

ANNEXURE VIII

Brief particulars of the transferee/resulting and transferor/demerged companies

Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
Name of the company	GSS Infotech Limited	Polimeraas Agros Private Limited (which is presently Polimeraas Agros LLP and is in the process of conversion into Polimeraas Agros Private Limited)
Date of Incorporation & details of name changes, if any	Incorporated as MAYES TECHNOLOGIES PRIVATE LIMITED on 13-10-2003  Converted into Public company and name changed to GSS AMERICA INFOTECH LIMITED from 15/06/2006  GSS INFOTECH LIMITED – from 10-03-2011	POLIMERAAS AGROS LLP is a Limited Liability Partnership registered under The Limited Liability Partnership Act, 2008 with LLP Identity Number AAZ-2517 and was incorporated on 28/10/2021 as “ Polimeraas Agros LLP” which is in the process of conversion into Polimeraas Agros Private Limited
Registered Office	Wing-B, Ground Floor, N Heights, Plot No. 12, TSIIC Software Units Layout, Madhapur, Serilingampally Mandal, Rangareddy District, Hyderabad – 500081, Telangana, India	H.No. 3-6-661 and 662, Street No. 9, Himayatnagar, Hyderabad - 500029
Brief particulars of the scheme	Pursuant to Rule 3(2) of the Companies Rules, 2014 read with Section 366 of the Companies Act, 2013, Polimeraas Agros LLP shall be converted into Polimeraas Agros Private Limited and will be merged with GSS INFOTECH LIMITED	
Rationale for the scheme		

**GSS Infotech Limited**

CIN No: L72200TG2003PLC041860

Wing-B, Ground Floor, N Heights, Plot No. 12, TSIIC Software Units Layout, Madhapur, Serilingampally Mandal, Rangareddy District, Hyderabad – 500081, Telangana, India Tel: 91 40 4455 6600 | E-mail: company.secretary@gssinfotech.com| www.gssinfotech.com

	<p>(i) The Business of Polimeraas Ltd is being done currently through physical stores. Post Merger, GSS will add value by creating an Online platform resulting in considerable jump in Revenue both through Online sales and through physical stores.</p> <p>(ii) The proposed scheme whereby Polimeraas Agros LLP post conversion into Polimerass Agros Pvt Ltd will be merged with GSS, will be beneficial, advantageous and not prejudicial to the interests of the shareholders, creditors and other stakeholders of Transferee Company since the said merger will result in Polimeras Ltd becoming the wholly owned subsidiary and will be a material subsidiary of GSS.</p>	
Date of resolution passed by the Board of Director of the company approving the scheme	24-12-2021	24-12-2021
Date of meeting of the Audit Committee in which the draft scheme has been approved	24-12-2021	Not Applicable
Appointed Date	01-04-2022	01-04-2022
Name of Exchanges where securities of the company are listed	BSE Limited (BSE) & National Stock Exchange of India Limited (NSE)	-
Nature of Business	GSS Infotech Limited is a software products and consulting company having its offices in Hyderabad and USA.	Polimeraas Agros Private Limited is engaged in the business of trading in vegetables, fruits & home consumables
Capital before the scheme (No. of equity shares as well as capital in rupees)	Type	No. of equity shares
	Promoters	33,25,328
	Public Shareholding	1,32,61,515
	Employee Trust	3,50,000
		As per Annexure 1 below

**GSS Infotech Limited**

CIN No: L72200TG2003PLC041860

	Total	1,69,36,843			
No. of shares to be issued	92,20,000 Equity Shares of GSS				
Cancellation of shares on account of cross holding, if any	-			-	
Capital after the scheme (No. of equity shares as well as capital in rupees)	Sl.No	Particulars of shareholding	No. of shares	Rs.	Will be Merged with GSS
	1	Promoters	33,25,328	33253280	
	2	Public shareholders	1,32,61,515	132615150	
	3	Trust	3,50,000	3500000	
	4	Shareholders of Polimeraas Agros Pvt Ltd (post conversion)	92,20,000	92200000	
		Total	2,61,56,843	261568430	

**GSS Infotech Limited**

CIN No: L72200TG2003PLC041860

Net Worth		(Rs.)		(Rs.)
Pre		114,16,20,797/-		10,53,46,000
Post		232,07,66,597/-		Nil
Valuation by independent Chartered Accountant – Name of the valuer/valuer firm and Regn no.	Mr. Anandkumar Gawade			
Methods of valuation and value per share arrived under each method with weight given to each method, if any.	As per Valuation Report		As per Valuation Report	
Fair value per shares	Rs. 127.89		Rs. 250.53	
Exchange ratio	1: 1.95895			
Name of Merchant Banker giving fairness opinion	Finshore Management Services Limited, SEBI Regd. CAT-I Merchant Banker, Regn No. INM000012185			
Shareholding pattern	Pre		Post	
	No. of Shares	% of holding	No. of Shares	% of holding
Promoter	33,25,328	19.63%	33,25,328	12.71
Public	1,32,61,515	78.3%	1,32,61,515	50.70
Trust	3,50,000	2.07%	3,50,000	1.34
Shareholders of Polimeraas Agros Pvt Ltd (post conversion)			92,20,000	35.25
TOTAL	1,69,36,843	100.0%	2,61,56,843	100.00
No of shareholders	12695		12700	

**GSS Infotech Limited**

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Names of the Promoters (with PAN nos.)	1.JHANSI LAKSHMI YARRAMSETTY(ABPPY4820Q) 2.RAGHUNADHA RAO MAREPALLI (AIOPM8875B) 3.BHARGAV MAREPALLY (AJSPM0914A) 4.MADHAVI LATHA MAREPALLY (AMXPM6280H) 5.G VIJAYA KUMARI (AJTPG3002G) 6.SIVARANGA RAO YARRAMSETTY (ABTPY0888J)	
Names of the Board of Directors (with DIN and PAN nos.)	1.BHARGAV MAREPALLY (AJSPM0914A) 2.SAIKIRAN SATYA SURYA RAGHAVENDRA GUNDU (AEBPK3955P) 3.PRABHAKARA RAO ALOKAM (ADDP1386P) 4.NAGAJAYANTHI RAGHAVENDRA DAS JUTTUR (ADJPI8683L) 5.CHAITANYA CHALLA (AISPC8747N ) 6.RAMBABU KAIPA SAMPANGI (AGSPG9422E)	
Please specify relation among the companies involved in the scheme, if any	No Relation	
Details regarding change in management control in listed or resulting company seeking listing if any	Not Applicable	

**GSS Infotech Limited**

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**Annexure 1**

Polimeraas Agros LLP (Before Conversion into Polimeraas Agros Private Limited)

Sl. No.	NAME OF THE PARTNERS	PROFIT RATIO	Ratio of Capital Contribution BALANCE (Amount in INR)	Ratio of Current Contribution BALANCE (Amount in INR)
1	HARI KRISHNA REDDY KALLAM	10.50%	10,500	1,04,89,500
2	SRINIVAS RAO MANDAVA	14.00%	14,000	1,39,86,000
3	AMN VENTURES LLP	17.50%	17,500	1,74,82,500
4	PLUTO MINES & MINERALS LLP	30.00%	30,000	2,99,70,000
5	SKANDA AGRO-TECH LLP	28.00%	28,000	2,79,72,000
		100.00%	1,00,000	9,99,00,000

Polimeraas Agros Private Limited (After Conversion)

Sl. No.	NAME OF THE SHAREHOLDERS	Shareholding Ratio	No. of Shares	Total (Amount in INR)
1	Sri. Hari Krishna Reddy Kallam	10.50%	10,50,000	1,05,00,000
2	Sri. Srinivasa Rao Mandava	14.00%	14,00,000	1,40,00,000
3	AMN Ventures LLP	17.50%	17,50,000	1,75,00,000
4	Pluto Mines and Minerals LLP	30.00%	30,00,000	3,00,00,000
5	Skanda Agro-Tech LLP	28.00%	28,00,000	2,80,00,000
		100.00%	1,00,00,000	10,00,00,000

**For GSS Infotech Limited**

**Bhargav Marepally**  
**Managing Director**  
**DIN : 00505098**

**GSS Infotech Limited**

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