



ANNEXURE XIII

Following additional documents are required to be submitted for Demerger cases wherein a division of a listed company is hived off into an unlisted company or where listed company is getting merged with an unlisted company:

1. Clarification as to what will be listing status of the Resulting/Transferee Company/ies.

The Demerged Company is listed on BSE and NSE and the Resulting Company will be listed on BSE and NSE on completion of the Scheme.

2. Details of Assets and Liabilities of the Demerged division that are being transferred.

Refer Statutory Auditor's certificate Enclosed as Annexure 17

3. Confirmation from the Managing Director/ Company Secretary, that:
 - a) There will be no change in Share Capital of the resulting/transferee company till the listing of the equity shares of the company on BSE Limited.
 - b) The shares allotted by the resulting company pursuant to the Scheme shall remain frozen in the depositories system till listing/trading permission is given by the designated stock exchange (this para shall also be included in the draft scheme of arrangement).

Attached as Annexure XIII A

4. Confirmation by the Managing Director/ Company Secretary of the resulting/transferee company on the letter head of resulting company that:
 - a) Equity shares issued by the company pursuant to the scheme of amalgamation/ arrangement shall be listed on the BSE Limited, subject to SEBI granting relaxation from applicability under Rule 19(2) (b) of the Securities Contract (Regulation) Rules, 1957.
 - b) The company shall comply with all the provisions contained in SEBI Mater circular no. SEBI/HO/CFD/POD-2/P/CIR/2023/93 DIL1/CIR/P/2021/0000000665 dated June 20, 2023
 - c) The company shall also fulfill the Exchange's criteria for listing and shall also comply with Rules, Byelaws, and Regulations of the Exchange and other applicable statutory requirements.

Attached as Annexure XIII B

4. Provide a statement explaining the split of Assets and Liabilities of the Demerged Company, Demerged undertaking and Resulting Company pre and post effectiveness of the scheme in a tabular format mentioned below.

Refer Statutory Auditor's certificate Enclosed as Annexure 17

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901
Tel.: +91 86529 05000
Fax: +91 86529 05400

Website: www.abfrl.com
E-mail: secretarial@abfrl.adityabirla.com



6. Percentage of Net Worth of the company, that is being transferred in the form of demerged undertaking and percentage wise contribution of the Demerged division to the total turnover and income of the company in the **last two years** as per the following format:

Refer Statutory Auditor's certificate Enclosed as Annexure 17

For Aditya Birla Fashion and Retail Limited

A handwritten signature in blue ink, appearing to read "Anil Malik".



Anil Malik
President & Company Secretary

Date: April 22, 2024
Place: Mumbai

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901
Tel.: +91 86529 05000
Fax: +91 86529 05400

Website: www.abfrl.com
E-mail: secretarial@abfrl.adityabirla.com

ADITYA BIRLA LIFESTYLE BRANDS LIMITED

Annexure XIIIIB

Aditya Birla Fashion and Retail Limited
Piramal Agastya Corporate Park,
Building 'A', 4th and 5th Floor,
Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

Dear Sir,

Subject: Confirmation w.r.t. the Equity Shares to be issued by Aditya Birla Lifestyle Brands Limited ("Resulting Company") pursuant to the proposed Scheme of Arrangement among Aditya Birla Fashion and Retail Limited ("Demerged Company"), Resulting Company, and their respective shareholders and creditors.

In connection with the above application, we hereby confirm that:

1. Equity shares issued by the Resulting Company pursuant to the scheme of amalgamation/ arrangement shall be listed on the BSE Limited and National Stock Exchange of India Limited, ~~subject to SEBI granting relaxation from applicability under Rule 19(2) (b) of the Securities Contract (Regulation) Rules, 1957.~~
2. The company shall comply with all the provisions contained in SEBI Mater circular no. SEBI/HO/CFD/POD-2/P/CIR/2023/93 DIL1/CIR/P/2021/0000000665 dated June 20, 2023.
3. The company shall also fulfill the Exchange's criteria for listing and shall also comply with Rules, Byelaws, and Regulations of the Exchange and other applicable statutory requirements.

Thanking you,

Yours faithfully,

For **Aditya Birla Lifestyle Brands Limited**



Anil Malik

Director

DIN: 00170411



Date: April 22, 2024

Place: Mumbai

Registered Office:

Piramal Agastya Bldg 'A', 401, 403, 501, 502,
LBS Road, Kurla, Mumbai- 400070, Maharashtra

CIN: U46410MH2024PLC423195

Tel.: +91 86529 05000

Fax: +91 86529 05400