



ANNEXURE V

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

Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
Name of the company	YARA FERTILISERS INDIA PRIVATE LIMITED (YARA INDIA)	TATA CHEMICALS LIMITED (TCL)
Date of Incorporation & details of name changes, if any	APRIL 19, 2011	JANUARY 23, 1939
Registered Office	402 SUYOG FUSION DHOLE PATIL ROAD SANGAMWADI PUNE- 411001 MAHARASHTRA	BOMBAY HOUSE, 24 HOMI MODY STREET, FORT, MUMBAI – 400 001
Brief particulars of the scheme	<p>The Scheme of Arrangement (hereinafter referred to as the “Scheme”) provides for the transfer of the Urea and Customised Fertiliser Business of the Tata Chemicals Limited (‘the Transferor Company’) to, and vesting thereof in, Yara Fertilisers India Private Limited (‘the Transferee Company’), as a “going concern” on a slump sale basis (as defined under Section 2(42C) of the Income-tax Act, 1961), for a lump sum Final Purchase Consideration payable by the Transferee Company to the Transferor Company, and in accordance with the terms of the Scheme and pursuant to the provisions of sections 391 to 394 and all other applicable provisions of the Companies Act, 1956 and the Companies Act, 2013 (to the extent notified).</p> <p>“Appointed Date” shall be the Effective Date as defined hereinafter in the Scheme.</p> <p>Transfer and vesting of business of Transferor Company</p> <p>Upon the Scheme becoming effective and with effect from the Appointed Date, the Urea and Customised Fertiliser Business in its entirety shall, pursuant to Sections 391 to 394 read with other relevant provisions of the Act and without any further act, instrument, deed, matter or thing be transferred to and vested in and/ or be deemed to be and stand transferred to and vested in the Transferee Company as a ‘going concern’ on a slump sale basis for a lump sum consideration.</p> <p>Consideration</p> <p>The total lump sum consideration payable by the Transferee Company to the Transferor Company for the purchase of the Urea and Customised Fertiliser Business on a slump sale basis, on the terms and conditions of this Scheme, shall be approx. Rs. 2,670 crores.</p> <p>No shares of TCL will be issued and allotted in lieu or exchange of the Equity Shares of the Transferor Company.</p>	
Rationale for the scheme	<p>The transfer of the Urea and Customised Fertiliser Business pursuant to this Scheme would, <i>inter alia</i>, result in the following benefits:</p> <p>(i) In case of the Transferor Company:</p> <p>1. Unlocking value for the Transferor Company by sale of part of its assets;</p>	



TATA CHEMICALS LIMITED

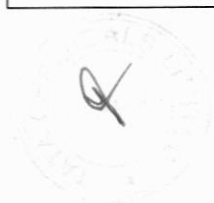
Bombay House 24 Homi Mody Street Mumbai 400 001
Tel +91 22 6665 8282 Fax +91 22 6665 8143 6665 8144 www.tatachemicals.com
CIN : L24239MH1939PLC002893



Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
	2. Strengthening the balance sheet of the Transferor Company; and 3. Pursue growth opportunities in line with its strategic directions. (ii) In case of the Transferee Company : 1. Creation of value for shareholders by acquiring ready-to-use assets, including business undertakings and reducing time to markets; and 2. Allowing the expansion of the range of the products offered by the Transferee Company and its Affiliates in India.	
Date of resolution passed by the Board of Director of the company approving the scheme	AUGUST 10, 2016	AUGUST 10, 2016
Date of meeting of the Audit Committee in which the draft scheme has been approved	Not Applicable	AUGUST 10, 2016
Appointed Date	"Appointed Date" shall be the Effective Date as defined hereinafter in the Scheme.	
Name of Exchanges where securities of the company are listed	Not Applicable	BSE LIMITED (BSE) AND THE NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE)
Nature of Business	Import of fertilisers Sale of fertilisers	Manufacturing and sale of inorganic chemicals, crop nutrition and agri products and consumer products.
Capital before the scheme	Rs. 1,34,179,700/-	Rs. 2,54,75,62,780/-
No. of shares to be issued	None	
Cancellation of shares on account of cross holding, if any	Not Applicable	
Capital after the scheme	No shares are being issued pursuant to the Scheme	
Net Worth	<div style="text-align: right;">(Rs. in crores)</div> Networth certificate enclosed	
Valuation by independent Chartered Accountant - Name of the valuer/valuer firm and Regn no.	Enclosed SSPA & Co., Chartered Accountants Firm registration number: 128851W	



Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
Methods of valuation and value per share arrived under each method with weight given to each method, if any.	As provided in the Valuation Report	
Fair value per shares	Not Applicable	
Exchange ratio	Not Applicable	
Name of Merchant Banker giving fairness opinion	Kotak Mahindra Capital Company Limited	
Shareholding pattern (As on June 30, 2016)	Pre and Post (Provisional)	
	No. of Shares	% of holding
Promoter	Shareholding pattern of the Transferee company is attached	
Public		
Custodian		
TOTAL		
No of shareholders (As on June 30, 2016)	2	1,83,791
Names of the Promoters	Yara Asia Pte. Ltd. Fertilizer Holdings AS	Tata Sons Limited Tata Investment Corporation Limited Tata Global Beverages Limited Ewart Investment Limited Simto Investment Company Limited Sir Dorabji Tata Trust Voltas Limited Tata Coffee Limited Tata Industries Limited Tata Motors Limited Sir Ratan Tata Trust JRD Tata Trust Sheba Properties Limited Titan Industries Limited
Names of the Board of Directors	1. Venkata Lakshmi Narasimha Rao Avanthasa 2. Sanjiv Kanwar 3. Koh Soon Hee	1. Mr. Cyrus P. Mistry 2. Mr. Nusli N. Wadia 3. Mr. Nasser Munjee 4. Mr. E. A. Kshirsagar 5. Dr. Y. S. P. Thorat 6. Ms. Vibha Paul Rishi





Particulars	Transferee/ Resulting Company	Transferor/ Demerged Company
		7. Mr. Bhaskar Bhat 8. Dr. Nirmalya Kumar 9. Mr. R. Mukundan
Details regarding change in management control if any	Not Applicable	

