SEEPZ SPECIAL ECONOMIC ZONE

ANDHERI (EAST), MUMBAI.

AGENDA FOR

MEETING OF THE APPROVAL COMMITTEE FOR SECTOR SPECIFIC SPECIAL ECONOMIC ZONE FOR IT/ITES AT RAJIV GANDHI INFOTECH PARK, PHASE - II, HINJEWADI, DISTRICT PUNE OF M/S. NEOPRO TECHNOLOGIES PVT. LTD. - SEZ.

VENUE : CONFERENCE HALL, BFC BUILDING, 2ND FLOOR, BEHIND THE OFFICE OF DEVELOPMENT COMMISSIONER, SEEPZ- SEZ, ANDHERI (EAST), MUMBAI - 400 096.

DATE : 5th December, 2016

TIME :

## INDEX

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<td>Confirmation of minutes of the meeting held on 22.08.2016.</td>
</tr>
<tr>
<td>Agenda item No. 02 :</td>
<td>Approval for Additional List of Services required for their Authorized Operations – M/s. M/s. Vsynergize Outsourcing Pvt. Ltd.</td>
</tr>
</tbody>
</table>

1. Name of the SEZ : M/s. Neopro Technologies Pvt. Ltd. - SEZ
2. Sector : IT/ITES
3. Meeting No. : 59
4. Date : 22.08.2016

Members Present:

2. Shri. D. S. Manna, Customs Officer (Pune) : Nominee of Customs, Pune.
4. Shri. Gajanan Bhole, Deputy Director of Industries : Nominee of the Development Commissioner (Industries).
5. Shri. Kamlesh D., Senior Authorized Officer, Neopro - SEZ : Nominee of Developer.

Special Invitees:

6. Shri. B. C. Sahu, Special Officer, EON - SEZ.

Agenda Item No. 01: Confirmation of Minutes of the meeting held on 17.06.2016.

The Minutes of the 58th Meeting held on 15.07.2016 were confirmed.
Agenda Item No.02: Approval of setting up of a new unit – M/s. Prolifics Corporation Limited.

After deliberation, the Committee approved the proposal of M/s. Prolifics Corporation Limited, for setting up of a new unit at 5th Floor, IT - 4 Building, M/s. Neopro Technologies Pvt. Ltd. - SEZ for Information Technology And Information Technology Enabled Services, envisaging FOB value of Export of Rs. 5593.53 Lakhs, NFE of Rs. 5267.08 Lakhs and Employment of 70 Persons during their Five year projection period.

The meeting ended with the vote of thanks to the Chair.

Chairperson-cum-
Joint Development Commissioner.
AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL COMMITTEE

a) Proposal:

Application for additional service required for their Authorized Operations – M/s. Veynergize Outsourcing Pvt. Ltd.

b) Specific Issue on which decision of UAC is required:

Approval for additional service not covered under default List of Services as approved by MOC&I.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006 / Instruction / Notification:

In terms of Rule 10 of SEZ Rules 2006 and Notification No. 12/2013 Service Tax dated 01.07.2013 issued by Ministry of Finance.

d) Other Information:

The unit has requested for the following additional services:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>List of Services</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Management Or Business Consultant Service</td>
<td>These services are required from various consultants for day to day operations of their SEZ unit such as SEZ Consultancy Services, Other taxation advisory etc.</td>
</tr>
<tr>
<td>2</td>
<td>Club or association Service.</td>
<td>These services are required in relation to be avail membership of EPCES or any other business/industries association.</td>
</tr>
<tr>
<td>3</td>
<td>Credit Card, Debit Card, Charge Card, or Other Payment Card related Services.</td>
<td>These services are required in relation to cards provided to Authorized employees of SEZ Unit for official purpose of SEZ Unit.</td>
</tr>
<tr>
<td>4</td>
<td>Event Management Services (Within SEZ Only).</td>
<td>These services are required in relation to availing services from event management service provider for conducting events, clients visits within SEZ and expo within SEZ only.</td>
</tr>
<tr>
<td>5</td>
<td>Foreign Exchange Broker Service.</td>
<td>These services are required for obtaining/conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of SEZ Unit.</td>
</tr>
<tr>
<td></td>
<td>Mailing list compilation and mailing services.</td>
<td>These services are required for mass mailing in order to market their products and services to prospective clients.</td>
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<tr>
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</tr>
<tr>
<td>7</td>
<td>Video Production agency/video tape production service.</td>
<td>These services are required in relation to Development of their SEZ unit video or corporate event video to be sent to their client for marketing of their SEZ unit services and branding purpose.</td>
</tr>
</tbody>
</table>

The proposal of the unit is placed before the Approval Committee for consideration.
17 November, 2016

To,
The Office of Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai-400096
Maharashtra

Subject: Request for approval of additional list of Specified services required for Authorized Operation as per ST Notification No. 12/2013 dated 01.07.2013


Dear Sir,

With reference to the above and taking references from S.T Notification No. 12/2013 dated 01.07.2013, which requires a list of specified services for authorized operations for unit needs to be approved by Unit approval committee for availing exemption from payment of service tax as per ST-Notification No. 12/2013 dated 01.07.2013.

In this backdrop, we hereby request your good office to kindly grant us an approval for additional list of services required for Authorized operations as required under ST-Notification No. 12/2013 dated 01.07.2013 as per annexure for our SEZ Unit.

For V Synergize Outsourcing Pvt. Ltd

Authorized Signatory
Name: Dhiraj Agarwal
Designation: Director
**Additional List of Services required for authorized operations**

<table>
<thead>
<tr>
<th>Sr No.</th>
<th>List of Approved Services</th>
<th>Justification</th>
</tr>
</thead>
</table>
| 1      | Management Or Business Consultant Service                      | Such professional services are required from various consultants for day to day operations of our SEZ unit such as SEZ Consultancy services, Other taxation advisory etc. Further said services are not covered under management maintenance or repair services approved under default list of services as prescribed by ministry of commerce & industry. Moreover, said category of management maintenance or repair services is not prescribed under 120 taxable category of services as per finance act, 1994. The categories prescribed under finance act, 1994 are as under:  
1. Maintenance Or Repair Services 00440245  
2. Management Or Business Consultant Service 00440116 |
| 2      | Club or association Service                                   | Such services are required in relation to be avail membership of EPCES or any other business/industries association                                                                                           |
| 3      | Credit card, debit card, charge card, or other payment card related services | Said services are required in relation to cards provided to Authorized employees of SEZ Unit for official use on account of payment during travel for official purpose of SEZ Unit                                                                                          |
| 4      | Event Management Services (Within SEZ only)                    | Such services are required in relation to availing services from event management service provider for conducting events, client visits within SEZ and expo within SEZ only                                                                                          |
| 5      | Foreign Exchange Broker service                               | Such services are required for obtaining/conversion of foreign exchange, which is required to be paid to employees travelling abroad for official purpose of SEZ Unit                                                                                          |
| 6      | Mailing list compilation and mailing services                  | Such services are required for mass mailing in order to market our products and services to prospective clients                                                                                           |
| 7      | Video Production agency/video tape production service         | Such services are required in relation to development of our SEZ unit video or corporate event video to be sent to our client for marketing of our SEZ unit services and branding purpose                                                                                          |

**Name:**

**Signature of Authorised Signatory**

**Designation:** Director

**Date:** 17-Nov-2016

**Place:** Hinjawadi Pune

**Rubber stamp of the Company**
Request ID: 421600214462

Application Details

Form Type: Additional Services for Authorized Operations

Additional Services for Authorized Operations

<table>
<thead>
<tr>
<th>DC Name:</th>
<th>CC SEEPZ SEZ-Mumbai</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sec Name:</td>
<td>Neoproc Technologies Private Limited</td>
</tr>
<tr>
<td>Entity Name:</td>
<td>Vaynerize Outsourcing Private Limited</td>
</tr>
<tr>
<td>Entity Address:</td>
<td>Ground Floor, IT-3 Building, M-25, No. 2, Blue Ridge, To wongp, Near Cognizant, MG Road, Hinjawadi, Phase-1, Pune Maharashtra 411057</td>
</tr>
<tr>
<td>LCA issued for:</td>
<td>Unit</td>
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<tr>
<td>Type of Special Economic Zone:</td>
<td>Special Economic Zone</td>
</tr>
<tr>
<td>Sector:</td>
<td>IT/ITES</td>
</tr>
<tr>
<td>Letter of Approval No:</td>
<td>SEEPZNPFL-SEZ/SGP482/2015-16</td>
</tr>
<tr>
<td>Date of Approval Issue:</td>
<td>25-01-2016</td>
</tr>
<tr>
<td>Date of Approval Expiry:</td>
<td>24-01-2017</td>
</tr>
<tr>
<td>Major Industry:</td>
<td>Electronics And Software</td>
</tr>
<tr>
<td>Minor Industry:</td>
<td>BPO's and ITES</td>
</tr>
</tbody>
</table>

Details of Additional Services for Authorized Operations

To: The Office of Development Commissioner, SEEPZ Special Economic Zone, Mumbai - 400056

Subject: Request for approval of additional list of specified services required for Authorized Operations as per ST Notification No. 122013 dated 01-07-2013 Ref: Letter of Approval No. SEEPZNPFL-SEZ/SGP482/2015-16 dated 25-01-2016 Dear Sir,

With reference to the above and taking reference from ST Notification No. 122013 dated 01-07-2013, which requires a list of specified services for authorized operations for unit needs to be approved by Unit approval committee for availing exemption from payment of service tax as per ST Notification No. 122013 dated 01-07-2013 as per annexure for our SEZ Unit. For Vaynerize Outsourcing Private Limited, we request you to kindly grant us an approval for additional list of services required for Authorized Operations as required under ST Notification No. 122013 dated 01-07-2013 as per annexure for our SEZ Unit. For Vaynerize Outsourcing Private Limited, we request you to kindly grant us an approval for additional list of services required for Authorized Operations as required under ST Notification No. 122013 dated 01-07-2013 as per annexure for our SEZ Unit. For Vaynerize Outsourcing Private Limited, we request you to kindly grant us an approval for additional list of services required for Authorized Operations as required under ST Notification No. 122013 dated 01-07-2013 as per annexure for our SEZ Unit.

Letter Body

Save

Accept Request

https://sezonline-ndml.co.in/FreeFormRevamp/FreeForm.aspx 02-Dec-16
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<th>Action Details</th>
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<tr>
<td><strong>Internal Remarks</strong></td>
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<tr>
<th>Remarks History</th>
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<td>Access History</td>
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</table>

**Upload template file:**

Upload template file: [Browse] [Upload]

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**Submit**

**Print**

**View Status History**

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**SEZ Online Website**

**Contact Us (FAQ)**

**System Settings, Usage Manuals & File Formats**

Website is designed to work with only Windows XP, Vista and Windows 7 OS and Internet Explorer versions 9.0 &amp; 10. Best viewed in Internet Explorer 9.0, 1024x768 resolution.

https://sezonline-ndml.co.in/FreeFormRevamp/FreeForm.aspx 02-Dec-16
OFFICE OF THE DEVELOPMENT COMMISSIONER,
SEEPZ SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,
ANDHERI (EAST), MUMBAI
**********

AGENDA NOTE FOR CONSIDERATION OF UNIT APPROVAL
COMMITTEE
-------------

a) Proposal: -

Application for merger of M/s. Accenture Services Pvt. Ltd. with
M/s. Accenture Solutions Pvt. Ltd. and Change of Name from M/s.
Accenture Services Pvt. Ltd. to M/s. Accenture Solutions Pvt. Ltd.

b) Specific Issue on which decision of UAC is required: -

For merger of M/s. Accenture Services Pvt. Ltd. with M/s.
Accenture Solutions Pvt. Ltd. and Change of Name from M/s.
Accenture Services Pvt. Ltd. to M/s. Accenture Solutions Pvt. Ltd.

c) Relevant provisions of SEZ Act, 2005 & Rules, 2006/
Instruction/ Notification:

Rule 19 (2) of SEZ Rules 2006.

d) Other Information: -

M/s. Accenture Services Pvt. Ltd., has been granted Letter of
Approval No. SEEPZ-SEZ/ASPL/02/2011-12/528, Dated
13.01.2011 for Development of Computer Software/IT-Enabled
Services located at IT - 1, IT - 4 and IT - 7 Building, M/s. Qubix
Business Park Pvt. Ltd. - SEZ, Survey No. 154/6, RajivGandhi
Infotech Park, Phas e- I, Hinjewadi, Pune - 411 057. The unit has
commenced their production activity w.e.f. 05.05.2011.

The proposal of the unit for amalgamation/merger was
approved by the Hon'ble High Court of Judicature Bombay, vide order
dated 22.10.2016. Hence the unit has requested for approval for
merger of M/s. Accenture Services Pvt. Ltd. with M/s. Accenture
Solutions Pvt. Ltd. and Change of Name from M/s. Accenture
Services Pvt. Ltd. to M/s. Accenture Solutions Pvt. Ltd.

Contd........2/-
The incoming entrepreneur viz. M/s. Accenture Solutions Pvt. Ltd. has submitted an Undertaking dated **08.11.2016** for taking over of asset and liabilities of the existing SEZ unit.


The proposal of the unit is submitted before the Approval Committee in terms of **SEZ Rule 19 (2)** of SEZ Rule 2006 for consideration.
Date: Nov 07, 2016

To,

Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC &
Andheri (East), Mumbai - 400 096

Dear Sir,

Sub: Intimation of merger of Accenture Services Pvt Ltd with Accenture Solutions Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at Ground and 1st Floor of Building No. 4, Block 'B' and 'C', The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune - 412 308.


This is to intimate you that Accenture Services Pvt Ltd (Accenture Services) filed a scheme of Amalgamation in the Hon’ble High Court of Bombay with Accenture Solutions Pvt Ltd (Accenture Solutions) and the petition has been heard on 20th Oct’2016 and approved by High Court of Bombay.

As per the scheme of amalgamation all the assets and debts, outstanding’s, credits, liabilities, duties and obligations whatsoever concerning Accenture Services are being transferred to and vested in and/or are deemed to be transferred to and vested in Accenture Solutions and all benefits to which Accenture Services is entitled to, will be available to and vest in Accenture Solutions. Pursuant to such internal restructuring, the SEZ unit will continue to be operated on a going concern basis by Accenture Solutions basis the High Court approved order.

The Scheme of Amalgamation has been drawn up to comply with the conditions relating to “Amalgamation” as specified in Section 2(18) and other relevant provisions of the Income Tax Act, 1961. It is submitted that on or after the appointed date of the scheme of amalgamation, all tax compliances under any tax laws by Accenture Services shall be deemed to be made by Accenture Solutions.

Consequent to the order from Hon’ble High Court of Bombay approving the scheme of Amalgamation being made effective, the name Accenture Services Pvt Ltd will cease to exist; hence we request you to approve the change of name from Accenture Services Pvt Ltd to Accenture Solutions Pvt Ltd in our LOA referred above.

We hereby enclose - a) the copy of the order from Hon’ble High Court of Bombay approving the scheme of amalgamation, which we will also file with the Registrar of Companies shortly; and b) a copy of ROC in the name of Accenture Solutions Pvt Ltd, for your record.

Accenture Services Pvt Ltd
Building No. 4, Block 'B' and 'C'
The Manjri Stud Farm Pvt Ltd, SEZ
SP Infocity, S.No. 209, 134/6, Rajiv Gandhi
Pune – Saswad Road, Phursungi, Taluka Haveli,
Pune – 412 308

Registered Office:
Accenture Services Pvt Ltd
Piano 5, Ghandi & Bose Complex, 1 BS wing
Vidhana Soudha (W), Mumbai-400 001, Maharashtra - India
Tel: 022 6600 3900 Fax: 022 2518 8286
CIN: L74190MH1998PLC120684
We would like to make our submission that, upon the scheme of amalgamation being made effective, Accenture Services shall cease to exist. Thus, to carry out our operation uninterrupted, we request you to issue the letter of amendment for the change of name immediately and ratify the same in forthcoming UAC meeting.

Thanking you

Yours Truly

For Accenture Services Pvt Ltd

Rajashekar B P
General Manager – Logistics Compliance
HIGH COURT, BOMBAY

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

COMPANY SCHEME PETITION NO. 317 OF 2016

CONNECTED WITH

COMPANY SUMMONS FOR DIRECTION NO. 217 OF 2016

Accenture Services Private Limited .... Petitioner / Transferor Company

WITH

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

COMPANY SCHEME PETITION NO. 318 OF 2016

CONNECTED WITH

COMPANY SUMMONS FOR DIRECTION NO. 218 OF 2016

Accenture Solutions Private Limited ... Petitioner / Transferee Company

In the matter of:
The Companies Act, 1956 and the
Companies Act, 2013;

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HIG\H COURT, BOMBAY

AND

In the matter of:
Sections 391 to 394 of the
Companies Act, 1956 and the
notified provisions of the
Companies Act, 2013:

AND

In the matter of:
Scheme of Amalgamation of
Accenture Services Private
Limited With Accenture Solutions
Private Limited And their
respective shareholders and
creditors

CALLED FOR HEARING

Mr. Janak Dwarkadas, Senior Advocate, along with Mr. Rohan Rajachyaksha,
Advocate & AZB & Partners, Advocates for the Petitioners in both Petitions.

Mr. Vinod Sharma, Official Liquidator, present in Company Scheme Petition
No. 317 of 2016.

Mr. Aniruddha A. Garge i/b Shri. Pankaj Kapoor for the Regional Director in
both the Petitions.

Coram: - A. K. Menon, J
Dated: - 20th October, 2016

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HIGH COURT, BOMBAY

P. C.:

1. Heard learned counsel for the parties. No objector has come before the Court to oppose the Scheme nor has any party has controverted any averments made in the Petition.

2. The sanction of the Court is sought under Sections 301 to 394 of the Companies Act, 1956 to a Scheme of Amalgamation of Accenture Services Private Limited with Accenture Solutions Private Limited, and their respective shareholders and their creditors.

3. Learned Counsel for the Petitioners states that the Transferor Company is a private limited company and is, inter alia, engaged in the business of delivering information technology, information technology enabled services and primarily delivers services to other Accenture group companies outside India. The Transferee Company is a private limited company and a wholly-owned subsidiary of the Transferor Company and is, inter alia, engaged in the business of business process outsourcing (BPO) activities from India, including debt collection.

4. Learned Counsel appearing on behalf of the Petitioners states that the following is the background and the rationale of the Scheme:
   a. The Transferor Company is a part of the Accenture group which is a global multinational group engaged in delivering a broad range of management consulting, technology, and outsourcing services to clients in nearly all geographic areas around the globe. The Transferor Company is a subsidiary of Accenture Services Mauritius Limited ("ASML"), a company incorporated under the laws of Mauritius.
b. The Accenture group of companies adopted a global entity reduction program to identify and eliminate (through liquidations and mergers), entities which do not serve a useful purpose or whose operations could be combined with those of other companies in the group towards the end of achieving operational efficiency and cost minimization through the reduction in the number of legal entities around the world that make up the Accenture group.

c. In the financial year 2011-12, Accenture group acquired the Zenta group of companies, a multinational group engaged in delivering a range of business process outsourcing (BPO) services. The Indian operations of the Zenta group were run by two Indian entities, Zenta Private Limited (i.e., the Transferee Company) and Zenta Knowledge Services Private Limited (ZKSP).

d. At the time of acquisition of the Zenta group in the financial year 2011-12, the Transferor Company acquired the shares of the Transferee Company and ZKSP from its then shareholders; subsequent to which the Transferee Company and ZKSP became wholly owned subsidiaries of the Transferor Company. Post such acquisition, and consistent with the Accenture group global entity reduction program, ZKSP was merged into the Transferor Company.

e. The Transferor Company and the Transferee Company are two Accenture group companies operating in India and providing similar and complimentary services to other Accenture overseas group companies. Since no useful purpose is being served in continuing with two separate legal entities and consistent with the Accenture group global entity reduction program, it is Accenture’s preference to amalgamate these two entities in India such that the business of the Transferor Company and the Transferee Company can be combined conveniently and carried out in conjunction more
advantageously to achieve operational efficiency and cost minimization.

f. The Transferee Company is currently registered with and holds debt collection licenses in thirty-two U.S. States. Under these licenses and a number of exemptions, waivers and bonds secured in other U.S. States, the Transferee Company can provide outsourced regulatory debt collection BPO activities from India across the entire U.S. (except two U.S. States). It is submitted that the Transferee Company is the only Accenture group entity in India to hold these licenses and based on legal advice obtained under applicable U.S. laws, it is advised that under the current U.S. legal regime, the licensing requirements to perform such regulated debt collection activities are very complex, time-consuming and unpredictable for a non-U.S. business entity. Further, the applicable U.S. laws do not permit transfer or assignment of such licenses and in many U.S. States, such licenses would be nullified upon a change of control event where the Transferee Company does not survive. Therefore, in the event the Transferee Company is merged into the Transferor Company, the said licenses would be nullified. However, if the Transferor Company is merged into the Transferee Company, there would be no legal impediment under applicable U.S. State laws from a licensing perspective so long as the Transferee Company remains licensed, registered and/or bonded to perform regulated debt collection activities across the U.S. (except two U.S. States). Accordingly, the Board of Directors of the Transferor Company and the Transferee Company have considered and decided that in order to utilize the benefits of the licenses held by the Transferee Company without any disruption of business, operationally, it is commercially prudent to amalgamate the Transferor Company with the Transferee Company.
g. In the circumstances it is considered desirable and expedient to amalgamate the Transferor Company with the Transferee Company in the manner and on the terms and conditions stated in the Scheme.

h. The fair value of the Transferor Company and the Transferee Company are far in excess of their book values and liabilities. The combined entity post amalgamation will continue to have a positive net worth in its books. The amalgamation will lead to the formation of a larger and stronger entity having greater capacity for conducting its operations more efficiently and competitively.

i. The shares held by the Transferor Company in the Transferee Company shall be cancelled without issue and allotment of any new shares in lieu thereof to any person whosoever. Such cancellation of shares is only consequential to the amalgamation and will rationalise and adjust the relationship between capital and assets suitably.

j. The Scheme is proposed to the advantage of the Transferor Company and the Transferee Company and will have beneficial results for the said companies, their shareholders and all concerned.

5. Learned Counsel for the Petitioners further states that the Board of Directors of the Petitioners have passed respective resolutions for approval of the Scheme of Amalgamation which are annexed to the respective Petitions.

6. Learned Counsel for the Petitioners further states that the Petitioners have complied with all the directions passed in the respective Company Summons for Directions and that the respective Company Scheme Petitions have been filed in consonance with the orders passed in the respective Company Summons for Directions and seeks sanction to the said proposed Scheme of Amalgamation.

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Learned Counsel appearing on behalf of the Petitioners have stated that they have complied with all requirements as per directions of this Court and they have filed necessary affidavits of compliance in the Court. Moreover, the Petitioners undertake to comply with all the statutory requirements, if any, as required under the Companies Act, 1956, 2013 and the rules made thereunder whichever is applicable. The undertaking is accepted.

The Official Liquidator has filed his report on September 21, 2016 in Company Scheme Petition No. 317 of 2016 and has stated therein that the affairs of the Transferor Company have been conducted in a proper manner and that the Transferor Company may be ordered to be dissolved without being wound-up.

The Regional Director has filed an affidavit on October 7, 2016 stating therein that save and except what is stated in paragraphs 6 (a) to (i) thereof, it appears that the Scheme is not prejudicial to the interest of shareholders and public. Paragraphs 6 (a) to (i) of the said affidavit read as under:

(a) The tax implication if any arising out of the scheme is subject to final decision of Income Tax Authorities. The approval of the scheme by this Hon'ble Court may not deter the Income Tax Authority to scrutinize the tax return filed by the transferee Company after giving effect to the scheme. The decision of the Income Tax Authority is binding on the petitioner Company.

(b) The petitioner in clause 16 of the has not mentioned regarding the AS that would be adopted in case of difference in accounting policy while adopting accounting treatment. Deponent prays that the Hon'ble Court may direct the company to undertake to comply applicable accounting standards including AS-5.
7. Learned Counsel appearing on behalf of the Petitioners have stated that they have complied with all requirements as per directions of this Court and they have filed necessary affidavits of compliance in the Court. Moreover, the Petitioners undertake to comply with all the statutory requirements, if any, as required under the Companies Act, 1956/2013 and the rules made thereunder whichever is applicable. The undertaking is accepted.

8. The Official Liquidator has filed his report on September 21, 2016 in Company Scheme Petition No. 317 of 2015 and has stated therein that the affairs of the Transferor Company have been conducted in a proper manner and that the Transferor Company may be ordered to be dissolved without being wound-up.

9. The Regional Director has filed an affidavit on October 7, 2016 stating therein that save and except what is stated in paragraphs 6 (a) to (i) thereof, it appears that the Scheme is not prejudicial to the interest of shareholders and public. Paragraphs 6 (a) to (i) of the said affidavit read as under:

(a) The tax implication if any arising out of the scheme is subject to final decision of Income Tax Authorities. The approval of the scheme by this Hon’ble Court may not deter the Income Tax Authority to scrutinize the tax return filed by the transferee Company after giving effect to the scheme. The decision of the Income Tax Authority is binding on the petitioner Company.

(b) The petitioner in clause 16 of the has not mentioned regarding the AS that would be adopted in case of difference in accounting policy while adopting accounting treatment. Deponent prays that the Hon’ble Court may direct the company to undertake to comply applicable accounting standards including AS-5.
(c) ROC has observed that from the page 309 (Exhibit-H) of the scheme paper that certified true copy of Board Resolution dated 15.12.2015 doesn't appeared to be true & original because the Board Resolution dated 15.12.2015 approving the scheme which was filled before ROC is different. The difference is that Board Resolution filled before Hon'ble High Court not containing reference to section 100 to 104 & 78 of C.A. 1956. Deponent prays that the Hon'ble Court may direct the company to file the correct resolution of the Board before passing any orders.

(d) The Board of the transferee company (in which capital reduction is to be made) vide their resolution dated 15.12.2015 (as attached to the scheme papers) has passed resolution for approving the amalgamation, including with a resolution to call an EGM of the transferee company to pass special resolution approving the reduction of securities premium account u/s. 78, 100 to 104 of the C.A. 1956. However, the scheme do not provide for such mandatory compliance of provisions of C.A. 1956 for reduction of share capital and utilisation of share premium in the nature of reduction of capital. Deponent prays that the Hon'ble Court may direct the company to modify the scheme to include as approved by the board for reduction of the capital.

(e) Since the transferor company is falling under the jurisdiction of software technology Parks of India as is evident from the note 24(c) of the balance sheet as at 31.03.2015 of the transferor company, it may obtain necessary approval from STPL as well for the scheme. Deponent prays that the Hon'ble Court may direct the company to undertake to obtain necessary approval.

(f) Transferee company need to increase the authorised share capital as applicable and pay the applicable fee/stamp duty as applicable on increase of authorised share capital of the
HIGH COURT, BOMBAY

transferee company so as to enable it to allow NEW SHARES.
Deponent prays that the Hon’ble High Court may direct the
company to undertake to comply with the provisions of the
Companies Act, 2013 for increasing the capital.

(a) Roc has observed that as per the disclosure in the note of the
Balance Assets 31/03/2015 the company is predominantly and
outsourcing unit catering to adventure group & thereof no
reportable geographical segments. But the scheme provides for
the rationale vide para No. II (f) that the transferee company is
currently registered with and holds debt collection licenses in 32
US states, that which signify that either the said licenses are
recently acquired & were not obtained as at 31/3/2015 as no
separate segment results for such debt collection business was
reported under segment reporting in the B/S as at 31/03/2015 or
segment reporting was not done. Deponent prays that the
Hon’ble Court may direct the company to undertake to and
comply the provisions of the Companies Act.

(h) Petitioner in clause 14 of the scheme inter alia has mentioned
that in order to carry on the activities currently being carried on
by the Transferor Company, upon coming into effect of the
Scheme, the main objects in the memorandum of association of
the Transferor Company shall be added to the main objects of the
memorandum of association of Transferee Company, to the extent
such objects are not already covered by those of the Transferee
Company. Deponent prays that the Hon’ble Court may direct the
company to undertake to comply with the provisions of the
Companies Act for alteration of the Memorandum of Association.

(i) The shareholders of Transferor Company are foreign entities &
foreigners. Deponent prays that the Hon’ble Court may direct the
transferee company so as to enable it to allow NEW SHARES. Deponent prays that the Hon'ble High Court may direct the company to undertake to comply with the provisions of the Companies Act, 2013 for increasing the capital.

(g) ROC has observed that as per the disclosure in the note of the Balance Sheet as at 31/03/2015 the company is predominantly and outsourcing unit catering to adventure group & thereof no reportable geographical segments. But the scheme provides for the rationale vide para No. II (f) that the transferee company is currently registered with and holds debt collection licenses in 32 US states, that which signify that either the said licenses are recently acquired & were not obtained as at 31/3/2015 as no separate segment results for such debt collection business was reported under segment reporting in the B/S as at 31/03/2015 or segment reporting was not done. Deponent prays that the Hon'ble Court may direct the company to undertake to and comply the provisions of the Companies Act.

(h) Petitioner in clause 14 of the scheme inter alia has mentioned that in order to carry on the activities currently being carried on by the Transferor Company, upon coming into effect of the scheme, the main objects in the memorandum of association of the Transferor Company shall be added to the main objects of the memorandum of association of Transferee Company, to the extent such objects are not already covered by those of the Transferee Company. Deponent prays that the Hon'ble Court may direct the company to undertake to comply with the provisions of the Companies Act for alteration of the Memorandum of Association.

(i) The shareholders of Transferor Company are foreign entities & foreigners. Deponent prays that the Hon'ble Court may direct the
company to undertake to comply the provisions of the RBI Act,
FEMA guidelines etc.

10. In response to the affidavit filed by the Regional Director, the
Petitioners herein have, on October 13, 2016, filed a counter-affidavit
setting out paragraph wise responses to the observations of the Regional
Director.

11. In response to paragraph 6(a) of the affidavit of the Regional Director, it
is submitted that the Scheme has been drawn up to comply with the
conditions relating to “Amalgamation” as specified under Section 2(1B)
and other relevant provisions of the IT Act. It is further submitted that
upon the Scheme coming into effect, the Income Tax Authority shall
have the power to scrutinize the tax return filed by the Transferee
Company. The Transferee Company undertakes to comply with the
provisions of the IT Act, and subject to applicable laws, to comply with
the decisions of the Income Tax Authority. The said undertaking is
accepted.

12. In response to paragraph 6(b) of the affidavit of the Regional Director, it
is submitted that upon the Scheme becoming effective, the Transferee
Company undertakes to comply with the applicable accounting
standards including AS – 5 and accounting policies as mentioned in
Clause 16 (vii) of the Scheme. The said undertaking is accepted.

13. In response to paragraph 6(c) of the affidavit of the Regional Director, it
is submitted that the Transferor Company had inadvertently filed an
incorrect attachment of the Board Resolution approving the Scheme of
Amalgamation with the Ministry of Corporate Affairs, Registrar of
HIGH COURT, BOMBAY

Companies, Mumbai through e-form MGT-14 (SRN G00865113). The Transferor Company has on October 5, 2016 filed revised e-form MGT 14 (SRN G13593702) attaching the correct Board Resolution as was attached to the Company Summons for Direction No. 217 of 2016 and Company Scheme Petition No. 317 of 2016 filed by the Transferor Company with the Hon'ble Bombay High Court. The said revised e-form MGT 14 has been duly approved by the Ministry of Corporate Affairs, Registrar of Companies, Mumbai on October 5, 2016. Accordingly, the said defect has been rectified and in view thereof, the objection of the Regional Director does not survive.

14. In response to paragraph 6(d) of the Affidavit of the Regional Director, it is submitted that the resolution referred to in paragraph 6(d) of the Affidavit of the Regional Director merely contained enabling language, permitting the authorized persons to call and convene an extraordinary general meeting of the Transferee Company, and no such meeting was convened or held because such meeting was not required to be convened or held under law. It is further submitted that the provisions of Section 78 of the Companies Act, 1956 deal, only with the creation and utilization of the securities premium account. The Scheme of Amalgamation does not provide for any creation or utilization of the securities premium account of the Transferor Company and/or the Transferee Company. It is therefore submitted that there is no legal requirement or obligation for compliance with the provisions of Section 78 of the Companies Act, 1956 in the present case.

15. The Learned Counsel for the Petitioners, in relation to Sections 100-104 of the Companies Act, 1956, submitted that the said provisions are not applicable in the present case for the following reasons:

"Disclaimer Clause : Authenticated copy is not a Certified Copy"
a. The Transferor Company holds the entire share capital of the Transferee Company. Pursuant to the Scheme of Amalgamation, the Transferor Company will stand dissolved and all investments (including shares) held by the Transferor Company will be transferred to the Transferee Company.

b. Section 67 of the Companies Act, 2013 (corresponding to Section 77 of the Companies Act, 1956) imposes a restriction on purchase by a company of its own shares. In view of such restriction, consequent to the merger, the Transferee Company cannot hold its own shares (which are currently held by the Transferor Company). Accordingly, the shares held by the Transferor Company in the Transferee Company cannot continue by virtue of the amalgamation and dissolution of the Transferor Company. To that effect, Clause 6.1 of the Scheme of Amalgamation provides that upon the Scheme becoming effective, all shares held by the Transferor Company in the share capital of the Transferee Company as on the Effective Date shall stand cancelled without any further act or deed, and that the said cancellation of existing share capital of the Transferee Company shall be effected as an integral part of the Scheme.

The cancellation of existing share capital of the Transferee Company does not amount to reduction of share capital under Sections 100 - 104 of the Companies Act, 1956 since the said cancellation will take place by virtue of operation of law and is an automatic effect of the amalgamation. The extinguishment of shares in all cases does not necessarily result in reduction of share capital. The Scheme of Amalgamation contemplates the transfer of assets and liabilities of the Transferor Company to the Transferee Company and does not involve any release of assets.
Companies Act, 1956, will not be applicable. This argument has been upheld by this Hon'ble Court in the matter of M/s EOC Tailor Made Polymers India Private Limited (2005 Vol 107(2) Bom. L. R. 520) wherein it was held that "...the provisions under section 101 would not apply in a case where there is a reduction in the share capital of the company by virtue of amalgamation of two companies and in case where the transferor company held shares in the transferee company. In view of the aforesaid position in law, I find that there is no merit in the objection raised by the Regional Director in the present case. I accordingly make both petitioners absolved in terms of prayer cls. (c) to (j)".

The Hon'ble Madras High Court in the case of Asian Investments Ltd (1992) CC 517 and the Hon'ble Calcutta High court in Meleod and Co. and Ors. vs. S.K. Ganguly and Ors (1975) CC 563] have also held that it is not necessary to follow the prescribed procedure of sub-section (2) of section 101 of the Companies Act, 1956 in cases where reduction of share capital is automatic by virtue of operation of law.

16. In view of the above, the objection of the Regional Director in paragraph 6(e) of the Affidavit is not well-founded and hence does not survive.

In response to paragraph 6(e) of the Affidavit of the Regional Director, it is submitted that pursuant to the Scheme of Amalgamation becoming effective, the existing STPI related registrations and licenses held by the Transferor Company shall be transferred to the Transferee Company. The process prescribed by the STPI in relation to obtaining no-objection certificate for merger/transfer of STPI licenses requires submission of a copy of the High Court order approving the Scheme of Amalgamation and the relevant acknowledgement copy of the forms filed with the
Registrar of Companies to make the Scheme effective. The application form to be filed with the STPI authorities evidences that the approval of the High Court to the Scheme of Amalgamation is an act which must precede the filing of the application with the STPI authorities seeking approval for transfer of the STPI related registrations and licenses. The Transferee Company undertakes to obtain necessary approvals from the relevant authorities with respect to the transfer of STPI registrations and licenses currently held by the Transferor Company and comply with applicable laws in relation thereto. The said undertaking is accepted.

18. In response to paragraph 6(f) of the Affidavit of the Regional Director it is submitted that any increase in its Authorized Share Capital of the Transferee Company would require approval from the Ministry of Corporate Affairs, Registrar of Companies. If the increase in the Authorized Share Capital is included as part of the Scheme of Amalgamation, the Transferee Company would not be able to make relevant filings with the Ministry of Corporate Affairs, Registrar of Companies, Mumbai until the Scheme is made effective. In such a case, the Transferee Company would not be able to increase its Authorised Share Capital on the Effective Date. The Transferee Company is desirous of allotting new shares to the shareholders of the Transferor Company pursuant to the Scheme of Amalgamation on or immediately after the Effective Date. To achieve the said purpose, the process relating to increase in the Authorized Share Capital has not been included as part of the Scheme and the Transferee Company intends to duly complete the said process after approval by the Hon'ble Court of the Scheme and prior to the Effective Date. The Transferee Company undertakes that, prior to the Scheme becoming effective, it shall increase its authorized share capital at least to the extent as may be required for allotment of new shares to the shareholders of the Transferor Company.
pursuant to the Scheme. The Transferee Company further undertakes to pass necessary resolutions and make relevant filings with the Ministry of Corporate Affairs, Registrar of Companies, Mumbai to give effect to such increase in authorized share capital. The Transferee Company further undertakes to pay necessary stamp duty and filing related fees as may be payable under applicable laws and regulations. The said undertaking is accepted.

19. In response to paragraph 6(g) of the Affidavit of the Regional Director, it is submitted that under the Accounting Standard 17 issued by the Institute of Chartered Accountants of India, which is mandatorily required to be followed by the Transferee Company, there is no requirement to disclose separate segment reporting for the US debt collection licenses. Therefore, the objection of the Regional Director with respect to separate segment reporting is not well founded and hence does not survive. To the extent applicable, the Transferee Company undertakes to comply with the provisions of the Companies Act, 2013. The said undertaking is accepted.

20. In response to paragraph 6(h) of the Affidavit of the Regional Director, the Transferee Company undertakes to comply with the provisions of the Companies Act, 2013 for alteration of its Memorandum of Association. The said undertaking is accepted.

21. In response to paragraph 6(i) of the Affidavit of the Regional Director, the Transferee Company undertakes to comply with the provisions of the Foreign Exchange Management Act, 1999 and the guidelines issued thereunder, and other applicable laws at the time of issuance of shares.
by the Transferee Company to the non-resident shareholders of the
Transferor Company. The said undertaking is accepted.

22. The Learned Counsel of Regional Director on instructions of Mrs. P.
Sheela, Joint Director Inspection in the Office of the Regional Director,
Ministry of Corporate Affairs, Western Region, Mumbai, states that they
are satisfied with the undertakings given by the Learned Counsel
appearing for the Petitioners. All the abovementioned undertakings are
accepted.

23. From the material on record, the Scheme appears to be fair and
reasonable and is not violative of any provisions of law and is not
contrary to public policy. No other party has come forward to oppose the
Scheme in the Court.

24. Since all the requisite statutory compliances have been fulfilled, the
Company Scheme Petition No. 317 of 2016 filed by the Transferor
Company is made absolute in terms of the prayer made under sub-
clauses (a) to (d) of Clause 35 and the Company Scheme Petition No.
318 of 2016 filed by the Transferee Company is made absolute in terms
of the prayer made under sub-clauses (a) to (d) of Clause 34.

25. The Transferee Company to lodge a copy of this Order and the Scheme
duly authenticated by the Company Registrar, High Court (O. S.),
Bombay, with the concerned Superintendent of Stamps, for the purpose
of adjudication of stamp duty payable, if any, on the same within 60
days from the date of receipt of the Order.

26. The Petitioners are directed to file a copy of the Scheme of
Amalgamation with the concerned Registrar of Companies,

"Disclaimer Clause : Authenticated copy is not a Certified Copy"
electronically, along with E-Form INC 28 in addition to physical copy
as per the relevant provisions of the Companies Act, 1956/2013, which
ever is applicable.

27. The Petitioners to pay costs of Rs. 10,000/- each to the Regional
Director, Western Region, Mumbai and the Petitioner in the Company
Scheme Petition No. 317 of 2016 to pay costs of Rs. 10,000/- to the
Official Liquidator, High Court, Bombay. Costs to be paid within four
weeks from today.

28. Filing and issuance of the drawn up order is dispensed with.

29. All authorities concerned to act on a copy of this order along with
Scheme and Form of Minutes duly authenticated by the Company
Registrar, High Court (O.S.), Bombay.

\[\text{AUTHORISED HIGH COURT}\]
\[\text{(A. K. Menon, J.)}\]

\[\text{CERTIFICATE}\]

I certify that the Order uploaded is a true and correct copy of original signed
order.

Uploaded by: Shankar Gawde, Stenographer

\[\text{TRUE COPY}\]
\[\text{\textbf{S}\textbf{e}\textbf{c}\textbf{t}\textbf{i}\textbf{o}\textbf{n} \textbf{O}\textbf{f}\textbf{f}i\textbf{c}er}\]
\[\text{High Court, Appellate Side}\]
\[\text{Bombay}\]

"Disclaimer Clause: Authenticated copy is not a Certified Copy"
Date: Nov 07, 2016

To,
Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC & I
Andheri (East), Mumbai – 400 096

Dear Sir,

Sub: Request for name change in Form A-1 issued in the name of Accenture Services Pvt Ltd.,
Ground and 1st Floor of Building No. 4, Block ‘B’ and ‘C’, The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune - 412 308.


This is to intimate you that Accenture Services Pvt Ltd (Accenture Services) filed a scheme of Amalgamation in the Hon'ble High Court of Bombay with Accenture Solutions Pvt Ltd (Accenture Solutions) and the petition has been heard on 20th Oct 2016 and approved by High Court of Bombay.

In this regard, we have submitted our application requesting for change of name from Accenture Services Pvt Ltd to Accenture Solutions Pvt Ltd in our LOA, further to carry out our operations uninterrupted, we have requested to issue the letter of amendment for the name change immediately.

Similarly, to continue to avail the service tax exemption uninterruptedly we request you to kindly issue the amended list of services and Form A-1 in the name of Accenture Solutions Pvt Ltd. A copy of these documents (i.e. Form A1 and list of services) already approved in name of Accenture Services is enclosed for your easy reference.

We hereby enclose the copy of list of services approved and Form A-1 issued in the name of Accenture Services Pvt Ltd., for your immediate reference.

Thanking you

Yours Truly

For Accenture Services Pvt Ltd

Rajashekhar H
General Manager – Logistics & Compliance
Date: Nov 17, 2016

To,
Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC & I
Andheri (East), Mumbai – 400 096

Dear Sir,

Sub: Intimation of merger of Accenture Services Pvt Ltd with Accenture Solutions Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at Ground and 1st Floor of Building No. 4, Block ‘B’ and ‘C’, The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune – 412 308.


In continuation to our letter dated 7th November 2016 vide which we had submitted intimation to your office that Accenture Services Pvt Ltd (Accenture Services) filed a scheme of Amalgamation in the Hon’ble High Court of Bombay with Accenture Solutions Pvt Ltd (Accenture Solutions) and the petition has been heard on 20th Oct’2016 and approved by High Court of Bombay.

Further, we would like to inform you that the scheme of amalgamation is effective from 1st December 2016, the date on which the high court order will be filed with ROC.

In this connection, we would like to make our submission that, upon the scheme of amalgamation being made effective, Accenture Services shall cease to exist. Thus, to carry out our operation uninterrupted, we request you to issue the letter of amendment for the change of name in LOA at the earliest.

We solicit your support and co-operation on the matter please.

Thanking you

Yours Truly

For Accenture Services Pvt Ltd

Pranay Mehta
Senior Specialist – Logistics & Compliance

Registered Office:
Accenture Services Pvt. Ltd,
Plant-3, Godrej & Boyce Complex, LBS Marg
Vikhroli (W), Mumbai 400 079, Maharashtra • India
Tel: 022 6660 3000 • Fax: 022 2518 8286
CIN - U74140MH1999PTC120656
accenture.com
Date: Nov 25, 2016

To,
Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC & I
Andheri (East), Mumbai – 400 096

Dear Sir,

Sub: Intimation of merger of Accenture Services Pvt Ltd with Accenture Solutions Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at Ground and 1st Floor of Building No. 4, Block ‘B’ and ‘C’, The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune -412 308.


Further with reference to our letter dated 07th Nov 2016 and 17th Nov 2016, we hereby submit the duly notarized undertaking towards taking over of all assets and liabilities upon approving of the scheme of amalgamation.

We solicit your support and co-operation on the matter please.

Thanking you

Yours Truly

For Accenture Services Pvt Ltd

Pranay Mehta
Senior Specialist – Logistics & Compliance

Enclosure: As above.
UNDEARTAKING

I/We Rajashekar B H authorized signatory (by Virtue of Board Resolutions date 09th Nov 2015) of M/s Accenture Solutions Pvt. Ltd. having its registered/head office at 4th Floor of Tower II of Phase II, Logitech Park, Andheri Kurla Road, Andheri East, Maharashtra PIN-400072 hereby undertake that consequent upon order dated 20th Oct 2016 from Hon’ble High Court of Bombay approving the scheme of Amalgamation all the assets and liabilities in respect of SEZ unit located at Ground and 1st Floor of Building No. 4, Block ‘B’ and ‘C’, The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune –Saswad Road, Phursungi, Taluka Haveli, Pune -412 308 under LOA No. SEEPZ-SEZ/MSF-SEZ/ASPL/13/2014-15/14707 dated 16.12.2014 (as amended from time to time) granted to M/s Accenture Services Pvt. Ltd. for export of IT/ITES have been/shall be taken over by M/s Accenture Solutions Pvt. Ltd.

We also undertake to abide by the terms and conditions of aforesaid Letter of Approval and comply with the SEZ Act, 2005/SEZ Rules 2006 and other rules/orders/instructions made thereunder from time to time.

For Accenture Solutions Private Limited

Name Rajashekar B H
Designation – General Manager
Date: Nov 28, 2016

To,
Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC & I
Andheri (East), Mumbai – 400 096

Dear Sir,

Sub: Intimation of merger of Accenture Services Pvt Ltd with Accenture Solutions Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at Ground and 1st Floor of Building No. 4, Block 'B' and 'C', The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune -412 308.


Further with reference to our letter dated 07th Nov 2016, 17th Nov 2016 & 25th Nov 2016, we hereby submit the current details of Directors for Accenture Services Pvt. Ltd and the share holding pattern for Accenture Services Pvt. Ltd and Accenture Solutions Pvt. Ltd.

We solicit your support and co-operation on the matter please.

Thanking you

Yours Truly

For Accenture Services Pvt Ltd

Pranay Mehta
Senior Specialist - Logistics & Compliance
Enclosure: As above.
Date: Dec 01, 2016

To,
Development Commissioner,
SEEPZ-Special Economic Zone
Govt. of India, MOC & I
Andheri (East), Mumbai – 400 096

Dear Sir,

Sub: Intimation of merger of Accenture Services Pvt Ltd with Accenture Solutions Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at Ground and 1st Floor of Building No. 4, Block ‘B’ and ‘C’, The Manjri Stud Farm Pvt Ltd, SEZ, SP Infocity, S.No. 209, Next to Satyapuram Society, Pune – Saswad Road, Phursungi, Taluka Haveli, Pune - 412 308.


Further with reference to our letter dated 07th Nov 2016, 17th Nov 2016, 25th Nov 2016, 28th Nov 2016 & 29th Nov 2016, we hereby submit the following documents:

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<tr>
<th>Sr.no</th>
<th>Name of Document</th>
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<tbody>
<tr>
<td>1</td>
<td>Accenture Solutions Pvt. Ltd Form No. INC-28 and Payment Receipt</td>
</tr>
<tr>
<td>2</td>
<td>Accenture Service Pvt. Ltd Form No. INC-28 and Payment Receipt</td>
</tr>
<tr>
<td>3</td>
<td>Board resolution of Accenture Services Pvt. Ltd for approval of amalgamation with Accenture Solutions Pvt. Ltd</td>
</tr>
<tr>
<td>4</td>
<td>Shareholding pattern for Accenture Services Pvt. Ltd &amp; Accenture Solutions Pvt. Ltd</td>
</tr>
</tbody>
</table>

We solicit your support and co-operation on the matter please.

Thanking you

Yours Truly

For Accenture Services Pvt. Ltd

Pranay Mehta
Senior Specialist – Logistics & Compliance

Enclosure: As above.
Request ID : 421660214065

Application Details

<table>
<thead>
<tr>
<th>Form Type</th>
<th>Admin</th>
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<tbody>
<tr>
<td>Application</td>
<td>Others</td>
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</table>

Request reason and description:
Permission for merger of Ascendus Services Pvt Ltd with Ascendus Solution Pvt Ltd and Request for change of name in Letter of Approval for our SEZ unit located at IT-1, IT-2 & IT-7 Building, Quaker Business Park Pvt.Ltd, Gurgaon, Haryana, 122002. Further, we would like to inform you that the scheme of amalgamation is effective from 1st December 2015. The data on which the High Court order will be filed with ROC. In this connection, we would like to make a submission that, upon the scheme of amalgamation being made effective, Ascendus Services shall cease to exist. Thus, to carry out our operation uninterrupted, we request you to issue the letter of amendment for the change of name in LOA at the earliest.

Submission Checklist
Please read the submission checklist and confirm coherence of the requirement (wherever applicable).

Accept Request
☐ Accept request for processing

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Submit View Status History
Request ID : 42160026232

Application Details

Application Details

Form Type  Admin
Application  Others

Request reason and description  Request for name change in Form A-1 issued in the name of Accenture Services Pvt Ltd. 16-1, T4 & T7 Building, Qubix Business Park Pvt Ltd SEZ, Survey No. 1946, Pali-Gandhi Industrial Park, Phase 1, Mumbai, Pin-400127. We would like to inform you that the scheme of amalgamation is effective from 1st December 2016, the date on which the High Court order will be filed with ROC. Similarly, to continue to avail the service tax exempt status ( Centro Interpreter), we request you to kindly issue the amended list of serv ice tax and Form A-1 in the name of Accenture Solutions Pvt Ltd.

Submission Checklist

Please read the submission checklist and confirm adherence of the requirement (wherever applicable)

Accept Request

☐ I accept request for processing.

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Site Status: Active

https://sezonline-ndml.co.in/FreeFormRevamp/FreeForm.aspx

02-Dec-16