

शिव डाक सेवा
SPEED POST

No. RD/WR/Sec.233/Worley/AA6971504/2024/2573

Dated:

28 MAR 2024

FORM NO. CAA. 12

[Pursuant to Section 233 and rule 25 (5) of Companies Act, 2013]

Confirmation of order of scheme of Merger or Amalgamation of Worley India Private Limited

(Transferor Company No.1), Intecsea Engineering India Private Limited (Transferor Company No.2), Worley Engineering Private Limited (Transferor Company No. 3) with Worley Services India Private Limited (Transferee Company).

Pursuant to the provisions of Section 233 of the Companies Act, 2013, the Scheme of Compromise, Arrangement or Merger of Worley India Private Limited (Transferor Company No.1), Intecsea Engineering India Private Limited (Transferor Company No.2), Worley Engineering Private Limited (Transferor Company No. 3) with Worley Services India Private Limited (Transferee Company) as approved by their respective members and creditors as required under Section 233 (1) (b) and (d) is hereby confirmed with the appointed date as 01/07/2023 for Transferor Company No. 01 with Transferee Company and as 01/02/2024 for Transferor Company No. 02 & 03 with Transferee Company and subject to compliance of following conditions:-

1. Applicant Company has to comply with the provisions of section 233 (11) of Companies Act, 2013, as applicable.
2. The Petitioner Companies shall be liable to pay income tax and stamp duty, if any payable on implementation of said scheme as per Income Tax Law and Stamp Act as applicable in the matter.
3. CLAUSE 6 OF THE SCHEME - 'ACCOUNTING TREATMENT' SHALL BE ADDED AS UNDER:-
4. "The amalgamation of Transferor Companies with the Transferee Company shall be accounted for in the books of accounts of Transferee company in accordance with Pooling of Interest Method satisfying conditions under Para - 3 (e) of AS-14 or purchase method satisfying the condition under Para- 3 (f) of AS -14 as may be applicable as per Accounting Standard - 14". or as per Indian accounting standards of Ind AS - 103 as case may be applicable to Petitioner Companies.
5. Transferor companies to preserve the books and papers of the company as per Section 239 of the Companies Act, 2013.

A copy of the approved scheme is attached to this order.

PLACE: MUMBAI

DATE: 28th March, 2024.

Copy to:

- ✓ 1. Worley Services India Private Limited
New Energy House, Ramkrishna Mandir Road,
Kondivita, Andheri (East), Mumbai - 400059
2. Registrar of Companies, Mumbai



(SANTOSH KUMAR)
REGIONAL DIRECTOR
WESTERN REGION

"Certified True Copy"

योगिनी डी. चौहान, आई सी एल एल
Yogini D. Chauhan, ICL3
संयुक्त निदेशक / JOINT DIRECTOR
कार्यालय प्रादेशिक निदेशक (प. क्षेत्र.)
O/o Regional Director (W. R.)
कारपोरेट कार्य मंत्रालय, मुंबई - ०२.
Ministry of Corporate Affairs, Mumbai - 02.