



April 14, 2025

National Stock Exchange of India Limited  
BSE Limited

**Scrip Code-**

National Stock Exchange of India Limited: SIEMENS EQ  
BSE Limited: 500550

**Update on the Scheme of Arrangement between Siemens Limited and Siemens Energy India Limited and their respective shareholders and creditors (“Scheme”) – Apportionment of cost of acquisition of equity shares of Siemens Limited and Siemens Energy India Limited**

Dear Sir / Madam,

We enclose herewith a communication issued to the shareholders of the Company for general guidance towards apportionment of cost of acquisition of equity shares of the Company and Siemens Energy India Limited pursuant to the Scheme.

The above communication is being hosted on the website of the Company at: <https://www.siemens.com/in/en/company/investor-relations/scheme-of-arrangement.html>.

Kindly take the same on record.

Yours faithfully,  
For **Siemens Limited**

**Ketan Thaker**  
Company Secretary

Encl.: As above

**Siemens Limited**  
Management: Sunil Mathur  
CIN: L28920MH1957PLC010839

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Sales Offices: Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chandigarh, Chennai, Coimbatore, Gurgaon, Hyderabad, Jaipur, Jamshedpur, Kolkata, Lucknow, Kochi, Mumbai, Nagpur, Navi Mumbai, New Delhi, Puducherry, Pune, Vadodara, Visakhapatnam.

## GENERAL GUIDANCE TO SHAREHOLDERS

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, *vide* its Order dated March 25, 2025, sanctioned the Scheme of Arrangement between the Company and Siemens Energy India Limited (“SEIL”) and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (“Scheme”), providing for the demerger of the Company's Energy Business (*as defined in the Scheme*) to SEIL on a going concern basis and issue of equity shares by SEIL to the shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(19AA) of the Income Tax Act (“the Act”). The Appointed Date of the Scheme is March 1, 2025, and Effective Date is March 25, 2025.
2. In accordance with the provisions of the Scheme, SEIL has allotted 35,61,20,505 equity shares in the ratio of 1 (One) fully paid-up equity share of SEIL having a face value of INR 2 (Rupees Two) each for every 1 (One) fully paid-up equity share of INR 2 (Rupees Two) each held in the Company, to the shareholders of the Company whose names were recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories as on the Record Date (i.e., April 7, 2025).
3. For the purpose of determining post demerger cost of acquisition of the equity shares of the Company and the equity shares of SEIL, shareholders may apportion their total cost of acquisition of the Company's shares in the following manner:

Sr. No.	Name of the Entity	% of Total Cost of Acquisition of Shares of the Company
1	Siemens Limited	76.18
2	Siemens Energy India Limited	23.82

4. It may be noted that as per Section 47(vid) of the Act, the aforesaid allotment of equity shares by SEIL 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 SEIL.

*Please note that this communication is merely for general guidance to the shareholders and should not be construed as a substitute for any independent opinion that shareholders may obtain. 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 liability in relation to this guidance.*