

**Annexure 2**  
**Guidelines on Commercial Process for the Merged Entity i.e. Vodafone Idea Ltd. (Formerly Idea Cellular Ltd)**

Process related details Post-Merger	Vodafone Idea Ltd
<p><b>Change of Company Name</b></p>	<p>As per Certificate of Incorporation (<b>Annexure 1</b>), all the registered vendors with Idea Cellular Ltd have to update the name of the company in their records with the name of merged entity i.e. "Vodafone Idea Ltd."</p> <p>You are requested to kindly take note of this update and accordingly modify/amend your records to substitute the name of Vodafone India Ltd./Vodafone Mobile Services Ltd. with the name of <b>Vodafone Idea Limited</b>. In case where you also happen to supply to Idea Cellular Ltd., please take care to merge the Customer codes at your end since Vodafone Idea Ltd. will need to have only one code in your system. You may kindly take immediate steps to create new Customer code for <b>Vodafone Idea Limited</b> in your internal systems. You may kindly transfer all the existing open purchase orders issued earlier by Vodafone India Ltd./Vodafone Mobile Services Ltd. in the name of <b>Vodafone Idea Limited</b> in your systems to avoid any disruption of billings and settlements.</p>
<p><b>Amendment of Open Purchase Order/Active Contract due to Change in Company Name</b></p>	<p>No separate amendment will be issued for Open Purchase Orders/Active Contracts on account of Change in Name of the Company to Vodafone Idea Ltd. (Formerly Idea Cellular Ltd)</p> <p>This communication is to be treated as an amendment for Open Purchase Orders/Active Contracts. Except Change in Name of the Company, all other terms and conditions will remain largely unaltered. However they would be suitably amended, terminated or executed afresh with change in scope, specifications, deliverables, commercial terms/prices etc. as applicable, possibly also with retrospective effect. It is obvious that one company will not be operating multiple contracts with you and it is expected that the better term and lower prices amongst the different contracts originally of the companies (viz. Idea Cellular Ltd, Vodafone India Ltd./Vodafone Mobile Services Ltd.) will be chosen with immediate applicability forming the baseline for future renewals or re-negotiations.</p>
<p><b>Receipt of Goods/Services against Open Purchase Order/Active Contract issued by Idea Cellular Ltd.</b></p>	<p>Receipt of the Goods/Services against the Open Purchase Order will be as per the existing processes.</p>
<p><b>GSTIN Details</b></p>	<p>No change-As per the details mentioned in <b>Annexure 4</b>.</p>