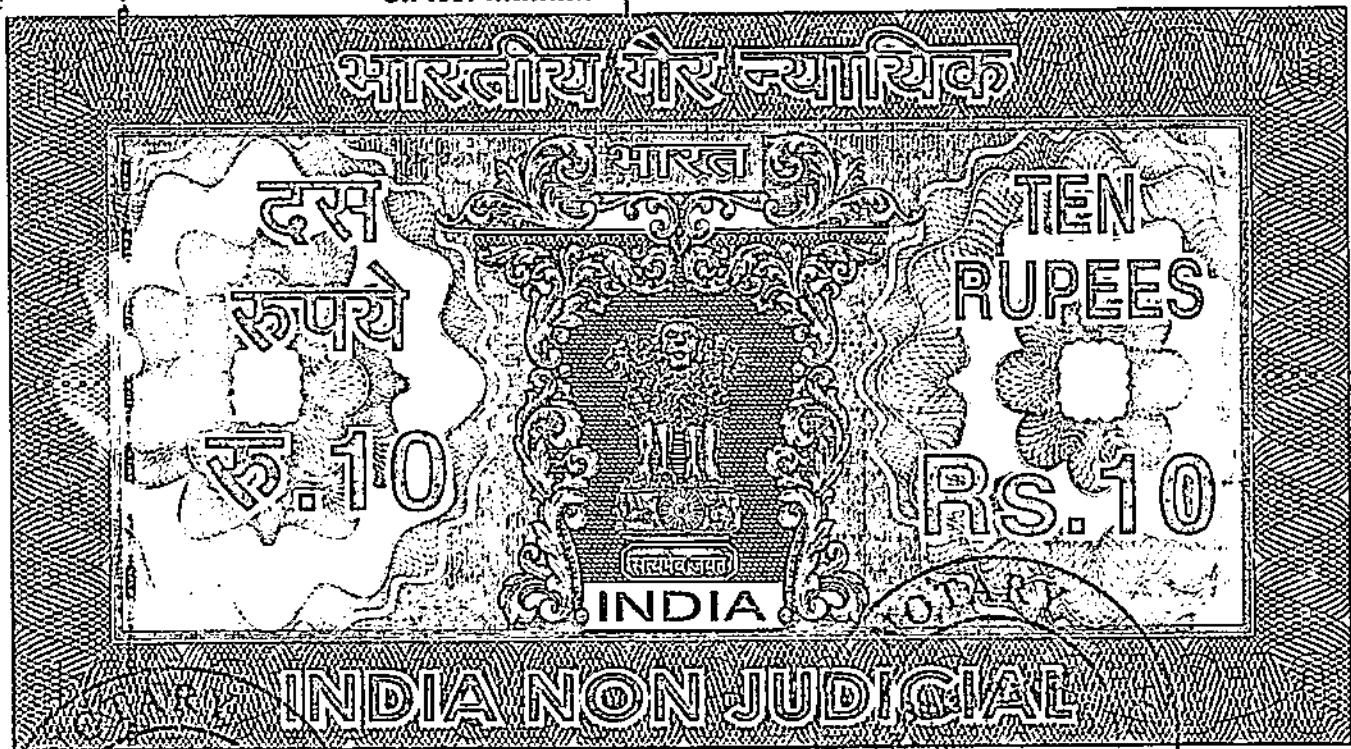


SI. No. .... 33 | 25 Date 20 NOV 2025

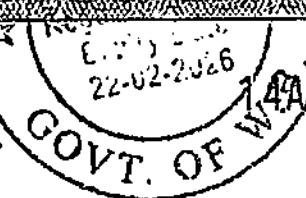


INDIA NON-JUDICIAL



WEST BENGAL

BEFORE THE NOTARY PUBLIC  
GOVT. OF WEST BENGAL

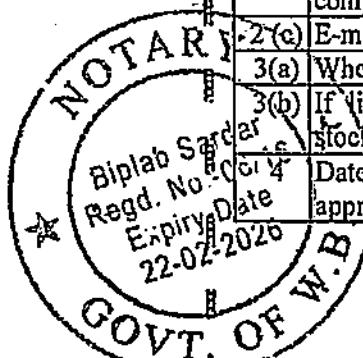


FORM NO. CAA.10

[Pursuant to section 233(1)(c) of the Companies Act, 2013 and Rule 25(2) of the Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025]

Declaration of solvency

1 (a)	Corporate identity number (CIN) of company	L57339WB1983PLC035628
1 (b)	Global location number (GLN) of company	NA
2(a)	Name of the company	GAMCO LIMITED
2(b)	Address of the registered office of the company	25A, S.P. Mukherjee Road, 3 <sup>rd</sup> floor, Bhawani Pore, Kolkata - 700025
2(c)	E-mail ID of the company	tradevisco@gmail.com
3(a)	Whether the company is listed	Yes
3(b)	If listed, please specify the name(s) of the stock exchange(s) where listed	BSE Ltd.
4	Date of Board of Directors' resolution approving the scheme	20 <sup>th</sup> November, 2025



20 NOV 2025

397469

No..... Sold to..... Name..... 27/11/2025  
Address..... 25 A, J. P. Marg, Calcutta 700 001  
Rs..... 1.9 NOV 2025

Date.....

**SIPRA DEY**  
Licence No 202518A  
Cbd 1070  
1 N S. Road, Calcutta-700 001

19 NOV 2025



### DECLARATION OF SOLVENCY

We, the directors of M/s Gamco Limited do solemnly affirm and declare that we have made a full enquiry into the affairs of the company and have formed the opinion that the company is capable of meeting its liabilities as and when they fall due and that the company will not be rendered insolvent within a period of one year from the date of making this declaration.

We append a statement of company's assets and liabilities as at 30<sup>th</sup> September, 2025-being the latest date of making this declaration.

We further declare that, the company's audited annual accounts including the Balance Sheet have been filed up to date with the Registrar of Companies, Kolkata.

Signed for and behalf of the board of directors

GAMCO LIMITED

(1) Signature: Authorised Signatory/Director

Name: Rajeev Goenka  
Managing Director  
DIN: 03472302

Date: 20.11.2025

Place: Kolkata

GAMCO LIMITED

(2) Signature: Authorised Signatory/Director

Name: Dipak Sundarka  
Director  
DIN: 05297111

GAMCO LIMITED

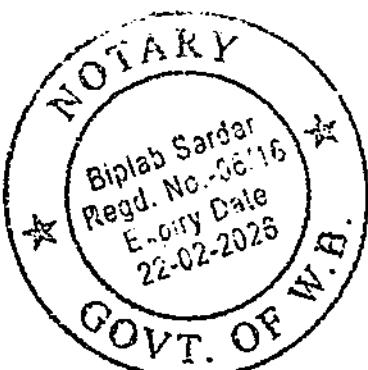
(3) Signature: Authorised Signatory/Director

Name: Vinay Kumar Goenka  
Director  
DIN: 01687463

GAMCO LIMITED

(4) Signature: Authorised Signatory/Director

Name: Risbh Kumar Singhi  
Company Secretary  
Membership No. - A52762



20 NOV 2025

VERIFICATION

We solemnly declare that we have made a full enquiry into the affairs of the company including the assets and liabilities of this company and that having done so and having noted that the scheme of Amalgamation between GAMCO Limited (Transferee Company) and Complify Trade Private Limited (Transferor Company) is proposed to be placed before the shareholders and creditors of the company for approval as per the provisions of sub-section of (1) of section 233 of the Companies Act, 2013, we make this solemn declaration believing the same to be true.

Verified this day the 20<sup>th</sup> day of November, 2025

GAMCO LIMITED

(1) Signature: *Rajeev Goenka*  
Name: Rajeev Goenka  
Managing Director  
DIN: 03472302

GAMCO LIMITED

(2) Signature: *Dipak Sundarka*  
Name: Dipak Sundarka  
Director  
DIN: 05297111

GAMCO LIMITED

(3) Signature: *Vinay Kumar Goenka*  
Name: Vinay Kumar Goenka  
Director  
DIN: 01687463

GAMCO LIMITED

(4) Signature: *Risbh Kumar Singhi*  
Name: Risbh Kumar Singhi  
Company Secretary  
Membership No. – A52762

Solemnly affirmed and declared at Kolkata the 20<sup>th</sup> day of November, 2025 before me.

Commissioner of Oaths and Notary Public

Attachments:

- a) Copy of board resolution
- b) Statement of assets and liabilities
- c) Auditor's report on the statement of assets and liabilities

Identified by me *D.N. SARDAR*

Advocate E. No. - WB/533/1978  
Judges and Criminal Court

20 NOV 2025 - Alipore, Kali-27

Solemnly Affirmed & Declared  
before me on Identification

*BIPLAB SARDAR,*  
NOTARY  
Regd. No 06/2016  
Govt. Of W. Bengal

20 NOV 2025

ANNEXURE TO FORM CAA 10

**DECLARATION OF SOLVENCY**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>th</sup> SEPTEMBER, 2025**  
**GAMCO LIMITED**

SL. NO.	PARTICULARS	BOOK VALUE (Amount in Rs.)	ESTIMATED REALISABLE VALUE (NOT LESS THAN) (Amount in Rs.)
<b>ASSETS</b>			
1	Balance at Bank	60,09,599	60,09,599
2	Cash in hand	2,25,501	2,25,501
3	Marketable securities	61,30,52,810	61,30,52,810
4	Bills receivables	-	-
5	Trade Receivables	2,34,63,592	2,34,63,592
6	Short-term Loans & advances	8,96,00,000	8,96,00,000
7	Unpaid calls	-	-
8	Inventories	139,04,15,631	145,12,93,727
9	Long-term Loans & advances	-	-
10	Work in progress (Capital)	-	-
11	Freehold property	-	-
12	Leasehold property	-	-
13	Office Equipment	-	-
14	Plant and machinery	-	-
15	Motor Car	126,51,580	126,51,580
16	Computer	1,42,317	1,42,317
17	Furniture, fittings, utensils, etc.	73,51,465	73,51,465
18	Electric Installations	-	-
19	Patents, trademarks, etc.	-	-
20	Other Fixed Assets	-	-
21	Investments other than marketable securities	47,95,65,024	47,95,65,024
22	Other Non-Current Assets	4,04,510	4,04,510
23	Other Current Assets	7,67,31,361	7,01,55,493
24	Deferred Tax Assets	1,00,89,131	-
	<b>TOTAL</b>	<b>2,70,97,02,521</b>	<b>2,75,39,15,618</b>
<b>LIABILITIES</b>			
1	Secured on specific assets	51,18,56,437	51,18,56,437
2	Secured by floating charge(s)	-	-
3	Estimated cost of liquidation and other expense including interest accruing until payment of debts in full.	-	-
4	Unsecured creditors (amounts estimated to rank for payment)	-	-
	(a) Trade payable	10,80,46,750	10,80,46,750
	(b) Long term Borrowings	-	-
	(c) Bills payable	-	-
	(d) Accrued expense	-	-

20 NOV 2025



(e) Other Advance	-	-
(f) Other Current liabilities	4,19,50,047	4,19,50,047
(g) Short Term Borrowings	141,50,99,630	141,50,99,630
(h) Short Term Provisions	10,84,991	10,84,991
(i) Deferred Tax Liability	-	-
<b>TOTAL</b>	<b>2,07,80,37,855</b>	<b>2,07,80,37,855</b>
<b>TOTAL ESTIMATED VALUE OF ASSETS</b>		<b>2,75,39,15,618</b>
<b>TOTAL LIABILITIES</b>		<b>2,07,80,37,855</b>
<b>ESTIMATED SURPLUS AFTER PAYING DEBTS IN FULL</b>		<b>67,58,77,763</b>

As per our report of even date  
 For Pawan Gupta & Co.  
 Chartered Accountants

ICAI Firm Reg. No. 0318115E



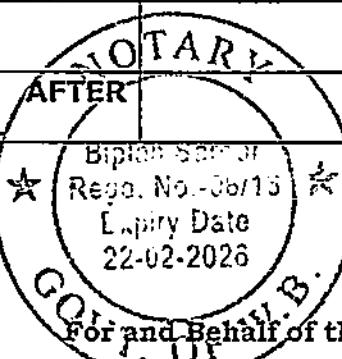
P. K. Gupta

Proprietor

Membership No. 053799

Place: Kolkata

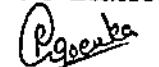
Date: 20.11.2025



For and Behalf of the Board of Directors of  
 GAMCO LIMITED

CIN: L57339WB1983PLC035628

GAMCO LIMITED

  
 Authorised Signatory/Director

Rajeev Goenka

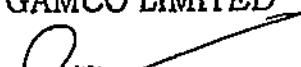
Director

DIN: 03472302

Place: Kolkata

Date: 20.11.2025

GAMCO LIMITED

  
 Authorised Signatory/Director

Vinay Kumar Goenka

Director

DIN: 01687463

Place: Kolkata

Date: 20.11.2025



20 NOV 2025



SI. No.

39/25

Date 20 NOV 2025

# PAWAN GUPTA & CO.

---

CHARTERED ACCOUNTANTS

---

22, BIPLABI RASH BEHARI BASU ROAD  
4TH FLOOR, ROOM # 39, KOLKATA - 700 001

E-mail : pawangupta@pgco.in

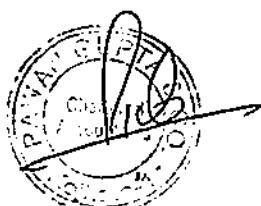
BEFORE THE NOTARY PUBLIC

GOVT. OF WEST BENGAL

**AUDITORS' REPORT ON THE STATEMENT OF ASSETS AND LIABILITIES AS REQUIRED IN FORM NO.CAA.10 OF COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016 IN RESPECT OF SCHEME OF AMALGAMATION BETWEEN GAMCO LIMITED with COMPLIFY TRADE PRIVATE LIMITED and their respective shareholders and creditors.**

1. We, Pawan Gupta & Co. Chartered Accountants, have been requested by GAMCO LIMITED (CIN : L57339WB1983PLC035628) ("TRANSFeree COMPANY"), having its registered office at 25A S.P MUKHERJEE ROAD, KOLKATA - 700025, to certify the attached "Statement of Assets and Liabilities" of the Company as on 30<sup>th</sup> September, 2025 prepared by the Company for the purpose of onward submission to the Registrar of Companies in connection with the Scheme in accordance with Section 233 of Companies Act, 2013.
2. The compliance with the requirements of the Scheme is the responsibility of the Company's management.
3. It has been explained to us that as per the draft Scheme of Amalgamation ("the Scheme") between COMPLIFY TRADE PRIVATE LIMITED (TRANSFEROR COMPANY) with GAMCO LIMITED (TRANSFeree COMPANY) and their respective shareholders and creditors, the Company proposes to amalgamate the whole of the undertaking of the Transferor Companies with the Transferee Company through the Scheme as per Section 233 and other applicable provisions of Companies Act, 2013.
4. The following documents have been furnished to us by the Company:
  - a) Statement of Assets and Liabilities of the Company as at 30<sup>th</sup> September, 2025 prepared and certified by the management of the Company which is attached as 'Annexure' next to the certificate; and
  - b) Unaudited Financial Statements of the Company for the period ending on 30<sup>th</sup> September, 2025, duly certified by the Management in this regard.
5. For the purpose of this report, we have reviewed the amounts appearing in the Statement of Assets and Liabilities of the Company as at 30<sup>th</sup> September, 2025 with the audited Financial Statements of the Company for the period ending 30<sup>th</sup> September, 2025, duly certified by the management.
6. We have performed the above-mentioned procedures, in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.

20 NOV 2025





# PAWAN GUPTA & CO.

CHARTERED ACCOUNTANTS

22, BIPLABI RASH BEHARI BASU ROAD  
4TH FLOOR, ROOM # 39, KOLKATA - 700 001  
E : 3028 6661 / 62/ 63, E-mail : pawangupta@pgco.in

NOTARY

Biplab Sardar

Regd. No. 06/26/16

E. No. 116

This report is issued solely for the purpose of onward submission to the Registrar of Companies in connection with the Scheme. This report may not be useful for any other purpose. We shall not be liable to the Company or to any other concerned for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

Biplab Sardar  
Regd. No. 06/26/16

E. No. 116  
26/02/2023

FOR PAWAN GUPTA & CO.  
Chartered Accountants  
FIRM REGN. NO. 0318115E

( CA. P. K. Gupta )  
Proprietor

Membership No.053799  
UDIN: 25053799B4HFLS7342

Place : Kolkata  
Date : 20.11.2025

Signature (S) Attested  
On 20 NOV 2025

BIPLAB SARDAR, NOTARY  
Regd. No. - 06/26/16  
Govt. of W Bengal

20 NOV 2025

Identified by me

Advocate

D.N. SARDAR

Advocate

E. No. - WB/533/1978  
Judges and Criminal Court  
Alipore, Kol- 27

20 NOV 2025

**EXTRACTS OF THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS  
OF GAMCO LIMITED (FORMERLY KNOWN AS VISCO TRADE ASSOCIATES  
LIMITED) HELD AT ITS REGISTERED OFFICE SITUATED AT 25A, S.P. MUKHERJEE  
ROAD, 3<sup>RD</sup> FLOOR, BHAWANIPORE, KOLKATA – 700025 ON THURSDAY, 20<sup>TH</sup> DAY  
OF NOVEMBER, 2025**

**"RESOLVED THAT** pursuant to the provisions of Section 233 of the Companies Act, 2013, and the relevant rules made thereunder (including Rule 25 of the Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025, as amended from time to time, and in accordance with the Memorandum and Articles of Association of the Company and subject to requisite approval of the Shareholders/Creditors, if any, of the Company and the sanction of the Central Government and/or Regional Director, Eastern Region, Ministry of Corporate Affairs and/or National Company Law Tribunal (NCLT), and such other competent authority(ies) as may be applicable/required, the consent of the Board of Directors be and is hereby accorded to the Scheme of Amalgamation ("Scheme") between Complify Trade Private Limited (Transferor Company) and GAMCO Limited (Transferee Company), as per the terms and conditions mentioned in the Scheme of Amalgamation (the Scheme) as placed before the Board and initiated by the Chairman of the meeting for the purpose of identification and that the said scheme be and is hereby approved wherein the Appointed Date is 1<sup>st</sup> day of the relevant quarter in the financial year in which the order sanctioning and confirming the Scheme of Amalgamation is passed by the Sanctioning Authority.

**RESOLVED FURTHER THAT** the Transferor Company is a wholly-owned subsidiary of GAMCO Ltd, the fast-track merger route under Section 233 of the Companies Act, 2013 is being adopted.

**RESOLVED FURTHER THAT** Risbh Kumar Singh, Company Secretary of the Company, Gopal Kumar Roy, Chief Financial Officer of the Company, Rajeev Goenka (DIN: 03472302) and Vinay Kumar Goenka (DIN: 01687463), directors of the Company be and are hereby authorised to issue a notice in the prescribed form (Form CAA-9) to invite objections or suggestions (if any) from the Registrar of Companies, the Official Liquidator and other persons likely to be affected by the Scheme, in accordance with Section 233(1)(a) of the Companies Act, 2013.

**RESOLVED FURTHER THAT** the Company shall file a declaration of solvency in the prescribed form (Form CAA-10) with the Registrar of Companies in compliance with Section 233(1)(c).

**RESOLVED FURTHER THAT** the said scheme be submitted to the Registrar of Companies, Official Liquidator, Income Tax Department, Reserve Bank of India, Kolkata and Securities and Exchange Board of India, and that Risbh Kumar Singh, Company Secretary of the Company, Gopal Kumar Roy, Chief Financial Officer of the Company, Rajeev Goenka (DIN: 03472302) and Vinay Kumar Goenka (DIN: 01687463), directors of the Company be and are hereby authorized severally to certify, sign all documents, forms and applications that are required to be filed before the Central Government and /or Regional Director or any other appropriate authorities as notified and/or such other competent authority as may be necessary and also to swear and file affidavits that will be required on behalf of the Company and to do all such acts and things that the appropriate authorities may so direct from time to time for giving effect to Scheme of Amalgamation."

**RESOLVED FURTHER THAT** Risbh Kumar Singh, Company Secretary of the Company, Gopal Kumar Roy, Chief Financial Officer of the Company, Rajeev Goenka (DIN: 03472302) and Vinay Kumar Goenka (DIN: 01687463), directors of the Company be and are hereby authorized severally to take all the necessary steps to:



**GAMCO LIMITED**

(Formerly known as Visco Trade Associates Limited)  
25A, S. P. Mukherjee Road, 3rd Floor  
Bhawanipore, Kolkata - 700 025

+91 33 2475 0073

tradevisco@gmail.com

[www.gamco.co.in](http://www.gamco.co.in)

CIN: L57339WB1983PLC035628

- a) File the Scheme of Amalgamation with the Registrar of Companies, Kolkata, Official Liquidator, Kolkata and any other appropriate authority as fit and necessary and to obtain approval and/or recommendation to be placed before the shareholders/ stakeholders for consideration and necessary amendments in necessary Form as provided in Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025, including Form CAA-9, CAA-10 and all other e-forms/ form as Stated in Companies (Compromises, Arrangements and Amalgamations), Amendment Rules, 2025 and other relevant Rules, if any;
- b) File applications with the Central Government and/or Regional Director or any other Authorities as notified and / or such other competent authority as may be necessary and holding meetings of the shareholders/ creditors of the Company to give effect to the Scheme;
- c) File necessary application / e-form/ petitions for confirmations of the Scheme with the Central Government and/or Regional Director or any other Authorities as notified and/or such other competent authority as may be necessary;
- d) For the above purposes, to engage and appoint professional of the Company, to provide all required services to get the Scheme approved, to serve, declare and file all pleadings, reports, and sign and issue public advertisements and notices, if any;
- e) Obtain approval and represent before Registrar of Companies, Kolkata, Hon'ble Regional Director, Eastern Region, and such other relevant Authorities and entities including the shareholders and creditors etc. as may be necessary to give effect to the said Scheme of Amalgamation;
- f) Settle any question or difficulty that may arise with regard to the implementation of the above Scheme and to give effect to the above resolution;
- g) Sign and execute the request letters for obtaining the necessary No - Objection / sanction letters for the dispensation of the meetings of the shareholders/ creditors, if any, of the company for approving the Scheme of Amalgamation and thereafter submit the same on receipt to the Hon'ble Regional Director, Eastern Region. / the Central Government as notified under Section 233 of the Companies Act, 2013 or any other appropriate authority;
- h) Produce all documents, matters or any other evidence in connection with the matters aforesaid and any other proceedings incidental thereto and arising there from;
- i) Take all procedural steps for having the Scheme of Amalgamation sanctioned by the Central Government and/or Hon'ble Regional Director, Eastern Region, or any other Authorities as notified including filing necessary applications, affidavits, petitions and signing, verifying and affirming all applications, affidavits and petitions as may be necessary;
- j) Accept services of notices or other processes which may from time to time be issued in connection with the matter aforesaid and also to serve any such notice processes to parties or persons concerned;
- k) Make any alterations / changes in the Scheme upon the recommendations / instructions of any of the authority (ies) including but not limited to the Central Government and/or Hon'ble Regional Director, Eastern Region, or any other Authorities as notified, as may be expedient which does not materially change the substance of the scheme;
- l) Sign, execute, certify all applications, petitions, vakalatnamas, forms, affidavits, undertakings, resolutions and any other papers or documents relating to the Scheme and to file, submit, furnish all or any of such documents as are mentioned hereinbefore with respective authorities including but not limited to the Central Government and/or Hon'ble Regional Director, Eastern Region, or any other Authorities as notified, The Registrar of Companies, West Bengal at Kolkata, The Hon'ble Regional Director, Eastern Region, the Superintendent of Stamps/Additional Registrar of Assurances, Kolkata and generally to do and execute all acts, matters, things, deeds and documents as may be necessary and expedient for the purpose of giving effect to the Scheme.



## GAMCO LIMITED

(Formerly known as Visco Trade Associates Limited)  
 25A, S. P. Mukerjee Road, 3rd Floor  
 Bhawanipore, Kolkata - 700 025

+91 33 2475 0073  
 tradevisco@gmail.com

www.gamco.co.in  
 CIN : L57339WB1983PLC035628



**RESOLVED FURTHER THAT** Shri Madan Kumar Maroti FCA, N. Gurumurthy FCA, Mr. Arijant Maroti, ACA and Radhika Patodia, ACA all partners of M/s. Maroti & Associates, Chartered Accountant be and are hereby appointed and authorized to appear before, present, hear, file, submit, argue, clarify, to receive, take delivery of notice and order and to do all such acts and things that may be required by the appropriate authorities Pursuant to Section 233 of the Companies Act, 2013 and read together with the Companies (Compromises, Arrangements and Amalgamation) Amendment Rules, 2025 in connection with the Scheme of Amalgamation of, Complify Trade Private Limited (Transferor Company) with GAMCO Limited (Transferee Company).

Certified to be true  
**For GAMCO LIMITED**  
(Formerly known as Visco Trade Associates Ltd)  
**GAMCO LIMITED**

*Rishabh*  
Authorised Signatory/Director  
Rishabh Kumar Singh  
Company Secretary  
Membership No. - A52762

## **GAMCO LIMITED**

(Formerly known as Visco Trade Associates Limited)  
25A, S. P. Mukerjee Road, 3rd Floor  
Bhawanipore, Kolkata - 700 025

+91 33 2475 0073  
tradevisco@gmail.com

www.gamco.co.in  
CIN : L57339WB1983PLC035628