

SEC/2026

April 23, 2026

BSE Limited Phiroze Jeebhoy 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
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Dear Madam/Sirs,

Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) – Incorporation of a wholly owned subsidiary.

We wish to inform you that Larsen & Toubro Limited (“Company / L&T”), has incorporated a wholly owned subsidiary viz. Vyoma.AI Limited (“VAL”) on April 22, 2026.

This intimation is being issued by the Company, pursuant to receipt of Certificate of Incorporation of VAL from the Ministry of Corporate Affairs i.e. on April 22, 2026

The information pursuant to Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed.

We request you to kindly take the same on record.

Thanking you,

Yours sincerely,
For **Larsen & Toubro Limited**

Subramanian Narayan
Company Secretary & Compliance Officer
(M. No. ACS 16354)

Encl.: as above



Details under SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Annexure

Sr. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.;	<p>Name: Vyoma.AI Limited (“VAL”)</p> <p>Authorised Capital: Rs. 5,00,000/- (5000 equity shares of Rs. 100 each)</p> <p>Subscribed Capital: Entire share capital of Rs. 5,00,000 is subscribed by L&T along with its nominee shareholders.</p> <p>Size/Turnover: Not applicable (yet to commence business operations).</p>
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	Not Applicable.
3.	Industry to which the entity being acquired belongs;	VAL is formed for the purpose of establishing data centres and AI Infra for providing Infrastructure and Technology enabled Services.
4.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable.
6.	Indicative time period for completion of acquisition;	Not Applicable.
7.	Consideration - whether cash consideration or share swap or any other form and details of the same;	Subscription in Cash.
8.	Cost of acquisition and/or the price at which the shares are acquired;	L&T along with its nominee shareholders have subscribed to 100% equity shares of VAL.
9.	Percentage of shareholding / control acquired and/ or number of shares acquired;	100% of shareholding is held by L&T.
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	<p>Date of Incorporation: April 22, 2026</p> <p>History/Turnover – Not applicable as VAL is yet to commence its business operations.</p> <p>Country of incorporation: India</p>