



Date: 21st November 2025

| | |
|--|---|
| National Stock Exchange of India Limited, Exchange Plaza, 5 th Floor, Plot No. C-1, G Block, Bandra - Kurla Complex, Bandra (East), Mumbai – 400051, Maharashtra, India NSE Scrip Code: SKFINDIA | BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400001, Maharashtra, India BSE Scrip Code: 500472 |
|--|---|

Subject: Apportionment of Cost of Acquisition of Equity Shares of SKF India Limited (“the Company or Demerged Company”) and SKF India (Industrial) Limited (“SKF Industrial or Resulting Company”).

Reference.: Scheme of Arrangement between SKF India Limited (“the Company or Demerged Company”) and SKF India (Industrial) Limited (“SKF Industrial or Resulting Company”) 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 SKF Industrial pursuant to the Scheme enclosed as **Annexure- A**

The above is for your kind information and records.

We request you to take the above information on record and disseminate the same on your respective websites.

Thanking you,

Yours faithfully,
SKF India Limited

Mayuri Kulkarni
Company Secretary & Compliance Officer

Encl.: Annexure-A

SKF India Limited

Registered office: Chinchwad, Pune 411 033, Maharashtra, India

Tel: +91 (20) 6611 2500, Fax no: +91 (20) 6611 2396, Web: www.skf.com, Email id: investorIndia@skf.com

CIN: L29130PN1961PLC213113



Annexure-A

SKF INDIA LIMITED

Regd. Office: Chinchwad, Pune, Pune, Maharashtra, India, 411033

Tel: +91 (20) 6611 2500, Email id: investorIndia@skf.com , Web: www.skf.com.in

CIN: L29130PN1961PLC213113

GENERAL GUIDANCE TO SHAREHOLDERS

- 1) The Hon'ble National Company Law Tribunal, Mumbai Bench, *vide* its Order dated 26th September, 2025, sanctioned the Scheme of Arrangement between SKF India Limited ("the Company" or "Demerged Company") and SKF India (Industrial) Limited ("SKF Industrial" or "Resulting Company") 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 Industrial Business (Demerged Undertaking *as defined in the Scheme*) into SKF Industrial on a going concern basis and issuance of equity shares by SKF Industrial 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").
- 2) In accordance with the provisions of the Scheme, SKF Industrial has allotted 1 (One) fully paid-up equity share of SKF Industrial having face value of INR 10 (Indian Rupees Ten only) each for every 1 (One) fully paid-up equity share of INR 10 (Indian Rupees Ten only) each held in the Company, to the shareholders of the Company whose names appear in the register of shareholders and / records of the depository as shareholders of the Company as on the Record Date (i.e., 15th October, 2025).
- 3) For the purpose of determining post demerger cost of acquisition of the equity shares of the Company and the equity shares of SKF Industrial, shareholders may apportion the pre demerger cost of acquisition of equity shares in the Company in the following manner:

| Sr. No. | Name of the Entity | % of Total Cost of Acquisition of Shares of the Company |
|---------|--------------------------------|---|
| 1 | SKF India Limited | 46.88% |
| 2 | SKF India (Industrial) Limited | 53.12% |

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.

SKF India Limited

Registered office: Chinchwad, Pune 411 033, Maharashtra, India

Tel: +91 (20) 6611 2500, Fax no: +91 (20) 6611 2396, Web: www.skf.com, Email id: investorIndia@skf.com

CIN: L29130PN1961PLC213113