

VEDL/Sec./SE/26-27/36

May 16, 2026

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai - 400 001

National Stock Exchange of India Limited  
“Exchange Plaza”  
Bandra-Kurla Complex, Bandra (East),  
Mumbai – 400 051

**Scrip Code: 500295**

**Scrip Code: VEDL**

**Sub: Apportionment of cost of acquisition of Equity Shares of Vedanta Limited, Vedanta Aluminium Metal Limited, Talwandi Sabo Power Limited, Malco Energy Limited, and Vedanta Iron and Steel Limited**

**Ref: Composite Scheme of Arrangement between Vedanta Limited (“Demerged Company” or “Company”) and Vedanta Aluminium Metal Limited (“Resulting Company 1”), Talwandi Sabo Power Limited (“Resulting Company 2”), Malco Energy Limited (“Resulting Company 3”), Vedanta Iron and Steel Limited (“Resulting Company 4”) (collectively “Resulting Companies”) and their respective shareholders and creditors under Sections 230-232 and other applicable provisions of the Companies Act, 2013 (“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 Resulting Companies.

The above communication is being hosted on the website of the Company at [www.vedantalimited.com](http://www.vedantalimited.com)

We request you to kindly take the above information on record.

Thanking you,

Yours faithfully,  
**For Vedanta Limited**

**Perna Halwasiya**  
**Company Secretary & Compliance Officer**

Enclosed: As above.

## **VEDANTA LIMITED**

**REGISTERED OFFICE:** Vedanta Limited, 1<sup>st</sup> Floor, ‘C’ wing, Unit 103, Corporate Avenue, Atul Projects, Chakala, Andheri (East), Mumbai – 400093, Maharashtra, India | T +91 22 6643 4500 | F +91 22 6643 4530  
Email: [comp.sect@vedanta.co.in](mailto:comp.sect@vedanta.co.in) | Website: [www.vedantalimited.com](http://www.vedantalimited.com)

CIN: L13209MH1965PLC291394

### GENERAL GUIDANCE FOR THE SHAREHOLDERS

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, vide its orders dated December 16, 2025 and January 09, 2026, sanctioned the Scheme providing, inter-alia, for demerger, transfer and vesting of the Aluminum Undertaking, Merchant Power Undertaking, Oil and Gas Undertaking, and Iron Ore Undertaking (as defined in the Scheme) from the Company into Resulting Company 1, Resulting Company 2, Resulting Company 3, and Resulting Company 4 respectively on a going concern basis and issue of equity shares by Resulting Companies to the shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(35) of the Income-tax Act, 2025.
2. The Scheme has come into effect on May 01, 2026, being the Effective Date (as defined under the Scheme). Further, in terms of the Scheme, the Effective Date will also be the Appointed Date i.e. May 01, 2026.
3. In accordance with provisions of the Scheme, Resulting Companies issued and allotted 1 (One) fully paid-up equity share of each Resulting Companies for every 1 (One) fully paid-up equity share held in 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., May 01, 2026).
4. For the purpose of determining post-demerger cost of acquisition of the Equity Shares of the Company and the Resulting Companies, shareholders may apportion their total cost of acquisition of the Company in the following manner:

Sr. No.	Name of the Company	% of Total Cost of Acquisition of Equity Shares of the Company
1	Vedanta Limited	52.34%
2	Vedanta Aluminium Metal Limited	7.15%
3	Talwandi Sabo Power Limited	12.23%
4	Malco Energy Limited	21.49%
5	Vedanta Iron and Steel Limited	6.79%

5. The aforesaid ratio has been determined based on the net worth of the Company and the net assets of the Aluminum Undertaking, Merchant Power Undertaking, Oil and Gas Undertaking, and Iron Ore Undertaking, in accordance with Sections 73 of the Income-tax, Act, 2025.

*Please 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. Shareholders are advised to consult their own consultants/ tax advisors to understand specific tax implications in their respective cases. The Company takes no express or implied responsibility / liability in relation to this guidance.*

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