

November 27, 2025

<b>To,</b> <b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 <b>BSE Scrip Code: 532749</b>	<b>To,</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1, Block G Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 <b>NSE Symbol: ALLCARGO</b>
--	--

Dear Sir / Madam,

**Sub: Apportionment of Cost of Acquisition of Equity Shares pursuant to Composite Scheme of Arrangement.**

**Ref: Composite Scheme of Arrangement among Allcargo Logistics Limited ("Allcargo" or "Transferee Company 2" or "Demerged Company") and Allcargo Supply Chain Private Limited ("Transferor Company 1"), a wholly owned subsidiary of the Demerged Company, Gati Express & Supply Chain Private Limited ("Transferor Company 2"), Allcargo Gati Limited ("Transferee Company 1" or "Transferor Company 3") and Allcargo Global Limited (Formerly known as Allcargo Worldwide Limited, formerly Allcargo ECU Limited) ("Resulting Company" or "AGL"), a wholly owned subsidiary of the Demerged Company and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Scheme").**

Please find enclosed the communication being issued for providing general guidance to the shareholders of Allcargo Logistics Limited pertaining to the method of calculation and apportionment of cost of acquisition, *inter-alia*, of Equity Shares issued by Allcargo Global Limited pursuant to the Composite Scheme of Arrangement duly approved by Hon'ble National Company Law Tribunal vide its order dated October 10, 2025

The aforesaid information shall be made available on the Company's website at [www.allcargologistics.com](http://www.allcargologistics.com).

We request you to take the above on record.

Yours faithfully,  
For **Allcargo Logistics Limited**

**Shekhar R Singh**  
**Company Secretary & Compliance Officer**  
**Membership No.: F12881**

**Encl. as above**

---

**ALLCARGO LOGISTICS LIMITED**

Allcargo House, 6th Floor, CST Road, Kalina, Santacruz (E), Mumbai - 400 098. Maharashtra. India.  
T: +91 22 6679 8110 | [www.allcargologistics.com](http://www.allcargologistics.com) | CIN: L63010MH2004PLC073508 | GSTN: 27AACCA2894D1ZS  
e-mail id: [investor.relations@allcargologistics.com](mailto:investor.relations@allcargologistics.com)

## FOR THE ATTENTION OF SHAREHOLDERS OF ALLCARGO LOGISTICS LIMITED

---

**Subject:** Apportionment of Cost of Acquisition of Equity Shares of Allcargo Logistics Limited (hereinafter referred to as the “**Demerged Company**”), and Allcargo Global Limited (hereinafter referred to as the “**Resulting Company**”) pursuant to the Composite Scheme of Arrangement among Demerged Company and Allcargo Supply Chain Private Limited (“Transferor Company 1”), a wholly owned subsidiary of the Demerged Company, Gati Express & Supply Chain Private Limited (“Transferor Company 2”), Allcargo Gati Limited (“Transferee Company 1” or “Transferor Company 3”) and Resulting Company, a wholly owned subsidiary of the Demerged Company and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (“**Scheme**”).

1. The said Composite Scheme of Arrangement under sections 230 to 232 of the Companies Act, 2013 and other applicable provisions was sanctioned by the Hon’ble National Company Law Tribunal, Maharashtra vide order No. 4. C.P.(CAA)/80/MB/2025, dated October 10, 2025.

The Appointed Date of the Scheme with respect to Demerger is October 1, 2023. Accordingly, with effect from the Appointed Date, the entire Demerged Undertakings (as defined in the scheme) of Demerged Company has been transferred and vested into the Resulting Company .

2. As provided under the Scheme, the board of directors of Resulting Company, issued and allotted to the shareholders of Demerged Company, one equity share of ₹ 2/- each, credited as fully paid up in the capital of Resulting Company, for every one fully paid up equity share of ₹ 2/- each held by them in Demerging Company as on the Record Date, i.e. November 12, 2025.
3. The above-mentioned demerger envisaged under the Scheme satisfies all conditions under Section 2(19AA) of the Income-tax Act, 1961 (“**IT Act**”), and hence, the demerger is tax neutral in the hands of shareholders of Allcargo Logistics Limited under the IT Act in view of the exemption granted under Section 47(vi) of the IT Act.
4. Accordingly, this communication has been hosted on the website of the Demerged Company for the general guidance of the shareholders of the Demerged Company, for computing the proportionate cost of acquisition of the equity shares of Resulting company, vis-à-vis the cost of acquisition of the original equity shares of the Demerged Company, for the purposes of computing capital gains or losses as per the provisions of the IT Act, as and when such equity shares are sold.

---

### ALLCARGO LOGISTICS LIMITED

Allcargo House, 6th Floor, CST Road, Kalina, Santacruz (E), Mumbai - 400 098. Maharashtra. India.  
T: +91 22 6679 8110 | [www.allcargologistics.com](http://www.allcargologistics.com) | CIN: L63010MH2004PLC073508 | GSTIN: 27AACCA2894D1Z5  
e-mail id: [investor.relations@allcargologistics.com](mailto:investor.relations@allcargologistics.com)

5. Accordingly, for the purposes of the IT Act, for a shareholder which holds the shares of Demerged Company as Capital Asset:
- (a) the date of acquisition of the Equity Shares issued pursuant to the Scheme by Resulting Company received by the shareholders of Demerged Company will be the date of acquisition of the original shares of Demerged Company as per Clause (g) of Explanation I to Section 2(42A) of the IT Act.
  - (b) the cost of acquisition of the Equity Shares issued pursuant to the Scheme by the Resulting Company, as per Section 49(2C) of the IT Act, shall be the amount which bears to the cost of acquisition of shares of Demerged Company, the same proportion as the net book value of the assets transferred in the demerger bears to the net worth of the Demerged Company immediately before the demerger for the Resulting Company.
  - (c) the cost of acquisition of the original shares of Demerged Company held by a shareholder, as per Section 49(2D) of the IT Act, shall be deemed to have been reduced by the cost of acquisition of shares of the Resulting Company as referred to in sub- paragraph (b) above.
6. The proportion referred to in paragraph 5(b) for the purposes of the IT Act, is as under:

The net book value of assets which relate to the Demerged Company as on the Appointed Date (i.e. October 1, 2023) was ₹ 1,24,220 lakhs and the net book value of the assets transferred in the demerger to Resulting Company was ₹ 14,978 lakhs.

Name of Company	Percentage of Cost of Acquisition of equity shares in Demerged and Resulting Company
Allcargo Logistics Limited (Demerged Company)	87.94 %
Allcargo Global Limited (Resulting Company)	12.06%
<b>Total</b>	<b>100.00%</b>

7. Accordingly, the cost of acquisition of equity shares of Resulting Company should be 12.06% of the total cost of acquisition of the equity shares held in the Demerged company, prior to the demerger.

---

**ALLCARGO LOGISTICS LIMITED**

Allcargo House, 6th Floor, CST Road, Kalina, Santacruz (E), Mumbai - 400 098. Maharashtra. India.  
T: +91 22 6679 8110 | [www.allcargologistics.com](http://www.allcargologistics.com) | CIN: L63010MH2004PLC073508 | GSTIN: 27AACCA2894D1ZS  
e-mail id: [investor.relations@allcargologistics.com](mailto:investor.relations@allcargologistics.com)

*This communication related with computation of cost of acquisition is meant only for the purposes of providing general guidance to the shareholders of Allcargo Logistics Limited based on Company's understanding and hence, this should not be considered as a substitute for any independent opinion that the shareholder may obtain. Shareholders are advised to consult their own consultants to understand specific tax implications, in their respective cases. Determination of cost of acquisition is otherwise an involved exercise requiring application of Section 55(2)(ac) read with Section 112A of the Income Tax Act, 1961. The concerned regulatory, statutory or judicial authority, including any assessing officer / appropriate appellate authority, could take a different view. Allcargo Logistics Limited takes no express or implied liability in relation to this guidance.*

---

**ALLCARGO LOGISTICS LIMITED**

Allcargo House, 6th Floor, CST Road, Kalina, Santacruz (E), Mumbai - 400 098. Maharashtra. India.  
T: +91 22 6679 8110 | [www.allcargologistics.com](http://www.allcargologistics.com) | CIN: L63010MH2004PLC073508 | GSTN: 27AACCA2894D1ZS  
e-mail id: [investor.relations@allcargologistics.com](mailto:investor.relations@allcargologistics.com)