

ARUGN TECHNOLOGIES PRIVATE LIMITED

(formerly Arugn Herbals Private Limited)

Registered Office : B-46, Goel House, Road No.-28, Vishal Enclave, New Delhi -110027

E-mail: corporate@arugntech.com CIN: U74900DL2021PTC388342

ANNEXURE VII

Brief particulars of the Transferee and Transferor companies:

Particulars	Transferee Company	Transferor Company
Name of the company	Planetcast Media Services Private Limited (formerly "Planetcast Media Services Limited")	Arugn Technologies Private Limited (formerly "Arugn Herbals Private Limited")
Date of Incorporation & details of name changes, if any	Date of Incorporation: 30 th April, 1996 The name of the Company was changed from ESSEL Spacelinks Limited to Essel Shyam Communication Limited with effect from 09 th April, 1997. Further the name of the Company was again changed from Essel Shyam Communication Limited to Planetcast Media Services Limited with effect from 25 th February, 2016. Further, the Company was converted to private limited company and consequently, the name was changed from Planetcast Media Services Limited to Planetcast Media Services Private Limited with effect from 18 th February, 2026.	Date of Incorporation: 14 th October, 2021; The name of the Company was changed from Arugn Herbals Private Limited to Arugn Technologies Private Limited with effect from 26 th June, 2025.
Registered Office	1121, Hemkunt Chambers, 11 th Floor 89 Nehru Place, South Delhi, New Delhi-110019, India.	B-46 Goel House Road No-28 Vishal Enclave, Near Eternity, West Delhi, Delhi, India, 110027
Brief particulars of the scheme	The present Scheme is drawn for amalgamation of Transferor Company with Transferee Company and acquisition of minority shareholding by the Majority Shareholder of the Transferee Company, on a going concern basis and in consideration thereof, issue of equity shares by the Transferee Company, to the shareholders of the Transferor Company, on the basis of entitlement ratio, as defined later in this Scheme, transfer of the Existing Debentures along with all related rights, powers, duties and obligations, to the Transferee Company as the Scheme Debentures, as if it were the issuers of the Existing Debentures, and consideration to minority shareholders of the Transferee Company. This restructuring is intended to provide greater business focus to all the business segments of the Transferor Company and Transferee Company. The amalgamation of the Transferor Company with the Transferee Company, pursuant to and in accordance with this Scheme, under Section 230 to 232 and Section 236 and other relevant provisions of the Companies Act, 2013, shall take place with effect from the Appointed Date and shall be in compliance with Section 2(1B) of the Income Tax Act, 1961. If any terms or provisions of the Scheme are found or interpreted to be inconsistent with the said provisions at a later date including resulting from an amendment of law or for any other reason whatsoever, the provisions of the said section of the Income Tax Act, 1961 shall prevail and the Scheme shall stand modified	

	<p>to the extent determined necessary to comply with Section 2(1B) of the Income Tax Act, 1961. Such modification will however not affect other parts of the Scheme. The Scheme will not have any adverse effect on any directors, key managerial personnel, promoters, non-promoter members, creditors and employees of the Transferee Company. The Transferee Company does not have any debenture holders or depositors. The Scheme will be in the best interest of all the stakeholders in the Transferee Company. The Scheme will not have any adverse effect on any directors, key managerial personnel, promoters, non-promoter members, debenture holders, creditors and employees of the Transferor Company. The Scheme will be in the best interest of all the stakeholders in the Transferor Company.</p>
<p>Rationale for the scheme</p>	<p>That the Transferor Company is the holding company of the Transferee Company, and both entities have common directors. The management of both the Transferor and the Transferee Companies are of the view that the business presently carried on by the Transferor Company should be consolidated with the Transferee Company. Accordingly, the management of the respective Companies have resolved to merge the two entities, as such consolidation will enable optimal utilisation of resources and unlock the value of the consolidated Transferee Company.</p> <p>The amalgamation will further contribute in furthering and fulfilling the objectives and business strategies of both the companies thereby accelerating growth, expansion and development of their businesses. The amalgamation would also provide the Transferee Company with a strong and focused base to undertake the business more advantageously through achieving economies of scale and support of technology & services. The Scheme also provides for the restructuring of the shareholding of the Transferee Company, pursuant to which the Majority Shareholders, acting individually and in concert, shall hold not less than ninety percent (90%) of the issued, subscribed, and paid-up equity share capital of the Transferee Company. Consequently, the provisions of Section 236 of the Companies Act, 2013, which enable the acquisition of the remaining minority shareholding, shall become applicable.</p> <p>The Scheme does not in any manner is likely to have any adverse effect on the shareholders and/or the employees and/or the creditors of the Transferor Company.</p> <p>Also, the independent operations of Transferor Company and Transferee Company leads to incurrence of significant costs and thus the amalgamation would enable the achieving the economies of scale and enjoying economy of scope including enhancement in technical efficiency.</p> <p>The other benefits likely to arise through the proposed amalgamation are as follows:</p> <ol style="list-style-type: none"> I. The amalgamation of the Transferor Company with and into the Transferee Company will lead to simplification of the structure of the Transferee Company. II. The amalgamation of the Transferor Company with and into the Transferee Company will enable consolidation of the business

	<p>and operations of the Transferor Company and the Transferee Company which will provide substantial impetus to growth, enable synergies, reduce operational costs, increase operational efficiencies and enable optimal utilization of various resources as a result of pooling of financial, managerial and technical resources of both the Transferor and the Transferee Company, thereby significantly contributing to future growth and maximizing shareholder value.</p> <p>III. The amalgamation of the Transferor Company with and into the Transferee Company will provide the Transferee Company with opportunities to secure investments from a new set of financial investors and will enhance the Transferee Company's ability to raise further capital from the financial markets.</p> <p>IV. The amalgamation of the Transferor Company with and into the Transferee Company will enable the Transferee Company to have more bargaining power with its customers and suppliers, thereby improving the working capital of the Transferee Company.</p> <p>V. The amalgamation of the Transferor Company with and into the Transferee Company will enhance the shareholder's value accruing from consolidation of business operations resulting in economies of scale, improving allocation of capital and optimizing cash flows thus contributing to the overall growth prospects of the Transferee Company.</p> <p>VI. Optimum and efficient utilization of capital, resources, assets and facilities:</p> <p>VII. Consolidation of businesses and enhancement of economic value and shareholder value</p> <p>VIII. Better management and focus on growing the businesses:</p> <p>IX. The amalgamation would result in reduction of overheads, administrative, managerial and other expenditure and bring about operational rationalization, efficiency and optimum utilization of various resources.</p> <p>X. The amalgamation will not in any way affect the rights of the creditors. Further, the amalgamation will not affect the service conditions of the employees.</p> <p>XI. The Transferee Company upon the Scheme coming into effect will have fragmented residual minority shareholding which is not aligned with the long-term strategic and operational requirements of the Company. The proposed acquisition of the minority shareholding will result in simplification and consolidation of the shareholding structure, enabling streamlined ownership and governance.</p> <p>XII. Buying out the minority shareholding will enable the Management and Majority Shareholders to implement long-term business strategies, capital restructuring, technological investments and operational decisions with greater efficiency, without procedural delays arising from minority approvals or divergent shareholder interests.</p>
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	<p>XIII. The proposed squeeze-out under Section 236 will provide the Transferee Company with greater corporate, financial and operational flexibility, including ease in undertaking future mergers, de-mergers, capital infusion, strategic investments and other corporate actions.</p> <p>XIV. After Scheme coming into effect, the ex-employees of the Transferee Company who are not much responsive and have not joined earlier any General Meetings than to have member active participation, this Scheme provides for minority respectful and reasonable exit.</p> <p>The Board of Directors of the Transferor Company and the Transferee Company, therefore respectively, considered desirable and expedient to amalgamate Transferor Company with Transferee Company, and in consideration thereof issue Equity Shares of Transferee Company to the shareholders of Transferor Company in accordance with this Scheme, pursuant to provisions of Section 230-232, transfer of the Existing Debentures along with all related rights, powers, duties and obligations, to the Transferee Company as the Scheme Debentures, as if it were the issuers of the Existing Debentures, and to provide fair, transparent and statutory exit to the minority shareholder of Transferee Company post-merger in terms of Section 236 of the Act and other relevant provisions of the Act, and the rules made thereunder. The Scheme ensures that all Minority Shareholders are provided with a fair, transparent and statutory exit opportunity from the Transferee Company at a price determined by Registered Valuer, thereby protecting their economic interests.</p>	
Date of resolution passed by the Board of Director of the company approving the scheme	March 25, 2026	March 30, 2026
Appointed Date	October 01, 2025	October 01, 2025
Name of Exchanges where securities of the company are listed	Not Applicable	BSE Limited
Nature of Business	<ul style="list-style-type: none"> - To establish, design, install, maintain, operate, lease/ sub-lease or sell outright, on hire purchase, installment or otherwise, satellite communication services of all types including Data/Voice and Video Conferencing based on Handsets and / or Very Small Aperture Terminal (VSAT) Network inter-alia covering handsets terminals, antennas and accessories thereof and software programming, inter communication, fax for commercial, public and private 	<ul style="list-style-type: none"> - To provide contents and content production services using AI. - To provide AI based agent services for technology support services, healthcare services, manufacturing services. - To provide capital and financial supports to the technology, media, healthcare

	<p>uses and provide relevant services, at remote and local sites, all over India; service receivers and antenna, data/voice satellite communications terminals/ earth station, inter-communication apparatus and equipment, data processing systems, office automation products hardware, software, firmware and UHF-VHF equipment, cable wave guides, communication satellites, digital transmission equipment, pulse code modulation (PCM) equipment, signal compression equipment, packet switching equipment, time division multiplexing time division multiple access (TDM/TDMA) equipment and frequency division multiple access (FDMA) equipment and Single Channel per Carrier/ Demand Assignment-Multiple Access (SCPC/DAMA) equipment in conjunction with Handsets/VSAT based network.</p> <ul style="list-style-type: none"> - To operate as Internet Service Provider (ISP) and establish, hire, lease and provide internet related services through Satellite, lease lines, Wireless, microwaves, fibres optics, DSL, Cable Modems, Dial-up telephone lines and to establish Internet Gateways, internet exchange, Data Centers, portals, E-mail services, Broad band internet, e-commerce, payment Gateway, Web hosting, co-location, Distance Education services, multicasting, unicasting, Voice-over-IP, Streaming, news gathering, uplinking and downlinking of data, video and audio signals, hiring, leasing, acquiring, purchasing and renting satellite transponder space and bandwidth. 	<p>and manufacturing businesses.</p> <ul style="list-style-type: none"> - To establish Data Centres and AI based Cloud facilities in India and globally. - To set up a design Centres for AI based Workflow management systems for Media, Healthcare, Education and Manufacturing Industries. - To set up a Hyper Local Media Platform for User Generated Contents. - To acquire relevant business to grow the company in Media, Content, Datacentres, AI Technologies, Manufacturing of IT Servers and related technology companies
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	<ul style="list-style-type: none"> - To establish, install, design, maintain, lease, sub-lease or otherwise operate or provide services or facilities of Teleport, Playout, SNG, DSNG, News gathering or distribution, uplinking or downlinking or Satellite / TV Channels, Direct to Home (DTH) service or any other multimedia satellite service and other ancillary, allied or related services and resources. - To establish, design, install, maintain and operate lease/ sub-lease or sell outright, on hire purchase, instalment or otherwise a two way land mobile radio communication services, particularly public mobile radio trunked services (PMRTS) up to the subscriber's terminal connection in the specified service area in which users communicate among themselves through a pair of radio frequencies out of a pool of frequencies allocated on placement of call in a designated frequency band, assigned to the system and returned to the pool on completion of call; including all types of handheld, fixed and mobile subscriber and equipment, components and accessories thereof and all types of associated software programmes and systems. - To design, establish, install, maintain, operate the business of manufactures, developers, designers, system Engineers, assemblers, importers, exporters, buyers, sellers, dealers, Servicing Agent/ maintainers, providers of education, training and consulting services of equipment and software based on information generation technologies and information Query Technologies and Electronic Communication 	
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	<p>Technology and Cinematographic Technology.</p> <ul style="list-style-type: none"> - To design, import, manufacture, dual mode Satellite/GSM handsets or mobile sets along with accessories for satellite communication. - To provide Business Process Outsourcing (BPO), Knowledge Business Process Outsourcing (KBPO), Offshore Outsourcing & other related services. - To manage customer care services and back office processes in the domains of various verticals like banking, insurance, financial services, travel, Human Resource (HR), technology, telecom, retail and other services including but not limited to customer care, technical support, data conversion, collections, telesales, transaction processing, payroll processing and other value addition services. - To provide customer care services with voice, e-mail, chat and web support. - To provide integrated remote support services including customer care and technical support through multiple communication channels, backend transaction processing, outbound collections and telemarketing, web-based services including real-time chat among others. - To carry on communication services of providing complete data center, data entry/ conversion data processing services on block time or shared time, self-service or operator assisted basis, technical and management consultancy services in all areas of computers, computer oriented systems, computer programming, facilities 	
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	<p>management, telecommunications, software publishing and information technology for business, industrial and general purpose requirement on turnkey basis or otherwise in domestic market and for exports.</p> <ul style="list-style-type: none"> - To carry on the business of conducting research on and developing, improving, designing, marketing, selling, licensing and maintenance of software and program products in packages and to orders, relating to accounting, statistical, scientific or mathematical information and reports in domestic market and for exports. - To provide communication services of remote infrastructure support for both international and domestic customers. 	
Capital before the scheme (No. of debentures as well as capital in rupees)	NA as there are no issued debentures	15,500 (Fifteen Thousand Five Hundred) Senior, Secured, Redeemable, Rated, Listed, Non-Convertible Debentures of a Face Value of Rs. 1,00,000 (Rupees One Lakh) each, having an Aggregate Nominal Value of Upto Rs. 155,00,00,000 (Rupees One Hundred Fifty-Five Crore) (“Series A Debentures”); And 44,500 (Forty-Four Thousand Five Hundred) Senior, Secured, Redeemable, Rated, Listed, Non-Convertible Debentures of a Face Value of Rs. Rs. 1,00,000 (Rupees One Lakh) Each, having an aggregate Nominal Value of upto Rs. 445,00,00,000 (Rupees Four Hundred Forty-Five Crore) (“Series B Debentures”).
No. of debentures to be issued	15,500 Series A Debentures 44,500 Series B Debentures	
Cancellation of debentures on account of cross holding, if any	NA	NA

Capital after the scheme (No. of debentures as well as capital in rupees)	15,500 (Fifteen Thousand Five Hundred) Senior, Secured, Redeemable, Rated, Listed, Non-Convertible Debentures of a Face Value of Rs. 1,00,000 (Rupees One Lakh) each, having an Aggregate Nominal Value of Upto Rs. 155,00,00,000 (Rupees One Hundred Fifty-Five Crore) (“Series A Debentures”); And 44,500 (Forty-Four Thousand Five Hundred) Senior, Secured, Redeemable, Rated, Listed, Non-Convertible Debentures of a Face Value of Rs. Rs. 1,00,000 (Rupees One Lakh) Each, having an aggregate Nominal Value of up to Rs. 445,00,00,000 (Rupees Four Hundred Forty-Five Crore) (“Series B Debentures”).		NA	
Valuation by independent Chartered Accountant – Name of the valuer/valuer firm and Regn no.	Mr. Abhishek Goel, Reg. No. IBBI/RV/06/2021/14478			
Methods of valuation and value per NCD/NCRPS arrived under each method with weight given to each method, if any.	NA		NA	
Fair value per debentures	NA		NA	
Exchange ratio	11,306.8864 equity shares of the face value of INR 10/- (Rupees Ten) each credited as fully paid up in the share capital of Planetcast Media Services Private Limited for every 1 fully paid-up equity shares of the face value of Rs. 10/- (Rupees Ten) each held in Arugn Technologies Private Limited.			
Name of Merchant Banker giving fairness opinion	Finaax Capital Advisors Private Limited			
Pre and Post Holding pattern	Pre As per Annexure 1		Post As per Annexure 1	
	No. of NCD/NCRPS	% of holding	No. of NCD/NCRPS	% of holding
Promoter	NA	NA	0	0
Public	NA	NA	60,000	100
Custodian	NA	NA	0	0
TOTAL	NA	NA	60,000	100
No of debenture holders	NA		14	
Names of the Promoters (with PAN nos.)	As per Annexure 2.		As per Annexure 2.	

Names of the Board of Directors (with DIN and PAN nos.)	As per Annexure 3.	As per Annexure 3.
Please specify relation among the companies involved in the scheme, if any	The Transferor Company is the holding company of the Transferee Company, and both entities have common directors.	The Transferor Company is the holding company of the Transferee Company, and both entities have common directors.
Details regarding change in management control in listed or resulting company seeking listing if any	There would be no change in control in management pursuant to the proposed merger.	

For Arugn Technologies Private Limited

Mahendra Nath Vyas

Director

DIN: 00131149

Annexure-1

Pre and Post scheme NCDs holding pattern of Transferor Company

Category	Pre			Post		
	No. of NCD/NCRPS	No. of holders	Percentage (%)	No. of NCD/NCRPS	No. of holders	Percentage (%)
ISIN	INE2GLH07012					
A) Promoter	--		--	--		--
B) Public	15,500	07	100.00	--		--
Total	15,500	07	100.00	--		--

Category	Pre			Post		
	No. of NCD/NCRPS	No. of holders	Percentage (%)	No. of NCD/NCRPS	No. of holders	Percentage (%)
ISIN	INE2GLH07020					
C) Promoter	--		--	--		--
D) Public	44,500	07	100.00	--		--
Total	44,500	07	100.00	--		--

Pre and Post scheme NCDs holding pattern of Transferee Company:

Category	Pre			Post		
	No. of NCD/NCRPS	No. of holders	Percentage (%)	No. of NCD/NCRPS	No. of holders	Percentage (%)
E) Promoter	--		--	--		--
F) Public	--		--	15,500	07	100
Total	--		--	15,500	07	100

Category	Pre			Post		
	No. of NCD/NCRPS	No. of holders	Percentage (%)	No. of NCD/NCRPS	No. of holders	Percentage (%)
G) Promoter	--		--	--		--
H) Public	--		--	44,500	07	100
Total	--		--	44,500	07	100

Annexure -2

Details of Promoters of Transferor Company:

Sr No	Name	PAN
01	Sh. Mahendra Nath Vyas	ABYPV3384R
02	Sh. Lallit Jain	AADPJ6432A

Details of Promoters of Transferee Company:

Sr No	Name	PAN
01	Sh. Mahendra Nath Vyas	ABYPV3384R
02	Sh. Lallit Jain	AADPJ6432A

Annexure -3

Details of Board of Directors of Transferor Company:

Sr No	Name	DIN	PAN
01	Sh. Mahendra Nath Vyas	00131149	ABYPV3384R
02	Sh. Lallit Jain	00125152	AADPJ6432A

Details of Board of Directors of Transferee Company:

Sr No	Name	DIN	PAN
01	Sh. Mahendra Nath Vyas	00131149	ABYPV3384R
02	Sh. Lallit Jain	00125152	AADPJ6432A
03	Sh. Rakesh Kacker	03620666	AAEPK2067R
04	Sh. Venkata Nagendra Prasad Thatipamula	11499183	ADXPT3819N
05	Smt. Dipika Jain	00944974	AIIPJ4956E
06	Smt. Rekha Vyas	01688825	AFVVPV0424P