



12th July 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001.
Scrip Code: 500674

The National Stock Exchange of India Limited
C-1, G Block, Exchange Plaza
Bandra-Kurla Complex
Bandra East, Mumbai 400 050.
Symbol: SANOFI

Sub: Apportionment of Cost of Acquisition of Equity Shares of Sanofi India Limited and Sanofi Consumer Healthcare India Limited

Ref.: Scheme of Arrangement between Sanofi India Limited (“Company / Demerged Company”) and its shareholders and creditors & Sanofi Consumer Healthcare India Limited (“SCHIL”) and its 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 SCHIL pursuant to the Scheme.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For **Sanofi India Limited**

Radhika Shah

Company Secretary & Compliance Officer
Membership No: A19308

Encl: a/a



FOR ATTENTION OF SHAREHOLDERS OF SANOFI INDIA LIMITED

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, vide its order dated 7th May, 2024, sanctioned the Scheme of Arrangement between Sanofi India Limited ("Company / Demerged Company") and its shareholders and creditors & Sanofi Consumer Healthcare India Limited ("SCHIL") and its shareholders and creditors ("Scheme") providing, *inter-alia*, for demerger, transfer and vesting of the Consumer Healthcare Business (Demerged Undertaking as defined in the Scheme) from the Company into SCHIL on a going concern basis and issue of equity shares by SCHIL to the shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(19AA) of the Income Tax Act, 1961.
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 transfer and hence is not taxable in the hands of the shareholders.
3. In accordance with provisions of the Scheme, SCHIL issued and allotted 1 (One) fully paid-up equity share of SCHIL 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, 13th June 2024).
4. For determining the post demerger cost of acquisition of equity shares of the Company and SCHIL, 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 Company	% of Cost of Acquisition of Equity Shares of the Company
1.	Sanofi India Limited	89.76%
2.	Sanofi Consumer Healthcare India Limited	10.24%

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