

**Date: 10<sup>th</sup> June, 2026**

**BSE Limited**

Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**Scrip Code: 517214**

**National Stock Exchange of India Limited**

Listing Department  
Exchange Plaza, Plot No. C/1, G Block  
Bandra – Kurla Complex, Bandra (E)  
Mumbai – 400051

**Scrip Code: DIGISPICE**

**Sub.: Notice convening Meeting of the Equity Shareholders of DiGiSPICE Technologies Limited pursuant to the Order of the Hon'ble National Company Law Tribunal (Principal Bench, New Delhi)**

Dear Sir/Madam,

This is with reference to our previous intimation dated April 23, 2026 regarding Scheme of Amalgamation by way of merger between the Spice Money Limited (“Transferor Company 1”), E-Arth Travel Solutions Private Limited (“Transferor Company 2”), Vikasni Fintech Private Limited (“Transferor Company 3”), with DiGiSPICE Technologies Limited (“Transferee Company or “Company”) and their respective shareholders and creditors (hereinafter referred to as the “Scheme”).

Pursuant to Regulation 30 and the order dated April 22, 2026 (“Order”) passed by the Hon'ble National Company Law Tribunal, Principal Bench, New Delhi, in Company Application No. (CAA) – 08 of 2026, we enclose herewith the copy of the Notice of the Meeting of shareholders of the Company along with the Explanatory Statements under Section(s) 102, 230 to 232 and other applicable provisions of the Companies Act, 2013 (“the Act”) read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the SEBI Listing Regulations and applicable SEBI Circulars. The related Annexures for the aforesaid Notice are available on the website of the Company at:

[https://investorrelations.digispice.com/documents/notice\\_of\\_meeting\\_of\\_the\\_equity\\_shareholders\\_of\\_digispice\\_technologies\\_limited.pdf](https://investorrelations.digispice.com/documents/notice_of_meeting_of_the_equity_shareholders_of_digispice_technologies_limited.pdf)

Day, Date and Time of the Meeting	Monday, July 13, 2026 at 11:00 a.m. (IST)
Cut-off date for sending the Notice to eligible shareholders	June 5, 2026
Cut-off date for determining eligibility for e-Voting	Monday, July 6, 2026
Remote e-Voting start date and time	Thursday, July 9, 2026 at 9:00 A.M.
Remote e-Voting end date and time	Sunday, July 12, 2026 at 5:00 P.M.
Mode of Meeting	As per the directions of the Hon'ble National Company Law Tribunal, Delhi, the Meeting shall be conducted through Video Conferencing/ Other Audio Visual Means. The deemed venue for the Meeting shall be the registered office of the Company.

The detailed instructions for joining the Meeting through VC/OAVM, manner of casting vote through e-voting, etc. are provided in the 'Notes' section of the notice of the Meeting. The Company is circulating the notice, explanatory statement under Section 230(3) read with Section 102 and other applicable provisions of the Act and all annexures thereto through electronic mode to the equity shareholders whose e-mail IDs are registered with the Company.

This intimation is also being uploaded on the website of the Company and Stock Exchange(s).

Kindly take the above information on record and acknowledge receipt of the same.

Thanking you.

Yours faithfully,

For **DiGiSPICE Technologies Limited**

**(Pankaj Arora)**  
**Company Secretary and Compliance Officer**

# DIGISPICE

## DiGiSPICE Technologies Limited

**Regd. Office:** JA-122, 1<sup>st</sup> Floor, DLF Tower-A, Jasola, Jamia Nagar, South Delhi, New Delhi-110025, India

**CIN No.:** L72900DL1986PLC330369

**Tel.:** +91 11 41251965; **Email:** [complianceofficer@digispice.com](mailto:complianceofficer@digispice.com) **Website:** [www.digispice.com](http://www.digispice.com)

### NOTICE OF MEETING OF THE EQUITY SHAREHOLDERS WHICH ALSO CONSISTS PUBLIC SHAREHOLDERS OF DIGISPICE TECHNOLOGIES LIMITED

(convened pursuant to the order dated April 22, 2026, passed by the  
Hon'ble National Company Law Tribunal, Principal Bench, New Delhi)

#### MEETING

<b>Day</b>	:	<b>Monday</b>
<b>Date</b>	:	<b>July 13, 2026</b>
<b>Time</b>	:	<b>11:00 a.m. (IST)</b>
<b>Mode</b>	:	Through Video Conferencing / Other Audio Visual (VC/OAVM)
<b>REMOTE E-VOTING</b>		
<b>Start Date and Time</b>	:	Thursday, July 9, 2026 at 9:00 a.m. (IST)
<b>End Date and Time</b>	:	Sunday, July 12, 2026 at 5:00 p.m. (IST)
<b>Cut-off Date for E-Voting</b>	:	Monday, July 6, 2026

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**FORM NO. CAA.2  
[PURSUANT TO SECTION 230(3) AND RULE 6 AND 7]**

**BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,  
PRINCIPAL BENCH NEW DELHI C.A. (CAA)/ 08 OF 2026**

**IN THE MATTER OF:**

**SECTION 230 – 232 OF THE COMPANIES ACT, 2013 AND RULES THEREUNDER**

**AND**

**IN THE MATTER OF:**

**SPICE MONEY LIMITED**

**..... (Applicant Company 1/ Transferor Company 1)**

**AND**

**E-ARTH TRAVEL SOLUTIONS PRIVATE LIMITED**

**..... (Applicant Company 2/ Transferor Company 2)**

**AND**

**VIKASNI FINTECH PRIVATE LIMITED**

**..... (Applicant Company 3/ Transferor Company 3)**

**AND**

**DIGISPICE TECHNOLOGIES LIMITED**

**..... (Applicant Company 4/ Transferee Company)**

**AND**

**THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS**

**DIGISPICE TECHNOLOGIES LIMITED** a Company incorporated under the provisions of erstwhile Companies Act, 1956 and having its registered office at JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025  
**CIN: L72900DL1986PLC330369**

**..... (Applicant Company 4/ Transferee Company)**

## **NOTICE CONVENING THE MEETING OF THE EQUITY SHAREHOLDERS (WHICH ALSO CONSISTS PUBLIC SHAREHOLDERS) OF DIGISPICE TECHNOLOGIES LIMITED**

**NOTICE** is hereby given that by an order dated **April 22, 2026**, (hereinafter referred to as the "**Order**"), the Hon'ble National Company Law Tribunal, Principal Bench, New Delhi (hereinafter referred to as the "**NCLT**") has directed convening of a meeting of the Equity Shareholders (hereinafter referred to as "**equity shareholders**") of DiGiSPICE Technologies Limited (hereinafter referred to as the "**Applicant Company 4**" or the "**Transferee Company**", as the context may admit) for the purpose of considering, and if thought fit, approving with or without modification, merger embodied in the Scheme of Amalgamation by way of Merger proposed to be made between the **Transferor Company 1, Transferor Company 2, Transferor Company 3** and the **Transferee Company** and their respective shareholders and creditors (hereinafter referred to as the "**Scheme**") pursuant to the provisions of Sections 230-232 of the Companies Act, 2013 (hereinafter referred to as the "**Companies Act**") and the other applicable provisions thereof and applicable rules thereunder.

In pursuance of the said Order and as directed therein, this Notice is hereby given that a meeting of the equity shareholders of the Transferee Company will be held on Monday, July 13, 2026 at 11:00 a.m. IST through Video Conference ("VC")/ Other Audio-Visual Means ("OAVM") (hereinafter referred to as the "**Meeting**") in compliance with the provisions of applicable law and the equity shareholders are requested to attend the Meeting to transact the following business:

To consider and if thought fit, to pass, the following resolution for approval of the Scheme by the requisite statutory majority:

***"RESOLVED THAT*** pursuant to the provisions of Sections 230 - 232 and other applicable provisions of the Companies Act, 2013; the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other rules, circulars and notifications made thereunder (including any amendment, statutory modification, variation or re-enactment thereof) as may be applicable; Sections 2(6) of the Income-tax Act, 2025; the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof, for the time being in force); the Securities and Exchange Board of India Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 and duly amended from time to time; read with observation letters received from Stock Exchanges (National Stock Exchange of India Limited and the BSE Limited) and subject to the Memorandum of Association and Articles of Association of DiGiSPICE Technologies Limited ("**Company**") and subject to the approval of Hon'ble National Company Law Tribunal, Principal Bench New Delhi ("**NCLT**") and subject to such other approvals, permissions and sanctions of regulatory and/ or other government authorities or tribunals, as may be necessary, and subject to such conditions and modifications as may be prescribed or imposed by the NCLT 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 (hereinafter referred to as the "**Board**", which term shall be deemed to mean and include one or more committee(s) constituted/ to be constituted by the Board or any person(s) which the Board may nominate to exercise its powers including the powers conferred by this resolution), the proposed Scheme of Amalgamation by way of merger between the Spice Money Limited (Transferor Company 1), E-Arth Travel Solutions Private Limited (Transferor Company 2), Vikasni Fintech Private Limited (Transferor Company 3), with DiGiSPICE Technologies Limited ('Transferee Company') and their respective shareholders and creditors (hereinafter referred to as the "**Scheme**") be and is hereby approved.

***RESOLVED FURTHER 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, usable or proper, desirable, appropriate or necessary to settle any questions or difficulties or doubts that may arise, including passing of such accounting entries and/or making such adjustments in the books of accounts as considered necessary to give effect to the above resolution and effectively implement the arrangement embodied in the Scheme and to accept such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by the NCLT while sanctioning the arrangement embodied in the Scheme or by any authorities under law, or as may be required for the purpose of resolving any questions or doubts or difficulties that may arise or meaning or interpretation of the Scheme or implementation thereof or in any matter whatsoever connected therewith as the Board may deem fit and proper.”*

**TAKE FURTHER NOTICE** that since this Meeting is held pursuant to the Order passed by the NCLT and in compliance with the MCA Circulars through VC/ OAVM, physical attendance of the equity shareholders has been dispensed with. Accordingly, the facility for appointment of proxies by the equity shareholders will not be available for the present Meeting and hence, the Proxy Form, Attendance Slip and Route map are not annexed to this Notice. However, in pursuance of Section 113 of the Companies Act, authorized representatives of institutional/ corporate equity shareholders may be appointed for the purpose of voting through remote e-voting, for participation in the Meeting through VC/ OAVM facility and e-voting during the Meeting provided that such equity shareholders sends a certified scanned copy (PDF/ JPG Format) of its board or governing body resolution/ authorization/Power of Attorney/ Authority letter etc., authorizing its representative to attend the Meeting through VC on its behalf, vote through e-voting during the Meeting and/ or to vote through remote e-voting, on its behalf. The scanned image of the abovementioned documents should be in the name format 'DiGiSPICE'.

The said resolution/ authorization shall be sent to the scrutinizer by email through her registered email ID address to [cs.aditiagarwal@gmail.com](mailto:cs.aditiagarwal@gmail.com) and to the Transferee Company at [complianceofficer@digispice.com](mailto:complianceofficer@digispice.com) by quoting the concerned DP ID and Client ID or Folio Number, before the VC/ OAVM Meeting or before the remote e-voting, as the case may be. The corporate equity shareholders can also upload documents in NSDL e-voting system for verification by scrutiniser.

**TAKE FURTHER NOTICE** that

- a) In compliance with the provisions of (i) MCA Circulars; (ii) Circular issued by SEBI; (iii) Sections 108 and 230 of the Companies Act read with the rules framed thereunder, as amended; (iv) Regulation 44 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; (v) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India; and (vi) Order, the Transferee Company has engaged the services of National Securities Depository Limited (“**NDSL**”) for the purpose of providing facility of voting by remote e-voting and e-voting during the Meeting so as to enable the equity shareholders, which also consists of the Public Shareholders, to consider and if thought fit, approve the Scheme by way of the aforesaid resolution. Accordingly, voting by equity shareholders of the Transferee Company to the Scheme shall be carried out only through remote e-voting and e-voting during the Meeting. The voting rights shall be reckoned based on the paid-up value of equity shares registered in the name of the equity shareholders as on cut-off date i.e. July 6, 2026;

- b) In compliance with the MCA Circulars read with the Circular issued by SEBI and the Order passed by NCLT, (a) the aforesaid Notice, (b) the Scheme, (c) the explanatory statement under Sections 230(3), 232(1) and (2) and 102 of the Companies Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other applicable provisions of Companies Act and the rules made thereunder, and (d) the enclosures as indicated in the Index (collectively referred to as “**Particulars**”), are being sent through electronic mode to those equity shareholders of the Transferee Company whose email ID(s) are registered with MAS Services Limited, the Transferee Company’s Registrar and Transfer Agent (hereinafter referred to as “**MASSERV or RTA**”)/ depositories/ Transferee Company. The aforesaid Particulars are being sent to those equity shareholders of the Transferee Company whose email ID(s) are registered and whose names appear in the register of members/list of beneficial owners on June 5, 2026. Equity shareholders whose e-mail ID(s) is not registered with RTA/ Depositories, a letter containing Web-link and path of the Notice of Meeting of the Equity Shareholders is being dispatched through post or courier at their registered address;
- c) The equity shareholders may note that the aforesaid Particulars will be available on the Transferee Company’s website at [www.digispice.com](http://www.digispice.com) and on the websites of the Stock Exchanges i.e., the National Stock Exchange of India Limited and BSE Limited at [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) respectively, and on the website of NSDL at [www.evoting.nsdl.com](http://www.evoting.nsdl.com);
- d) The Transferee Company has provided the remote e-voting facility for its equity shareholders, which also consists of the Public Shareholders, to enable them to cast their votes electronically. The instructions for remote e-voting and e-voting at the Meeting are appended to the Notice. The equity shareholders, which also consists of the Public Shareholders, opting to cast their votes by remote e-voting or e-voting during the Meeting are requested to read the instructions in the Notes below carefully. In case of remote e-voting, the votes should be cast in the manner described in the instructions from Thursday, July 9, 2026 at 9:00 a.m. (IST) to Sunday, July 12, 2026 at 5:00 p.m. (IST);
- e) The NCLT has appointed Mr. Ashutosh Gupta, Advocate, as Chairperson and Mr. Suman Kumar Jha, Advocate, as alternate Chairperson, of the Meeting including for any adjournment or adjournments thereof;
- f) At least one independent director of the Transferee Company and the statutory auditor (or his authorized representative who is qualified to be an auditor) of the Transferee Company shall be attending the Meeting through VC/OAVM;
- g) Ms. Aditi Agarwal, Practicing Company Secretary (Membership No. 9410 & C.P. No. 10512) has been appointed as the scrutinizer to scrutinize the e-voting during the Meeting and remote e-voting process in a fair and transparent manner;

The scrutinizer shall after the conclusion of e-voting at the Meeting, first download the votes cast during the Meeting and thereafter unblock the votes cast through remote e-voting and shall make a consolidated scrutinizer’s report of the total votes cast in favour or against, invalid votes, if any, and whether the resolution has been carried or not, and submit her combined report to the Chairperson of the Meeting. The scrutinizer will also submit a separate report with regard to the result of the remote e-voting and e-voting during the Meeting in respect of the Public Shareholders (which term shall have the meaning as assigned to it under the Securities Contracts (Regulation) Rules, 1957, in compliance with Master Circular No. SEBI/HO/CFD/POD- 2/P/CIR/2023/93 dated June 20, 2023 issued by Securities and Exchange Board of India). The scrutinizer’s decision on the validity of the votes shall be final. The results of the votes

cast through remote e-voting and e-voting during the Meeting including separate results of the remote e-voting and e-voting during the Meeting exercised by the Public Shareholders, will be announced within 2 working days.

The results, together with the scrutinizer's report, will be displayed at the registered office of the Transferee Company, on the website of the Transferee Company, and on the website of NSDL at [www.evoting.nsdl.com](http://www.evoting.nsdl.com) and shall be communicated to the National Stock Exchange of India Limited and BSE Limited, within the timelines specified in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

- h) The Scheme, if approved by the equity shareholders at the Meeting, will be subject to the subsequent approval of NCLT;
- i) A copy of the explanatory statement under Sections 230(3), 232(1) and (2) and 102 of the Companies Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other applicable provisions of Companies Act and the rules made thereunder, the Scheme and Particulars are enclosed; and
- j) Institutional investors are encouraged to attend and vote in the said meeting through VC or OAVM.

Copies of the said Scheme and the statement under section 230 read with Rule 6 (3) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 along with the enclosures as indicated in the Index, are annexed to this Notice and can be obtained free of charge between 10:30 a.m. to 1:30 p.m. upto one day prior to the date of meeting from the registered office of the Company at JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 or by sending a request along with details of your shareholding by email at [complianceofficer@digispice.com](mailto:complianceofficer@digispice.com) or at the office of its authorized representative Suhas Puthige and Shouryaditya, Advocates for the Applicant Companies, A-365, Sector 46, Noida, Uttar Pradesh-201301.

The equity shareholders may note that the aforesaid Particulars will be available on the Transferee Company's website at [www.digispice.com](http://www.digispice.com) and on the websites of the Stock Exchanges i.e., the National Stock Exchange of India Limited and BSE Limited at [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) respectively, and on the website of NSDL at [www.evoting.nsdl.com](http://www.evoting.nsdl.com).

The Tribunal has appointed Mr. Ashutosh Gupta, Advocate and failing him, Mr. Suman Kumar Jha, Advocate as chairperson of the said meeting. The above-mentioned Scheme, if approved by the meeting, will be subject to the subsequent approval of the tribunal.

Dated this June 9, 2026

**Sd/-**  
**Ashutosh Gupta, Advocate**  
**Chairperson appointed for the Meeting**

**Registered Office:** JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025

## THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER

### How do I vote electronically using NSDL e-Voting system?





The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

#### Step 1: Access to NSDL e-Voting system

##### A. Login method for e-Voting and joining virtual meeting for Individual Shareholders holding securities in demat mode

In terms of SEBI Master Circular dated July 11, 2023 as latest amended on January 30, 2026, individual Shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and DPs. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility. Login method for Individual Shareholders holding securities in demat mode is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"><li>Existing <b>IDeAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nsd.com">https://eservices.nsd.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the “<b>Beneficial Owner</b>” icon under “<b>Login</b>” which is available under ‘<b>IDeAS</b>’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “<b>Access to e-Voting</b>” under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li><li>If you are not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsd.com">https://eservices.nsd.com</a>. Select “<b>Register Online for IDeAS Portal</b>” or click at <a href="https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</a></li><li>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsd.com/">https://www.evoting.nsd.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li></ol>

	<p>4. Shareholders/Members can also download NSDL Mobile App “<b>NSDL Speede</b>” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;"><b>NSDL Mobile App is available on</b></p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL.</p>	<ol style="list-style-type: none"> <li>1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; New System Myeasi Tab and then use your existing my easi username &amp; password.</li> <li>2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.</li> <li>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; New System Myeasi Tab and then click on registration option.</li> <li>4. Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. <b>NSDL</b> where the e-Voting is in progress.</li> </ol>
<p>Individual Shareholders (holding securities in demat mode) login through their DPs</p>	<p>You can also login using the login credentials of your demat account through your DP registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p>

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.com">evoting@nsdl.com</a> or call at 022 - 4886 7000 or 1800 1020 990.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800-21-09911.

**B. Login method for Shareholders other than individual Shareholders holding securities in demat mode and Shareholders holding securities in physical mode**

**How to Log-in to NSDL e-Voting website?**

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

*Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 139634 then user ID is 139634001***.

5. Password details for Shareholders other than Individual Shareholders are given below:
  - a. If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
  - b. If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
  - c. How to retrieve your 'initial password'?
    - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a pdf file. Open the pdf file. The password to open the pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The pdf file contains your 'User ID' and your 'initial password'.
    - If your email ID is not registered, please follow steps mentioned below in process for those Shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
  - a. Click on "[Forgot User Details/Password?](#)" (If you are holding shares in your demat account with NSDL or CDSL) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - b. [Physical User Reset Password?](#) (If you are holding shares in physical mode) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - c. If you are still unable to get the password by aforesaid two options, you can send a request at [evoting@nsdl.com](mailto:evoting@nsdl.com) mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
  - d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

## **Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system**

### **How to cast your vote electronically and join General Meeting on NSDL e-Voting system?**

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

## **General Guidelines for Shareholders**

1. Institutional Shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to [cs.aditiagarwal@gmail.com](mailto:cs.aditiagarwal@gmail.com) with a copy marked to [evoting@nsdl.com](mailto:evoting@nsdl.com) Institutional Shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com) to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders (<https://www.evoting.nsdl.com/eVotingWeb/faqs.do>) and e-voting user manual for Shareholders available at the download section of [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or call on.: 022 - 4886 7000 and 1800 1020 990 or send a request to (Pallavi Mhatre, Senior Manager) at [evoting@nsdl.com](mailto:evoting@nsdl.com).

## **Process for those Shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e-mail ids for e-voting for the resolutions set out in this Notice:**

1. In case shares are held in physical mode, please send form ISR-1, ISR-2 along with requisite documents to RTA Mas Services Limited, T-34 2<sup>nd</sup> Floor, Okhla Industrial Area Phase-II, New Delhi 110020 and email @ [investor@masserv.com](mailto:investor@masserv.com) for updation of their records.
2. In case shares are held in demat mode, please update your email id in your demat account and generate password as procedure in e-voting instructions.
3. Alternatively, Shareholder/Member may send a request to [evoting@nsdl.com](mailto:evoting@nsdl.com) for procuring user id and password for e-voting by providing above mentioned documents.

## **THE INSTRUCTIONS FOR MEMBERS/SHAREHOLDER FOR E-VOTING ON THE DAY OF THE MEETING ARE AS UNDER:**

1. The procedure for e-Voting on the day of the Meeting is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ Shareholders, who will be present in the Meeting through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the Meeting.
3. Members who have voted through Remote e-Voting will be eligible to attend the Meeting. However, they will not be eligible to vote at the Meeting.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the Meeting shall be the same person mentioned for Remote e-voting.

## **INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE MEETING THROUGH VC/OAVM ARE AS UNDER:**

1. Member will be provided with a facility to attend the Meeting through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under "**Join General Meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of the Company will be displayed. Please note that the Members who do not have the User ID and Password for e-Voting or have forgotten the User

ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the Notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further, Members will be required to allow Camera and use the Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that participants connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is, therefore, recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at [investors@digispice.com](mailto:investors@digispice.com). The same will be replied by the company suitably.
6. Members may register themselves at least five (5) working days in advance as a speaker by sending their request along with questions from their registered email address mentioning their name, DP ID and Client ID/Folio Number, PAN, mobile number at [investors@digispice.com](mailto:investors@digispice.com).
7. Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of questions and number of speakers, depending on the availability of time as appropriate for smooth conduct of the Meeting.
8. Members can login and join the Meeting 15 (fifteen) minutes prior to the scheduled time to start the Meeting and the window for joining shall be kept open till the expiry of 15 minutes after the scheduled time to start the Meeting. The facility of participation at the Meeting through VC/OAVM will be made available for 1000 Members, on first-come-first-served basis. However, the participation of large Members (Members holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairpersons of the Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee and Auditors can attend the Meeting without restriction of first-come-first served basis. Instructions and other information for Members for attending the Meeting through VC/OAVM are given in this Notice.

#### **Other Instructions for Shareholders**

1. Any person holding shares in physical form and non-individual Shareholders, who acquires shares of the Company and becomes Member of the Company after the Notice is sent through e-mail and holding shares as of the cut-off date for dispatch of notice i.e. June 5, 2026, may obtain the login ID and password by sending a request at [evoting@nsdl.com](mailto:evoting@nsdl.com) or to the company at [investors@digispice.com](mailto:investors@digispice.com) or MAS Services Limited, RTA at [investor@masserv.com](mailto:investor@masserv.com). In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. June 5, 2026 may follow steps mentioned in the Notice of the Meeting under 'Access to NSDL e-Voting system'.
2. The Chairman shall, at the Meeting, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of 'E-voting' facility of NSDL for all those Members who are attending the Meeting but have not cast their votes by availing the remote e-voting facility.
3. The Scrutinizer shall make, within 2 working days from the conclusion of the Meeting, a consolidated scrutinizer's report of the total votes cast in favour or against whether through remote e-voting or through e-voting during Meeting, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
4. The results declared along with the Scrutinizer's Report shall be placed on the Company's website [www.digispice.com](http://www.digispice.com) and on the website of NSDL immediately after the declaration of result and communicated to the BSE Limited and National Stock Exchange of India Limited.

**FORM NO. CAA.2  
[PURSUANT TO SECTION 230(3) AND RULE 6 AND 7]**

**BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,  
PRINCIPAL BENCH NEW DELHI C.A. (CAA)/ 08 OF 2026**

**IN THE MATTER OF:**

**SECTION 230 – 232 OF THE COMPANIES ACT, 2013 AND RULES THEREUNDER AND**

**IN THE MATTER OF:**

**SPICE MONEY LIMITED**

**..... (Applicant Company 1/ Transferor Company 1/)**

**AND**

**E-ARTH TRAVEL SOLUTIONS PRIVATE LIMITED**

**..... (Applicant Company 2/ Transferor Company 2)**

**AND**

**VIKASNI FINTECH PRIVATE LIMITED**

**..... (Applicant Company 3/ Transferor Company 3)**

**AND**

**DIGISPICE TECHNOLOGIES LIMITED**

**..... (Applicant Company 4/ Transferee Company)**

**AND**

**THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS**

**DIGISPICE TECHNOLOGIES LIMITED** a Company incorporated under the provisions of erstwhile Companies Act, 1956 and having its registered office at JA-122, 1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025  
**CIN: L72900DL1986PLC330369**

**..... (Applicant Company 4/ Transferee Company)**

**EXPLANATORY STATEMENT UNDER SECTIONS 230(3), 232(1) AND (2) AND 102 OF THE COMPANIES ACT, 2013 READ WITH RULE 6(3) OF THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016**

1. Pursuant to the order dated April 22, 2026, passed by the Hon'ble National Company Law Tribunal, Principal Bench New Delhi (hereinafter referred to as the "**NCLT**"), in C.A. (CAA)/ 08 of 2026 (hereinafter referred to as the "**Order**"), a meeting of the equity shareholders of DiGiSPICE Technologies Limited (hereinafter referred to as the "**Transferee Company**" or the "**Applicant Company 4**", as the context may admit) is being convened through Video Conference ("**VC**")/ Other Audio- Visual Means ("**OAVM**"), on Monday, July 13, 2026 at 11:00 a.m., for the purpose of considering, and if thought fit, approving the Scheme of Amalgamation by way of Merger between **Transferor Company 1, Transferor Company 2, Transferor Company 3** and the **Transferee Company** and their respective shareholders and creditors (hereinafter referred to as the "**Scheme**") under Sections 230-232 and other applicable provisions of the Companies Act, 2013 (hereinafter referred to as the "**Act**"), read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (hereinafter referred to as the "**Rules**"). The Transferor Companies and the Transferee Company are together referred to as the "**Companies**" or "**Parties**", as the context may admit. A copy of the Scheme, which has been, *inter alia*, recommended/ approved by Independent Directors, Audit Committee and the Board of Directors of the Transferee Company at their respective meetings, held on August 8, 2024, is enclosed as **Annexure 1**. Capitalised terms used herein but not defined shall have the meaning assigned to them in the Scheme, unless otherwise stated.
2. The Scheme provides for the amalgamation of the Transferor Company 1, Transferor Company 2 and Transferor Company 3 with and into the Transferee Company, with effect from the Appointed Date (*as defined in the Scheme*), and the consequent dissolution of the Transferor Company 1, Transferor Company 2 and Transferor Company 3 without being wound up, and the issuance of New Equity Shares (*as defined in the Scheme*) to the equity shareholders of the Transferor Company 1 in accordance with the Share Exchange Ratio (*as defined in the Scheme*), pursuant to the provisions of Sections 230 - 232 and/or other applicable provisions of the Act and in accordance with Section 2(6) of the Income Tax Act, 2025.
3. In terms of the Order, the quorum of the meeting of the equity shareholders of the Transferee Company shall be in accordance with the provisions of Section 103(1)(a)(iii) of the Act, which shall not be less than 75% of the Equity shareholders in value. Equity shareholders attending the meeting through VC/ OAVM, either by themselves or through their authorised representative, shall be counted for the purpose of reckoning the quorum under Section 103 of the Act. In the event the quorum is not present at the commencement of the meeting, the meeting shall stand adjourned by 30 minutes, and thereafter the equity shareholders present shall constitute the quorum.
4. Further in terms of the Order, the NCLT has appointed Mr. Ashutosh Gupta, Advocate, and in his absence, Mr. Suman Kumar Jha, Advocate, to be the Chairperson of the Meeting including for any adjournment or adjournments thereof.
5. This statement is being furnished as required under Sections 230(3), 232(1) and (2) and 102 of the Act read with Rule 6 of the Rules.
6. As stated earlier, NCLT by its Order has, *inter alia*, directed that a meeting of the equity shareholders of the Transferee Company shall be convened through VC/ OAVM, on a date and time to be fixed by the Chairperson in consultation with the Transferee Company, accordingly the meeting of the shareholders has been scheduled on Monday, July 13, 2026 at 11:00 a.m. for the purpose of considering, and if thought fit, approving the arrangement embodied in the Scheme (hereinafter referred to as "**Meeting**"). Equity shareholders would be entitled to vote either through remote e-voting or e-voting during the Meeting.

The Transferee Company is seeking the approval of its equity shareholders to the Scheme by way of voting through remote e-voting and e-voting during the Meeting. Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 (hereinafter referred to as the “**SEBI Schemes Master Circular**”) issued by Securities and Exchange Board of India (hereinafter referred to as “**SEBI**”) *inter alia*, provides that approval of Public Shareholders of the Transferee Company to the Scheme shall be obtained by way of voting through remote e-voting and e-voting during the Meeting. Since, the Transferee Company is seeking the approval of its equity shareholders (which also consists of the Public Shareholders) to the Scheme by way of voting through remote e-voting and e-voting during the Meeting, no separate procedure for voting through remote e-voting and e-voting during the Meeting would be required to be carried out by the Transferee Company for seeking the approval to the Scheme by its Public Shareholders in terms of SEBI Schemes Master Circular. The aforesaid notice sent to the equity shareholders (which also consists of the Public Shareholders) of the Transferee Company would be deemed to be the notice sent to the Public Shareholders of the Transferee Company. For this purpose, the term “**Public**” shall have the meaning assigned to it in Rule 2(d) of the Securities Contracts (Regulations) Rules, 1957 and the term “**Public Shareholders**” shall be construed accordingly. In terms of SEBI Schemes Master Circular, the Transferee Company has provided the facility of voting by remote e-voting and e-voting during the Meeting to its Public Shareholders.

NCLT, by its Order, has, *inter alia*, held that since the Transferee Company is directed to convene a meeting of its equity shareholders, which also consists of the Public Shareholders, and the voting in respect of the equity shareholders, which also consists of the Public Shareholders, is through remote e-voting and e-voting during the Meeting, the same is sufficient compliance of the SEBI Schemes Master Circular.

The scrutinizer appointed for conducting the remote e-voting and e-voting during the Meeting will however submit her separate report to the Chairperson of the Transferee Company or to the person so authorised by him after completion of the scrutiny of the remote e-voting and e-voting during the Meeting cast by the Public Shareholders so as to announce the results of the remote e-voting and e-voting during the Meeting exercised by the Public Shareholders of the Transferee Company.

7. In terms of the SEBI Master Circular, the Scheme shall be acted upon only if the votes cast by the Public Shareholders through remote e-voting and e-voting during the Meeting in favour of the resolution for approval of Scheme are more than the number of votes cast by the Public Shareholders against it. The Scheme shall be considered approved by the equity shareholders of the Transferee Company if the resolution mentioned in the Notice has been approved by majority of persons representing three-fourth in value of the equity shareholders voting through e-voting during the Meeting or by remote e-voting, in terms of the provisions of Sections 230-232 of the Act (Requisite statutory majority).
8. If the entries in the records/registers of the Transferee Company in relation to the number or value, as the case may be, of the equity shares are disputed, the Chairperson of the Meeting shall determine the number or value, as the case may be, for the purposes of the said Meeting, and his decision in that behalf shall be final.
9. **Details as per Rule 6(3) of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016**
  - (i) **Details of the Order of the NCLT directing the calling, convening and conducting of the Meeting:**
    - (a) Date of the Order: April 22, 2026
    - (b) Date, Time and Venue of the Meeting: Monday, July 13, 2026 at 11:00 a.m.

**(ii) Details of Applicant Companies:**

S. No.	Particulars	Transferor Company 1	Transferor Company 2	Transferor Company 3	Transferee Company
a.	Corporate Identification Number (CIN)	U64199DL2000PLC104989	U63000DL2020PTC364122	U72900DL2021PTC389276	L72900DL1986PLC330369
b.	Permanent Account Number (PAN)	AABCC9662Q	AAFCE9065M	AAICV3748H	AABCM5619D
c.	Name of the Company	Spice Money Limited	E-Arth Travel Solutions Private Limited	Vikasni Fintech Private Limited	DiGiSPICE Technologies Limited
d.	Date of Incorporation	April 04, 2000	May 29, 2020	November 01, 2021	December 23, 1986
e.	Type of Company	Public Limited Company (Subsidiary of Listed Public Company)	Private Limited (Subsidiary of Listed Public Company)	Private Limited (Subsidiary of Listed Public Company)	Listed, Public Limited Company
f.	Registered office address and e-mail address	JA-122, 1st Floor, DLF Tower - A Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 Email: <a href="mailto:secretarial@spicemoney.com">secretarial@spicemoney.com</a>	JA-122, 1st Floor, DLF Tower - A Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 Email: <a href="mailto:secretarial@spicemoney.com">secretarial@spicemoney.com</a>	JA-122, 1st Floor, DLF Tower – A, Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 Email: <a href="mailto:secretarial@spicemoney.com">secretarial@spicemoney.com</a>	JA-122, 1 <sup>st</sup> Floor, DLF Tower – A, Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 Email: <a href="mailto:complianceofficer@digispice.com">complianceofficer@digispice.com</a>

**g. Summary of the main objects as per the Memorandum of Association and main business carried on by the Applicant Companies:**

- a. Transferor Company 1:** The objects as per Memorandum of Association of the Transferor Company 1 is to *inter-alia* carry on business to develop, design, establish, maintain, organize, undertake sell, resell, distribute, promote and deal in business of all types of services and products for the enterprises and customers, including but not limited to payment services, payment gateway services, pre-paid instruments, Bharat Bill Payment System services, bill payment for utility services, M-commerce, E-commerce, to act as business correspondent or an intermediary for banks, financial institutions, to carry on business as a Payment Aggregator, to act as Point of Presence, Point of service, collection centre, facilitation centre, contact centre, contact points, Tax information network centre, central record keeping agency, distribution of loan products, mutual fund products and other investment products, to carry on all kinds of insurance business through any technology / online platform or through any mode/medium/ channel and to solicit and procure insurance business and to act as consultant and manager or agent in relation thereto.
- b. Transferor Company 2:** The main objects as per Memorandum of Association of the Transferor Company 2 is to carry on business of hospitality, offering services related to managing and arranging tours for various purposes, booking and reserving accommodations and transport, and providing authorized ticket booking for railways, airlines, and ships.
- c. Transferor Company 3:** The main objects as per Memorandum of Association of the Transferor Company 3 is to carry on business of development of technology for evaluating borrowers' creditworthiness, acting as an intermediary for banks and financial institutions. It provides consultancy, technical assistance, and technology solutions related to computer software and hardware systems, data processing, and financial data analysis.
- d. Transferee Company:** The objects as per Memorandum of Association of the Transferee Company is to *inter-alia* carry on trade or business of manufacturers and dealers of computers and their peripherals; development and distribution of software; provision of

services in telecommunication and information technology including Business Process Outsourcing and Information Technology Enabled Services; and offering mobile marketing and advertising solutions. The Transferee Company has amended its object clause to include the objects to carry on business of to develop, design, establish, maintain, organize, undertake sell, resell, distribute, promote and deal in business of all types of services and products for the enterprises and customers, including but not limited to payment services, payment gateway services, pre-paid instruments, Bharat Bill Payment System services, bill payment for utility services, M-commerce, E-commerce, to act as business correspondent or an intermediary for banks, financial institutions, to act as Point of Presence, Point of service, collection centre, facilitation centre, contact centre, contact points, Tax information network centre, central record keeping agency, distribution of loan products, mutual fund products and other investment products, to carry on all kinds of insurance business through any technology / online platform or through any mode/medium/ channel and to solicit and procure insurance business and to act as consultant and manager or agent in relation thereto.

**h. Details of change of name, registered office and objects of the Applicant Companies during the last five years:**

**a. Transferor Company 1:**

**Change in Name:** There has been no change in the name of the company in the last five (5) years.

**Change in Object:** The object of Transferor Company 1 was changed on December 08, 2025.

**Change in Registered Office:** The Registered Office of the Company was changed from 622, 6<sup>th</sup> Floor, DLF Tower A, Jasola District Centre, New Delhi – 110025 to JA-122, 1<sup>st</sup> Floor, DLF Tower – A, Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 with effect from November 08, 2023.

**b. Transferor Company 2:**

**Change in Name:** The name of the Transferor Company 2 was changed from E-Arth Finsolve Solutions Private Limited to E-Arth Travel Solutions Private Limited with effect from February 22, 2021.

**Change in Object:** The object of Transferor Company 2 was changed on February 15, 2021.

**Change in Registered Office:**

(i) The Registered Office of the Company was changed from 512-B, Modi Tower, Nehru Place, Delhi, South Delhi, Delhi 110019 India to 512-B, 98-N Nehru Place, NA, New Delhi, South Delhi, Delhi, India, 110019 with effect from February 22, 2021

(ii) The Registered Office of the Company was changed from 512-B, 98-N Nehru Place, NA, New Delhi, South Delhi, Delhi, India, 110019 to JA-122, 1<sup>st</sup> Floor, DLF Tower A, Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025 with effect from June 21, 2024.

**c. Transferor Company 3:**

**Change in Name:** There has been no change in the Name of the company in the last five (5) years.

**Change in Object:** There has been no change in the Objects of the company in the last five (5) years.

**Change in Registered Office:** The Registered Office of Transferor Company 3 has been changed from 622, 6<sup>th</sup> Floor, DLF Tower – A, Jasola District, New Delhi – 110025 to JA – 122, 1<sup>st</sup> Floor, DLF Tower – A, Jasola District, New Delhi – 110025 w.e.f. June 21, 2024.

d. **Transferee Company:**

**Change in Name:** There has been no change in the Name of the company in the last five (5) years.

**Change in Object:** The object of the Transferee Company was changed on 23<sup>rd</sup> October, 2024.

**Change in Registered Office:** The registered office of Transferee Company has been changed from 622, 6<sup>th</sup> Floor, DLF Tower – A, Jasola District, New Delhi – 110025 to JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025

i. **Name of the stock exchange (s) where securities of the company are listed, if applicable:** Transferee Company is listed on BSE Limited and National Stock Exchange of India Ltd.

Further, Transferor Company 1, Transferor Company 2 and Transferor Company 3 are not listed.

j. **Details of the capital structure of the Applicant Companies including Authorised, Issued, Subscribed and Paid up Share Capital:**

a. **Transferor Company 1:**

Particulars	Amount in INR
<b>Authorised Share Capital</b>	
6,70,00,000 (Six Crore Seventy Lakh) Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	67,00,00,000
3,30,00,000 (Three Crore Thirty Lakh) Preference Shares of face value of INR. 10/- each (Indian Rupees Ten Only)	33,00,00,000
<b>Total</b>	<b>100,00,00,000</b>
<b>Issued, subscribed and paid-up capital</b>	
4,40,02,975 (Four Crore Forty Lakh Two Thousand Nine Hundred and Seventy-Five Only) Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	44,00,29,750
8,69,030 (Eight Lakh Sixty-Nine Thousand Thirty) Class B Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	86,90,300
1,30,00,000 (One Crore Thirty Lakh) Non-convertible redeemable Preference Shares of face value of INR 10/- each (Indian Rupees Ten Only)	13,00,00,000
<b>Total</b>	<b>57,87,20,050</b>

b. **Transferor Company 2:**

Particulars	Amount in INR
<b>Authorised Share Capital</b>	
150,000 (One Lakh Fifty Thousand) Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	1,500,000
<b>Total</b>	<b>1,500,000</b>
<b>Issued, subscribed and paid-up capital</b>	
15,000 (fifteen Thousand) Equity Shares of Face Value of INR 10/- each (Indian Rupees Ten Only)	150,000
<b>Total</b>	<b>150,000</b>

c. **Transferor Company 3:**

Particulars	Amount in INR
<b>Authorised Share Capital</b>	
50,000 (Fifty Thousand) Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	500,000
<b>Total</b>	<b>500,000</b>
<b>Issued, subscribed and paid-up capital</b>	
10,000 (Ten Thousand) Equity Shares of face value of INR 10/- each (Indian Rupees Ten Only)	100,000
<b>Total</b>	<b>100,000</b>

d. **Transferee Company:**

Particulars	Amount in INR
<b>Authorised Share Capital</b>	
41,35,00,000 (Forty-One Crore and Thirty-Five Lakh) equity shares of INR 3/- (Indian Rupees Three Only) each.	124,05,00,000
<b>Total</b>	<b>124,05,00,000</b>
<b>Issued, subscribed and paid-up capital</b>	
23,44,71,106 (Twenty-three Crore Forty-Two Lakhs Seventy-One Thousand One Hundred and Six) equity shares of INR 3/- each (Indian Rupees Three Only)	70,34,13,318
<b>Total</b>	<b>70,34,13,318</b>

k. **Details of the Promoters and Directors along with their addresses of the Applicant Companies:**

a. **Transferor Company 1:**

*Details of Directors*

Sr. No.	Name of the Director	Address	DIN
1.	Mrutyunjay Mahapatra	D-1501, Plot No. 9, Sai Sakshaat CHSL, Sec-6, Kharghar, Navi Mumbai 410210	03168761
2.	Sunil Kumar Kapoor	104, 1st Floor, Tower Manchester 2, Mahagun Moderne, Sector-78, Noida-201301, Uttar Pradesh	05322540
3.	Ramesh Venkataraman	48, Drayton Gardens, SW10SA, London, NA GB	03545080
4.	Veena Vikas Mankar	801, Park Heights, 10th Road, Near Madhu Park, Khar (West), Mumbai 400052	00004168
5.	Ram Nirankar Rastogi	E-1802, Raheja Vistas, Opposite Bombay Scottish School, Raheja Vihar, Chandivali, Mumbai – 400072	07063686
6.	Pankaj Vaish	No. 008, Embassy EROS 7, Ulsoor Road, Bangalore, Karnataka 560042	00367424
7.	Srikrishna Narasimhan	Flat No. A -Ora/ 155, Kalpataru Residence, Next to Prabodhan Krida Bhavan, Off Post Office Rd, Siddharath Nagar, Goregaon – West Mumbai 400104	07175251

*Details of Promoters*

S. No.	Name	Address
1.	DiGiSPICE Technologies Limited	JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025

b. **Transferor Company 2:**

*Details of Directors*

Sr. No	Name of the Director	Address	DIN
1.	Devidas Sharma	B-677, Gali No-7, Garhi Mendu, North East Delhi, 110053	08233233
2.	Sunil Kumar Kapoor	104, 1st Floor, Tower Manchester 2, Mahagun Moderne, Sector-78, Noida-201301, Uttar Pradesh	05322540
3.	Virendra Kumar	H-11, Top Floor, H Block, Shakarpur, Delhi 110092	07607538

Details of Promoters

S. No.	Name of Shareholder	Address
1.	DiGiSPICE Technologies Limited	JA-122,1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025
2.	Spice Money Limited	JA-122, 1st Floor, DLF Tower – A, Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025

**c. Transferor Company 3:**

Details of Directors

Sr. No	Name of the Director	Address	DIN
1.	Dilip Kumar Modi	36, Amrita Shergill Marg, New Delhi-110003	00029062
2.	Rohit Ahuja	A-27, Sector-26, Noida, Uttar Pradesh – 201301	00065417
3.	Virendra Kumar	H-11, Top Floor, H Block, Shakarpur, Delhi – 110092	07607538

Details of Promoters

S. No.	Name of Shareholder	Address
1.	DiGiSPICE Technologies Limited	JA-122, 1st Floor, DLF Tower – A, Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025
2.	Spice Money Limited	JA-122, 1st Floor, DLF Tower – A, Jasola District Centre, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025

**d. Transferee Company:**

Details of Directors

S. No.	Name	Address	DIN
1.	Dilip Kumar Modi	36, Amrita Shergill Marg, New Delhi-110003	00029062
2.	Ramesh Venkataraman	48, Drayton Garde, SW10SA, London, NA GB	03545080
3.	Mrutyunjay Mahapatra	D-1501, Plot No. 9, Sai Sakshaat CHSL, Sec - 6, Kharghar, Navi Mumbai – 410210	03168761
4.	Ram Nirankar Rastogi	E-1802, Raheja Vistas, Opposite Bombay Scottish School, Raheja Vihar, Chandivali, Mumbai -400072	07063686
5.	Pankaj Vaish	008, Embassy Eros, 7, Ulsoor Road, Bangalore - 560042, Karnataka, India,	00367424
6.	Veena Vikas Mankar	801, Park Heights, 10 <sup>th</sup> Road, Near Madhu Park, Khar (West), Mumbai-400052	00004168

Details of Promoters

S. No.	Name	Address
1	Spice Connect Private Limited	JA - 122, 1st Floor, DLF Tower-A, Jasola District Center, Jamia Nagar, South Delhi, New Delhi, Delhi, India, 110025

(iii) **Fact and details of any relationship subsisting between such companies who are parties to such scheme of compromise or arrangement, including holding, subsidiary or of associate companies**

- a. **Transferor Company 1:** Subsidiary of Transferee Company
- b. **Transferor Company 2:** Subsidiary of Transferee Company
- c. **Transferor Company 3:** Subsidiary of Transferee Company
- d. **Transferee Company:** Holding Company of Transferor Company 1, Transferor Company 2 and Transferor Company 3

(iv) **The date of the Board Meeting at which the Scheme was approved by the Board of Directors including the name of the Directors who voted in favour of the resolution, who voted against the resolution and who did not vote or participate on such resolution:**

The Scheme was approved by the Board of Directors of Applicant Companies on August 8, 2024. Detail of voting is as follows:

a. **Transferor Company 1:**

Sr. No	Name of the Director	Vote (Favour/ against/ abstain from voting)
1.	Mrutyunjay Mahapatra	Voted in favour
2.	Sunil Kumar Kapoor	Voted in favour
3.	Ramesh Venkataraman	Voted in favour
4.	Veena Vikas Mankar	Voted in favour
5.	Venkatramu Jayanthi*	Leave of absence
6.	Rashmi Aggarwal*	Voted in favour

b. **Transferor Company 2:**

Sr. No	Name of the Director	Vote (Favour/ against/ abstain from voting)
1.	Devidas Sharma	Voted in favour
2.	Sunil Kumar Kapoor	Voted in favour
3.	Virendra Kumar	Voted in favour

c. **Transferor Company 3:**

Sr. No	Name of the Director	Vote (Favour/ against/ abstain from voting)
1.	Dilip Kumar Modi	Voted in favour
2.	Rajneesh Arora*	Voted in favour
3.	Neha Rawat*	Voted in favour

d. **Transferee Company:**

Sr. No	Name of the Director	Vote (Favour/ against/ abstain from voting)
1.	Dilip Kumar Modi	Voted in favour
2.	Subramanian Murali*	Voted in favour
3.	Rashmi Aggarwal*	Voted in favour
4.	Mayank Jain*	Voted in favour
5.	Mrutyunjay Mahapatra	Voted in favour
6.	Ram Nirankar Rastogi	Voted in favour
7.	Rohit Ahuja*	Voted in favour
8.	Venkatramu Jayanthi*	Voted in favour

\* Ceased to be a Director as on the date of notice

(v) **Pre and post shareholding pattern of Transferor Companies:**

For Pre and post shareholding pattern of Transferor Companies, please refer **Annexure 12**.

(vi) **Details of the Scheme of Compromise or Arrangement including:**

a) **Parties involved in such compromise or arrangement;**

The Transferee Company is Holding Company for Transferor Company 1, Transferor Company 2 and Transferor Company 3.

b) **In case of amalgamation or merger, appointed date, effective date, share exchange ratio (if applicable) and other considerations, if any;**

I. **Key extract of the Scheme**

- **Appointed date:** Shall mean the Effective date
- **Effective date** means the date on which the certified copy of the order of the NCLT sanctioning the Scheme is filed by the Transferor and Transferee Companies with the Jurisdictional Registrar of Companies after all the conditions and matters referred to in Clause 23 of the Scheme occur or have been fulfilled, obtained or waived, as applicable, in accordance with this Scheme. Such a filing may be a filing independent of the filing of the certified copy of the order of the Scheme by the Transferor Companies and the Transferee Company with ROC in accordance with the provisions of Section 232(5) of the Act read with rules framed thereunder as the conditions and matters as referred to in Clause 23 of the Scheme may be fulfilled after the said period prescribed under Section 232(5) of the Act for filing of the order with the ROC is concluded. Any reference in this Scheme to the words "upon the

Scheme becoming effective” or date of “coming into effect of this Scheme” or “the effectiveness of this Scheme” or date of “Scheme coming into effect” shall have same meaning as the “Effective Date.”

- **Share Exchange Ratio**
  - a. Equity shares of Transferor Company 1, Transferor Company 2 and Transferor Company 3, held by Transferee Company or for its benefit, will be cancelled without any act, deed or instrument;
  - b. Preference shares of Transferor Company 1 held by Transferee Company will be cancelled without any act, deed or instrument;
  - c. Equity shares of Transferor Company 2 and equity shares of Transferor Company 3, held by Transferor Company 1, will be cancelled without any act, deed or instrument; and
  - d. Transferee Company will issue and allot, to every equity shareholder (other than Transferee Company) of the Transferor Company 1, holding fully paid-up equity shares in the Transferor Company 1 and whose names appear in the register of members of the Transferor Company 1 on the date as may be decided by Board of Transferee Company, 126 (One Hundred Twenty-Six) Equity Shares of INR 3/- each fully paid up of the Transferee Company, credited as fully paid-up with rights attached thereto as hereinafter mentioned as consideration for every 100 (One Hundred) Equity Shares of INR 10/- each fully paid-up, held by such shareholder in the capital of the Transferor Company 1.
- **Considerations:** Upon the Scheme coming into effect and without any further application, act or deed:
  - a. Equity shares of Transferor Company 1, Transferor Company 2 and Transferor Company 3, held by Transferee Company or for its benefit, will be cancelled without any act, deed or instrument;
  - b. Preference shares of Transferor Company 1 held by Transferee Company will be cancelled without any act, deed or instrument;
  - c. Equity shares of Transferor Company 2 and equity shares of Transferor Company 3, held by Transferor Company 1, will be cancelled without any act, deed or instrument; and
  - d. Transferee Company will issue and allot, to every equity shareholder (other than Transferee Company) of the Transferor Company 1, holding fully paid-up equity shares in the Transferor Company 1 and whose names appear in the register of members of the Transferor Company 1 on the date as may be decided by Board of Transferee Company, 126 (One Hundred Twenty-Six) Equity Shares of INR 3/- each fully paid up of the Transferee Company, credited as fully paid-up with rights attached thereto as hereinafter mentioned as consideration for every 100 (One Hundred) Equity Shares of INR 10/- each fully paid-up, held by such shareholder in the capital of the Transferor Company 1 (**“Share Exchange Ratio”**).
- **Summary of valuation report including basis of valuation and fairness opinion of the registered valuer, if any; and the declaration that the valuation reports is available for inspection at the registered office of the company;**

**Valuation Report:**

M/s Resonate Valutech LLP, a Registered Valuer (IBBI Registration No. IBBI/RV-E/06/2024/209), was appointed to determine the fair equity share exchange ratio for the proposed Scheme of Amalgamation of Spice Money Limited, E-Arth Travel Solutions Private Limited and Vikasni Fintech Private Limited with DiGiSPICE Technologies Limited.

The valuation was carried out in accordance with the ICAI Valuation Standards and relevant provisions of the Companies Act, 2013, considering the companies as going concerns and on an “as-is-where-is” basis.

The registered valuer adopted a relative valuation approach, applying different valuation methodologies based on the nature and business profile of each company, namely:

- Market Price Method and Net Asset Value (NAV) Method for DiGiSPICE Technologies Limited (listed entity),
- Discounted Cash Flow (DCF) Method for Spice Money Limited, considering its operating fintech business, and
- Net Asset Value (NAV) Method for E-Arth Travel Solutions Private Limited and Vikasni Fintech Private Limited, which presently do not have significant operating activities.

Based on the above approaches and analysis, the registered valuer recommended the following share exchange ratio:

*126 (One Hundred Twenty-Six) equity shares of DiGiSPICE Technologies Limited (face value INR 3/- each, fully paid-up) to be issued for every 100 (One Hundred) equity shares of Spice Money Limited (face value INR 10/- each, fully paid-up).*

No share exchange ratio has been recommended for E-Arth Travel Solutions Private Limited and Vikasni Fintech Private Limited, as their equity shares are already held within the group structure.

#### **Fairness Opinion Report:**

M/s. D & A Financial Services (P) Limited, a SEBI registered Merchant Banker (Registration No. INM000011484), has issued a Fairness Opinion dated 9 August 2024, as required under SEBI Circular No. SEBI/HO/CFD/POD2/P/CIR/2023/93 dated 20 June 2023.

The Merchant Banker has examined the Valuation Report dated 8 August 2024 issued by M/s Resonate Valutech LLP and reviewed the Draft Scheme of Amalgamation along with relevant publicly available and management provided information.

Based on such review and subject to the stated assumptions and limitations, the Merchant Banker has opined that the valuation methodology adopted, and the resultant share exchange ratio recommended by the registered valuer are fair and reasonable to the shareholders of DiGiSPICE Technologies Limited and transferor companies involved in the Scheme.

#### **Declaration:**

Valuation Report issued by M/s. Resonate Valutech LLP and the Fairness Opinion issued by M/s. D & A Financial Services (P) Limited are available for inspection by the members and other eligible persons at the Registered Office of DiGiSPICE Technologies Limited during normal business hours on any working day, up to the date of the relevant meeting, in accordance with applicable provisions of law.

- **Details of capital/debt restructuring, if any;** Not Applicable
- **Rationale for the Scheme**
- **Benefits of the compromise or arrangement as perceived by the Board of directors to the company, members, creditors and others (as applicable)**

The Rationale for the Scheme is as under:

- (a) The financial technology service business ('Fintech Business') is being carried on by Spice Money, material subsidiary of DiGiSPICE, under the brand name "Spice Money", including business of cash deposit, cash withdrawals, bill payments etc. as per the licenses issued under the regulations governing Pre-Paid Instrument, Bharat Bill Payment System, Aadhaar Enabled Payment Systems etc. In order to streamline the business structure and aligning it with the future growth prospects, the listed holding company of the group i.e., DiGiSPICE will continue to directly carry out the Fintech Business upon the Scheme becoming Effective;
- (b) The Scheme upon implementation will result in reduction of layers of subsidiaries and will thereby allow the Fintech Business, flexibility to diversify and expand through substructures in due course, if required, to meet future business/regulatory requirements;
- (c) The Scheme will enhance value for shareholders of listed entity by linking their stake directly to Fintech Business;
- (d) The Scheme will result in rationalisation and simplification of structure by reducing the number of legal entities. Integration of the Transferee Company and its subsidiaries will streamline operations, reduce duplication and improve operational efficiency. Merging the companies will optimize resources such as management, infrastructure, and technology, leading to cost savings and enhanced productivity;
- (e) Achieving economies of scale by pooling resources and consolidating operations, leading to reduced costs and increased profitability; and
- (f) Reduce legal and regulatory compliance spread over different entities by consolidating.

- **Synergies of businesses of the entities involved in the Scheme**

The Scheme involves merger of Transferor Companies into the Transferee Company and would lead to the benefits specified rationale provided above.

- **Cost Benefit Analysis of the Scheme**

The Transferor companies are subsidiaries of Transferee Company. This merger will help achieving economies of scale and will lead to a more efficient utilization of capital, achieving financial strength and flexibility by optimization of resources such as management, infrastructure, and technology, leading to cost savings and enhanced productivity. Although the Scheme would lead to incurring of some costs towards its implementation including administrative/ statutory levy(ies), fees payable to third party professional. However, the benefits of the Scheme over a longer period would far outweigh such costs for the stakeholders of the Company.

- **Amounts due to unsecured creditors:**

The amount due to unsecured creditors of the Applicant Companies as on November 30, 2025, is as detailed below:

**Transferor Company 1:** INR 1,76,50,486/- (Rupees One Crore Seventy-Six Lakhs Fifty Thousand Four Hundred and Eighty-Six Only).

**Transferor Company 2:** INR 161,713/- (Rupees One Lakh Sixty-One Thousand Seven Hundred Thirteen Only).

**Transferor Company 3:** INR 3,49,350/- (Rupees Three Lakh Forty-Nine Thousand Three Hundred Fifty Only)

**Transferee Company:** INR 1,57,14,786/- (Rupees One Crore Fifty-Seven Lakhs Fourteen Thousand Seven Hundred and Eighty-Six Only).

**(vii) Disclosure about the effect/impact of the Scheme on the following persons:**

<b>S. No.</b>	<b>Persons</b>	<b>Effect/impact of the Scheme</b>
1.	Key Managerial Personnel / Employees	All the permanent employees of the Transferor Companies, including the employees on probation and interns / trainees engaged by the Transferor Companies, who are in its employment as on the Effective Date shall become the permanent employees (or on probation and interns / trainees, as the case may be) of the Transferee Company with effect from the Effective Date without any break or interruption in service and on terms and conditions as to employment and remuneration not less favourable than those on which they are engaged or employed by the Transferor Companies.
2.	Directors	The offices of the Directors of Transferor Companies shall cease to exist upon effectiveness of the Scheme.
3.	Promoter and Non – Promoter Shareholders	The scheme is in best interest of company and its shareholders. The impact of the implementation of Scheme on the shareholders, including, the public shareholders would be the same in all respects and no shareholder is expected to have any disproportionate advantage or disadvantage in any manner. There will be no change in voting rights or economic interests of the shareholders of the Company before and after the implementation of Scheme. The Scheme is not in any manner prejudicial or against public interest and would serve the interest of all shareholders, creditors and other stakeholders.
4.	Depositors	None of the Applicant Companies involved in the Scheme has accepted any deposit and hence this is not applicable.
5.	Creditors	All debts, liabilities, duties, guarantees, indemnities and obligations of every kind, nature, description, whether or not provided for in the books of accounts and whether disclosed or undisclosed in the balance sheet shall also, under the provisions of the Act, without any further act or deed, be transferred to or be deemed to be transferred to the Transferee Company on the same terms and conditions, as applicable, so as to become as, from the Appointed Date, the debts, liabilities, duties, guarantees, indemnities and obligations of the Transferee Company
6.	Deposit Trustee and Debenture Trustee	None of the Applicant Companies involved in the Scheme has any deposit trustee / debenture trustee and hence this is not applicable.

**(viii) Disclosure about the effect of Compromise or arrangement on the material interests or directors and key managerial personnel and debenture trustee.**

Scheme has no impact on the material interests of directors and Key Managerial Personnel. Further there are no debenture trustees in the Transferor and Transferee Company.

**(ix) Investigations or proceedings, if any, pending against the Applicant Company under the Act:**

No investigation proceedings are pending under the provisions of Chapter XIV of the Act or under Sections 235 to 251 of the Companies Act, 1956 in respect of the Applicant Companies.

None of the Directors, Promoters, Key Managerial Personnel, their relatives, Creditors and Employees of the Applicant Companies respectively have any material interest, financial or otherwise, in the Scheme, save to the extent of shares held by them in the Applicant Companies, if any.

The aforesaid information is key extract of the Scheme. Copy of Scheme of Amalgamation by way of Merger between Spice Money Limited, E-Arth Travel Solutions Private Limited, Vikasni Fintech Private Limited and DiGiSPICE Technologies Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 is enclosed as **Annexure 1**.

**(x) Details of approvals, sanctions or no-objection(s), if any, from regulatory or any other government authorities required, received or pending for the purpose scheme of compromise or arrangement.**

For the purpose of the proposed Scheme, Transferor Company 1 has received no-objection letter from the Reserve Bank of India (RBI) vide its letter dated July 9, 2025. However, any communication from IRDAI is still awaited.

**(xi) Details of availability of the following documents for obtaining extracts from or making or obtaining copies**

The following documents will be available for inspection by the equity shareholders of the Transferee Company through electronic mode during the proceedings of the Meeting, basis email request being sent on [complianceofficer@digispice.com](mailto:complianceofficer@digispice.com). Further, the following documents will also be open for inspection by the equity shareholders of the Transferee Company at its registered office at JA-122, 1st Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025, between 10.30 a.m. and 1.30 p.m. on all working days from the date hereof up to one day prior to the date of the Meeting:

- a) Copy of the order passed by NCLT in C.A. (CAA)/ 08 of 2026, dated April 22, 2026, *inter alia*, directing the Transferee Company to convene the meeting of its equity shareholders;
- b) Copy of C.A. (CAA)/ 08 of 2026 (with annexures) jointly filed by the Companies before NCLT, along with the application dated March 7, 2026, filed on behalf of the Applicant Companies;
- c) Copy of the Scheme;
- d) Copy of the Memorandum and Articles of Association of the Companies;
- e) Copies of the financial statements of the Transferor Companies for the financial year ended March 31, 2026;
- f) Copy of the audited financial results of the Transferee Company for the quarter and year ended March 31, 2026;

- g) Register of Directors' and Key Managerial Personnel and their Shareholding of the Applicant Companies;
- h) Copy of the valuation report and addendum thereof dated August 8, 2024 and September 27, 2024 respectively, issued by Resonate Valutech LLP, Registered Valuer (IBBI Registration No. IBBI/RV-E/06/2024/209) to the Board of Directors of Transferee Company.;
- i) Copy of the fairness opinion and addendum thereof dated August 9, 2024 and September 27, 2024 respectively, issued by D & A Financial Services (P) Limited, a SEBI registered Merchant Banker, to the Board of Directors of the Transferee Company;
- j) Copy of the Complaint Report submitted by the Transferee Company to National Stock Exchange of India Limited;
- k) Copy of the Complaint Report submitted by the Transferee Company to BSE Limited;
- l) Copy of the no adverse observation letter dated September 19, 2025, from National Stock Exchange of India Limited to the Transferee Company;
- m) Copy of the observation letter dated September 18, 2025, from BSE Limited to the Transferee Company;
- n) Copy of the no objection letter dated July 9, 2025, from Reserve Bank of India to the Transferor Company 1;
- o) Copy of the report adopted by the Audit Committee of the Transferee Company, pursuant to the provisions of Section 232(2)(c) of the Companies Act, 2013;
- p) Copy of the report adopted by the Board of Directors of the Companies pursuant to the provisions of Section 232(2)(c) of the Companies Act, 2013;
- q) Copy of the respective Board resolutions of the Applicant Companies approving the Scheme;
- r) The certificates issued by Auditors of the Applicant Companies to the effect that the accounting treatment, if any, proposed in the Scheme of Amalgamation is in conformity with the Accounting Standards prescribed under Section 133 of the Act;
- s) Copy of Form No. GNL-1 filed by the Applicant Companies with the concerned Registrar of Companies along with the challans; and
- t) Copy of the applicable information of:
  - i. Spice Money Limited
  - ii. E-Arth Travel Solutions Private Limited
  - iii. Vikasni Fintech Private Limited

in the format specified for abridged prospectus as provided in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Dated this June 9, 2026

**Sd/-**  
**Ashutosh Gupta, Advocate**  
**Chairperson appointed for the Meeting**

**Registered office:** JA-122, 1<sup>st</sup> Floor, DLF Tower - A Jasola, Jamia Nagar, South Delhi, New Delhi, Delhi, India – 110025