



May 22, 2025

BSE Limited
Scrip code: 535755

National Stock Exchange of India Limited
Symbol: ABFRL

Sub.: Apportionment of cost of acquisition of Equity Shares of Aditya Birla Fashion and Retail Limited
("Demerged Company"/ "Company") **and Aditya Birla Lifestyle Brands Limited** ("Resulting Company"/ "ABLBL")

Ref.: Scheme of Arrangement among Aditya Birla Fashion and Retail Limited ("Demerged Company"/ "Company"),
Aditya Birla Lifestyle Brands Limited ("Resulting Company"/ "ABLBL") **and their respective shareholders and**
creditors ("Scheme")

Dear Sir/ Madam,

Please find enclosed communication for the attention of the shareholders of the Company for apportionment of cost of acquisition of equity shares of the Company and ABLBL pursuant to the demerger as per the Scheme.

Kindly note that this communication is merely for the general guidance of the shareholders and should not be considered as a substitute for any independent opinion that the shareholders may obtain. The concerned regulatory, statutory or judicial authority, including any assessing officer/appropriate appellate authority, could take a different view. The Company takes no express or implied liability in relation to this guidance.

You are requested to take the above information on record.

Thanking you.

Sincerely,
For **Aditya Birla Fashion and Retail Limited**

Anil Malik
President & Company Secretary

Encl: As stated above

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

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FOR ATTENTION OF SHAREHOLDERS OF ADITYA BIRLA FASHION AND RETAIL LIMITED

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, vide its order dated 27th March, 2025, sanctioned the Scheme of Arrangement among Aditya Birla Fashion and Retail Limited ("Demerged Company"/ "Company"), Aditya Birla Lifestyle Brands Limited ("Resulting Company"/ "ABLBL") and their respective shareholders and creditors ("Scheme") under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ('Scheme') providing, inter-alia, demerger, transfer and vesting of the Demerged Undertaking (as defined in the Scheme) from the Company into ABLBL on a going concern basis and issue of equity shares by ABLBL to the equity shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(19AA) of the Income Tax Act, 1961 ("the Act").
2. The Scheme has fulfilled the provisions of section 2(19AA) of the Income Tax Act, 1961, and hence, the demerger is in compliance with the provisions of the Act and accordingly, the transaction is not considered as a transfer and hence is not taxable in the hands of the shareholders.
3. In accordance with provisions of the Scheme, ABLBL shall issue and allot 1 (One) fully paid-up equity share of ABLBL having face value of Rs 10 (Rupees Ten) each for every 1 (One) fully paid-up equity share of Rs 10 (Rupees Ten) each of the Company to the shareholders of the Company whose names are recorded in the register of members and / or records of the depository as on the Record Date (i.e., Thursday, 22nd May 2025).
4. It may be noted that as per Section 47(vii) of the Act, the aforesaid issuance and allotment of equity shares by ABLBL pursuant to the Scheme will not be regarded as transfer. Further, in terms of explanation 1(i)(g) to Section 2(42A) of the Act, the date of acquisition of the equity shares of the Company will be deemed to be the date of acquisition for the equity shares of ABLBL.
5. For determining the post demerger cost of acquisition of equity shares of the Company and ABLBL, you are advised to apportion your pre-demerger cost of acquisition of equity shares in the Company in the following manner:

Sr. No.	Name of the Company	% of Cost of Acquisition of Equity Shares of the Company
1.	Aditya Birla Fashion and Retail Limited	75.68%
2.	Aditya Birla Lifestyle Brands Limited	24.32%

This communication is for the benefit of the shareholders and the Company takes no express or implied liability in relation to this guidance.

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