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**IN THE MATTER OF SECTION 233
AND
OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013
AND
IN THE MATTER OF
YOGI JI TECHNOEQUIP PRIVATE LIMITED (TRANSFEROR COMPANY)
AND
YOGIJI DIGI LIMITED (TRANSFeree COMPANY)
AND
THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS**

NOTICE CONVENING MEETING OF THE UNSECURED CREDITORS

Notice is hereby given pursuant to Section 233(1)(d) of Companies Act, 2013 that the Meeting of the unsecured creditors of Yogiji Digi Limited (the "Company") will be held on Tuesday, the 07th Day of October, 2025 at 11:00 A.M. (IST) at the Registered office of the company situated at Plot No-148, Sector -58, Faridabad, Haryana-121004, India to transact the following business:

SPECIAL BUSINESS:

ITEM NO.: 1

To approve with or without modifications, the Scheme of Fast Track Merger between M/s Yogiji Digi Limited ('Transferee Company') with M/s Yogi ji Technoequip Private Limited ('Transferor Company') under Section 233 of the Companies Act, 2013 by passing the following **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 233 of Companies Act, 2013 read with Rule 25 of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016, other applicable provisions, if any, of the Companies Act, 2013, as amended from time to time the rules, circulars and notifications made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and subject to the provisions of the Memorandum and Articles of Association of the Company and subject to the approval of the Hon'ble Regional Director, Northern Region if and as applicable, and subject to such other approvals, permissions and sanctions of regulatory and other authorities, as may be necessary for the approval of the proposed Scheme of Amalgamation between Yogiji Digi Limited ('Transferee Company') with M/s Yogi ji Technoequip Private Limited ('Transferor Company') and their respective Shareholders and Creditors be and is hereby approved.

FURTHER RESOLVED THAT approval be and is hereby granted to modify the scheme for any conditions and modifications as may be prescribed or imposed by the Registrar of Companies, Delhi & Haryana, the Official Liquidator, Hon'ble Regional Director, North Region or by any regulatory or other authorities, while granting such consents, approvals and permissions, which may be agreed to by the Board of Directors of the Company, the proposed Scheme of Amalgamation between Yogiji Digi Limited ('Transferee Company') with M/s Yogi ji Technoequip Private Limited ('Transferor Company') and their respective Shareholders and Creditors as placed before this meeting be and is hereby approved.

FURTHER RESOLVED THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary to give effect to this resolution and effectively implement the Scheme of Amalgamation embodied in the Scheme and to accept such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by

YOGIJI DIGI LIMITED (formerly known as Yogiji Digi Pvt. Ltd.)

CIN - U74899HR1993PLC032121

Regd. & Corp. Office: Plot No. 148, Sector - 58, Faridabad, Haryana, India -121004, Tel. No.: +91-129-4295200, Email: info@ydggroup.com

Works: Plant-1: Khasra No. 34/18/1/1, Nagla Road, Village Dudhola, Palwal-121102, Haryana, India Tel. No.- +91-1275-298021

Plant-2: Khasra No. 43/9/2/1/1, Nagla Road, Village Nangla Bhiku, Palwal-121102, Haryana, India Tel. No.- +91-1275-249100

Plant-3: Khasra No. 40/3/2, 5/1, Nagla Road, Village Nangla Bhiku, Palwal-121102, Haryana, India



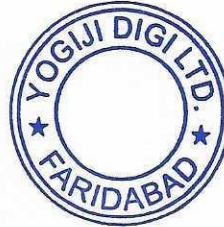
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Registrar of Companies, Delhi & Haryana; the Official Liquidator, Hon'ble Regional Director, North Region put up before them while sanctioning the Scheme of Amalgamation.

RESOLVED FURTHER THAT a certified true copy of the foregoing resolution be provided to the concerned authorities as may be required."

By the order of the Board of
Yogiji Digi Limited



Navneet Singh
Managing Director
00468898

Date: 12.09.2025
Place: Faridabad

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NOTES

1. The copies of the following documents as prescribed under Rule 25(3) of The Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 are being circulated along with this notice and the same formulates an integral part of the notice:
 - a) Scheme of arrangement for the Fast Track Merger (Annexure I)
 - b) Declaration of Solvency of both Transferor Company and Transferee Company in Form CAA-10; (Annexure II)
 - c) Form CAA-9 of both Transferor Company and Transferee Company (Annexure III)
 - d) Statement with prescribed Disclosures under Rule 25(3)(a) read with Rule 6(3) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 as a Part of Explanatory Statement as per Section 102 of the Companies Act, 2013.
2. The route map showing directions to reach the venue of the meeting is annexed to this notice.
3. Corporate creditors intending to send their authorized representatives to attend the meeting are requested to show the certified copy of the Board resolution to the Company, authorizing inspection their representative to attend and vote on their behalf at the meeting.
4. In accordance with the provisions of Sections 233 of the Companies Act, 2013, the Scheme shall be acted upon only if majority representing nine-tenths in value of the creditors or class of creditors approve the Scheme of Amalgamation.
5. The Notice, together with the documents accompanying the same, is being sent to the unsecured Creditors to their email id registered with the company and via post.
6. The Notice will also be displayed on the website of the Company at <https://www.ydgroup.com>
7. A copy of the Explanatory Statement, under Section 233 and Section 102 of the Companies Act, 2013 read with Rule 25 of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016, the Scheme and the other enclosures are enclosed.
8. None of the Directors, Key Managerial Personnel or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out in Item No. 1 of the Notice.

By the order of the Board of
Yogiji Digi Limited



Navneet Singh
Managing Director
00468898

Date: 12.09.2025

Place: Faridabad

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Explanatory Statement/Statement under Section 230(3) read with sub rule (3) of rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, Section 233 of the Companies Act, 2013 and Rule 25 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, read with Section 102 of the Companies Act, 2013

ITEM NO. 1

I. TRANSFEREE COMPANY:

1. Yogiji Digi Limited, is a Public Limited Company incorporated under the Companies Act, 1956 on 27th day of September 1993, having Corporate Identification No. (CIN): U74899HR1993PLC032121 and having its Registered office at Plot No-148, Sector -58, Faridabad, Haryana-121004, India.
2. The present main objects of the transferee company, as laid down in its Memorandum of Association are also laid in the attached Scheme of Amalgamation. Presently the Transferee Company is mainly engaged in manufacture, trade, import, export, and service motor drives, control systems, instrumentation, and electronic components.
3. During the Last 5 years, the Company has not changed the Registered office of the Company. However, the name of the Company and object clause of the Memorandum of Association has been changed as Follows:

Changes	Details of Change
Object clause to the memorandum of association	The Company has altered the object clause of the memorandum of association of the Company with the approval of members of the Company in its meeting dated April 12,2021 and February 03,2023 respectively.
Name of the Company	The Company changed its name from Digi Drives Private Limited to Yogiji Digi Private Limited on October 27, 2022. The Company was earlier a private limited company under the Companies Act, 1956 pursuant to the Certificate of Incorporation granted by the Registrar of Companies, Delhi & Haryana and the Company has been converted into a public limited company and the name of the company was changed to "Yogiji Digi Limited" on March 13, 2025 and a fresh Certificate of Incorporation was issued by the Registrar of Companies, Delhi & Haryana.

4. The authorized, issued, subscribed and paid-up share capital of Transferee Company as on 31st March 2025, is as follows:

Particulars	Amount (INR/-)
Authorised Capital: 5,00,000 Equity Shares of INR 100/- each 25,000 0.1% Non-cumulative Compulsorily Convertible Preference Shares ('CCPS') of INR 100/- each	5,25,00,000/-
Total	5,25,00,000/-
Issued, Subscribed and Paid-up Capital: 2,70,071 Equity Shares of INR 100/- each	2,70,07,100/-
Total	2,70,07,100/-

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5. Details of promoters/directors of the transferee company:

Name	Designation	Category
Sameer Bansal	Director	Promoter
Navneet Singh	Managing Director	Promoter
Ashok Kumar Rana	Director	Professional
Satish Kumar Tripathi	Director	Professional

6. The Transferor Company is a wholly owned subsidiary of the Transferee Company

7. The said Scheme of Amalgamation under the provisions of Section 233 of the Companies Act, 2013 was approved by all the Board of Directors of the Transferee Company who have attended their meeting held on July 09, 2025.

8. A copy of the Scheme of Amalgamation is annexed hereto as (Annexure – I).

II. TRANSFEROR COMPANY:

1. Yogi Ji Technoequip Private Limited, is a Private Limited Company incorporated under the Companies Act, 1956 on 04th day of December 2007, having Corporate Identification No. (CIN): U29253DL2007PTC171065 and having its registered office at Unit No-657,6 Floor, Aggarwal Metro Height, Plot No E-5, Netaji Subhash Place, Dis.Centre, Wazirpur, North West, Pitampura Delhi-110034, India.

2. The present main objects of the Transferor Company, as laid down in its Memorandum of Association are also laid in the attached Scheme of Amalgamation. Presently the Transferor Company is mainly engaged in business of manufacture, fabricate, assemble, buy, sell, import, export, trade, consultancy, repair and deal in all kinds of plant and machinery, equipments, appliances, instruments, tools, spares parts for all kinds of industries and allied products.

3. During the Last 5 years, the Company has not changed the Name and Registered office of the Company. However, the object clause of the Memorandum of Association has been changed as Follows:

Changes	Details of Change
Object clause to the memorandum of association	The Company has altered the object clause of the memorandum of association of the Company with the approval of members of the Company in its meeting dated February 20,2023.

4. The authorized, issued, subscribed and paid-up share capital of Transferor Company as on 31st March 2025, is as follows:

Particulars	Amount (INR/-)
Authorised Capital: 10,00,000 Equity Shares of INR 10/- each	1,00,00,000/-
Total	1,00,00,000/-
Issued, Subscribed and Paid-up Capital: 9,47,128 Equity Shares of INR 10/- each	94,71,280/-
Total	94,71,280/-

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All the Equity Shares issued by the Transferor Company as above, are held by the Transferee Company and its nominees. Accordingly, the Transferor Company is a wholly owned subsidiary of the Transferee Company.

4. Details of promoters/directors of the transferee company:

Name	Designation	Category
Varun Jay Rana	Director	Promoter
Ashok Kumar Rana	Director	Promoter
Satish Kumar Tripathi	Director	Promoter

5. The Transferor Company is a wholly owned subsidiary of the Transferee Company

6. The said Scheme of Amalgamation under the provisions of Section 233 of the Companies Act, 2013 was approved by all the Board of Directors of the Transferor Company who have attended their meeting held on July 09, 2025.

7. A copy of the Scheme of Amalgamation is annexed hereto as (Annexure – I).

III. Disclosures in respect of Transferee and Transferor Company:

1. Pursuant to Section 233 (1) (a), the transferee and transferor Company had served the notice of the proposed Scheme in Form CAA.9 to:

- Registrar of Companies
- Official liquidator
- Regional Director for inviting objections/suggestions, if any, on the proposed Scheme of Amalgamation of M/s Yogiji Digi Limited ('Transferee Company') with M/s Yogi ji Technoequip Private Limited ('Transferor Company').

Further, the Company has not received any objections / suggestions from the above authorities.

2. Explanatory Statement pursuant to sub rule (v) of Rule 6 of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016

I. Parties involved in the aforesaid Scheme are:

- M/s Yogiji Digi Limited (Transferee Company)
- M/s Yogi ji Technoequip Private Limited (Transferor Company)
- Shareholders and Creditors of Transferee and Transferor Companies

II. Appointed Date & Effective Date: March 31, 2025

III. Share Exchange Ratio & Valuation Report. – Not Applicable as the Transferor Company is the Wholly owned Subsidiary of the Transferee Company.

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IV. Rationale and benefits of the scheme to the company and its stakeholders:

- a. In order to consolidate the business at one place and effectively manage the Transferor Company and Transferee Company as a single entity, which will provide several benefits including streamlined group structure by reducing the number of entities, reducing the multiplicity of legal and regulatory compliances, rationalizing costs, it is intended that transferor Company be amalgamated with the Transferee Company.
- b. The independent operations of the Transferor Company and Transferee Company lead to incurrence of significant costs and the amalgamation would enable economies of scale by attaining critical mass and achieving cost saving. The amalgamation will thus eliminate a multilayer structure and reduce managerial overlaps, which are necessarily involved in running the entities and also prevent cost duplication that can erode financial efficiencies of a holding structure, and the resultant operation would be substantially cost-efficient. This scheme would result in simplified corporate structure of the Transferee Company and its businesses, thereby leading to more efficient utilization of capital and creation of a consolidated base for future growth of the Transferee Company.
- c. The amalgamation will thus enable further expansion of the Transferee Company and provide a strong and focus base to undertake the business more advantageously. Further, this arrangement would bring concentrated management focus, integration, streamlining of the management structure, seamless implementation of policy changes and shall also help enhance the efficiency and control of the Transferor Company and Transferee Company.
- d. The synergy created by scheme of arrangement would increase operational efficiency and integrate business functions.
- e. The proposed arrangement will provide greater integration and flexibility to the Transferee Company and strengthen its position in the industry, it terms of the assets base, revenues, product and service range.
- f. The other benefit of proposed amalgamation includes:
 1. Optimum and efficient utilization and rationalization of Capital, resources, assets and facilities;
 2. Enhancement of competitive strengths including financial resources;
 3. Better Management and focus on growing the business;
 4. Obtaining Synergy benefits;
 5. Reduction of overheads, administrative, Managerial and Other expenditures;
 6. Simplify shareholding structure and reduce shareholding tiers.

V. Amount due to unsecured and secured creditors (as on) March 31, 2025:

- Transferee Company: INR 78,44,58,100 (Secured); 61,36,89,411 (Unsecured)
- Transferor Company: INR 87,65,819 (Secured)

VI. Disclosure about the effect of the compromise or arrangement on various stakeholders:

The Scheme of Amalgamation and Arrangement, if approved by the appropriate authorities / Tribunal, shall not have any adverse impact or effect on the Key Managerial Personnel (KMP), Directors, Promoters, Non-Promoter Members, Creditors, whether secured or unsecured, employees of Transferee Company and / or Transferor Companies. The Companies does not have any Depositors or Debenture Holders and hence no deposit trustee or debenture trustee

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- The Directors and KMP of the Transferee Company and the Directors of the Transferor Company have no material interest in the proposed Scheme of Amalgamation and Arrangement except as shareholders in general and the Scheme of Amalgamation and Arrangement shall not have any adverse effect on the Directors and Key Managerial Persons of respective Companies.
- There are no investigations or proceedings pending against the Transferee or Transferor Company under the Companies Act, 2013
- The related documents will be open for inspection by the members of the Transferee or Transferor Company at the Registered Offices between 10:00 A.M. and 05:00 P.M. on all days upto the date of meeting except Saturdays, Sundays and Public holidays.

VII. Apart from the details provided as herein above, the Company has not received any Objections /suggestions from any authority or department. Further, the proposed Scheme shall be conditional upon sanction by the Regional Director, Northern Region, or such other competent authority under Section 233 and other applicable provisions of the Companies Act, 2013.

By the order of the Board of
Yogiji Digi Limited



Navneet Singh
Managing Director
00468898

Date: 12.09.2025
Place: Faridabad

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PRE-AMALGAMATION SHAREHOLDING PATTERN OF TRANSFEROR COMPANY – YOGI JI TECHNOEQUIP PRIVATE LIMITED AS ON 31.03.2025

Particulars	Amount (INR/-)
Authorised Capital: 10,00,000 Equity Shares of INR 10/- each	1,00,00,000/-
Total	1,00,00,000/-
Issued, Subscribed and Paid-up Capital: 9,47,128 Equity Shares of INR 10/- each	94,71,280/-
Total	94,71,280/-

POST-AMALGAMATION SHAREHOLDING PATTERN OF TRANSFEROR COMPANY – YOGI JI TECHNOEQUIP PRIVATE LIMITED

The Transferor Company is a wholly owned subsidiary of Transferee Company and the entire paidup share capital of Transferor Company is held by the Transferee Company and its nominees.

Therefore, the shares of Transferor Company held by Transferee Company will stand cancelled as a result of the proposed amalgamation and there shall be no issuance of shares or payment of any consideration by Transferee Company to the shareholders of Transferor Company.

PRE-AMALGAMATION SHAREHOLDING PATTERN OF TRANSFEE COMPANY – YOGIJI DIGI LIMITED AS ON 31.03.2025

Particulars	Amount (INR/-)
Authorised Capital: 5,00,000 Equity Shares of INR 100/- each 25,000 0.1% Non-cumulative Compulsorily Convertible Preference Shares ('CCPS') of INR 100/- each	5,25,00,000/-
Total	5,25,00,000/-
Issued, Subscribed and Paid-up Capital: 2,70,071 Equity Shares of INR 100/- each	2,70,07,100/-
Total	2,70,07,100/-

POST-AMALGAMATION SHAREHOLDING PATTERN OF TRANSFEE COMPANY – YOGIJI DIGI LIMITED

Particulars	Amount (INR/-)
Authorised Capital: 6,00,000 Equity Shares of INR 100/- each 25,000 0.1% Non-cumulative Compulsorily Convertible Preference Shares ('CCPS') of INR 100/- each	6,00,00,000/-

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Total	6,25,00,000/-
Issued, Subscribed and Paid-up Capital: 2,70,071 Equity Shares of INR 100/- each	2,70,07,100/-
Total	2,70,07,100/-

By the order of the Board of
Yogiji Digi Limited



Navneet Singh
Managing Director
00468898

Date: 12.09.2025
Place: Faridabad

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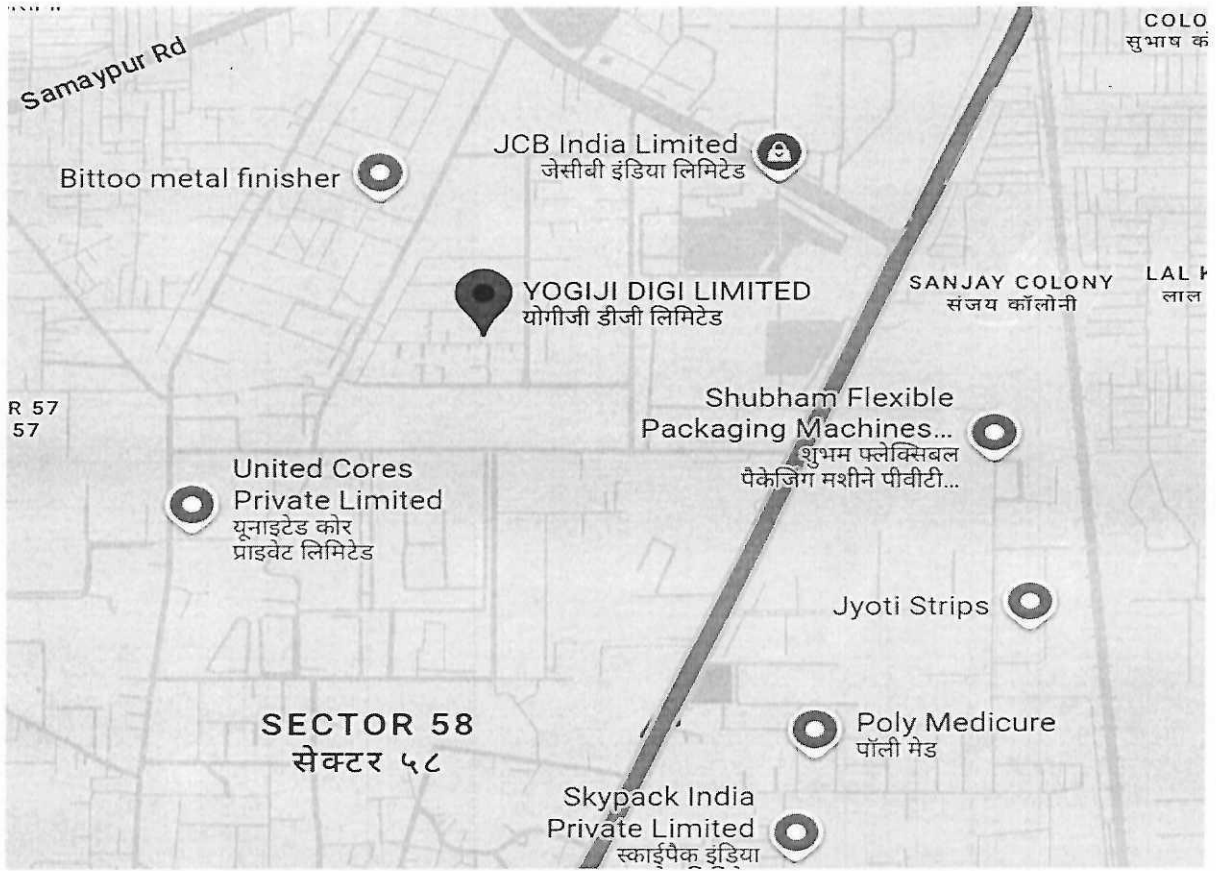


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ROUTE MAP
VENUE OF THE MEETING



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SCHEME OF AMALGAMATION & MERGER

OF

YOGIJI DIGI LIMITED

WITH

YOGIJI TECHNOEQUIP PRIVATE LIMITED

AND

THEIR RESPECTIVE MEMBERS AND CREDITORS

*[Pursuant to section 233 read with sections 230 to 232 of the Companies Act,
2013 and Rule 25 (Compromises, Arrangements and amalgamations) Rules 2016
and such other relevant rules and regulations made thereunder]*

4/7/2016

GENERAL

I. PURPOSE AND PREAMBLE

- a. This scheme of amalgamation and merger provides for amalgamation of **Yogi Ji Technoequip Private Limited**, a Private Company incorporated under Companies Act 1956 (Company Registration No. 171065 having Corporate Identification Number U29253DL2007PTC171065) ("Transferor Company" or "Wholly Owned Subsidiary") as a going concern into **Yogiji Digi Limited**, a Public Limited, a company registered under the Companies Act, 1956 (Company Registration No. 032121 having Corporate Identification Number U74899HR1993PLC032121) ("Transferee Company") pursuant to the provisions of Section 233 read with Sections 230 to 232 of Companies Act, 2013 read with Rule 25 (Compromises, Arrangements and amalgamations) Rules 2016 under the Fast Track route.
- b. The Transferor Company is a wholly owned Subsidiary of Transferee Company hence, in consideration Transferee Company will not issue any shares under the scheme of arrangement. The existing holding of Transferee Company in Transferor Company gets cancel pursuant to the Scheme of Arrangement.
- c. The dissolution of Transferor Company without the process of winding-up.
- d. In addition, this scheme of Arrangement also provides for various other matter consequential or otherwise integrally connected herewith.

II. BACKGROUND AND DESCRIPTION OF COMPANIES

- a. "Yogi Ji Technoequip Private Limited" or "Transferor Company" is a Private Limited Company incorporated under the Companies Act, 1956 on 04th day of December 2007, having Corporate Identification No. (CIN): U29253DL2007PTC171065 and having its registered office at Unit No-657,6 Floor, Aggarwal Metro Height, Plot No E-5, Netaji Subhash Place, Dis.Centre, Wazirpur, North West, Pitampura Delhi-110034, India. The Transferor Company is engaged in the business of manufacturing and trading of plant and machinery equipment and such other business as per the Memorandum of Association of the Company.
- b. The Main Objects of Transferor Company are:-
 1. To carry on the business of manufacture, fabricate, assemble, buy, sell, import, export, trade, consultancy, repair and deal in all kinds of plant and machinery, equipments, appliances, instruments, tools, spares parts for all kinds of industries and allied products.
 2. To carry on the business of manufacture, process, assemble, fabricate, buy, sell, import, export, trade and deal in all kinds of rolling mill machinery, equipment, tools and their parts and accessories.



The Transferor Company is a Wholly Owned Subsidiary of Transferee Company.

c. "Yogiji Digi Limited" or "Transferee Company" is a Public Limited Company incorporated under the Companies Act, 1956 on 27th day of September 1993, having Corporate Identification No. (CIN): U74899HR1993PLC032121 and having its Registered office at Plot No-148, Sector -58, Faridabad, Haryana-121004, India. The Transferee Company is engaged in the business of Manufacturing and trading of Cold Rolling Mills, Metal Coating Lines and such other business as per the memorandum of association of the Company

d. **The Main Objects of Transferee Company are:-**

1. To take over the business of M/s. GILSON ENTERPRISES, 1, S.M. Indl. Estate, Phase-II Opp. YMCA, Faridabad a sole proprietary concern of Shri Navneet Gill, with all its assets and liabilities at such terms and condition as may be mutually agreed upon the said proprietary concern will cease to exist after such take over by company after its incorporation.
2. To manufacturer, buy, sell, import, export, repair, renovate, recondition or otherwise deal in variable speed drives for DC motors, synchronous motors induction motors and universal motors, eddy current drives, motor control centers, microprocessor based control systems, digital counters, instrumentation and industrial grade electronic equipments, temperature controllers electronic potentiometers and other electronic components such as integrated circuits, transistors, video, resistance, capacitors and inductors.
3. To do the business of manufacturing and trading of Cold Rolling Mills, Metals Coating Lines, Galvanizing & Galvalume Lines, Color Coating Lines, Slitting Lines, Electrostatic Cleaning Lines, Hot Strip Mills, Cut to Length Lines.

III. RATIONALE FOR THE SCHEME

- a. In order to consolidate the business at one place and effectively manage the Transferor Company and Transferee Company as a single entity, which will provide several benefits including streamlined group structure by reducing the number of entities, reducing the multiplicity of legal and regulatory compliances, rationalizing costs, it is intended that transferor Company be amalgamated with the Transferee Company.
- b. The independent operations of the Transferor Company and Transferee Company lead to incurrence of significant costs and the amalgamation would enable economies of scale by attaining critical mass and achieving cost saving. The amalgamation will thus eliminate a multilayer structure and reduce managerial overlaps, which are necessarily involved in running the entities and also prevent cost duplication that can erode financial

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efficiencies of a holding structure, and the resultant operation would be substantially cost-efficient. This scheme would result in simplified corporate structure of the Transferee Company and its businesses, thereby leading to more efficient utilization of capital and creation of a consolidated base for future growth of the Transferee Company.

- c. The amalgamation will thus enable further expansion of the Transferee Company and provide a strong and focus base to undertake the business more advantageously. Further, this arrangement would bring concentrated management focus, integration, streamlining of the management structure, seamless implementation of policy changes and shall also help enhance the efficiency and control of the Transferor Company and Transferee Company.
- d. The synergy created by scheme of arrangement would increase operational efficiency and integrate business functions.
- e. The proposed arrangement will provide greater integration and flexibility to the Transferee Company and strengthen its position in the industry, in terms of the assets base, revenues, product and service range.
- f. The other benefit of proposed amalgamation includes:
 - 1. *Optimum and efficient utilization and rationalization of Capital, resources, assets and facilities;*
 - 2. *Enhancement of competitive strengths including financial resources;*
 - 3. *Better Management and focus on growing the business;*
 - 4. *Obtaining Synergy benefits;*
 - 5. *Reduction of overheads, administrative, Managerial and Other expenditures;*
 - 6. *Simplify shareholding structure and reduce shareholding tiers.*

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IV. PARTS OF THE SCHEME

The Scheme is divided into the following parts:

- a. **Part A** deals with definitions, date of taking effect and share capital of the Transferor Company and the Transferee Company.
- b. **Part B** deals with amalgamation of the Transferor Company with the Transferee Company.
- c. **Part C** deals with matters relating to Consideration and Accounting Treatment.
- d. **Part D** deals with matters relating to Dissolution of Transferor Company.
- e. **Part E** deals with general terms and conditions as applicable to this Scheme

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PART A

DEFINITIONS, CAPITAL STRUCTURE

1. DEFINITIONS

In this Scheme, unless inconsistent with the subject or context, the following expressions shall have the following meaning:

- a. **'Accounting Standards'** means the Indian Accounting Standards as notified under Section 133 of the Act read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, Ministry of Corporate Affairs and other accounting principles generally accepted in India and as may be amended from time to time.
- b. **"Act" or "the Act"** means the Companies Act, 2013 and shall include any statutory modifications, re-enactment or amendments thereof for the time being in force.
- c. **"Appointed Date"** means the 31st March 2025 or such other date as may be approved by the Tribunal.
- d. **"Articles of Association"** in relation to the Transferor Company and the Transferee Company, as the case may be, means the articles of association of such Company.
- e. The **"Board" or "Board of Directors"** in relation to the Transferor Company and Transferee Company, as the case may be means the Board of Directors of such Company and shall include a Committee of Directors, if any constituted or appointed and authorized to take any decision for the implementation of the scheme on behalf of such Board of Directors.
- f. **"Central Government"** means the Government of India and Vide Notification No. 8.0 4090(E) dated 19th December 2016 Central Government has delegated power vested in it under Section 233 of the Companies Act, 2013 to the Regional Director, Ministry of Corporate Affairs having jurisdiction.
- g. **"Competent Authority"** means the National Company Law Tribunal ("NCLT" or "Tribunal") or the National Company Law Appellate Tribunal ("NCLAT"), in each case, having jurisdiction at Delhi, for approving any scheme of arrangement, amalgamation, compromise or reconstruction of companies under the relevant provisions of the Act.
- h. **"Effective Date"** means the later of the date on which the authenticated/ certified copies of the order(s) of the Regional Director, Northern Region or other appropriate authority or forum/Tribunal, if any, sanctioning the Scheme is filed with the concerned Registrar of Companies, after

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obtaining requisite consents, approvals, permissions, resolutions and sanctions necessary thereof. Any references in the Scheme to the word "upon the Scheme becoming effective" or "effectiveness of the Scheme" or "date of coming into effect of the Scheme" or "Scheme coming into effect" of shall mean the Effective Date.

- i. **"Governmental Authority"** means any applicable central, state or local government, legislative body, regulatory or administrative authority, agency or commission or committee or any court, tribunal, board, bureau, instrumentality, judicial or quasi-judicial or arbitral body having jurisdiction over the territory of India:
- j. **"Memorandum of Association"** in relation to the Transferor Company and the Transferee Company, as the case may be, means memorandum of association of such Company.
- k. **"Record Date"** means the date fixed by the Board of Directors thereof of the Transferee Company for the purpose of determining the members of Transferor Company and the Transferee Company approving the Scheme of Amalgamation.
- l. **"Regional Director"** means the Regional Director (Northern Region), Ministry of Corporate Affairs at New Delhi, having jurisdiction over the Transferee Company and Transferor Company.
- m. **"Registrar of Companies" or "ROC"** means the Registrar of Companies at NCT of Delhi and Haryana at New Delhi.
- n. **"Rules"** means Companies (Compromises, Arrangements and Amalgamations) Rule, 2016.
- o. **"Scheme" or "the Scheme" or "this Scheme"** means this Scheme of Amalgamation in its present form as submitted to the concerned authorities/ National Company Law Tribunal, as may be constituted as per the Act or this Scheme with such modification(s), if any.
- a. All terms and words not defined in this Scheme shall, unless repugnant or contrary to the context or meaning thereof, have the same meaning ascribed to them under the Act and other applicable laws, rules, regulations, bye laws, as the case may be, including any statutory modification or re-enactment thereof from time to time.
- p. **"Undertaking"** means the entire undertaking of the Transferor Company, inter alia, engaged in the business of commodity trading, and shall include the following:
 - i. all assets of the Transferor Company wherever situated, as are movable in nature, whether present, future or contingent, tangible or intangible, in possession or reversion, corporeal or incorporeal, including without limitation capital work in progress including any



capital expenditure on projects pending commencement of operations and project expenditure incurred, furniture, fixtures, appliances, accessories, office equipment, communication facilities, installations, vehicles, utilities, current assets, actionable claims, earnest monies, security deposits and sundry debtors, inter corporate deposits, financial assets and accrued benefits thereto, insurance claims recoverable, prepaid expenses, outstanding loans and advances recoverable in cash or in kind or for value to be received (including capital advances), provisions, receivables, funds, cheques, bills of exchange and other negotiable instruments, cash and bank balances and deposits including accrued interests thereon with Governmental Authority, other authorities, bodies, customers and other persons, benefits of any bank guarantees, performance guarantees, corporate guarantees, letters of credit, and tax related assets (including MAT credit, Goods and Service tax (GST), service tax input credit, CENVAT credit, value added tax, sales tax, entry tax or any other tax credits or set-offs and all tax incentives, benefits, exemptions, deductions and refunds) ("**Movable Assets**");

- ii. all immovable properties (i.e., land together with the buildings and structures standing thereon or under construction), whether freehold, leasehold, on leave and license basis or otherwise, of the Transferor Company including any tenancies in relation to office space, godowns, warehouses, guest houses and residential premises including those provided to / occupied by the Transferor Company's Employees (as defined hereinafter) and documents of title, rights and easements in relation thereto and all plant and machineries constructed on or embedded or attached to any such immovable properties and all rights, covenants, continuing rights, title, benefits and interests in connection with the said immovable properties ("**Immovable Properties**");
- iii. investments of the Transferor Company in the form of shares, scrips, stocks, bonds, debentures, debenture stock, units or pass through certificates and other securities and instruments, including all rights, interest and entitlement in relation thereto and rights and options exercised, and application or subscription made for or in relation thereto. ("**Investments**");
- iv. all licenses, registrations, permissions, clearances, authorizations, approvals, consents, no-objections, municipal permissions, allotments, permits, quotas and exemptions of the Transferor Company, including all rights, benefits, privileges, powers, facilities, entitlements flowing therefrom, including any pending application in relation thereto ("**Licenses**");
- v. all grants, subsidies, concessions, incentives, benefits and entitlements etc. under any statute, rules or regulations or any incentive or other Schemes or policies or order or notification, including under Goods and service tax (GST), customs, central

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excise, service tax, VAT, sales tax, entry tax or any other indirect tax laws and income tax laws and all other direct or indirect tax benefits, exemptions, deductions, credits, payments, deferrals, to the extent statutorily or otherwise available to the Transferor Company along with associated obligations ("**Incentives, Benefits, Concessions and Entitlements**");

- vi. all contracts, agreements, memorandum of understanding, bids, expressions of interest, letters of intent, letters of commitments, letters of understanding, hire purchase, deferred payment and other arrangements, undertakings, deeds, bonds, investments and interest in the projects undertaken by the Transferor Company, including insurance covers and other instruments of whatsoever nature and description, whether written, oral or otherwise, to which the Transferor Company is a party, or to the benefit of which the Transferred Company may be eligible ("**Contracts**");
- vii. all intellectual property rights of the Transferor Company, including pending applications, computer programs, software (whether embedded in hardware or in any other form), source codes, parameterization and scripts, registrations, goodwill, logos, trade names, trademarks, service marks, copyrights, moral rights, patents, technical know-how, trade secrets, domain names, e-mail IDs, development rights, finished and ongoing research and development programs and all such rights of whatsoever description and nature, whether or not registered, owned or licensed, including any form of intellectual property which is under development / in progress ("**Intellectual Property**");
- viii. all employees of the Transferor Company, whether permanent or temporary, as on the Effective Date and whose services are transferred to the Transferee Company ("**Transferred Employees**") and contributions, made towards any provident fund, pension funds, superannuation funds, gratuity fund, employees state insurance, staff welfare Scheme or any other special Schemes, funds or benefits, existing for the benefit of such Transferred Employees ("**Funds**"), together with such of the investments made by these Funds and income/interest accrued thereon; all loans, debts, borrowings, obligations, duties, forward contract liability, cash credits, bills discounted, deferred payments and other dues and liabilities (including present, future and contingent liabilities) pertaining to or arising out of activities or operations of the Transferor Company, including obligations relating to guarantees in respect of borrowings and other liabilities and obligations ("**Liabilities and Obligations**");
- ix. all civil, criminal, revenue, taxation or other legal proceedings or show-cause notice, enquiries or investigations of whatsoever nature (including those before any Governmental Authority) that pertain to the Transferor Company, initiated by or against the Transferor



Company, or to which the Transferor Company is otherwise a party, whether pending as on the Appointed Date or instituted at any time thereafter ("**Proceedings**");

- x. all rates, taxes, duties, cess related liabilities and assets (including advance tax, self-assessment tax, tax deducted at source, MAT and other credits under income tax law, Goods and service tax (GST), service tax input credit, CENVAT credit, value added tax, sales tax, entry tax or any other tax credits under any indirect tax law and availability, carry forward, deferral, set off, and / or adjustment of losses, incentives, entitlements, benefits, exemptions, depreciations and deductions under any direct or indirect tax laws etc.), including refunds along with interest due thereon, credits and claims relating thereto of the Transferor Company ("**Tax Liabilities and Assets**"); and
- xi. all books, records, files, papers, software, technical, engineering and process information, charts, programs, design, drawings, databases, catalogues, quotations, advertising materials, lists of present and former customers / credit / suppliers contractors and sub-contractors etc., and all other books and records, whether in physical or electronic form, of the Transferor Company ("**Books and Records**").

2. DATE OF TAKING EFFECT AND OPERATIVE DATE

The Scheme set out herein in its present form or with any modification(s) approved or imposed or directed by the Regional Director, Northern Region shall be effective from the Appointed Date but shall be operative from the Effective Date.

3. CAPITAL STRUCTURE

The Capital Structure of the Transferee Company and Transferor Company as on appointed date i.e. 31st March 2025 and immediately before implementation of the scheme are as under:

a. TRANSFEROR COMPANY

As on the 31st March 2025, the share capital of the Transferor Company:-
Yogi Ji Technoequip Private Limited was as under:

Particulars	Amount (INR/-)
Authorised Capital: 10,00,000 Equity Shares of INR 10/- each	1,00,00,000/-
Total	1,00,00,000/-
Issued, Subscribed and Paid-up Capital: 9,47,128 Equity shares of INR 10/- each	94,71,280/-



Total	94,71,280/-

b. TRANSFEREE COMPANY

As on the 31st March 2025 the share capital of the Transferee Company:-
Yogiji Digi Limited was as under:

Particulars	Amount (INR/-)
Authorised Capital: 5,00,000 Equity Shares of INR 100/- each 25,000 0.1% Non-Cumulative Compulsorily Convertible Preference share (CCPS) of Rs. 100/- each	5,25,00,000/-
Total	5,25,00,000/-
Issued, Subscribed and Paid-up Capital: 2,70,071 Equity shares of INR 100/- each	2,70,07,100/-
Total	2,70,07,100/-

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PART B
AMALGAMATION, TRANSFER AND VESTING OF INTEREST

1. With effect from the Appointed Date and upon the scheme becoming effective, the entire business and whole of the undertaking(s) of the Transferor Company shall in terms of Section 233 and applicable provisions, if any of the Companies Act, 2013 and pursuant to the order of the Regional Director, Northern Region or other appropriate authority or forum, if any, sanctioning the Scheme, without any further act, instrument, deed, matter or thing, stand transfer and vested in and /or deemed to be transferred to and vested in Transferee Company as a going concern so as to become the undertaking(s), properties and liabilities of the Transferee Company.
2. With effect from the Appointed Date and upon the Scheme becoming effective, the entire business and undertaking of Transferor Company shall stand transferred to and be vested in Transferee Company without any further deed or act, together with all their properties, assets, rights, benefits and interest therein, subject to existing charges thereon in favour of banks and financial institutions, as the case may be.
3. **TRANSFER OF ASSETS**
 - a. With effect from the Appointed Date and upon the Scheme becoming effective all memberships, licenses, franchises, rights, privileges, permits, quotas, rights, entitlements, allotments, approvals, consents, concessions, trademark licenses including application for registration of trademark, patents, copyrights; and their right to use available to Transferor Company as appointed date or any which may be taken after the appointed date but till the effective date, shall get transferred to Transferee Company without any further instrument, deed or act or payment of any further fee, charge or securities.
 - b. With effect from the Appointed Date and upon the Scheme becoming effective all Certificate of Registrations as available with Transferor Company as on Appointed Date or any which may be taken by Transferor Company after the Appointed Date but till the Effective Date shall get transferred to Transferee Company without any further instrument, deed or act or payment of any further fee, charge or securities.
 - c. With effect from the Appointed Date and upon the Scheme becoming effective all to the assets of Transferor Company as are movable in nature including, but not limited stock of goods, raw materials available in the market/depots/Godown/factories, sundry debtors, investments, plants and equipment's, outstanding loans and advances, insurance claims, advance tax, Minimum Alternate Tax); (MAT) set-off rights, pre-paid taxes, levies/liabilities, CENVAT/, VAT , credits if any, recoverable in cash or in kind or for value to be received, bank balances and deposits, if any with Government, Semi-Government, local and other authorities and bodies, customers and other persons or any other assets otherwise capable of transfer by physical delivery would get transferred by physical delivery

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only and all others assets would get transferred by endorsement and delivery by vesting and recordable pursuant to this Scheme, shall stand vested in Transferee Company, and shall become the property and an integral part of Transferee Company without any further instrument, deed or act or payment of any further fee, charge or securities.

- d. With effect from the Appointed Date and upon the Scheme becoming effective all incorporeal properties of Transferor Company as on Appointed Date or any which may be taken after the Appointed Date but till the Effective Date, shall get transferred to Transferee Company without any further instrument, deed or act or payment of any further fee, charge or securities.
- e. With effect from the Appointed Date and upon the Scheme becoming effective, all immovable properties including but not limited to land and buildings or any other immovable properties of Transferor Company , whether freehold or leasehold and any documents of title, rights and easements in relation thereto shall stand transferred to and be vested in Transferee Company, without any further instrument, deed or act or payment of any further fee, charge or securities either by the Transferor Company or Transferee Company.
- f. With effect from the Appointed Date Transferee Company shall be entitled to exercise all rights and privileges and be liable to pay ground rent, taxes and fulfil obligations, in relation to or applicable to such immovable properties. The mutation/substitution of the title to the immovable properties shall be made and duly recorded in the name of Transferee Company by the appropriate authorities pursuant to the sanction of the Scheme by the Regional Director (Central Government) and the Scheme becoming effective in accordance with the terms hereof.
- g. With effect from the Appointed Date and upon the Scheme becoming effective, all contracts, deeds, bonds, agreements, schemes, arrangements and other instruments of whatsoever nature in relation to Transferor Company to which the Transferor Company are the party or to the benefit of which Transferor Company may be eligible and which are subsisting or having effect immediately before the Effective Date shall be in full force and Transferor Company , Transferee Company and may be enforced as fully and effectually as if instead of Transferor, Transferee Company had been a party or beneficiary or oblige thereto.
- h. With effect from the Appointed Date and upon the Scheme becoming effective, all permits, quotas, rights, entitlements, licenses including those relating to trademarks, tenancies, patents, copyrights, privileges, software, powers, facilities of every kind and description of whatsoever nature in relation to Transferor Company is the party or to the benefit of which Transferor Company may be eligible and which are subsisting or having effect immediately before the effective date shall be enforceable as fully and effectually as if, instead of Transferor Company, Transferee Company had been a party or beneficiary or oblige thereto.

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- i. With effect from the Appointed Date and upon the Scheme becoming effective, any statutory licenses, no-objection, certificates, permissions or approvals or consents required to carry on operations of Transferee Company without further act or deed and shall be appropriately transferred or assigned by the statutory authorities concerned therewith in favor of Transferee Company upon the vesting of Transferor Company Businesses and Undertakings pursuant to this Scheme. The benefit of all statutory and regulatory permissions, licenses, approvals and consents including the statutory licenses, permissions or approvals or consents required to carry on the operations of Transferor Company shall vest in and become available to Transferee Company pursuant to this Scheme.
- j. With effect from the Appointed Date and upon the Scheme becoming effective, all motor vehicles of any description whatsoever of Transferor Company shall stand transferred to and be vested in the Transferee Company, and the appropriate Governmental and Registration Authorities shall substitute the name of Transferee Company in place of Transferor Company, without any further instrument, deed or act or any further payment of fee, charge or securities.

4. TRANSFER OF LIABILITIES

- a. With effect from the Appointed Date and upon the Scheme becoming effective, all debts, liabilities, contingent liabilities, duties and obligations, secured or unsecured, whether provided in the books of account or not disclosed in the books of account in the balance sheet of the Transferor Company shall be deemed to be the debts, liabilities, contingent liabilities, duties and obligations of the Transferee Company.
- b. Without prejudice to the generality of the provisions contained herein, all loans raised after the Appointed Date but till the Effective Date and liabilities incurred by Transferor Company after the Appointed Date but till the Effective Date for their operations shall be deemed to be of Transferee Company.
- c. The transfer and vesting of the entire business and undertaking of Transferor Company as aforesaid, shall be subject to the existing securities, charges and mortgages if any subsisting over or in respect of the property and assets or any part thereof of Transferor Company, as the case may be.
 - i. Provided that the securities, charges and mortgages (if any subsisting) over and in respect of the part thereof, of Transferee Company shall continue with respect to such assets or part thereof and this Scheme shall not operate to enlarges such securities, charges or mortgages to the end and intent that such securities, charge and mortgage shall not extend Or be deemed to extend or be deemed to extend to any of the other assets of Transferor Company vested in Transferee Company pursuant to the Scheme.
 - ii. Provided always that this Scheme shall not operate to enlarge the security for any loan, deposit or facility created by Transferor Company which shall



vest in Transferee Company by virtue of the amalgamation of Transferor Company with Transferee Company and Transferee Company shall not be obliged to create any further or additional security there for after the amalgamation has become operative.

- d. Transferee Company will at any time after the coming into effect of this Scheme in accordance with the provisions hereof, if so required under any law or otherwise, execute deeds of confirmation or other writings or arrangements with any party to any contract or arrangements in relation to the Transferor Company to which the Transferor Company is a party in order to give formal effect to the above provisions. Transferee Company shall, under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of Transferor Company and to carry out or perform all such formalities or compliances referred to above on part of Transferor Company.
- e. Loans or other obligations, if any due either between Transferee Company and Transferor Company shall stand discharged and there shall be no liability in that behalf. In so far as any securities, debentures or notes issued by the Transferor Company and held by the Transferee Company and vice versa are concerned the same shall, unless sold or transferred by holder of such securities, at any time prior to the Effective Date, stand cancelled and shall have no further effect.

5. TAXATION AND OTHER MATTERS

- a) This Scheme has been drawn up to comply with the conditions relating to "Amalgamation" as specified under section 2(1B) of the Income Tax Act, 1961. If any terms or provisions of this Scheme are found or interpreted to be inconsistent with the provisions of the said section at a later date 'including resulting from an amendment of law or for any other reason whatsoever, the provisions of the said section of the Income Tax Act, 1961 or any other amendment under the law, shall prevail and the Scheme shall stand modified to the extent determined necessary to comply with section 2(1B) of the Income Tax Act, 1961. Such modification will however not affect the other parts of the Scheme.
- b) With effect from the Appointed Date, all the profits or income accruing or arising to Transferor Company, and all expenditure or losses arising or incurred by Transferor Companies shall for all purposes, be treated (including all taxes, if any paid or accruing in respect of any profits and income) and be deemed to be and accrue as profits or income or as the case may be, expenditure or losses (including taxes) of Transferee Company. Moreover, Transferee Company shall be entitled to revise its statutory returns relating to indirect taxes like sales tax/service tax/excise, etc and to claim refund/credit and/or set off all amounts under the relevant laws towards the transactions entered into by Transferee company and Transferor Company which may occur between the Appointed Date and the Effective Date. The rights to make such revisions in the sales tax /service tax/excise, etc returns and to claim refunds/credits are expressly reserved in favour of Transferee Company.

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- c) Upon the Scheme becoming effective, the Transferor Company and the Transferee Company shall be entitled, whenever necessary and pursuant to the provisions of this Scheme, to file or revise their financial statements, tax returns, tax deduction at source certificates, tax deduction at source returns, and other statutory returns and shall have the right to claim refunds, advance tax credits, credit for Minimum Alternate Tax, carry forward of losses and unabsorbed depreciation, deductions, tax holiday benefits, deductions or any other credits and/or set off of all amounts paid by the Transferor Company or the Transferee Company under the relevant laws relating to Income Tax, Value Added Tax, Service Tax, Central Sales Tax, Goods and Service Tax or any other tax as may be required consequent to the implementation of the Scheme.
- d) Transferee Company shall be entitled to revise its all Statutory returns relating to Direct taxes like Income Tax and Wealth Tax and to claim refunds/advance tax credits and/or set off the tax liabilities of Transferor Company under the relevant laws and its rights to make such revisions in the statutory returns and to claim refund, advance tax credits and/or set off the tax liabilities is expressly granted.
- e) It is expressly clarified that with effect from the Appointed Date, all taxes payable by Transferor Company including all refunds of the claim/TDS Certificate shall be treated as the tax liability or refund/claims/TDS Certificates as the case may be for Transferee Company.
- f) From the Effective Date and till such time as the name of the Transferee Company would get entered as the account holder in respect of all the bank accounts and demat accounts of Transferee Company shall be entitled to operate the bank/demat accounts of Transferor Company in their existing names.
- g) Since each of the permissions, approvals, consents, sanctions, remissions, special reservations, incentives, concessions and other authorizations of Transferor Company shall stand transferred by the order of the Regional Director to Transferee Company, Transferee Company shall file the relevant intimations, for the record of the statutory authorities who shall take them on file, pursuant to the vesting orders of the sanctioning Regional Director (Central Government).
- h) All Books and Records, to the extent possible and permitted under applicable laws, be handed over by Transferor Company to and shall become the property of the Transferee Company.

6. LEGAL PROCEEDINGS

- a. Upon the coming into effect of this Scheme, unless otherwise provided for in this Scheme, all notices, disputes, suits, actions, appeals or other legal, quasi-judicial, arbitral, administrative, or other proceedings of whatever nature, whether civil or criminal, under any Applicable Law, including legal and taxation proceedings (including before any statutory or quasi-judicial authority or tribunal or any courts or any other tax authority), by or against the



Transferor Company, whether pending and/ or arising on or before the Effective Date, the same shall not abate or be discontinued or in any way be prejudicially affected by reason of this arrangement or by anything contained in this Scheme, but the said suit, appeal or other legal proceedings may be continued, prosecuted and enforced by or against the Transferee Company in the same manner and to the same extent as it would or might have been continued, prosecuted and enforced by or against the Transferor Company as if the Scheme had not been made.

- b. On and from the Effective Date, the Transferee Company, shall and may, if required, step in on behalf of the Transferor Company and initiate appropriate legal proceedings on behalf of the Transferor Company.

7. DISSOLUTION WITHOUT WINDING UP

Upon this Scheme becoming effective, the Transferor Company shall stand dissolved without being wound up and without any further act or deed of a similar nature.

8. VALIDITY OF EXISTING RESOLUTIONS, ETC

Upon the coming into effect of the Scheme, the resolutions of the Transferor Company as are considered necessary by the Board of the Transferee Company which are validly subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions of the Transferee Company. However, if any such resolutions have any monetary limits approved under the provisions of the Act or of any other Applicable Laws, then the said limits, as approved by the Board of the Transferee Company and subject to it being permissible under the Act, shall be deemed to be added to the limits, if any, under the like resolutions passed by the Transferee Company.

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PART C

CONSIDERATION AND ACCOUNTING TREATMENT IN THE BOOKS OF ACCOUNTS

1. Transferor Company is wholly owned subsidiary of the Transferee Company. As a result, upon this Scheme becoming effective, no shares of the Transferee Company shall be allotted in lieu or exchange of its holding in the Transferor Company and the entire issued, subscribed and paid-up capital of the Transferor Company shall stand cancelled.
2. Upon the coming into effect of this Scheme, the share certificates, if any, and/or the shares representing the shares held by the Transferee Company in the Transferor Company shall be deemed to be cancelled without any further act or deed.
3. **INCREASE IN AUTHORISED SHARE CAPITAL OF YOGI DIJI LIMITED**
 - a. Upon the Scheme coming into effect, the authorised share capital of the Transferee Company in terms of its Memorandum of Association and Articles of Association shall automatically stand enhanced without any further act, instrument or deed on the part of the Transferee Company, including payment of stamp duty and fees payable to Registrar of Companies, by an amount of INR 1,00,00,000/- (Indian Rupees One Crore only), and the Memorandum of Association and Articles of Association of the Transferee Company (relating to the authorized share capital) shall, without any further act, instrument or deed, be and stand altered, modified and amended, and the consent of the shareholders to the Scheme shall be deemed to be sufficient for the purposes of effecting this amendment, and no further resolution(s) under Sections 13, 14, 61, 64 and any other applicable provisions of the 2013 Act would be required to be separately passed. For this purpose, the filing fees and stamp duty already paid by the Transferor Company on authorised share capital shall be utilized and applied to the increased share capital of the Transferee Company, and shall be deemed to have been so paid by the Transferee Company on such combined authorised share capital and accordingly, the Transferee Company shall not be required to pay any fees /stamp duty on the authorised share capital so increased.
 - b. The authorized share capital and paid-up share capital of the Transferee Company, post such increase, shall be as under:

S.No	Particulars	Amount (in INR/-)
Authorized Capital	Transferee Company	
	YOGIJI DIGI LTD 6,00,000 Equity Shares of INR 100/- each	

Yogi DiGi

	25,000 0.1% Non-Cumulative Compulsorily Convertible Preference share (CCPS) of Rs. 100/- each	
Paid Up Capital	2,70,071 Equity shares of INR 100/- each	2,70,07,100/-

- c. Subsequent to enhancement of authorized share capital of the Transferee Company as contemplated herein, existing clause V of the Memorandum of Association of the Transferee Company (pertaining to authorized share capital) shall, without any further act, instrument or deed, be and stand altered, modified and amended pursuant to Sections 13, 14, 61 and 233 and other applicable provisions of the 2013 Act as the case may be and be replaced by the following clause:

"The Authorised Share Capital of the Company is INR 6,25,00,000/- (Indian Rupees Six Crore Twenty-Five Lakhs only) divided into 6,00,000 (Six Lakhs) Equity shares of INR 100/- (Indian Rupees Hundred only) each and 25,000 (Twenty Five Thousand) 0.1% Non Cumulative Compulsorily Convertible Preference Shares (CCPS) of Rs. 100/- (India Rupees Hundred only) each."

- d. The Scheme does not contain any reduction in the share capital of the Transferee Company as per Section 66 of the 2013 Act.

4. ACCOUNTING TREATMENT

- a) Upon the coming into effect of this Scheme, statements of accounts as on the date immediately preceding the Appointed Date shall be drawn up on the basis of the books of accounts of the Transfer Company, as audited by the auditors, in respect of the assets and liabilities of the Transferor Company to be transferred to the Transferee Company pursuant to this Scheme. Such statements of account shall be drawn up considering the book value of the assets and liabilities of the Transferor Company.
- b) The Transferee Company shall account for the amalgamation of the Transferor Company on the basis of 'pooling of interests' method as stated in the Accounting for Amalgamation.
- c) Upon the coming into effect of this Scheme, the face value of New Equity Shares issued pursuant to above C.3(b) will be recorded as share capital in the books of the Transferee Company.
- d) The Transferee Company shall record the assets and liabilities of the Transferor Company pursuant to the Scheme in their respective book values as appearing in the books on the Appointed Date of the Transferor Company.

6/1/14

- e) All reserves of the Transferor Company shall be recorded in the book of Transferee Company in the same form in which they appeared in the books on the Appointed Date of the Transferor Company.
- f) Upon scheme coming into effect, the surplus/ deficit, if any of the net value of assets, liabilities and reserves of the transferor Company acquired by the transferee company over the sum of the face value of the new shares on merger issued and allotted and; the value of investments cancelled shall be adjusted in "Capital Reserves Account" in the financial statement of the transferee Company
- g) In case of any difference in accounting policy between the Transferor Company and Transferee Company, a uniform set of accounting policies shall be adopted following the amalgamation. The effect on the financial statements of any changes in accounting policies shall be reported in accordance with Accounting Standard (AS) 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.
- h) The Transferee Company shall be entitled to tax benefits under Sections 73A or 115JB or any other provision of the Income Tax Act, 1961 towards brought forward losses and unabsorbed depreciation of the Transferor Company from taxable profits of the Transferee Company with effect from the Appointed Date in accordance with the provisions of the Income Tax Act, 1961. The Transferee Company shall continue to enjoy the tax benefits / concessions provided to the Transferor Company under the Income Tax Act, 1961 along with the notification / circulars issued by the concerned authorities.

17/11/11

PART D

DISSOLUTION OF THE TRANSFEROR COMPANY

1. Dissolution of the Transferor Company

Upon this Scheme becoming effective, without any further act, instrument or deed, the Transferor Company shall stand dissolved without winding-up, and the Board of Directors and any committees thereof of the Transferor Company shall without any further act, instrument or deed stand dissolved.

2. Upon the Scheme taking effect, the resolutions, if any, of the Transferor Company, which are valid and subsisting on the Effective Date, shall continue to be valid and subsisting and be considered as resolutions of the Transferee Company and if any such resolutions have any monetary limits approved under the provisions of the Act, or any other applicable statutory provisions, then the said limits shall be added to the limits, if any, under like resolutions passed by the Transferee Company and shall constitute the aggregate of the said limits in the Transferee Company.

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PART E

GENERAL TERMS AND CONDITIONS

1. Applications to the Central Government

The Transferor Company and the Transferee Company shall make, as applicable, joint or separate applications / petitions under Sections 233 and other applicable provisions of the 2013 Act to the Central Government having jurisdiction for sanction of this Scheme under the provisions of law and for consequent actions and further applications / petitions under Sections 230 to 232 and other applicable provisions of the 2013 Act including for sanction / confirmation / clarification of the Scheme or connected therewith, as necessary.

2. Approvals

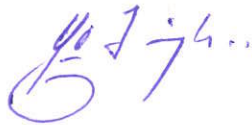
The Transferee Company shall be entitled, pending the sanction of the Scheme, to apply to any Governmental Authority, if required, under any law for such consents and approvals which the Transferee Company may require to own the Undertaking and to carry on the business of the Transferor Company.

3. Revision of accounts and tax filings, modification of charge

- a. Upon this Scheme becoming effective and from the Appointed Date, Transferee Company is expressly permitted to revise and file their respective income tax returns and other statutory returns, including tax deducted at source returns, Goods and service tax (GST) returns service tax returns, excise tax returns, sales tax and value added tax returns, as may be required / applicable and expressly reserved the right to make such revision in their returns and to claim refunds or credits etc. Such returns may be revised and filed notwithstanding that the statutory period for such revision and filing may have lapsed.
- b. Filing of the certified copy of the Central Government Sanction Order with the relevant Registrar of Companies shall be deemed to be sufficient for creating or modifying the charges in favour of the secured creditors, of the Transferor Company and the Transferee Company, as required as per the provisions of this Scheme.

4. Tax neutrality

- a. The merger in accordance with this Scheme shall be pursuant to and in compliance with:
 - i. the provisions of Section 2(1B) of the Income Tax Act, 1961; and
 - ii. the conditions relating to "Merger" as specified under Section 2(1B) of the Income Tax Act, 1961, or any modification or re-enactment thereof.



b. If any terms or provisions of this Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date, whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the Scheme shall then stand modified to the extent determined necessary to comply with the said provisions. Such modification will, however, not affect other parts of this Scheme.

5. The Scheme is conditional and is subject to -

If any terms or provisions of this Scheme are found to be or interpreted to be inconsistent with any of the said provisions at a later date, whether as a result of any amendment of law or any judicial or executive interpretation or for any other reason whatsoever, the Scheme shall then stand modified to the extent determined necessary to comply with the said provisions. Such modification will, however, not affect other parts of this Scheme.

The Scheme being agreed to (in the manner prescribed) by the respective requisite majorities of shareholders of the Transferor Company and the Transferee Company as required under the Act.

The Scheme being sanctioned by the Tribunal and the certified copy of the order of the Tribunal sanctioning this Scheme being filed with the ROC.

If any part of this Scheme is held invalid, ruled illegal by any Tribunal of competent jurisdiction, or becomes unenforceable for any reason, whether under present or future laws, then it is the intention of the Transferor Company and the Transferee Company that such part shall be severable from the remainder of the Scheme and the Scheme shall not be affected thereby, unless the deletion of such part causes the Scheme to become materially adverse to either the Transferor Company or the Transferee Company, in which case the Transferee Company and the Transferor Company shall attempt to bring about a modification in this Scheme, as well best preserve for the Parties, the benefits and obligations of this Scheme.

All costs, charges, taxes, including duties, levies, fees and all other expenses, if any, arising out of or incurred in carrying out and implementing the terms and conditions or provisions of this Scheme and incidental thereto shall be borne by the Transferee Company.

G. J. H.

FORM NO. CAA.10
[Pursuant to section 233(1)(c) and rule 25(2)]
Declaration of solvency

1. (a) Corporate identity number (CIN) : U74899HR1993PLC032121
(b) Global location number (GLN) : NA

2. (a) Name of the company : Yogiji Digi Limited
(b) Address of the registered office : Plot No-148, Sector-58, Faridabad,
Haryana-121004, India
(c) E-mail ID of the company : accounts@digidrives.in

3. (a) Whether the company is listed : No

(b) If listed, please specify the name(s) : NA
of the stock exchange(s) where listed

4. Date of Board of Directors' resolution : 09th July, 2025
approving the scheme

Declaration of solvency

We, the directors of M/s Yogiji Digi Limited, do solemnly affirm and declare that we have made a full enquiry into the affairs of the company and have formed the opinion that the company is capable of meeting its liabilities as and when they fall due and that the company will not be rendered insolvent within a period of one year from the date of making this declaration.

We append an audited statement of company's assets and liabilities as at 31-03-2025 being the latest date of making this declaration.

We further declare that the company's audited annual accounts including the Balance Sheet have been filed upto date with the Registrar of Companies Delhi & Haryana

Signed for and behalf of the board of directors

For YOGIJI DIGI LTD.

(1) Signature: 
Name: NAVNEET SINGH
Designation: MANAGING DIRECTOR
For YOGIJI DIGI LTD.



(1) Signature: 
Name: SAMEER BANSAL
Designation: DIRECTOR

Date:- 28.07.2025
Place:- Haryana
ATTESTED

RAM NIWAS MALIK, ADVOCATE
NOTARY, GURUGRAM (HR.) INDIA



Verification

We solemnly declare that we have made a full enquiry into the affairs of the company including the assets and liabilities of this company and that having done so and having noted that the scheme of merger or amalgamation between by M/s Yogiji Digi Limited ('Transferee Company') with M/s Yogi ji Technoequip Private Limited ('Transferor Company') is proposed to be placed before the shareholders and creditors of the company for approval as per the provisions of sub-section of (1) of section 233 of the Companies Act, 2013, we make this solemn declaration believing the same to be true.

Verified this day the 28th day of July, 2025

For YOGIJI DIGI LTD.

(1) Signature **Managing Director**

Name: NAVNEET SINGH

Designation: MANAGING DIRECTOR

For YOGIJI DIGI LTD.

(1) Signature **Director**

Name: SAMEER BANSAL

Designation: DIRECTOR



Solemnly affirmed and declared at Haryana the 28th day of July, 2025 before me.

Commissioner of Oaths and Notary Public

Attachments:

- a) Copy of board resolution
- b) Statement of assets and liabilities
- c) Auditor's report on the statement of assets and liabilities



ATTESTED

RAM NIWAS MALIK, ADVOCATE
NOTARY, GURUGRAM, INDIA

ANNEXURE

Statement of assets and liabilities as at :31-03-2025
Name of the company : Yogiji Digi Limited

Assets

Book Estimated

Particulars	Amount (IN INR/-)
Balance at Bank	5,10,18,839
Cash in Hand	199,721
Marketable securities	
Bills receivables	
Trade debtors	1,425,961,207
Loans & advances	480,607,408
Unpaid calls	
Stock-in-trade	17,46,44,519
Work in progress	69,68,26,274
Freehold property	181,928,802
Leasehold property	
Plant and machinery	286,931,421
Furniture, fittings, utensils, etc.	8,813,199
Patents, trademarks, etc.	
Investments other than marketable securities	179,990,724
Other property	72,21,54,873
Total	4,209,076,986

Liabilities

Estimated to rank for payment (to the nearest rupee)

Particulars	Amount (IN INR/-)
Secured on specific assets	271,213,263
Secured by floating charge(s)	509,452,858
Estimated cost of liquidation and other expense including interest accruing until payment of debts in full.	
Unsecured creditors (amounts estimated to rank for payment)	
Trade Accounts	793,094,691
Bills payable	
Accrued expense	4,111,030
Other liabilities	862,322,234
Contingent liabilities	156,900,000
Total	2,597,094,075



For YOGIJI DIGI LTD.
[Signature]
Managing Director

For YOGIJI DIGI LTD.
[Signature]
Director

Total estimated value of assets
Total liabilities
Estimated surplus after paying
debts in full

INR 4,209,076,986
INR 2,597,094,075
INR 1,611,982,911

For YOGIJI DIGI LTD.

Navneet Singh
Managing Director

(1) Signature :

Name: NAVNEET SINGH

Designation: MANAGING DIRECTOR

For YOGIJI DIGI LTD.

Sameer Bansal
Director

(1) Signature :

Name: SAMEER BANSAL

Designation: DIRECTOR



Date:- 28.07.2025
Place:- Haryana





YOGIJI
DIGI

ॐ नमो भगवते वासुदेवाय | Perpetual Innovation

EXTRACT OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS IN THE BOARD MEETING OF THE FINANCIAL YEAR 2025-26 OF YOGIJI DIGI LIMITED (THE "COMPANY") AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO-148, SECTOR -58, FARIDABAD, HARYANA-121004 INDIA ON WEDNESDAY, 9th DAY OF JULY 2025, COMMENCED AT 4.00 P.M. (IST) AND CONCLUDED AT 5.00 P.M. (IST)

TO CONSIDER AND APPROVE THE DECLARATION OF SOLVENCY TO BE FILED IN FORM CAA-10, AND TO AUTHORISE THE MANAGING DIRECTOR AND ANY OTHER DIRECTOR TO SIGN AND SUBMIT WITH THE REGISTRAR OF COMPANIES

"RESOLVED THAT pursuant to the provisions of Section 233(1)(c) and other applicable provisions of the Companies Act, 2013, read with Rule 25(2) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the draft of the Declaration of Solvency to be filed in Form CAA-10, along with the Statement of Assets and Liabilities and the Auditor's Report, as placed before the Board and initialed by the Chairman for the purpose of identification, be and is hereby approved.

RESOLVED FURTHER THAT Mr. Navneet Singh, Managing Director, and Mr. Sameer Bansal, Director of the Company, be and are hereby jointly and severally authorized to sign the Form CAA-10 on behalf of the Board and to submit the duly signed and certified form along with the required annexures to the Registrar of Companies, Delhi ('ROC Delhi') and to take all necessary steps and actions in this regard to comply with the provisions of the Companies Act, 2013 and the Rules made thereunder."

//Certified True Copy//

For YOGIJI DIGI LIMITED

For YOGIJI DIGI LTD.

Signature : Managing Director
Name : Navneet Singh
Designation : Managing Director
DIN : 00468898

Date : 09/07/2025
Place : Faridabad

For YOGIJI DIGI LTD.

Signature : Director
Name : Sameer Bansal
Designation : Director
DIN : 00468786

Date : 09/07/2025
Place : Faridabad

YOGIJI DIGI LIMITED (formerly known as Yogi Ji Digi Pvt. Ltd.)

CIN - U74899HR1993PLC032121

Regd. & Corp. Office: Plot No. 148, Sector - 58, Faridabad, Haryana, India -121004, Tel. No.: +91-129-4295200, Email: info@ydggroup.com

Works: Plant-1: Khasra No. 43/9/2/1/1, Nagla Road, Village Nangla Bhiku, Palwal-121102, Haryana, India Tel. No.- +91-1275-249100

Plant-2: Khasra No. 34/18/1/1, Nagla Road, Village Dudhola, Palwal-121102, Haryana, India Tel. No.- +91-1275-298021

Plant-3: Khasra No. 43/3/2, 5/1, Nagla Road, Village Nangla Bhiku, Palwal-121102, Haryana, India



Auditor's report on the statement of assets and liabilities as at March 31, 2025

The Board of Directors YOGIJI DIGI LIMITED

1. We have examined the accompanying Statement of assets and liabilities as at March 31, 2025 (hereinafter referred to as the "Statement") of YOGIJI DIGI LIMITED (the Company") prepared by the Company's Management for filing with the Regional Director, northern division, ministry of Corporate Affairs, Government of India (the "Central Government") along with the proposed scheme of amalgamation which provides for the amalgamation of YOGIJI DIGI LIMITED (transferee) and YOGIJI TECHNOEQUIP PRIVATE LIMITED (transferor), pursuant to the requirements under 233 of Companies Act, 2013 ("the act") and rule 25 of the Companies (compromises, arrangements and amalgamations) rules, 2016 ("the rules"). We have signed the statement of assets and statement of liabilities for the purpose of identification.

2. Management's responsibility for the Statements

The preparation of the statements is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its content. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The management is also responsible for ensuring that the Company complies with the requirements of the act and that it provides complete and accurate information to the central government as required thereunder.

3. Auditors' Responsibilities

Pursuant to the Rules, our responsibility is to examine the Statement and report whether the book values of assets and liabilities as stated in the Statement is in agreement with the underlying books of accounts of the Company as at March 31st 2025.

The financial statements relating to the books of account, have been reviewed by us pursuant to the requirements of the act. Our audit of these financial statement was conducted in accordance with the standards on auditing referred to in section 143(10) of the act and other applicable authoritative pronouncement issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purpose issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the code of Ethics issued by the Institute of Chartered Accountants of India.



We have complied with the relevant applicable requirements of the Standard on the Quality control (SQC) 1, Quality control for firms that perform audits and reviews of Historical Financial Information, and other Assurance and Related Services Engagements.

4. Opinion

Based on our examination and information and explanation given towards the report that the book value of assets and liabilities as stated in the statement annexed here to are in agreement with the ordinary books of accounts of the company as at March 31st 2025.

5. Restriction on Use

Our work was performed solely to enable the Company to comply with the requirements of the Rules in connection with its application for the proposed Scheme of Amalgamation which provides for the amalgamation of the Company with Yogiji Techno-Equip Private Limited. Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by any other role we may have as auditor of the Company or otherwise. Nothing contained in this Report, nor anything said or done in the course of, or in connection with the services that are subject to this Report, will extend any duty of care that we may have in our capacity of the statutory auditor of any Financial Statements of the Company.

This Report is issued at the request of Board of Directors of the Company, to whom it is addressed, pursuant to the requirements of the Rules for submission with the Central Government and should not be used for any other purpose. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For DSRV & Co LLP (Regn No. - AAJ-5358)

Chartered Accountants

FRN/MRN No. 006993N/N500073

CA Dinesh Kumar Agrawal
(Partner)

M. No. 085714

PLACE: FARIDABAD

DATE: 21-07-2025

UDIN: 25085714BMLIEO2194



FORM NO. CAA.9

[Pursuant to section 233(1)(a) and rule 25(1)]

Notice of the scheme inviting objections or suggestions

Notice is hereby given by M/s Yogiji Digi Limited ('Transferee Company') that a scheme of merger or amalgamation is proposed to be entered with M/s Yogi ji Technoequip Private Limited ('Transferor Company') and in pursuance of sub-section (1)(a) of Section 233 of the Companies Act, 2013, objections or suggestions are invited in respect of the scheme.

A copy of the scheme of merger or amalgamation is enclosed.

Objections or suggestions are invited from –

(i) the Registrar of Delhi & Haryana

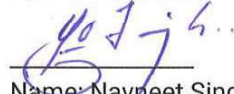
(ii) Official Liquidator (Ministry of Corporate Affairs, Attached to High Court of Delhi 8th Floor, Lok Nayak Bhawan, Khan Market, New Delhi-110003, India); and

(iii) Any person whose interest is likely to be affected by the proposed scheme.

Any person mentioned in (i), (ii) or (iii) above, desirous of providing objections or suggestions in respect of the scheme should send their objections or suggestions within thirty days from the date of this notice to Regional Director (B-2 Wing, 2nd floor, Pt. Deendayal Antyodaya Bhawan, 2nd floor, CGO Complex, New Delhi – 110003, India) and to Shri Ashok Kumar Rana (Unit No-657, 6 Floor, Aggarwal Metro Height, Plot No E-5, Netaji Subhash Place, Dis. Centre, Wazirpur, North West, Pitampura Delhi, Delhi, India, 110034) being authorised representative of the Transferor Company.

Date:- 09.07.2025

Place:- Faridabad



Name: Navneet Singh

Designation: Authorised representative of the Transferee Company

Enclosure: A copy of the scheme of merger or amalgamation