EMA Partners India Limited
204, The Summit Business Bay,
Western Express Highway,
Vile Parle (E.), Mumbai – 400 057. Tel: 022- 4608 9406
Email: india@emapartners.in
CIN: L74140MH2003PLC142116
Website: www.emapartners.in

Date: September 23rd, 2026

To,
National Stock Exchange of India Limited
Exchange plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai-400051, India

NSE Symbol: EMAPARTNER
Through NEAPS Portal

Subject: Submission of Scheme of Arrangement for merger of EMA Partners Executive Search Private Limited, Emagine People Technologies Private Limited and EMA Decision Dynamics Private Limited with EMA Partners India Limited under Section 233 of the Companies Act, 2013.

Dear Sir/Madam,

We submit the Scheme of Arrangement for merger of EMA Partners Executive Search Private Limited, Emagine People Technologies Private Limited and EMA Decision Dynamics Private Limited ("Transferor Company") with EMA Partners India Limited ("Transferee Company"), under **Section 233** of the Companies Act, 2013 read with the **Companies (CAA) Rules, 2016**, being a fast-track merger of a wholly owned subsidiary with its holding company.

The Scheme is filed for issuance of **Observation Letter/No-Objection** in terms of **Regulation 37/37A of SEBI (LODR) Regulations, 2015**, the **SEBI Master Circular on Scheme of Arrangement**, and the **NSE Master Circular on Scheme of Arrangement**.

Enclosed herewith are the following documents:

- Scheme of Arrangement
- Board Resolution approving the Scheme

As the Scheme involves merger of a WOS with its Parent under Section 233, NCLT sanction is not required, and the same is being filed with the Regional Director as per the CAA Rules.

We request you to take this submission on record and issue the Observation Letter/No-Objection Letter at the earliest.

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Kindly take the same on your records.

Thanking You,
For EMA Partners India Limited

Smita Shivdhari Singh

Digitally signed by Smita Shivdhari Singh
Date: 2026.09.23 18:21:44 +05'30'

Smita Singh
Company Secretary & Compliance Officer

DRAFT SCHEME OF AMALGAMATION

BETWEEN

EMA Partners India Limited

...Transferee Company

And

EMA Partners Executive Search Private Limited

...Transferor Company No.1

Emagine People Technologies Private Limited

...Transferor Company No.2

EMA Decision Dynamics Private Limited

...Transferor Company No.3

For EMA Partners India Limited

Smita

EMA PARTNERS INDIA LIMITED MUMBAI

Smita Singh

Authorized Signatory

A. PREAMBLE:

1. This Scheme of Amalgamation ("Scheme") is pursuant to the provisions of Section 233 read with Sections 230 to 232 of the Companies Act, 2013 along with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other applicable provisions of the Companies Act, 2013, SEBI (LODR) Regulations, SEBI Master Circular on Scheme of Arrangement by Listed Entities, Circular issued by NSE, and any other applicable laws.

2. The Scheme provides for the amalgamation of EMA Partners Executive Search Private Limited ("Transferor Company No 1"), Emagine People Technologies Private Limited ("Transferor Company No.2"), EMA Decision Dynamics Private Limited ("Transferor Company No.3") all wholly owned subsidiaries of EMA Partners India Limited ("Transferee Company"), with and into the Transferee Company. The Transferor Companies

and the Transferee Company are hereinafter collectively referred to as the “Applicant Companies”.

3. The amalgamation is proposed with a view to simplify the corporate structure by consolidating the businesses under a single entity, eliminating multiple legal entities, reducing administrative and compliance costs, achieving operational efficiencies, facilitating effective management, ensuring optimal utilization of resources, and creating greater value for stakeholders. Since the Transferor Companies are wholly owned subsidiaries of the Transferee Company, the amalgamation will not result in any change in the shareholding pattern of the Transferee Company, and there will be no consideration payable pursuant to this Scheme.

4. The Scheme is in the interest of the companies, their shareholders, creditors, employees and all other stakeholders and is intended to be implemented in accordance with the applicable provisions of the Companies Act, 2013.

B. BACKGROUND AND DESCRIPTION OF COMPANIES:

1. EMA Partners India Limited ("Transferee Company")

1.1. EMA Partners India Limited is a Public Limited Company incorporated on September 09, 2003, under Companies Act, 1956 and has its registered office at 204, The Summit Business Bay, Western Express Highway, Mumbai City, Vile Parle East, Maharashtra, India, 400057, (**"Transferee Company"**).

1.2. The Corporate Identification Number of the Transferee Company is L74140MH2003PLC142116.

1.3. The equity shares of the Company are listed on the SME EMERGE platform of National Stock Exchange of India Limited (**"NSE"**) w.e.f January 24, 2025.

1.4. The Company is primarily engaged in the business of providing executive search and leadership advisory services.

1.5. The Transferee Company encompases the entire spectrum of white-collar hiring. It specializes in retained C-suite and Board-level search for Indian and multinational corporations, investment firms, and their portfolio companies.

2. EMA Partners Executive Search Private Limited (“Transferor Company No 1”)

2.1. EMA Partners Executive Search Private Limited is a Private Limited Company incorporated on June 14, 2016, under the provisions of Companies Act, 2013 and has its registered office at 204, The Summit Business Bay, Western Express Highway, Mumbai City, Vile Parle East, Maharashtra, India, 400057, (**“Transferor Company No. 1”**).

2.2. The Corporate Identification Number of the Company is U93090MH2016PTC282379.

2.3. The Company is primarily engaged in providing services of executive search, leadership hiring and human resource advisory services and the management, technical, industrial, financial, commercial and investment consultants, operational research consultants, outsourcing Human Resources, training & development in Human Resources, human resources assessment. The Company specialises in the search, assessment, recruitment and placement of Board-level, C-Suite and senior management professionals across diverse industry sectors, offering retained search and leadership advisory services to corporate clients in India and abroad.

3. **Emagine People Technologies Private Limited ("Transferor Company No.2")**

3.1. Emagine People Technologies Private Limited is a Private Limited Company incorporated on March 02, 2017, under the provisions of Companies Act, 2013 and has its registered office at 204, The Summit Business Bay, Western Express Highway, Mumbai City, Vile Parle East, Maharashtra, India, 400057, ("Transferor Company No. 2").

3.2. The Corporate Identification Number of the Company is U74999MH2017PTC291882.

3.3. The Company is primarily engaged in providing services of recruitment, placement and staffing of personnel of all kinds, including managers, professionals, executives, and skilled, semi-skilled and unskilled workers and labourers, in India and abroad, and to act as a placement, employment or recruitment agent, providing temporary, contract and permanent staffing solutions across industries and provide end-to-end HR consultancy services, including recruitment, interviewing, selection, placement, payroll, compliance and training, manpower planning, competency profiling, and to act as labour and compensation advisors, offering consultancy on compensation structuring, human resources training and development, and compliance with labour laws.

4. EMA Decision Dynamics Private Limited ("Transferor Company No.3")

4.1. EMA Decision Dynamics Private Limited is a Private Limited Company incorporated on December 13, 2017, under the provisions of Companies Act, 2013 and has its registered office at 204, The Summit Business Bay, Western Express Highway, Mumbai City, Vile Parle East, Maharashtra, India, 400057, (**"Transferor Company No. 3"**).

4.2. The Corporate Identification Number of the Company is U74999MH2017PTC302819.

4.3. The Company is primarily engaged in providing services of leadership and human resource consulting services, including management audit, succession planning, compensation and rewards advisory, leadership development and skills group assessment, and to design and administer online testing tools, including psychometric assessments, and other such related services.

C. OBJECTIVE AND RATIONALE FOR PROPOSED SCHEME OF AMALGAMATION

The Transferor Companies are wholly owned subsidiaries of the Transferee Company. Transferor Company no. 1 is engaged in business activities complementary to those of the Transferee Company, whereas Transferor Companies 2 and 3 are presently non-operational. In order to simplify the Group structure, achieve operational efficiencies and optimise resource utilisation, it is proposed to amalgamate the Transferor Companies with the Transferee Company pursuant to the provisions of Section 233 and other applicable provisions of the Companies Act, 2013.

The proposed Scheme is expected to, inter alia,in the following benefits:

i. **Simplification of Corporate Structure:** The amalgamation will consolidate the wholly owned subsidiaries with the Transferee Company, resulting in a simplified and streamlined corporate structure by eliminating multiple legal entities within the Group.

ii. **Business Integration and Operational Synergies:** The integration of the business of the operational Transferor Company with the Transferee Company will facilitate seamless business operations, improve coordination, strengthen management oversight and enable efficient decision-making.

iii. **Reduction in Administrative and Compliance Costs:** Operating through a single entity reduces the multiplicity of statutory, regulatory and secretarial compliances, audits, filings and records that the two companies would otherwise maintain separately, freeing up management bandwidth for the operating business.

iv. **Optimal Utilisation of Resources:** The amalgamation will enable efficient utilisation of financial, managerial, technical and human resources and facilitate better deployment of assets and infrastructure across the combined entity.

v. **Elimination of Intra-Group Transactions:** The Scheme will eliminate inter-company transactions, balances and related party transactions between the Transferor Companies and the Transferee Company, resulting in simplified accounting, improved financial reporting and greater operational efficiency.

vi. **Rationalisation of Non-Operational Entities:** The amalgamation of the non-operational Transferor Companies with the Transferee Company will eliminate inactive corporate entities, reduce unnecessary compliance and administrative burden, and simplify the overall organisational structure.

vii. **Improved Financial and Capital Management:** The combined entity will benefit from efficient capital allocation, improved treasury management and enhanced financial flexibility through consolidation of assets, liabilities and resources.

viii. **Enhanced Corporate Governance:** A simplified corporate structure will enable improved governance, stronger internal controls, greater management focus and enhanced regulatory oversight.

ix. **Long-Term Shareholder Value:** The Scheme is expected to generate operational efficiencies, cost savings and business synergies, thereby strengthening the long-term value proposition for the shareholders of the Transferee Company.

x. **No Dilution of Shareholding:** Since the Transferor Companies are wholly owned subsidiaries of the Transferee Company, the proposed amalgamation will not result in any issuance of shares or any change in the existing shareholding pattern of the Transferee Company.

Note: *The financial statements of the Transferor Companies gets consolidated with the accounts of the Transferee Company.*

Therefore, the Board of Directors of the Applicant Companies are of the opinion that the proposed amalgamation is in the best interests of the companies, their shareholders, creditors and all other stakeholders and will contribute to the efficient conduct and long-term growth of the business. Moreover, the proposed amalgamation will not cause prejudice to any stakeholder including but not limited to the creditors, shareholders, employees, etc.

D. TREATMENT OF SCHEME FOR THE PURPOSE OF INCOME TAX ACT,2025

The provisions of this Scheme have been formulated with a view to ensuring compliance with the conditions of an "amalgamation" as defined under Section 2(6) of the Income Tax Act, 2025, and other applicable provisions thereof, as amended from time to time. Accordingly, it is intended that the amalgamation of the Transferor Companies with the Transferee Company pursuant to this Scheme shall qualify as an "amalgamation" within the meaning of Section 2(6) of the Income-tax Act, 2025. In the event that any provision of this Scheme is found to be inconsistent with the provisions of the Income-tax Act, 2025, as amended from time to time, whether on account of any amendment, substitution, judicial interpretation or otherwise, the relevant provisions of the Income-tax Act, 2025 shall prevail and the Scheme shall stand modified only to the extent necessary to comply with such provisions. Such modification shall not affect the validity or implementation of the remaining provisions of this Scheme.

E. COST BENEFIT

1. As the Transferor Companies are wholly owned subsidiaries of the Transferee Company, no consideration shall be payable pursuant to the Scheme and no equity shares of the Transferee Company shall be issued or allotted upon the Scheme becoming effective.

2. The implementation of the Scheme will involve certain costs, including statutory filing fees, professional and advisory fees, administrative expenses and other incidental costs associated with giving effect to the Scheme. However, these are one-time costs. The Scheme is expected to result in significant long-term benefits and recurring in nature including simplification of the group structure, reduction in recurring compliance and administrative costs, elimination of duplication of functions, improved operational efficiencies, better utilisation of resources and enhanced corporate governance. Accordingly, the long-term benefits of the

Scheme are expected to substantially outweigh the implementation costs.

F. TREATMENT OF THE SCHEME FOR THE PURPOSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") ACT,1992 AND THE RULES AND REGULATIONS MADE THEREUNDER.

1. The Transferor Companies are wholly owned subsidiaries of the Transferee Company.

2. In terms of the SEBI Master Circular governing Schemes of Arrangement by Listed Entities, as amended from time to time, read with the applicable circulars and requirements prescribed by the Stock Exchanges, where a scheme contemplates solely the amalgamation of a wholly owned subsidiary with its listed holding company, the draft scheme is required to be filed with the Stock Exchanges for the purpose of disclosure and dissemination on their respective websites. Accordingly, the present Scheme shall be filed with the Stock

Exchanges on which the equity shares of the Transferee Company are listed.

3. In view of the aforesaid regulatory framework, the present Scheme, being a scheme for amalgamation of wholly owned subsidiaries with their listed holding company, does not require an observation letter or specific approval from SEBI or the Stock Exchanges.

G. EFFECTIVENESS OF THE SCHEME

1. Upon the Scheme becoming effective in accordance with the provisions of Section 233 and other applicable provisions of the Companies Act, 2013, on and from the Effective Date (as defined hereinafter), the entire business, undertakings, properties, assets, rights, benefits, interests, liabilities and obligations of the Transferor Companies shall, without any further act, instrument or deed, stand transferred to and vested in the Transferee Company with effect from the Appointed Date (as defined hereinafter), for all intents and purposes, and the Transferor Companies shall, without

any further act or deed, stand dissolved without being wound up.

2. The Appointed Date of the Scheme shall be **1st April 2026**, being the commencement of the financial year 2026–27, to facilitate consolidation of the business operations, assets, liabilities and financial statements of the Transferor Companies with those of the Transferee Company for the entire financial year 2026–27.

3. The Appointed Date has been fixed as **1st April 2026**, being the first day of the financial year, having regard to commercial, accounting and administrative considerations. The said Appointed Date will facilitate preparation of a single set of financial statements for the financial year 2026–27, ensure operational continuity and simplify accounting and tax compliances. The Appointed Date is in the best interests of the Companies, their shareholders, creditors and all other stakeholders and is not prejudicial to the interests of any person or to the public interest.

H. PARTS OF SCHEME

This Scheme is divided into following sections:

- **Part I** deals with definitions and interpretations of the terms used in this Scheme and sets out the share capital of the Transferor Companies and the Transferee Company.
- **Part II** deals with amalgamation of the Transferor Company with and into the Transferee Company.
- **Part III** deals with the general terms and conditions applicable to this Scheme and other matters consequential and integrally connected thereto.

PART-I

DEFINITIONS, INTERPRETATIONS AND SHARE CAPITAL

1. DEFINITIONS

a. **"Act"** means the Companies Act, 2013 or any statutory amendment and/or re-enactment thereof, from time to time and for the time being in force including but not limited to rules, regulations, circulars, etc. made thereunder.

b. **"Appointed Date"** means 1st day of April 2026 and the Scheme will be made effective from the appointed date.

c. **"Applicable Law(s)"** means to the extent applicable, any act, bye-laws, rules, regulations, orders, ordinances, codes, guidelines, policies, notices, directions, judgments, decrees or other requirements or official directives of any Governmental Authority or Appropriate Authority.

d. **"Board of Directors" or "Board"** in relation to the Transferor Companies and the Transferee Company, as the case may be, shall unless it is repugnant to the context or otherwise, include the Committee of Directors or any person authorized by the Board of Directors for the purpose of this scheme.

e. **“Applicant Companies or Companies”** means the Transferee Company, Transferor Company no. 1, Transferor Company no. 2, and Transferor Company no. 3 collectively.

f. **“Effective Date”** means the date on which the certified copy of the confirmation order issued by the Central Government through the Regional Director under Section 233 of the Companies Act, 2013 approving this Scheme is filed by the Transferor Companies and the Transferee Company with the jurisdictional Registrar of Companies, or such other date as may be specified in the confirmation order. Any reference in this Scheme to "this Scheme becoming effective", "upon this Scheme becoming effective" or "the effectiveness of this Scheme" shall mean the Effective Date.

g. **“IT Act” or “Income Tax Act”** means the Income Tax Act, 2025, or any statutory amendment and/or re-enactment thereof, from time to time and for the time being in force including but not limited to rules, regulations, circulars, etc. made thereunder.

h. **“Legal Proceedings”** means any proceedings taken by and/or against the Transferor Companies in any Court/ Tribunal/ Forum/ Authority, as pending on the Appointed Date.

i. **“Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

j. **“Registrar of Companies” or “ROC”** means the Registrar of Companies, Mumbai having jurisdiction over the Companies.

k. **“Scheme" or "Scheme of Amalgamation”** means this Scheme of Amalgamation framed under the provisions of Section 233 and other applicable provisions of the

Companies Act, 2013, providing for the amalgamation of the Transferor Companies with the Transferee Company.

l. **“SEBI”** means Securities and Exchange Board of India established under the Securities Exchange Board of India Act, 1992.

m. **“Transferee Company”** means EMA Partners India Limited.

n. **“Transferor Company No. 1”** means EMA Partners Executive Search Private Limited.

o. **“Transferor Company No. 2”** means Emagine People Technologies Private Limited.

p. **“Transferor Company No. 3”** means EMA Decision Dynamics Private Limited.

q. **“Undertaking”** in relation to the Transferor Companies, shall mean the entire undertaking, business, assets, liabilities, rights and obligations of each Transferor Company on a going concern basis.

2. INTERPRETATIONS

In this Scheme, unless the context otherwise requires:

i. References to "this Scheme becoming effective", "upon this Scheme becoming effective", "the Scheme taking effect" or "the effectiveness of this Scheme" shall mean the Effective Date of this Scheme.

ii. Words importing the singular shall include the plural and vice versa, and words importing any gender shall include all genders.

iii. References to a "person" shall include any natural person, limited or unlimited liability Company, Corporation, partnership firm including Limited Liability Partnership, Proprietorship firm, Hindu Undivided Family, Trust, Union, Association, Government or any agency or any other entity that may be treated as an entity under Applicable laws.

iv. The headings contained in this Scheme are for convenience of reference only and shall not affect the interpretation or construction of this Scheme.

v. The words "including", "includes", "inter alia" or any similar expression shall be construed as being by way of illustration and shall not be construed as limiting the generality of the words preceding them.

vi. Words and expressions used in this Scheme but not defined herein shall, unless the context otherwise requires, have the meanings respectively assigned to them under the Companies Act, 2013, the rules made thereunder and other applicable laws, as amended or re-enacted from time to time.

vii. Any reference to a statutory provision shall include any amendment, modification, substitution or re-enactment thereof for the time being in force.

3. SHARE CAPITAL OF COMPANIES

3.1. EMA Partners Executive Search Private Limited – Transferor Company No. 1

as on March 31st, 2026	
Particulars	**Amount (in Rs.)**
Authorised Share Capital 10,00,000 Equity Shares of Rs. 1/- each	10,00,000/-
Total	**10,00,000/-**

Issued, Subscribed and Paid-up Capital 5,00,000 Equity Shares of Rs. 1/- each	5,00,000/-
Total	**5,00,000/-**

The Equity Shares of the Transferor Company no. 1 is not listed on any stock exchange.

3.2. Emagine People Technologies Private Limited - Transferor Company No. 2

as on March 31st, 2026	
Particulars	**Amount (in Rs.)**
Authorised Share Capital 1,00,00,000 Equity Shares of Rs. 1/- each	1,00,00,000/-
Total	**1,00,00,000/-**
Issued, Subscribed and Paid-up Capital 1,00,000 Equity Shares of Rs. 1/- each	1,00,000/-
Total	**1,00,000/-**

The Equity Shares of the Transferor Company no. 2 is not listed on any stock exchange.

3.3. EMA Decision Dynamics Private Limited – Transferor Company No. 3

as on March 31st, 2026	
Particulars	**Amount (in Rs.)**
Authorised Share Capital 5,00,000 Equity Shares of Rs. 10/- each	50,00,000/-

Total	**50,00,000/-**
Issued, Subscribed and Paid-up Capital 1,00,000 Equity Shares of Rs. 10/- each	10,00,000/-
Total	**10,00,000/-**

The Equity Shares of the Transferor Company no. 3 is not listed on any stock exchange.

3.4. EMA Partners India Limited – The Transferee Company

as on March 31st, 2026	
Particulars	**Amount (in Rs.)**
Authorised Share Capital 3,00,00,000 Equity Shares of Rs. 5/- each	15,00,00,000/-
Total	**15,00,00,000/-**
Issued, Subscribed and Paid-up Capital 2,32,46,426 Equity Shares of Rs. 5/- each	11,62,32,130/-
Total	**11,62,32,130/-**

The Equity shares of the Transferee Company is listed on the SME EMERGE platform of NSE.

PART II

AMALGAMATION OF THE TRANSFEROR COMPANIES WITH AND INTO THE TRANSFEREE COMPANY

4. TRANSFER AND VESTING OF UNDERTAKING OF THE TRANSFEROR COMPANIES IN THE TRANSFEREE COMPANY.

4.1. Upon this Scheme becoming effective and with effect from the Appointed Date, the entire business and undertakings of the Transferor Companies, including all assets and properties (whether movable or immovable, tangible or intangible), reserves and surplus (whether capital or revenue), wherever situated, together with all consents, licences, registrations, contracts, rights, titles, interests, benefits and privileges of whatsoever nature, including intellectual property rights, quotas, subsidies, concessions, approvals, easements, tenancy rights, leasehold rights and all benefits arising therefrom, shall, pursuant to the provisions of Section 233 and other applicable provisions of the Companies Act, 2013 and

Section 2(6) of the Income-tax Act, 2025, as amended from time to time, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company as a going concern, without any further act, deed, instrument or conveyance and subject to payment of applicable duties, taxes and charges, if any, in accordance with law, and shall thereupon become the property of the Transferee Company.

4.2. All the assets/undertaking of the Transferor Companies as on the Appointed Date if any, acquired by the Transferor Companies after the Appointed Date but prior to the Effective Date, shall also without any further act, instrument or deed stand transferred to or be deemed to have been transferred to the Transferee Company upon the Scheme coming into effect.

4.3. With effect from the Appointed Date and subject to the provisions of this Scheme, all debts, liabilities, guarantees, indemnities, contingent liabilities, disputed liabilities, duties and obligations of every kind, nature, description, whether secured or not secured, whether provided for or not provided for in the books of accounts and / or whether disclosed or undisclosed in the financial statements of the Transferor Companies shall also stand transferred or deemed to have been transferred without any further act, instrument or deed to the Transferee Company, pursuant to the applicable provisions of the Act, so as to become as and from the Appointed Date, the debts, liabilities, guarantees, indemnities, contingent liabilities, duties and obligations of the Transferee Company and the Transferee Company shall, and undertakes to, meet, discharge and satisfy the same. It is hereby clarified that it shall not be necessary to obtain any consent of third party or other person who is a party to the contract or arrangements by virtue of which such debts, liabilities etc. have arisen, in order to give effect to the provisions of this Clause.

4.4. Where any such debts, loans raised, liabilities, duties and obligations as on the Appointed Date have been discharged or satisfied by the Transferor Companies after the Appointed Date and prior to the Effective Date, such discharge or satisfaction shall be deemed to be for and on account of the Transferee Company.

4.5. To the extent there are inter-corporate loans, liabilities, duties, debts and claims (including receivables), if any, due or which may hereafter become due, between the Transferor Companies and the Transferee Company or vice versa the obligations in respect thereof shall come to an end on the Scheme coming into effect and a corresponding suitable effect shall be given in the books of accounts and records of the Transferee Company and if required, the reduction / cancellation of such loans, debts and claims (including receivables) shall be reflected in the books of accounts and records of the Transferee Company. For removal of doubts, it is hereby clarified that from the Appointed Date, there would be no accrual of interest or other charges in respect of such loans, liabilities, duties, debts and claims (including receivables), due or which may hereafter become due, between the Transferee Company on the one hand and the Transferor Companies on the other hand.

4.6. The transfer and vesting of the Undertaking shall be subject to the existing securities, mortgages, charges, hypothecation, encumbrances or liens, if any, subsisting over or in respect of the property and assets or any part thereof of the Transferor Companies.

4.7. All the existing securities, mortgages, charges, encumbrances or liens (the "Encumbrances"), if any, as on the Appointed Date and created by the Transferor Companies after the Appointed Date, over the assets comprised in the Undertaking or any part thereof shall be transferred to the Transferee Company by virtue of this Scheme and in so far as such Encumbrances secure or relate to liabilities of the Transferor Companies, the same shall, after the Effective Date, continue to relate and attach to such assets or any part thereof to which they are related or attached prior to the Effective Date and as are transferred to the Transferee Company, and such Encumbrances shall not relate or attach to any of the other assets of the Transferee Company.

4.8. Any Loans, advances and other facilities sanctioned to the Transferor Companies by their bankers, financial institutions etc. from the Appointed Date till the Effective Date, which are partly drawn or utilized shall be deemed to be the loans and advances sanctioned to the Transferee Company and the said loans and advances shall be drawn and utilized either partly or fully by the Transferor Companies and all the loans, advances and other facilities so drawn by the Transferor Companies (within the overall limits sanctioned by their bankers and financial institutions) shall on the Effective Date be treated as loans, advances and other facilities made available to the Transferee Company and all the obligations of the Transferor Companies under any loan agreement shall be construed and shall become the obligation of the Transferee Company without any further act or deed on the part of the Transferee Company.

4.9. All pending tax assessment proceedings / suits / appeals and / or other pending proceedings of whatsoever nature by or against the Transferor Companies shall not abate or be discontinued or in any way prejudicially affected by reason of the merger of the Transferor Companies or of anything contained in the Scheme but the proceedings shall continue and any such proceedings shall be enforced by or against the Transferee Company in the same manner and to the same extent as would or might have been continued, prosecuted and/or enforced by or against the Transferor Companies, as if the Scheme had not been made.

4.10. Any tax liabilities under the Income Tax Act, 2025 or as amended thereon and other applicable laws or regulations dealing with taxes (whether in the form of duties, cesses, fees, levies or by whatever name called) allocable or related to the business of the Transferor Companies to the extent not provided for or covered by tax provision in the accounts made as on the date immediately preceding the Appointed Date shall be transferred to the Transferee Company. Any surplus in the provision for such taxes (including advance tax and tax deducted at source) as on the date immediately preceding the Appointed Date shall also be transferred to the account of the Transferee Company.

4.11. All taxes including Income Tax, Goods and Services Tax and all other statutory taxes, if any, paid or payable by the Transferor Companies on or before the Appointed Date shall be on account of the Transferor Companies, and in so far as it relates to the payment of taxes after the Appointed Date, such taxes shall be deemed to be the corresponding tax paid by the Transferee Company and shall, in all proceedings, be dealt with accordingly.

4.12. Any refunds, input credits, benefits, incentives, grants, subsidies etc., under the Income Tax Act, 2025, or as amended thereon the Goods and Services Tax Act, 2017 or other applicable laws or regulations dealing with taxes allocable or related to the business of the Transferor Companies and due to the Transferor Companies consequent to the assessment made on the Transferor Companies and for which no credit is taken in the accounts as on the date immediately preceding the Appointed Date shall also belong to and be received by the Transferee Company.

4.13. The tax losses, unabsorbed depreciation, tax credits and other eligible tax attributes of the Transferor Companies, if any, shall be available to the Transferee Company in accordance with and subject to the provisions of the Income-tax Act, 2025 and other applicable laws. The Transferee Company shall be entitled to carry forward and set off such tax losses and unabsorbed depreciation to the extent permissible under applicable law.

5. CONTRACTS, DEEDS, BONDS AND OTHER INSTRUMENTS

5.1. Subject to the other provisions of this Scheme, all contracts, deeds, bonds, agreements, arrangements and other instruments of whatsoever nature (including all tenancies, leases, licenses and other assurances in favour of any of the Transferor Companies or powers or authorities granted by or to any of the Transferor Companies), to which any of the Transferor Companies is the party, subsisting or having effect immediately before or after the Effective date, shall remain in full force and effect against or in favour of the Transferee Company and may be enforced as fully and effectually, as if the Transferee Company had been a party thereto.

5.2. The transfer of the assets and liabilities of the Transferor Companies to the Transferee Company and the continuance of all the contracts or legal proceedings by or against the Transferee Company shall not affect any contract or proceedings relating to the assets or the liabilities already concluded by any of the Transferor Companies on or after the Appointed Date.

5.3. Without prejudice to the other provisions of this Scheme and notwithstanding the fact that vesting of the Undertaking occurs by virtue of this Scheme itself, the Transferee Company may, at any time after coming into effect of this Scheme in accordance with the provisions hereof, if so required, under any law or otherwise, execute deeds of confirmation in favour of the secured creditors of the Transferor Companies or in favour of any other party to any contract or arrangement to which any of the Transferor Companies is the party or any writings as may be necessary to be executed in order to give formal effect to the above provisions. The Transferee Company shall under the provisions of this Scheme be deemed to be authorised to execute any such writings on behalf of the Transferor Companies and to implement and carry out all such formalities or compliance referred to above on the part/behalf of the Transferor Companies to be carried out or performed.

5.4. Any inter-se contracts, arrangements, transactions, balances, obligations or dealings between the Transferor Companies and the Transferee Company shall, upon this Scheme becoming effective, stand cancelled, extinguished or adjusted, as the case may be, and the corresponding effect shall be given in the books of account of the Transferee Company.

6. LEGAL PROCEEDINGS AND OTHER RESOLUTIONS

All legal proceedings of whatever nature by or against the Transferor Companies pending as on the Effective Date, shall not be abated or discontinued or be, in any way, prejudicially affected by reason of the transfer and vesting of the undertakings pursuant to this scheme of the Transferor Companies or of anything contained in this Scheme but the proceedings may be continued, prosecuted and enforced by or against the Transferee Company in the same manner and to the same extent as it would or might have been continued and enforced by or against the Transferor Companies.

7. OPERATIVE/EFFECTIVE DATE OF THE SCHEME

The Scheme set out herein, in its present form or with such modification(s), if any, as may be approved, imposed or directed by the Central Government acting through the Regional Director or any other competent statutory or regulatory authority, or as may otherwise be made in accordance with this Scheme, shall be effective from the Appointed Date and shall become operative from the Effective Date.

8. DISSOLUTION OF TRANSFEROR COMPANIES

On this Scheme, becoming effective as provided above, the Transferor Companies shall stand dissolved without winding up.

9. STAFF, WORKMEN AND EMPLOYEES OF TRANSFEROR COMPANIES

9.1. All the employees of the Transferor Companies in service, if any, on the date immediately preceding the date on which the Scheme takes effect, i.e., the Effective Date, shall become the employees of the Transferee Company on such date without any break or interruption in service and upon terms and conditions not less favourable than those subsisting in the Transferor Companies on the said date.

9.2. Provident Fund, Gratuity Fund, Superannuation Fund and any other special fund or trusts created or existing for the benefit of the employees of the Transferor Companies, if any, upon the Scheme becoming effective, the Transferee Company shall stand substituted for the Transferor Companies for all purposes and intents, whatsoever, relating to the administration or operation of such schemes or funds or in relation to the obligation to make contributions to the said funds in accordance with the provisions of such funds. It is the intent that all the rights, duties, powers and obligations of the Transferor Companies in relation to such funds shall become those of the Transferee Company. It is clarified that the services of the employees of the Transferor Companies will be treated as having been continued for the purpose of the aforesaid funds or provisions.

9.3. With effect from the date of approval of this Scheme by the respective Board of Directors of the Transferor Companies and the Transferee Company and until the Effective Date, the Transferor Companies shall not vary or modify the terms and conditions of employment of any of their respective employees, except with the prior written consent of the Transferee Company.

10. SAVING OF CONCLUDED TRANSACTION

The transfer and vesting of the assets, liabilities and obligations of the Transferor Companies pursuant to this Scheme and the continuance of the proceedings by or against the Transferee Company shall not affect any transaction or proceeding already completed by the Transferor Companies on or before the Effective Date. The Transferee Company shall accept and be bound by all acts, deeds, matters and things done and executed by the Transferor Companies as if the same had been done and executed by or on behalf of the Transferee Company.

11. CONDUCT OF BUSINESS BY TRANSFEROR COMPANIES AND TRANSFEREE COMPANY

From the Appointed Date until the Effective Date, unless otherwise provided in this Scheme:

11.1. The Transferor Companies shall hold and stand possessed of all their respective assets, properties, rights, interests and undertakings in trust for and on behalf of the Transferee Company.

11.2. The Transferor Companies shall be deemed to have carried on all their business and activities for and on behalf of, and for the benefit of, the Transferee Company. Accordingly, all income, profits, gains, expenses, costs, losses and taxes accruing to or incurred by the Transferor Companies during the said period shall, for all purposes, be deemed to be the income, profits, gains, expenses, costs, losses and taxes of the Transferee Company.

11.3. Any corporate action taken by the Transferor Companies on or after the Appointed Date but prior to the Effective Date shall, upon this Scheme becoming effective, be deemed to have been taken for and on behalf of the Transferee Company and shall be given effect to accordingly, without requiring any further act, deed or instrument.

11.4. Notwithstanding anything contained herein, the Transferor Companies and the Transferee Company shall continue to carry on their respective businesses in the ordinary course until the Effective Date, subject to the terms and conditions of this Scheme.

12. TAXATION

12.1. It is expressly clarified that, upon this Scheme becoming effective, all taxes payable by the Transferor Companies in respect of the period on and after the Appointed Date shall be treated as the tax liabilities of the Transferee Company. Similarly, all tax credits, including but not limited to advance tax, tax deducted at source (TDS), tax collected at source (TCS) and any other tax credits or benefits of the Transferor Companies shall be treated as the tax credits and benefits of the Transferee Company in accordance with applicable law.

12.2. All taxes of any nature, surcharge, duties, cess or any other statutory levy, including tax deducted or collected at source and foreign tax credits, relating to the period after the Appointed Date but up to the Effective Date, paid by the

Transferor Companies to any statutory authority, shall be deemed to have been paid on behalf of the Transferee Company. Upon this Scheme becoming effective and subject to the applicable provisions of law and submission of the requisite documents, the relevant statutory authorities shall grant or transfer the benefit and credit thereof to the Transferee Company.

12.3. Upon this Scheme becoming effective, the Transferee Company shall be entitled, to the extent permissible under the applicable tax laws, to file, revise or modify income-tax returns, withholding tax returns, Goods and Services Tax returns and any other statutory returns, forms, declarations and filings, and to claim refunds, tax credits, input tax credit, advance tax, tax deducted at source, tax collected at source, foreign tax credits and other tax benefits relating to the Transferor Companies, as may be necessary to give effect to this Scheme. The Transferee Company shall also be entitled to pursue, continue, defend or settle all pending assessments, reassessments, appeals, revisions, rectification proceedings, refund claims and other tax proceedings relating to the Transferor Companies and shall be entitled to receive any refunds, tax credits or other benefits arising therefrom, in accordance with the applicable provisions of law.

12.4. Upon this Scheme becoming effective and with effect from the Appointed Date, all unutilised tax credits, exemptions, deductions (including deductions under Chapter VIA of the Income-tax Act, 2025), tax holidays, incentives and other statutory benefits available to or enjoyed by the Transferor Companies, including advance tax, tax deducted at source (TDS), tax collected at source (TCS), self-assessment tax, foreign tax credits, brought forward business losses, unabsorbed depreciation, input tax credit under the Goods and Services Tax laws and any legacy credits or benefits under the erstwhile indirect tax laws, including CENVAT credit, excise duty, customs duty, value added tax (VAT), sales tax, service tax and entry tax, if any, shall, to the extent permissible under applicable law, stand transferred to and vest in the Transferee Company. The Transferee Company shall be entitled to claim, avail, utilise, carry forward and set off the same in accordance with the applicable provisions of law.

12.5. All taxes, duties, cesses, levies and other statutory dues, together with all tax credits, refunds, exemptions, deductions, incentives, advance tax, tax deducted at source (TDS), tax collected at source (TCS), deferred tax assets and other tax benefits relating to the Transferor Companies, shall, upon this Scheme becoming effective and to the extent permissible under applicable law, stand transferred to and vest in the Transferee Company. The Transferee Company shall be entitled to pursue, receive, utilise or set off such tax benefits and shall be liable for all tax liabilities relating to the Transferor Companies from the Appointed Date in accordance with applicable law.

12.6. With effect from the Appointed Date and upon this Scheme becoming effective, all taxes, duties, cesses and other statutory dues receivable or payable by the Transferor Companies, together with all related refunds, tax credits, claims, brought forward business losses, unabsorbed depreciation and other tax benefits, shall, to the extent permissible under applicable law, be treated as the assets or liabilities, as the case may be, of the Transferee Company.

13. CANCELLATION OF EQUITY SHARES

13.1. Since the Transferor Companies are wholly owned subsidiaries of the Transferee Company and the entire issued, subscribed and paid-up share capital of the Transferor Companies is held by the Transferee Company (either directly or through its nominee shareholders), no consideration shall be payable pursuant to this Scheme and no equity shares or any other securities shall be issued or allotted by the Transferee Company upon this Scheme becoming effective.

13.2. Upon this Scheme becoming effective, all equity shares held by the Transferee Company (either directly or through its nominee shareholders) in the Transferor Companies shall, without any further act, deed or instrument, stand cancelled and extinguished, and the corresponding investment in the books of the Transferee Company shall stand cancelled in accordance with the applicable accounting standards.

14. ACCOUNTING TREATMENT AND CONSIDERATION FOR AMALGAMATION

Upon this Scheme becoming effective, the amalgamation of the Transferor Companies with the Transferee Company shall be accounted for in the books of the Transferee Company in accordance with the applicable provisions of Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and/or the Companies (Accounting Standards) Rules, 2021 (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), as may be applicable to the Transferee Company from time to time.

Accordingly, the amalgamation shall be accounted for in compliance with the accounting framework applicable to the Transferee Company on the Effective Date, including, where applicable, Appendix C to Ind AS 103 – Business Combinations of Entities under Common Control by applying the Pooling of Interest Method, or Accounting Standard (AS) 14 – Accounting for Amalgamations, as the case may be in the following manner:

14.1. All the assets, liabilities and reserves of the Transferor Companies shall be recognised by the Transferee Company at their existing carrying amounts.

14.2. The identity of the reserves of the Transferor Companies shall be preserved in accordance with the applicable accounting standards.

14.3. No adjustment shall be made to the carrying values of the assets and liabilities except to ensure uniformity of accounting policies.

14.4. All inter-company balances, transactions, receivables, payables, loans, advances, income and expenses between the Transferor Companies and the Transferee Company shall stand eliminated.

14.5. Any difference arising upon cancellation of the investment in the equity shares of the Transferor Companies against the share capital and reserves of the Transferor Companies shall be adjusted in equity in accordance with the applicable accounting standards.

14.6. Since the Transferor Companies are wholly owned subsidiaries of the Transferee Company and the entire issued, subscribed and paid-up equity share capital of the Transferor Companies is held by the Transferee Company, either directly or through its nominee shareholders, no consideration shall be payable by the Transferee Company pursuant to this Scheme. Accordingly, no equity shares or any other securities shall be issued or allotted by the Transferee Company upon this Scheme becoming effective.

PART III

GENERAL TERMS AND CONDITIONS

15. VALIDITY OF EXISTING RESOLUTION, ETC.

15.1. Upon the coming into effect of the Scheme, the resolutions of the Transferor Companies as are considered necessary by the Board of Directors of the Transferee Company which are validly subsisting be considered as resolutions of the Transferee Company.

15.2. If any such resolutions have any monetary or other limits approved under the provisions of the Act or of any other applicable statutory provisions, then the said limits, as are considered necessary by the Board of Directors of the Transferee Company, shall be added to the limits, if any, imposed under the like resolutions passed by the Transferee Company and shall constitute the aggregate of the said limits in the Transferee Company.

16. CONDITIONALITY OF THE SCHEME

The effectiveness of the Scheme is conditional upon and subject to:

16.1. Approval of the Board of Directors of the Transferor Companies and the Transferee Company approving the Scheme in accordance with the provisions of the Companies Act, 2013.

16.2. The Scheme being filed with the Stock Exchanges where the equity shares of the Transferee Company are listed, in accordance with the applicable provisions of Listing Regulations and the applicable SEBI Master Circular(s) and circulars issued thereunder, as amended from time to time.

16.3. Approval of the members and creditors of the respective Companies, to the extent required under Section 233 of the Companies Act, 2013 and the rules made thereunder, including obtaining consent by way of written approval or otherwise in the manner prescribed under the Act.

16.4. Receipt of the confirmation order from the Central Government through the Regional Director under Section 233 of the Companies Act, 2013, and the Rules made thereunder, confirming this Scheme.

16.5. Filing of the certified copy of the confirmation order issued by the Regional Director with the jurisdictional Registrar of Companies by the Companies in accordance with Section 233 of the Companies Act, 2013, whereupon the Scheme shall become effective from the Effective Date.

16.6. Receipt of such other approvals, sanctions, permissions or no-objection certificates, if any, as may be required under applicable law for giving effect to this Scheme.

17. SHAREHOLDER'S APPROVAL AND CREDITORS

17.1. The Scheme shall become effective upon obtaining the approval of the members and creditors of the Transferor Companies and the Transferee Company, to the extent required under Section 233 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, including obtaining their consent in the manner prescribed thereunder.

17.2. The Scheme shall be filed with the Stock Exchanges where the equity shares of the Transferee Company are listed in accordance with the applicable provisions of Listing

Regulations and the applicable SEBI Master Circular(s), as amended from time to time. The Companies shall comply with all applicable requirements prescribed by SEBI and the Stock Exchanges in relation to the Scheme.

18. MODIFICATIONS/AMENDMENTS TO THE SCHEME

18.1. The Transferor Companies and the Transferee Company, acting through their respective Board of Directors (which expression shall include any Committee thereof or any person(s) authorised by the respective Board of Directors), may make, assent to or approve, on behalf of all persons concerned, any modifications or amendments to this Scheme or any conditions or limitations that may be imposed or suggested by the Central Government acting through the Regional Director, the Registrar of Companies, the Stock Exchanges, SEBI (to the extent applicable), or any other statutory or regulatory authority, or which may otherwise be considered necessary, desirable or appropriate for the purpose of resolving any doubts or difficulties that may arise in implementing or carrying out this Scheme, provided that such modifications or amendments do not materially alter the substance of this Scheme.

18.2. In order give effect to this Scheme or to any modifications or amendments thereof, the Board of Directors of the Transferee Company may give and is authorized to give all such directions as may be necessary including directions for settling any question, doubt or difficulty whatsoever that may arise.

18.3. After the Scheme is filed with the Stock Exchanges in accordance with the applicable provisions of Listing Regulations and the applicable SEBI Master Circular(s), no material modification to the Scheme shall be made except in accordance with applicable law or pursuant to the directions or requirements of the Central Government, the Regional Director, the Registrar of Companies, the Stock Exchanges, SEBI (to the extent applicable), or any other competent statutory or regulatory authority.

18.4. If any condition, modification or direction imposed by the Central Government acting through the Regional Director or any other competent statutory or regulatory authority is considered by the Board of Directors of the Transferor Companies and/or the Transferee Company to be unacceptable or impracticable, the respective Board of Directors shall be at liberty to withdraw, modify or not proceed with this Scheme.

19. EFFECT OF NON – RECEIPT OF APPROVALS

In the event of this Scheme failing to take effect, this Scheme shall become null and void and in that case no rights and liabilities whatsoever shall accrue to or be incurred inter-se by the parties or their shareholders or employees or any other person. Each party shall bear and pay their respective costs, charges and expenses in connection with this Scheme.

20. COST CHARGES AND EXPENSES CONNECTED WITH THE SCHEME

All costs, charges and expenses of the Transferor Companies and the Transferee Company incurred in relation to or in connection with this Scheme or incidental to the completion of the Amalgamation of the Transferor Companies with the Transferee Company pursuant to this Scheme, shall be borne and paid by the Transferee Company only. This includes, but not limited to, legal and professional fees paid to Company Secretaries, Chartered Accountants, Advocates, other professionals, registration fees, Statutory filing fees etc.

21. DIRECTORS OF THE TRANSFEROR COMPANIES

Upon this Scheme becoming effective as stated above, the directors of the Transferor Companies shall cease to hold office in those companies. However, any individual serving as a director on the Boards of both the Transferor Company(ies) and the Transferee Company shall continue to serve as a director on the Board of the Transferee Company, without any further resolution, approval, or other act.

22. INDEMNIFICATION

Any liability, including any contingent, statutory, tax or other liability, whether known or unknown, disclosed or undisclosed, which pertains to the period up to the Effective Date and which has not been accounted for or adequately provided for in the books or financial statements of any of the Transferor Companies, shall be indemnified and kept indemnified by the Promoters of the respective Transferor

Company in favour of the Transferee Company against all losses, claims, damages, costs, expenses and liabilities arising therefrom.

23. SEVERABILITY

If any provision or part of this Scheme is held to be invalid, illegal, unenforceable or otherwise found to be unworkable for any reason whatsoever, the same shall not, subject to the decision of the Transferor Companies and the Transferee Company, affect the validity, legality, enforceability or implementation of the remaining provisions of this Scheme, which shall continue to remain in full force and effect.

EMA Partners

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Website: www.emapartners.in

CERTIFIED TRUE COPY OF THE BOARD RESOLUTION PASSED AT THE BM-04/2026-27 MEETING OF THE BOARD OF DIRECTORS OF EMA PARTNERS INDIA LIMITED ("COMPANY") HELD ON WEDNESDAY, AUGUST 19, 2026, AT 04:41 P.M. THROUGH VIDEO CONFERENCING DEEMED TO BE HELD AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 204, THE SUMMIT BUSINESS BAY, WESTERN EXPRESS HIGHWAY, VILE PARLE EAST, MUMBAI – 400057.

CONSIDERING AND APPROVING THE DRAFT SCHEME OF AMALGAMATION UNDER SECTION 233 OF THE COMPANIES ACT, 2013:

"**RESOLVED THAT** pursuant to the provisions of Section 233 and other applicable provisions of the Companies Act, 2013 ("**Act**"), read with Rule 25 and other applicable provisions of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("**Rules**"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, consents, sanctions, confirmations and permissions as may be required from the Regional Director, Western Region, Ministry of Corporate Affairs, Registrar of Companies, Official Liquidator, and such other statutory, regulatory and governmental authorities as may be applicable including National Company Law Tribunal , consent of the Board of Directors of the Company (Transferee Company) be and is hereby accorded to the Draft Scheme of Amalgamation ("**Scheme**") providing for the amalgamation of EMA Partners Executive Search Private Limited, Emagine People Technologies Private Limited and EMA Decision Dynamics Private Limited (collectively, the "**Transferor Companies**") with the Company (EMA Partners India Limited--"**Transferee Company**"), with effect from the Appointed Date i.e. April 01, 2026, upon the terms and conditions contained in the Draft Scheme placed before the Meeting and initialled by the Chairperson for the purpose of identification.

RESOLVED FURTHER THAT the Draft Scheme of Amalgamation and any other related documents placed before the Meeting in connection with the proposed amalgamation be and are hereby noted, taken on record and approved, as may be applicable, for the purpose of proceeding with the amalgamation in accordance with Section 233 of the Act and Rule 25 of the Rules.

RESOLVED FURTHER THAT the consent of the Board be and is hereby accorded for convening the meeting(s) of the members and/or creditors of the Company, wherever required under the Act and the Rules, and that any Director or the Company Secretary & Compliance Officer or the Chief Financial Officer of the Company be and is hereby severally authorised to issue the requisite notices and undertake all acts, deeds and matters incidental thereto.

RESOLVED FURTHER THAT any Director or the Company Secretary & Compliance Officer or the Chief Financial Officer of the Company be and is hereby severally authorised, on behalf of the Company, to do all such acts, deeds, matters and things and to execute all such documents as may be necessary, desirable or expedient for giving effect to the Scheme, including but not limited to the following:

(a) to finalise, execute and submit the Scheme and all applications, forms, declarations, affidavits, undertakings, notices, statements and other documents as may be required in connection with the Scheme;
(b) to make and/or cause to be made all necessary filings, submissions and applications with the Registrar of Companies, Official Liquidator, Regional Director and such other statutory, regulatory or governmental authorities as may be applicable;
(c) to issue and/or cause to be issued notices of the Scheme to the members, creditors, Registrar of Companies, Official Liquidator, Income Tax Department and such other persons or authorities as may be required under the Act, the Rules or any other applicable law;
(d) to convene and conduct the meetings of the members and/or creditors of the Company, wherever required, and to undertake all acts, deeds and matters incidental thereto;

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(e) to make such submissions, representations and applications and to furnish such clarifications, explanations, information, documents and undertakings as may be required by the Registrar of Companies, Official Liquidator, Regional Director or any other competent authority in connection with the Scheme;
(f) to appoint and engage advocates, Counsels, Company Secretaries, Chartered Accountants, valuers, consultants and such other professionals as may be considered necessary or expedient in connection with the Scheme and to determine their terms of engagement;
(g) to make such modifications, amendments, alterations, additions or revisions to the Scheme and/or any related documents as may be required or directed by the Regional Director, Registrar of Companies, Official Liquidator or any other competent authority, and as may be considered necessary or expedient for giving effect to the Scheme;
(h) to obtain the order, confirmation or approval of the Regional Director and to file the same, together with such other documents as may be required, with the Registrar of Companies and other competent authorities;
(i) to take all such further steps and actions and to execute all such deeds, documents and writings as may be necessary, incidental or consequential to the implementation of the Scheme; and
(j) generally, to do all such acts, deeds, matters and things as may be necessary or expedient for giving effect to the Scheme and for completing the amalgamation in accordance with applicable law.

RESOLVED FURTHER THAT any Director(s) or the Company Secretary & Compliance Officer or the Chief Financial Officer of the Company be and is hereby severally authorised to issue certified true copies of the foregoing resolutions to the Registrar of Companies, Official Liquidator, Regional Director, statutory, regulatory or governmental authorities, professional advisers, consultants, banks, financial institutions and other stakeholders, as may be required."

//Certified True Copy//

For EMA PARTNERS INDIA LIMITED

EMA PARTNERS INDIA LIMITED MUMBAI

Krishnan Sudarshan
Chairman & Managing Director
DIN: 01029826
Address: 204, Summit Business Bay, Western Express Highway Vile Parle (East), Mumbai – 400057.

Date: September 07, 2026
Place: Mumbai