LARSEN & TOUBRO

Larsen & Toubro Limited
Secretarial Department
L&T House, Ballard Estate
Narottam Morarjee Marg
Mumbai - 400 001, INDIA
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www.Larsentoubro.com
Email: igrc@larsentoubro.com
CIN : L99999MH1946PLC004768

SEC/2026

August 11, 2026

BSE Limited
Phiroze Jejeebhoy Towers,
Dalal Street, MUMBAI - 400 001
STOCK CODE: 500510

National Stock Exchange Of India Limited
Exchange Plaza, 5th Floor Plot No.C/1, G Block,
Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051
STOCK CODE: LT

Dear Sir/Madam,

Sub: **Execution of Business Transfer Agreement with Vyoma.AI Limited (Vyoma), Wholly owned Subsidiary of the Company and execution of Share Purchase Agreement towards sale of entire stake held in L&T Network Services Private Limited to Vyoma**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we wish to inform you the following:

1. The Company (the "Company") has today executed a Business Transfer Agreement ("BTA") with Vyoma.AI Limited ("Vyoma"), a wholly owned subsidiary of the Company, for transfer of Company's Data Center and Cloud Services Business ("DC Business"), on a going concern basis, through slump sale, to Vyoma for an aggregate consideration of ₹1,400 crore, subject to closing adjustments, to be discharged by issue of fully paid equity shares of Vyoma; and

2. the Company, Vyoma and L&T Network Services Private Limited ("LTNSPL"), a wholly owned subsidiary of the Company, have today executed a Share Purchase Agreement (SPA), pursuant to which, 100% of the equity held by the Company in LTNSPL would be divested to Vyoma, for a consideration of ₹30 crore, subject to closing adjustments, to be discharged by issue of fully paid equity shares of Vyoma. Upon closing, LTNSPL would become a direct wholly owned subsidiary of Vyoma and indirect wholly owned subsidiary of the Company.

The closing of the above transactions are subject to fulfilment of closing conditions as agreed in the BTA and SPA.

The detailed disclosures for the above as required to be furnished pursuant to the SEBI Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed in the Annexure A and B.

We request you to kindly take the above on record.

Thanking you,
Yours sincerely
For **LARSEN & TOUBRO LIMITED**

NARAYAN SUBRAMANIAN
Digitally signed by NARAYAN SUBRAMANIAN
Date: 2026.08.11 15:32:06 +05'30'

SUBRAMANIAN NARAYAN
COMPANY SECRETARY & COMPLIANCE OFFICER
M. No. A16354
Encl. as above

QUALITY SYSTEM CERTIFICATION
DNV
ISO 9001
An ISO 9001:2015 Certified Department

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Annexure A

Transfer of the DataCenter Business to Vyoma

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>(a)</td><td>Amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year</td><td><table><tr><th>Name</th><th>Revenue from operations (standalone) for FY 2025-26 (₹ Crore)</th><th>% of L&T's total Revenue (standalone) for FY 2025-26</th></tr><tr><td>DataCenter Business</td><td>36.6</td><td>0.025%</td></tr></table>
<table><tr><th>Name</th><th>Net worth for FY 2025-26 (₹ Crore)</th><th>% of L&T's total Networth (standalone) for FY 2025-26</th></tr><tr><td>DataCenter Business</td><td>1,142</td><td>1.565%</td></tr></table></td></tr>
<tr><td>(b)</td><td>Date on which the agreement for sale has been entered into;</td><td>August 11, 2026</td></tr>
<tr><td>(c)</td><td>Expected date of completion of sale/disposal;</td><td>On or before October 31, 2026</td></tr>
<tr><td>(d)</td><td>Consideration received from such sale/disposal;</td><td>Consideration estimated to be ₹1,400 crore, subject to closing adjustments. The consideration for the aforesaid transfer shall be discharged by Vyoma through issuance and allotment of fully paid up equity shares of face value of ₹100 each to the Company, based on the valuation determined by an independent valuer.</td></tr>
<tr><td>(e)</td><td>Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof;</td><td>Vyoma.AI Limited is a Wholly owned Subsidiary of the Company.</td></tr>
<tr><td>(f)</td><td>Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";</td><td>Yes, it is a related party transaction, and the transaction is being carried out at arms' length.</td></tr>
<tr><td>(g)</td><td>whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations.</td><td>The proposed transaction is undertaken by way of a slump sale through a Business Transfer Agreement and is outside Scheme of Arrangement.
Vyoma does not meet the threshold requirements for an "Undertaking" in terms of Section 180(1)(a) of the Companies Act, 2013 and Regulation 37A of SEBI LODR Regulations.</td></tr>
</table>

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<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>(h)</td><td colspan="2">Additional disclosures towards the slump sale.</td></tr>
<tr><td>(1)</td><td>Name of the entity(ies) forming part of the amalgamation/ merger/ Transaction, details in brief such as, size, turnover etc.;</td><td>
<table>
<tr><th>Name</th><th>Revenue from operations (standalone) for FY 2025-26 (₹ Crore)</th><th>% of total Revenue (standalone) for FY 2025-26</th><th>Networth (standalone) for FY 2025-26 (₹ Crore)</th></tr>
<tr><td>Larsen & Toubro Limited</td><td>1,53,680.17</td><td>100%</td><td>72,930.98</td></tr>
<tr><td>Vyoma.AI Limited*</td><td>Nil</td><td>Nil</td><td>Nil</td></tr>
</table>
* Incorporated on April 22, 2026</td></tr>
<tr><td>(2)</td><td>Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arm’s length”;</td><td>Refer point (f) above</td></tr>
<tr><td>(3)</td><td>Area of business of the entity(ies);</td><td>Vyoma.AI Limited – A newly incorporated public limited company established for the purpose of establishing data centres for providing Infrastructure and Technology enabled Services.

Larsen & Toubro Limited – The Company is a diversified industrial conglomerate carrying the business of construction, engineering, manufacturing, technology, global infrastructure and industrial machinery and products, addressing critical needs in key sectors of the economy like infrastructure, precision engineering, hydrocarbon, heavy engineering, energy, ship building, aerospace, mining and minerals.</td></tr>
<tr><td>(4)</td><td>Rationale for amalgamation/ merger;</td><td>Not Applicable</td></tr>
<tr><td>(5)</td><td>In case of cash consideration – amount or otherwise share exchange ratio; and</td><td>Refer point (d) above.</td></tr>
<tr><td>(6)</td><td>Brief details of change in shareholding pattern (if any) of listed entity.</td><td>Nil</td></tr>
</table>

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Annexure B

Divestment of stake held in LTNSPL by the Company to Vyoma

Sr. No.	Particulars	Details
1.	The amount and percentage of the turnover or revenue or income and net worth contributed by such unit or division or undertaking or subsidiary or associate company of the listed entity during the last financial year	The Turnover and Net worth of L&T Network Services Private Limited (LTNSPL) as on March 31, 2026 is as under: | | **Amount in ₹ crores** | **% to L&T Consolidated as on March 31, 2026** | | **Turnover** | 1.86 | 0.001% | | **Networth** | 18.31 | 0.025% |
2.	Date on which the agreement for sale has been entered into	August 11, 2026
3.	The expected date of completion of sale/disposal	The expected date for completion of the sale of LTNSPL is on or before October 31, 2026
4.	Consideration received from such sale/disposal	An amount of ₹30 crore shall be discharged by Vyoma.AI Limited through issuance and allotment of fully paid up equity shares of face value of ₹100 each to the Company upon completion of the transaction, subject to closing adjustments.
5.	Brief details of buyers and whether any of the buyers belong to the promoter/ promoter group/group companies. If yes, details thereof	Vyoma.AI Limited is a wholly owned subsidiary of the Company. Vyoma is a newly incorporated public limited company established for the purpose of establishing data centres for providing Infrastructure and Technology enabled Services.
6.	Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arm's length";	Yes, it is a related party transaction, and the transaction is being carried out at arms' length.
7.	Whether the sale, lease or disposal of the undertaking is outside Scheme of Arrangement? If yes, details of the same including compliance with regulation 37A of LODR Regulations	Not Applicable
8.	Additionally, in case of a slump sale, indicative disclosures provided for amalgamation/merger, shall be disclosed by the listed entity with respect to such slump sale.	Not Applicable

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