

Fast-Track Merger Document Checklist

The quality of your documentation determines the speed of your approval. Ensure the following are ready before filing:

I. Preliminary Phase

- **Memorandum & Articles of Association (MOA/AOA):** Check for "Merger" and "Amalgamation" enabling clauses.
- **Draft Scheme of Merger:** Detailed document outlining the appointed date, swap ratios, and treatment of employees.
- **Valuation Report:** Issued by a Registered Valuer (mandatory if there is a share exchange).
- **Audited Financials:** Latest three years' financial statements for all participating entities.

II. Filing & Regulatory Phase

- **Form CAA-9:** Notice of the proposed scheme to ROC and Official Liquidator and sectoral regulators (SEBI/RBI if applicable).
- **Form CAA-10 (Declaration of Solvency):** Must be notarized and accompanied by a Board Resolution (attach to GNL-1).
- **Form CAA-10A:** Auditor's Certificate confirming debt thresholds/no defaults (mandatory for unlisted companies).
- **Form MGT-14:** Copy of the Special Resolution/Board Resolution passed for the scheme.
- Newspaper Publication Proofs: English / Vernacular Notices.

III. Regional Director Petition

- **Form CAA-11:** Approved scheme and meeting reports (attach to RD-1/INC-23).
- **Form RD-1/INC-23:** Petition to RD (within 15 days post-meetings).
- **Form GNL-1:** Copies to ROC and OL.

IV. Compliance & Post-Order

- **Form INC-28:** To be filed within 30 days of the Regional Director's confirmation order.
- **Authorised Capital Application:** Revised share capital details and fees to ROC.
- **Proof of Service:** Acknowledgments from the Income Tax Department, Chief Secretary, and other statutory authorities.