

भारत सरकार
कार्पोरेट कार्य मंत्रालय
कार्पोरेट कम्पली रेगुलेशन, नुजरात नगर एवं ददरा हवेली
आर.जी.आ. भवन, उपल पार्क क भागद,
शंकर दस रोड, कोरम, अहमदाबाद (गुजरात) - 380010.
दूरभाष संख्या : 079-27438531, फॅक्स नं. : 079-27438371
वेबसाइट : www.mca.gov.in, ई-मेल : roc.ahmedabad@mca.gov.in

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
OFFICE OF THE REGISTRAR OF COMPANIES,
GUJARAT DADRA & NAGAR HAVELI
G Bhavan, Cop. Regd. Park
G Bhavan, Bus Stand, Nanapura, Ahmedabad (Gujarat) - 380010
Tel. No. : 079-27438531, Fax : 079-27438371
Website : www.mca.gov.in E-mail : roc.ahmedabad@mca.gov.in

No. ROC-GJ/3/U/S-454/ INTERBLUE GEMS /2024-25/

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SPEED-POST

DATED: 05 JUL 2024

**ORDER FOR PENALTY FOR DEFAULT OF SECTION 90 OF THE COMPANIES ACT,
2013 READ WITH RULES MADE THEREUNDER**

**IN THE MATTER OF
INTERBLUE GEMS(INDIA) PRIVATE LIMITED
(U74999GJ2019FTC107808)**

PRESENT:

1. Mr. Keerthi Thej (ROC), Adjudicating officer
2. Ms. Ankita Lahoty (DROC), Presenting Officer
3. Mr. Vijay S. Tiwari (STA)

प्राप्त दिनांक... 05.07.24
Received Date:.....
प्रदेशिक निदेशक कार्यालय, उ.प.क्षे., अहमदाबाद
O/o. Regional Director, NWR, Ahmedabad
कार्पोरेट कार्य मंत्रालय
Ministry of Corporate Affairs
संश्लेषण सत्यापित नहीं है/ Contents not verified

COMPANY/ OFFICERS/DIRECTORS/KMP/AUTHORIZED REPRESENTATIVE :

Mr. Siddharth Sancheti, Partner of Dinesh Gandhi and Associates, Chartered
Accountant, Authorized representative of the Company/Officers

1. Appointment of Adjudicating officer: -

The Ministry of Corporate Affairs vide its Gazette Notification No. A-42011/112/2014-Ad.II dated 24.03.2015 has appointed the Registrar of Companies, Gujarat and Dadra Nagar Haveli as Adjudicating Officer in exercise of the powers conferred by section 454 of the Companies Act, 2013 (hereinafter known as Act) read with Companies (Adjudication of Penalties) Rules, 2014 (Notification No. GSR 254(E) dated 31.03.2014) for adjudging penalties under the provisions of Act. Further, the Registrar of Companies vide the Companies (Amendment) Act, 2020 is entrusted with power to adjudicate penalty as provided under Section 90(10) and Section 90(11) of the Companies Act with effect 21.12.2020.

2. Company: -

INTERBLUE GEMS(INDIA) PRIVATE LIMITED (herein after referred to as "company") is a company having its registered office G1GR FLOOR,FRONT SIDE,SY.NO.434,TPS3PLOT5-

6SUKHDEV,COMPLEX OPP. B RECIVING STATION VASTA DE VADI ROAD, SURAT, SURAT, GUJARAT-395004, INDIA" registered under the provisions of the Companies Act, 2013 (hereinafter referred to as "Act") in the State of Gujarat. The CIN of the Company is U74999GJ2019FTC107808. The Financial and other details of the subject company for the year ended 31.03.2023 as available on MCA21 portal is stated as under:

S.No.	Particulars	Details
1	Paid up capital as per latest audited Financial Statement	Rs. 5,00,00,000.00
2	Turnover as per latest audited Financial Statement	Nil
3	Holding Company	Interblue Diamonds DMCC (99.99% Shares)
4	Subsidiary Company	No
5	Whether company registered under Section 8 of the Act?	No
6	Whether company registered under any other special Act?	No
7	Whether company is a small company?	No
8	Whether Section 446B is applicable to the company (lesser penalties for certain companies)?	No

3. Shareholding pattern of the company:-

List of shareholders as on 31st March, 2023

Sr. No.	Name of shareholder	No. of shares	Total value of shares (rs.)	% Holding
1.	Interblue Diamonds DMCC	4,999,999	49999990	99
2.	Sanmati Mehta	1	10	1
	Grand Total	1,00,000	10,00,000/-	100%

[Source: MGT-7/ Annual Reports of INTERBLUE GEMS(INDIA) PRIVATE LIMITED for the F.Y. 2019-20 to 2022-23]

4. Relevant provisions of the Companies Act, 2013 and rules thereof: -

Section 90 of the Companies Act, 2013 reads as under:

(1) Every individual, who acting alone or together, or through one or more persons or trust, including a trust and persons resident outside India, holds beneficial interests, of not less than twenty-five per cent. or such other percentage as may be prescribed, in shares of a company or the right to exercise, or the actual exercising

of significant influence or control as defined in clause (27) of section 2, over the company (herein referred to as "significant beneficial owner"), shall make a declaration to the company, specifying the nature of his interest and other particulars, in such manner and within such period of acquisition of the beneficial interest or rights and any change thereof, as may be prescribed:

Provided that the Central Government may prescribe a class or classes of persons who shall not be required to make declaration under this sub-section.

- (2) Every company shall maintain a register of the interest declared by individuals under sub-section (1) and changes therein which shall include the name of individual, his date of birth, address, details of ownership in the company and such other details as may be prescribed.
- (3) The register maintained under sub-section (2) shall be open to inspection by any member of the company on payment of such fees as may be prescribed.
- (4) Every company shall file a return of significant beneficial owners of the company and changes therein with the Registrar containing names, addresses and other details as may be prescribed within such time, in such form and manner as may be prescribed.
- (11) If a company, required to maintain register under sub-section (2) and file the information under sub-section (4) or required to take necessary steps under sub-section (4A), fails to do so or denies inspection as provided therein, the company shall be liable to a penalty of one lakh rupees and in case of continuing failure, with a further penalty of five hundred rupees for each day, after the first during which such failure continues, subject to a maximum of five lakh rupees and every officer of the company who is in default shall be liable to a penalty of twenty-five thousand rupees and in case of continuing failure, with a further penalty of two hundred rupees for each day, after the first during which such failure continues, subject to a maximum of one lakh rupees.
- (12) If any person wilfully furnishes any false or incorrect information or suppresses any material information of which he is aware in the declaration made under this section, he shall be liable to action under section 447.

The relevant provision of Companies (Significant Beneficial Owners) Rules, 2018:

2(1)(b) "control" means control as defined in clause (27) of section 2 of the Act.

clause (27) of section 2 of the Companies Act, 2013 defines control as:

"control" shall include the right to appoint majority of the directors or to control the management or policy decisions exercisable by a person or persons acting individually or in concert, directly or indirectly, including by virtue of their shareholding or management rights or shareholders agreements or voting agreements or in any other manner.

2(1)(h) "significant beneficial owner" in relation to a reporting company means an individual referred to in sub-section (1) of section 90, who acting alone or together, or through one or more persons or trust, possesses one or more of the following rights or entitlements in such reporting company, namely:-

(i) holds indirectly, or together with any direct holdings, not less than ten per cent of the shares;

(ii) holds indirectly, or together with any direct holdings, not less than ten percent of the voting rights in the shares;

(iii) has right to receive or participate in not less than ten per cent. of the total distributable dividend, or any other distribution, in a financial year through indirect holdings alone, or together with any direct holdings;

(iv) has right to exercise, or actually exercises, significant influence or control, in any manner other than through direct holdings alone:

Explanation III. – For the purpose of this clause, an individual shall be considered to hold a right or entitlement indirectly in the reporting company, if he satisfies any of the following criteria, in respect of a member of the reporting company, namely:-

(i) where the member of the reporting company is a body corporate (whether incorporated or registered in India or abroad), other than a limited liability partnership, and the individual,--

(a) holds majority stake in that member; or

(b) holds majority stake in the ultimate holding company (whether incorporated or registered in India or abroad) of that member;

Rule 4 of the Companies (Significant Beneficial Owners) Rules, 2018

upon receipt of declaration in BEN-1 under rule 3, the reporting company shall file a return in E-Form BEN-2 with the Registrar in respect of such declaration, within a period of thirty days from the date of receipt of such declaration by it, along with the fees as prescribed in companies(Registration offices and fees) Rules, 2014.

5. Facts of the Case:-

The office of the undersigned has issued notice calling for information under section 206(1) of the Companies Act, 2013 vide letter No. ROC-GJ/ U/s 206(1)/11/ INTERBLUE GEMS(INDIA) / 2023-24/5257 dated 06.02.2024 regarding applicability of SBO Rules and non-filing of e-form BEN-2 on MCA-21 portal as

required under Section 90 of the Companies Act, 2013. But no reply received from company in response to the aforesaid notices.

On verification of shareholding pattern available as per MCA21 records, as cited at para 3 of this order, this office had issued Notice under Section 206(1) of the Companies Act, 2013 bearing dated 13.02.2024 to the company with directions to furnish the following information:

- (i) It is seen that Interblue Diamonds Dmcc, a body corporate [Indian or abroad] is a member/shareholder of the company holding 100% i.e. more than 10% shares in the company INTERBLUE GEMS(INDIA) PRIVATE LIMITED as per Annual Return/ Balance Sheet for the financial year 2019-20 to 2022-23 and falls in the description provided in clause (i) of Explanation III to rule 2(1)(h). Please provide the details of all the upstream entities [name of the entity, country of registration/incorporation, unique identification number allotted by the respective registry] right upto the ultimate holding company alongwith the details of shareholdings in respect of each layer of shareholding. Also provide the details of the individual [name, PAN (if any), DIN (if any), Passport number, Nationality, correspondence address, email address] who holds majority stake in the ultimate holding company.
- (ii) Did the company comply with the mandatory compliance of issuing a BEN-4 notice as required in rule 2A(2) of the Companies (Significant Beneficial Owners) Rules, 2018? If no provide reasons thereof.
- (iii) Provide details of all the BEN-4 notices issued by the company, alongwith a copy thereof. You are also required to provide a copy of the replies received in this regard. For all correspondences, provide a dspatch proof and proof of receipt on the part of the company.
- (iv) Provide the details of the application moved by the company to the NCLT in terms of section 90(7) of the Act r/w rule 7 of the Companies (Significant Beneficial Owners) Rules, 2018, on the ground that no reply was received on the BEN-4 notice issued by it, or the reply that was received was unsatisfactory. If no such application was moved, provide the reasons thereof.
- (v) Provide details of all the actions taken by the company to identify its significant beneficial owner in terms of section 90 of the Companies Act, 2013.
- (vi) Provide details of the individual(s) [name, PAN (if any), DIN (if any), Passport number, Nationality, correspondence address, email address] who

exercise(s) control or significant influence on the company in terms of the provisions of section 90 of the Companies Act, 2013 r/w rules made thereunder.

No reply received from the Company/ Officers to the aforesaid Notice dated 13.02.2024 in this office. Thereafter, this office has issued Notices dated 13.03.2024 under Section 206(3) of the Companies Act, 2013 to the Company / Directors. The company has submitted its reply dated 26.03.2024 received in this office on 28.03.2024 which *inter alia* states as under:

"The company has indeed filed the form BEN-2 on March 21.2024, in compliance with the provisions of the Companies Act, 2013 and have also made the necessary payment".

It has observed that e-form BEN-1 was filed with the company on 08.07.2019 and Date of receipt of the declaration by the company on 15.07.2019, and E-form BEN-2 was ought to be filed by 14-08-2019 i.e. within 30 days from the aforesaid date. The Company has filed e-Form BEN-2 vide SRN F93656767 on 21.03.2024. There is delay of 1680 days in filing.

5. Notice for adjudication and hearings: -

- (i) On the basis of observations of the statutory documents available on record, it has evinced that the company has violated the provisions of Section 90(4) the Companies Act, 2013 read with Rules made thereunder. Hence, the Adjudicating Officer has initiated adjudication proceedings against the captioned company and its KMPS/ Directors vide Adjudication notice No. ROC-GJ/ADJ-Section 454/ Interblue Gems / 2024-25\ 95 to 97 dated 08.04.2024 and an opportunity of being heard was granted to them on 24.04.2024 at 11.30 A.M. at the O/o Registrar of the Companies, ROC Bhawan, Opp. Rupal Park Nr. Ankur Bus Stand, Naranpura, Ahmedabad-380013. The company vide e-mail dated 24.04.2024 had requested to adjourn the hearing. Accordingly, the intimation regarding hearing date was send vide e-mail dated 30.05.2024 in the matter and the hearing was fixed for 03.06.204.

6. Reply/Submissions of the Company: -

- (i) On the scheduled date of hearing i.e. on 03.06.2024, Mr. Siddharth Sancheti, Partner of Dinesh Gandhi & Associates, Chartered Accountant, Authorized

Representative of the Company/Directors appeared before the Adjudicating Officer and furnished a written submission dated 03.06.2024.

- (ii) The reply of the company *inter alia* stated as under:
- (a) Ben-1 from M/s. Interblue Diamonds DMCC was received by the company on 15.07.2019. The Company had filed BEN-2 on 21.03.2024. The contention of your goodself is that the BEN-2 should have been filed within 30 days of the receipt of BEN-1 i.e. on or before 14.08.2019. The actual date of filing BEN-2 was 21.03.2024. Hence, there was a delay of 1680 days. The Show cause Notice seeks to invoke section 90(11) of the Companies Act, 2013 and to levy penalty as mentioned in the Notice.
- (b) For the delay in filing the BEN-2, the Company has already paid by way of additional fees twelve time of the normal filing fees as per the table mentioned in Companies (Registration Offices and Fees) Rules, 2014. The Company paid Rs. 7,200/- towards twelve time of the normal fee as additional fees in respect of the delay of 1680 days in filing.
- (c) The section empowers the authority to levy a penalty, if a company fails to file the information under subsection (4). The penal provision applied only in cases of complete failure to file the information, not for delayed filing. Since subsection 11 of Section 90 is a penal provision, it should be interpreted strictly. If the Legislature intended to penalize delayed filing, it would have expressly stated so. Section 89(7) of the Act, for instance, explicitly penalizes delayed filing "if a company, required to file a return under sub-section (6) fails to do so before the expiry of the time specified therein" The specific wording in Section 89(7) makes it clear that the penalty applies to delays as it is expressly provided in the section "before the expiry of the time specified therein". Section 90(11) lacks such wording and therefore should not be interpreted to apply to delayed filing. Since the wordings of the sub-section (4) does not prescribe the time limit (only Rules prescribe the same), the said sub-section cannot be interpreted to apply to even delayed filing. The rules specify the time limit for filing not the subsection itself.
- (d) Section 90 was revamped by the Companies (Amendment) Act, 2020 providing for significant beneficial ownership and also the filing of necessary forms to the Registrar on the acquiring beneficial ownership or on change in

the existing beneficial. Thus, it is very clear that Notes on Clauses also reiterate that the object of the section is to punish a company which fails to file BEN-2 with the Registrar.

- (e) The ultimate object of the whole section 90 is to prevent benami holdings and to identify the person who is actually the ultimate individual of the company who is beneficially owning the company directly or indirectly. The delay in filing is duly explained and additional fees paid thereon. Thus in such circumstances it is not fair to levy penalty under the guise of Section 90(11).

7. Findings under Section 90 of the Act: -

I have carefully examined the legal provisions and applicable rules and reply furnished by the Company and hereby proceed to adjudicate the penalty on merit and record my findings as hereunder:

- (i) Section 90(11) was substituted by the Companies (Amendment) Act, 2019 w. e. f. 15-August- 2018 and the objective of the Amendment was to re-categorizes the certain offences as civil defaults and the term fine has been replaced by penalty, where the adjudicating officers (appointed by the central government) may levy penalties under the mechanism of in-house adjudication.
- (ii) The compliance of Rule 4 read with Section 90 of the Companies Act, 2013 is a statutory obligation on the Company and every officer of the Company. The penal liability arises as soon as provisions under the Act are not complied with. It is also relevant to mention here that the penalty under the statute is for breach of civil obligation and is mandatory and either the mensrea or mala fide is not an essential element for establishing default and imposing the penalty. Further the intention of the wrong doers in case of delay in filing with additional fee shall not be a ground to run-away from the leviable penalty and becomes wholly irrelevant for civil wrongs, and the default can be rectified by payment of penalty only. The law is well settled that that the ignorance of law is no excuse. Under the provisions of section 454 read with adjudication rule, the adjudicating authority is not vested with power to extend the statutory limit of 30 days for filing or to condone the delay in filing resulting in the waiver of prescribed penalty. Therefore, the reply for condonation of delay in filing, irrespective of any explanation behind the delay in filing is not tenable.

(iii) The captioned Company was incorporated on 24-04-2019 under the subcategory of subsidiary of company incorporated outside India. Interblue Diamonds DMCC, a body corporate is a member/shareholder of the company holding 100% since its incorporation and falls in the description provided in clause (i) of Explanation III to rule 2(1)(h) and Siddhanta Rakyan is its SBO as he holds 100% stake in Interblue Diamonds DMCC. Under the mandate contained in Rule 4 of the Companies (Significant Beneficial Owners) Rules, 2018 read with Section 90(4) of the Companies Act, 2013, the prescribed e-form i.e. BEN-2 was ought to be have been filed by 14-08-2019. i.e., within 30 days from the receipt of BEN-1. BEN-1 filed with the company on 15.07.2019, whereas BEN-2 filed vide SRN F93656767 on 21.03.2024 by delay of 1680 days. Therefore, default has occurred in complying with the aforesaid statutory provisions by non-filing of the BEN-2 within the prescribed statutory period and for such default the Company and every officer who is in default are liable for penalty under Section 90(11) of the Act.

(iv) Additional fees paid for delayed filing prescribed under the Companies (the Registered offices and Fees) Rules, 2014 is only a fees paid for filing of form as the cost of facility of delayed filing and it is neither Fine nor Penalty specified under the Act. Fine is "a sum of money exacted as a penalty by a court of law for the criminal liability" and Penalty is "a sum of money imposed for breaking a law, rule, or contract in the nature of civil default" by an authority prescribed under the law other than the Courts of Justice. Therefore, payment of additional fee does not absolve the company/directors of the default and from payment of Penalty as prescribed under the Act.

(v) **Section 90 (11) of the Companies Act, 2013, [prior to substitutions of provisions] read as follows:**

(11) If a company, required to maintain register under sub-section (2) and file the information under sub-section (4) or required to take necessary steps under sub-section (4A), fails to do so or denies inspection as provided therein, the company and every officer of the company who is in default shall be punishable with fine which shall not be less than ten lakh rupees but which may extend to fifty lakh rupees and where the failure is a continuing one, with a further fine which may extend to one thousand rupees for every day after the first during which the failure continues.

Section 90(11) of the Companies Act, 2013 got amended w.e.f. 15.08.2019, which now reads as follows:

If a company, required to maintain register under sub-section (2) and file the information under sub-section (4) or required to take necessary steps under sub-section (4A), fails to do so or denies inspection as provided therein, the company shall be liable to a penalty of one lakh rupees and in case of continuing failure, with a further penalty of five hundred rupees for each day, after the first during which such failure continues, subject to a maximum of five lakh rupees and every officer of the company who is in default shall be liable to a penalty of twenty-five thousand rupees and in case of continuing failure, with a further penalty of two hundred rupees for each day, after the first during which such failure continues, subject to a maximum of one lakh rupees.

(vi) The DGCoA vide e-mail dated 11.05.2022 has instructed that all cases filed under Companies Act, 1956 and Companies Act 2013 can be considered under the In-house Adjudication Penalty Mechanism (IAM). The DGCoA further directed that all cases filed under CA, 1956 and CA, 2013 can be considered for adjudication process which are now decriminalized (earlier prosecutions to be filed by Companies Amendment Act effective from 02.11.2018 and further Amendment in 2020 effective from 28.09.2020). Even penalty provisions substituted w.e.f. 21.12.2020, by keeping in mind, the ease of doing business in India and in compliance to the instructions of the Ministry, the matter should be considered to take cognizance of the default committed w.e.f. 15.08.2019 to the day before filing of BEN-2 i.e. 20.03.2024 under In house Adjudication Penalty Mechanism (IAM).

(i) The subject company and its officers are liable for action under section 90 (11) of the Act for its failure to file BEN-2 within a period of 30 days from the receipt of declaration/ BEN-1. The period is being reckoned from 15.08.2019 [one month from the receipt of Ben-1 dated 15.07.2019] to 20.03.2024 [a day before the filing of BEN-2 dated 21.03.2024].

8. Order:


1. While adjudging quantum of penalty under section Section 90(11) of the Act, the Adjudicating Officer shall have due regard to the following factors, namely:
 - a. The amount of disproportionate gain or unfair advantage, whenever quantifiable, made as a result of default.
 - b. The amount of loss caused to an investor or group of investors as a result of the default.
 - c. The repetitive nature of default.
2. With regard to the above factors that are to be considered while determining the quantum of penalty, it is noted that the disproportionate gain or unfair advantage made by the noticees or loss caused to the investor as a result of the delay on the part of the notice to redress the investor grievance are not available on the record. Further, it may also be added that it is difficult to quantify the unfair advantage made by the noticees or the loss caused to the investors in a default of this nature.
3. Having considered the facts and reply submitted and hearings held in the matter and after taking into accounts the factors above, the undersigned has reasonable cause to believe that the subject company and its officers in default have failed to comply with the provisions of Section 90(4) of the Companies Act, 2013 read with Rules made thereunder in view of the circumstances detailed under the Head 'Findings'. I do hereby impose the penalty on the company and its officers in default pursuant to Rule 3 (12) and proviso of the said Rule and Rule 3(13) of Companies (Adjudication Of Penalties) Rules, 2014 r/w General Circular No. 1/2020 dated 02.03.2020 as per table below for violation of section 90(4) of the Companies Act, 2013 as follows:-

Violation under Companies Act, 2013	Company/ Directors/Officers	No. of Days	Penalty for default in pursuant to Section 90(11) of the Act for each financial year (in Rs.)	Total Penalty (Rs.)	Maximum Penalty to be imposed for each financial year (in Rs)	Penalty Imposed (in Rs.)
Sec. 90(4)	INTERBLUE GEMS(INDIA) PRIVATE LIMITED	1680	100000+500*1680	9,40,000	5,00,000	5,00,000
	SUDHEER PARAPPURATH SHEKHARAN		25000+200*1680	3,61,000	1,00,000	1,00,000
	SANMATI MEHTA		25000+200*1682	3,61,000	1,00,000	1,00,000

AO is of the opinion that penalty is commensurate with the aforesaid default committed by the Noticees and penalty so imposed upon the Officers in default shall be paid from their personal sources/ income.

4. Name of the Parties/ noticee as mentioned in the table shall pay the amount of penalty by way of e-payment available on Ministry website www.mca.gov.in under "Pay miscellaneous fees" category in MCA fee and payment Services under Rule 3(14) of Company (Adjudication of Penalties) (Amendment) Rules, 2019 within 90 days from the date of receipt of this order and copy of this adjudication order and Challan/SRN generated after payment of penalty through online mode shall be filed in INC-28 under the MCA portal without further reference and intimation should be submitted to this office with proof of penalty paid.
5. Appeal against this order may be filed in writing with the Regional Director, North Western Region, Ministry of Corporate Affairs, Roc Bhavan, opp. Rupal park, Nr. ANKUR BUS STAND, NARANAPURA, AHMEDABAD (GUJARAT)-380013 within a period of sixty days from the date of receipt of this order, in Form ADJ setting forth the grounds of appeal and shall be accompanied by the certified copy of this order. [Section 454(5) & 454(6) of the Companies Act, 2013 read with the Companies (Adjudicating of Penalties) Rules, 2014 as amended by Companies (Adjudication of Penalties) Amendment Rules, 2019]
6. Your attention is also invited to **Section 454(8)(i) and 454(8) (ii) of the Companies Act, 2013**, which state that in case of non-payment of penalty amount, the company shall be punishable with fine which shall not less than Twenty Five Thousand Rupees but which may extend to Five Lakhs Rupees and officer in default shall be punishable with Imprisonment which may extend to Six months or with fine which shall not be less than Twenty Five Thousand Rupees by which may extend to one Lakhs Rupees or with both.

The adjudication notice stands disposed of with this order.


Registrar of Companies
& Adjudicating Officer
Ministry of Corporate Affairs,
Gujarat, Dadra & Nagar Haveli

04.07.24
04-7-24

IN TERMS OF THE PROVISIONS OF SUB-RULE 9 OF RULE 3 OF THE COMPANIES (ADJUDICATION OF PENALTIES) RULES, 2014, A COPY OF ORDER IS BEING SENT TO THE FOLLOWING FOR COMPLIANCE AS UNDER:

To:

1. INTERBLUE GEMS(INDIA) PRIVATE LIMITED
G1GR FLOOR,FRONT SIDE,SY.NO.434,TPS3
PLOT 5-6 SUKHDEV, COMPLEX
OPP. B RECIVING STATION
VASTA DE VADI ROAD,
SURAT,GUJARAT-395004, INDIA.

2. MR. SUDHEER PARAPPURATHI SHEKHARAN
S/O SHRI PARAPPURATH SHEKHARAN
PARAPPURATH HOUSE, ELAVALLY NORTH,
ULLAS NAGAR THRISSUR KERALA,
680511, KERALA, INDIA

3. MS. SANMATI MEHTA
D/O SHRI KESHAVLAL MEHTA
6/D/403 PREM NAGAR SVP ROAD BORIVALI WEST,
VIJAYA BANK, MUMBAI, 400092, MAHARASHTRA, INDIA

VX: 04.07.24
Registrar of Companies &
Adjudicating Officer
Ministry of Corporate Affairs,
Gujarat, Dadra & Nagar Haveli

[Copy to:

Ministry of Corporate Affairs, (Through Proper Channel)
The Regional Director, (NWR), Ministry of Corporate Affairs, Ahmedabad-380013 (for
information please)

A 04.07.24

0108
04.07.24