to the followings:
 - (a) The Scheme being sanctioned by the Tribunal at Kolkata.
 - (b) The certified copy of the order of the Tribunal at Kolkata sanctioning the Scheme, being filed with the Registrar of Companies, West Bengal by the TRANSFEREE COMPANY and the TRANSFEROR COMPANIES.

CONDUCT OF BUSINESS

- 5. Until the Scheme is sanctioned and transfer is effected as aforesaid, the TRANSFEROR COMPANIES shall carry on their business in the usual course and shall be deemed to be carrying on the said businesses for and on behalf of the TRANSFEREE COMPANY with effect from the Transfer Date.
- 6. Any profit or income accruing or arising to the Transferor Company (ies) and all costs, charges and expenses incurred and/or all accrued losses and also all losses arising or suffered by them since the Transfer Date shall for all purposes be treated as the income, profits, costs, charges expenses or losses as the case may be of the TRANSFEREE COMPANY.

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Subh
Director



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EFFECT ON NON RECEIPT OF APPROVALS / SANCTIONS

7. In the event of any of the said sanctions/ approvals not being obtained and or the Scheme not being sanctioned by the Tribunal and/or the order or orders not being passed as aforesaid, the Scheme shall become null and void and each party shall bear and pay its respective costs, charges and expenses for and in connection with the Scheme

EXPENSES CONNECTED WITH THE SCHEME

8. All costs, charges and expenses of the TRANSFEROR COMPANIES and the TRANSFEREE COMPANY respectively in relation to or in connection with the Scheme and of carrying out and implementing / completing the terms and provisions of the Scheme and or incidental to the completion of amalgamation of the said Undertakings of the TRANSFEROR COMPANIES shall be to the account of the TRANSFEREE COMPANY.

MISCELLANEOUS

9. Upon sanction of the Scheme, the Authorised Share Capital of TRANSFEREE COMPANY shall stand enhanced by an amount of Rs. 60,00,000/-. The revised/enhanced Authorised Share Capital of the TRANSFEREE COMPANY shall be Rs. 16000,000/- (divided into 1600,000 Equity Shares of Rs.10/- each) and its Memorandum of Association shall automatically stand amended accordingly. It is hereby clarified that the consent of the shareholders to the Scheme shall be deemed to be sufficient for the purpose of effecting this amendment and no further resolution under Section 13, Section 61 and Section 64 or any other applicable provisions of The Companies Act, 2013 would be required to be separately passed, nor any registration fees/stamp duty etc shall be payable by the TRANSFEREE COMPANY.

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[Signature]
Director



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10. The TRANSFEROR COMPANIES and the TRANSFEREE COMPANY shall have liberty to apply to the Tribunal for necessary direction to remove all difficulties, if any, in implementing the Scheme.
11. The TRANSFEREE COMPANY shall increase its Authorised Share Capital for the purpose of implementation of this Scheme, if necessary.
12. The TRANSFEROR COMPANIES and the TRANSFEREE COMPANY shall also take such other steps as may be necessary or expedient to give full and formal effect to the provisions of this Scheme.

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Md
Director



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IN THE NATIONAL COMPANY LAW TRIBUNAL

KOLKATA BENCH

Company Petition No. 92/KB/2021

in

Company Application No. 730/KB/2021

In the matter of:

The Companies Act, 2013.

And

In the matter of:

A petition made under Sections 230 and 232 of the said Act.

And

In the matter of:

ABC FINANCIAL SERVICES PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956, having its Registered Office at "40/B, Ballygunge Circular Road, Kolkata - 700 019 West Bengal within the aforesaid jurisdiction and having CIN U65993WB1994PTC062887", within the aforesaid jurisdiction.

And

In the Matter of:

PRABHU DHAN INVESTMENT PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956, having its Registered Office at "2-10, New C.I.T. Road, Kolkata -700 073 West Bengal within the aforesaid jurisdiction and having CIN U67120WB1995PTC067920", within the aforesaid jurisdiction.

And

In the Matter of:

SWETA FINANCIAL SERVICES PRIVATE LIMITED a company incorporated under the provisions of

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the Companies Act, 1956, having its Registered Office at "P-10, New C.I.T. Road, Kolkata - 700 073 West Bengal, within the aforesaid jurisdiction and having CIN U67120WB1995PTC072801", within the aforesaid jurisdiction.

1. ABC FINANCIAL SERVICES PRIVATE LIMITED-transferor company
2. PRABHU DHAN INVESTMENT PRIVATE LIMITED-transferor company
3. SWETA FINANCIAL SERVICES PRIVATE LIMITED-transferor Company

..... Petitioners

Schedule of Assets of PRABHU DHAN INVESTMENT PRIVATE LIMITED and SWETA FINANCIAL SERVICES PRIVATE LIMITED (hereinafter referred to as the Transferor Company) to be transferred to and vested in the Transferee Company i.e. ABC FINANCIAL SERVICES PRIVATE LIMITED as on 31st March 2022.

Part - I

Short description of Stocks, Shares, Debenture and other choses in action of the Transferor Company.

Tangible Assets, Sundry Debtors, Loans & Advances, Investment in Shares & Securities including Mutual Fund Investments, Inventories (Raw Materials as well as Finished Goods), Cash and Bank balances etc. as stated in books of accounts of the transferor company

(A short description of all fixed assets, current assets, loans & advances as on 31.03.2022 at 40/8, Ballygunge Circular Road, Kolkata, 700019)

Prabhu Dhan Investment Private Limited

List of Assets as on 31-03-2022

Particulars	Amount	Amount
A Non-Current Assets		
1 Non-Current Investments		
Equity Shares		

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Quoted		
ABC India Ltd	28,03,815.00	
No of Shares-3,38,625		
Unquoted		
Bhoruka Properties Pvt. Ltd.	25,93,020.00	
No of Shares-5,96,560		
PrabhuDhan Infrastructure Pvt. Ltd.	3,43,000.00	
No of Shares-31,000		
Total		58,39,835.00
2 Long Term Loans & Advances		
ABC Financial Services Pvt. Ltd.	4,81,579.00	
Kotak Securities Ltd	1,000.00	
Total		4,82,579.00
B Currents Assets		
1 Short Term Loans & Advances		
Self-Assessment Tax AY 2021-2022	720.00	
TDS on Interest Received AY 2021-2022	2,011.00	
TDS on Dividend Received AY 2022-2023	16,931.25	
TDS on Interest Received AY 2022-2023	3,381.00	
Total		23,043.25
2 Cash & Bank Balances		
Balances in Schedule Bank	4,510.30	
Cash in Hand	44,731.00	
Total		49,241.30
Total Assets		63,94,698.55



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Sweta Financial Services Private Limited

List of Assets as on 31-03-2022

	Particulars	Amount	Amount
A	Non-Current Assets		
1	Non-Current Investments		
	Equity Shares		
	Quoted		
	ABC India Ltd	3,78,31,403.	
	No of Shares-4,33,293	81	
	Banas Finance Ltd	4,204.00	
	No of Shares-10		
	TCI Industries Ltd	3,11,392.48	
	No of Shares-23,177		
	Unquoted		
	Assam Bengal Carriers Ltd	85,000.00	
	No of Shares-8,500		
	PrabhuDhan Infrastructure Pvt. Ltd.	12,35,000.00	
	No of Shares-95,000		
	Gusto Imports Pvt. Ltd	60,92,642.50	
	No of Shares-3,19,250		
	Naitara Beverages Pvt Ltd.	18,00,000.00	
	No of Shares-1,80,000		
	Total		4,73,59,642.79
2	Long Term Loans & Advances		
	TDS on Interest Received AY 2021-2022	18,857.00	
	TDS on Interest Received AY 2022-2023	27,466.00	
	TDS on Dividend Received AY 2022-2023	21,664.55	
	Total		67,987.65
B	Currents Assets		
1	Short Term Loans & Advances		



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Loan to Related Party		
ABC Financial Services Pvt Ltd	30,50,034.60	
Other Party		
Nettare Beverages Pvt Ltd	11,33,561.00	
Total		41,93,595.60
2 Other Current Assets		
Kotak Securities Ltd	1000.00	
Total		1,000.00
3 Cash & Bank Balances		
Balances in Schedule Bank	9610.28	
Cash In Hand	1,02,054.50	
Total		1,11,664.78
Total Assets		5,17,33,890.82



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No. 979/2022
Date of Presentation
of application for Copy 26/7/2022
No. of Pages 32 pages
Copying Fee 5/-
Registration & Postage Fee -
Total ₹ 160/-
Date of Receipt &
Recd of Copy 29/07/2022
Date of Preparation of Copy 12/08/2022
Date of Deliver of Copy 12/08/2022

[Signature]
DD / DR / AIC / Court Officer
National Company Law Tribunal
Kolkata Bench

ABC FINANCIAL SERVICES PVT. LTD.

Regd. Office : 40/8, Ballygunge Circular Road, Kolkata - 700 019

Phone : (033) 2461-4156, 2237-8562, Fax : (033) 2461-4193

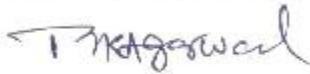
E-mail : pd1995@gmail.com CIN : U65993WB1994PTC062887

Ref No.

Date.

Annexure-B					
ABC Financial Services Pvt. Ltd.					
List of Share Holders					
Sl. No.	Name of Shareholders	Pre Amalgamation No of Shares	% Share Holding	Post Amalgamation No of Shares	% Share Holding
1	ASHISH AGARWAL PARTNER ASSAM BENGAL CARRIERS	7,96,640	79.66	12,28,260	78.42
2	ANAND KUMAR AGARWAL	89,600	8.96	97,073	6.20
3	NIRMAL AGARWAL	72,800	7.28	72,800	4.65
4	ASHISH AGARWAL	38,860	3.89	72,352	4.62
5	BHORUKA PROPERTIES PVT. LTD.	-	-	91,493	5.84
6	SWETA AGARWAL	-	-	2,182	0.14
7	BIMLA DEV. KAJARIA	300	0.03	300	0.02
8	USHA DEVI KAJARIA	100	0.01	100	0.01
9	SRADHA HARLALKA	100	0.01	100	0.01
10	ARTI NAYAR	100	0.01	100	0.01
11	KEWAL KRISHNA NAYAR	100	0.01	100	0.01
12	BIMAL KUMAR BAID	100	0.01	100	0.01
13	PRAYAGDAS TUSNIAL	100	0.01	100	0.01
14	MANISHA DEVI AGARWAL	200	0.02	200	0.01
15	BHAGIRATH AGARWAL	100	0.01	100	0.01
16	RITU TIBREWALLA	100	0.01	100	0.01
17	AKASH AGARWAL	100	0.01	100	0.01
18	BINA AGARWAL	100	0.01	100	0.01
19	PADAM CHAND AGARWAL	100	0.01	100	0.01
20	CHANDAN MAL AGARWAL	100	0.01	100	0.01
21	UTKARSH	100	0.01	100	0.01
22	JAGDISH HIROO BHARWANI	100	0.01	100	0.01
23	NAMITA JAGDISH BHARWANI	100	0.01	100	0.01
24	NIHAL JAGDISH BHARWANI	100	0.01	100	0.01
	TOTAL	10,00,000	100	15,66,260	100

For ABC Financial Services Pvt. Ltd.



Authorised Signatory



ABC FINANCIAL SERVICES PVT. LTD.

Regd. Office: 40/8, BALLYGUNGE CIRCULAR ROAD, KOLKATA- 700 019, PH: 2461 4156

Date: 21st September, 2022

The Secretary
BSE Ltd.
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

The Secretary
The Calcutta Stock Exchange Ltd.
Listing Department
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Re: Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

1. Name of The Target Company (TC)	ABC India Ltd.		
2. Name(s) of the acquirer /seller and Persons Acting in Concert (PAC) with the acquirer	ABC Financial Services Pvt. Ltd. PACs with acquirers: Mr. Anand Kumar Agarwal, Mrs. Nirmal Agarwal, Mr. Ashish Agarwal, Mrs. Kadambari Kapoor, Ms. Sweta Agarwal, Boruka Properties Pvt. Ltd., Sweta Financial Services Pvt. Ltd., Prabhu Dhan Infrastructure Pvt. Ltd., Ms. Nirmal Agarwal & Mr. Ashish Agarwal Partners of Assam Bengal Carriers, Prabhu Dhan Investment Pvt. Ltd.		
3. Whether the acquirer /seller belongs to Promoter/Promoter group	Yes		
4. Name(s) of the Stock Exchange(s) where the shares of TC are listed	BSE Ltd. The Calcutta Stock Exchange Ltd.		
5. Details of the acquisition /disposal as follows	Number	% w.r.t. total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/voting capital of the TC(**)
<u>Before the acquisition /sale under consideration, holding of:</u>			

(a) Shares carrying voting rights	1181933	21.82	21.82
(b) Shares in the nature of encumbrance (pledge/lien/non-disposal undertaking/others)	NIL	NIL	NIL
(c) Voting rights (VR) otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category)	NIL	NIL	NIL
Total (a+b+c+d)	1181933	21.82	21.82

Details of acquisition/sale			
(a) Shares carrying voting rights acquired/sold	771918	14.25	14.25
(b) VR acquired/sold otherwise than by shares	NIL	NIL	NIL
(c) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) acquired/sold	NIL	NIL	NIL
(d) Shares encumbered/invoked/released by the acquirer	NIL	NIL	NIL
Total (a+b+c+/-d)	771918	14.25	14.25
After the acquisition/sale, holdings of:			
(a) Shares carrying voting rights	1953851	36.07	36.07
(b) Shares encumbered with the acquirer	NIL	NIL	NIL
(c) VR otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) after acquisition	NIL	NIL	NIL
Total (a+b+c+d)	1953851	36.07	36.07

6. Mode of acquisition/sale (e.g. open market/off-market/public issue/rights issue/preferential allotment/inter-se transfer etc).	Off market transfer of Equity Shares, consequent to the Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. & Sweta Financial Services Pvt. Ltd. (Transferor Companies) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,
7. Date of acquisition/sale of shares/VR or date of receipt of intimation of allotment of shares, whichever is applicable	20 th September, 2022
8. Equity share capital/total voting capital of the TC before the said acquisition/sale	5417232
9. Equity share capital/total voting capital of the TC after the said acquisition/sale	5417232
10. Total diluted share/voting capital of the TC after the said acquisition/sale.	5417232

(*) Total share capital/voting capital to be taken as per the latest filing done by the company to the Stock Exchange under Clause 35 of the listing Agreement.

(**) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

ABC FINANCIAL SERVICES PVT. LTD.


Director

Signature of the **acquirer (Transferee Company)/seller/authorized signatory**

Place: Kolkata

Date: 21st September, 2022

Copy to: The Company Secretary
ABC India Ltd.
40/8, Ballygunge Circular Road
Kolkata - 700 019

PRABHU DHAN INVESTMENT PVT. LTD.

REGD. OFFICE: P-10, NEW C. I. T. ROAD, KOLKATA - 700 073, PH: 2237 8562

Date: 21st September, 2022

The Secretary
BSE Ltd.
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

The Secretary
The Calcutta Stock Exchange Ltd.
Listing Department
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Re: Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

1. Name of The Target Company (TC)	ABC India Ltd.		
2. Name(s) of the acquirer /seller and Persons Acting in Concert (PAC) with the acquirer	Prabhu Dhan Investment Pvt. Ltd. PACs with acquirers: Mr. Anand Kumar Agarwal, Mrs. Nirmal Agarwal, Mr. Ashish Agarwal, Mrs. Kadambari Kapoor, Ms. Sweta Agarwal, Boruka Properties Pvt. Ltd., Sweta Financial Services Pvt. Ltd., Prabhu Dhan Infrastructure Pvt. Ltd., Ms. Nirmal Agarwal & Mr. Ashish Agarwal Partners of Assam Bengal Carriers, ABC Financial Services Pvt. Ltd.		
3. Whether the acquirer /seller belongs to Promoter/Promoter group	Yes		
4. Name(s) of the Stock Exchange(s) where the shares of TC are listed	BSE Ltd. The Calcutta Stock Exchange Ltd.		
5. Details of the acquisition/ disposal as follows	Number	% w.r.t. total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/voting capital of the TC(**)
Before the acquisition /sale under <u>consideration, holding of:</u>			

(a) Shares carrying voting rights	338625	6.25	6.25
(b) Shares in the nature of encumbrance (pledge/lien/non-disposal undertaking/others)	NIL	NIL	NIL
(c) Voting rights (VR) otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category)	NIL	NIL	NIL
Total (a+b+c+d)	338625	6.25	6.25

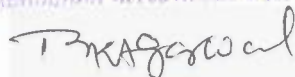
Details of acquisition/sale			
(a) Shares carrying voting rights acquired/sold	338625	6.25	6.25
(b) VR acquired/sold otherwise than by shares	NIL	NIL	NIL
(c) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) acquired/sold	NIL	NIL	NIL
(d) Shares encumbered/invoked/released by the acquirer	NIL	NIL	NIL
Total (a+b+c+/-d)	338625	6.25	6.25
After the acquisition/sale, holdings of:			
(a) Shares carrying voting rights	NIL	NIL	NIL
(b) Shares encumbered with the acquirer	NIL	NIL	NIL
(c) VR otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) after acquisition	NIL	NIL	NIL
Total (a+b+c+d)	NIL	NIL	NIL

6. Mode of acquisition/sale (e.g. open market/off-market/public issue/rights issue/preferential allotment/inter-se transfer etc).	Off market transfer of Equity Shares, consequent to the Scheme of Amalgamation of Prabhu Dhan Investment Pvt. Ltd. (Transferor Company) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,
7. Date of acquisition/sale of shares/VR or date of receipt of intimation of allotment of shares, whichever is applicable	20 th September, 2022
8. Equity share capital/total voting capital of the TC before the said acquisition/sale	5417232
9. Equity share capital/total voting capital of the TC after the said acquisition/sale	5417232
10. Total diluted share/voting capital of the TC after the said acquisition/sale.	5417232

(*) Total share capital/voting capital to be taken as per the latest filing done by the company to the Stock Exchange under Clause 35 of the listing Agreement.

(**) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

For PRABHU DHAN INVESTMENT PVT. LTD.



Authorized Signatory

Signature of the **disposal (Transferor Company)/seller/authorized signatory**

Place: Kolkata

Date: 21st September, 2022

Copy to: The Company Secretary
ABC India Ltd.
40/8, Ballygunge Circular Road
Kolkata - 700 019

SWETA FINANCIAL SERVICES PVT. LTD.

REGD. OFFICE: P-10, NEW C. I. T. ROAD, KOLKATA - 700 073, P.H: 2237 8562

Date: 21st September, 2022

The Secretary
BSE Ltd.
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400 001

The Secretary
The Calcutta Stock Exchange Ltd.
Listing Department
7, Lyons Range
Kolkata – 700 001

Dear Sir,

Re: Disclosures under Regulation 29(2) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

1. Name of The Target Company (TC)	ABC India Ltd.		
2. Name(s) of the acquirer /seller and Persons Acting in Concert (PAC) with the acquirer	Sweta Financial Services Pvt. Ltd. PACs with acquirers: Mr. Anand Kumar Agarwal, Mrs. Nirmal Agarwal, Mr. Ashish Agarwal, Mrs. Kadambari Kapoor, Ms. Sweta Agarwal, Bhoruka Properties Pvt. Ltd., ABC Financial Services Pvt. Ltd., Prabhu Dhan Infrastructure Pvt. Ltd., Ms. Nirmal Agarwal & Mr. Ashish Agarwal Partners of Assam Bengal Carriers, Prabhu Dhan Investment Pvt. Ltd.		
3. Whether the acquirer /seller belongs to Promoter/Promoter group	Yes		
4. Name(s) of the Stock Exchange(s) where the shares of TC are listed	BSE Ltd. The Calcutta Stock Exchange Ltd.		
5. Details of the acquisition/ disposal as follows	Number	% w.r.t. total share/voting capital wherever applicable (*)	% w.r.t. total diluted share/voting capital of the TC(**)
Before the acquisition /sale under <u>consideration, holding of:</u>			

(a) Shares carrying voting rights	433293	8.00	8.00
(b) Shares in the nature of encumbrance (pledge/lien/non-disposal undertaking/others)	NIL	NIL	NIL
(c) Voting rights (VR) otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category)	NIL	NIL	NIL
Total (a+b+c+d)	433293	8.00	8.00

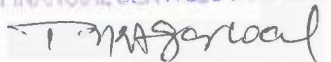
Details of acquisition/sale			
(a) Shares carrying voting rights acquired/sold	433293	8.00	8.00
(b) VR acquired/sold otherwise than by shares	NIL	NIL	NIL
(c) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) acquired/sold	NIL	NIL	NIL
(d) Shares encumbered/invoked/released by the acquirer	NIL	NIL	NIL
Total (a+b+c+/-d)	433293	8.00	8.00
After the acquisition/sale, holdings of:			
(a) Shares carrying voting rights	NIL	NIL	NIL
(b) Shares encumbered with the acquirer	NIL	NIL	NIL
(c) VR otherwise than by shares	NIL	NIL	NIL
(d) Warrants/convertible securities/any other instrument that entitles the acquirer to receive shares carrying voting rights in the T C (specify holding in each category) after acquisition	NIL	NIL	NIL
Total (a+b+c+d)	NIL	NIL	NIL

6. Mode of acquisition/sale (e.g. open market/off-market/public issue/rights issue/preferential allotment/inter-se transfer etc).	Off market transfer of Equity Shares, consequent to the Scheme of Amalgamation between Sweta Financial Services Pvt. Ltd. (Transferor Company) with ABC Financial Services Pvt. Ltd. (Transferee Company) approved by National Company Law Tribunal (NCLT), Kolkata Bench,
7. Date of acquisition/sale of shares/VR or date of receipt of intimation of allotment of shares, whichever is applicable	20 th September, 2022
8. Equity share capital/total voting capital of the TC before the said acquisition/sale	5417232
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10. Total diluted share/voting capital of the TC after the said acquisition/sale.	5417232

(*) Total share capital/voting capital to be taken as per the latest filing done by the company to the Stock Exchange under Clause 35 of the listing Agreement.

(**) Diluted share/voting capital means the total number of shares in the TC assuming full conversion of the outstanding convertible securities/warrants into equity shares of the TC.

For SWETA FINANCIAL SERVICES PVT. LTD.


Authorized Signatory

Signature of the **disposal (Transferor Company)/seller/authorized signatory**

Place: Kolkata

Date: 21st September, 2022

Copy to: The Company Secretary
ABC India Ltd.
40/8, Ballygunge Circular Road
Kolkata - 700 019