

Date 29 December 2020

<b>National Stock Exchange of India Limited</b> Listing Department Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051. Email: <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a>	<b>BSE Limited</b> Listing Department, 1 <sup>st</sup> Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai - 400 001 Email: <a href="mailto:corp.relations@bseindia.com">corp.relations@bseindia.com</a>
<b>Security Code No.: JSL</b>	<b>Security Code No.: 532508</b>

Dear Sir/Madam,

**Sub: Outcome of Board meeting held on 29 December 2020 – Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular bearing reference number CIR/CFD/CMD/4/2015 dated September 9, 2015**

Please refer to our letter dated 22 December, 2020 regarding intimation of holding Board meeting on 29 December, 2020.

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”) read with Circular bearing reference number CIR/CFD/CMD/4/2015 dated 9 September, 2015, we hereby submit the outcome of the meeting of the Board of Directors (“Board”) of Jindal Stainless Limited (“JSL” or the “Company”) held on 29 December, 2020.

Based on the recommendations of the Audit Committee and the Committee of Independent Directors, the Board has considered and approved a Composite Scheme of Arrangement (the “Scheme”) under Section 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 and the Rules framed thereunder (“the Act”). Further the Board has given authorization to file the Scheme along with relevant disclosures, documents, certifications and undertakings with the stock exchanges.

The Scheme, inter alia, provides for:

- Amalgamation of JSHL (the “Amalgamating Company No. 1”) into and with Jindal Stainless Limited (the “Amalgamated Company” or “JSL”); and
- Demerger of the Demerged Undertaking (as defined in the Scheme) comprising of the non-mobility division of JSL Lifestyle Limited (the “Demerged Company” or “JSLLL”), a subsidiary of the Company and vesting of the same into and with Jindal Lifestyle Limited, a 100% subsidiary of JSLLL, (the “Resulting Company” or “JLL”), on a going concern basis; and
- Subsequent to the demerger of the Demerged Undertaking as per para (b) above, amalgamation of JSL Lifestyle Limited (the “Amalgamating Company No. 2”) into and with the Amalgamated Company; and

### Jindal Stainless Limited

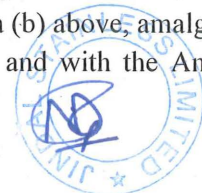
CIN: L26922HR1980PLC010901

**Corporate Office:** Jindal Centre, 12, Bhikaji Cama Place, New Delhi - 110066, India

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- d) Amalgamation of JSL Media Limited (the "Amalgamating Company No. 3" or "JML") into and with the Amalgamated Company; and
- e) Amalgamation of Jindal Stainless Corporate Management Services Private Limited (the "Amalgamating Company No. 4" or "JSCMS") into and with the Amalgamated Company; and
- f) Various other matters consequential or otherwise integrally connected herewith.

The Scheme is subject to receipt of approvals of shareholders and creditors of companies involved and approval of other regulatory authorities as may be required, including those of the National Stock Exchange of India Limited, BSE Limited, Securities and Exchange Board of India and the National Company Law Tribunal, Chandigarh bench ("NCLT"). Advisor for the proposed scheme is Transaction Square LLP, and Legal advisors to the proposed scheme are S&R Associates and Sagus Legal. Please find enclosed **Annexure 1** containing details as per Regulation 30 of the Listing Regulations read with Circular CIR/CFD/CMD/4/2015 dated 9 September, 2015.

This is for your information and record.

Thanking you,

For **Jindal Stainless Limited**

**Navneet Raghuvanshi**  
**Company Secretary**

**Enclosed: as above**

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# JSL

## JINDAL STAINLESS

### ANNEXURE 1

S. No.	Particulars	<u>Description</u>																					
1)	Name of the entity(ies) forming part of the amalgamation / merger, details in brief such as, size, turnover etc.;	<p>This Scheme is a Composite Scheme of Arrangement (“Scheme”) involving:</p> <p>a) Jindal Stainless Limited (“Amalgamated Company” or “JSL”);</p> <p>b) Jindal Stainless (Hisar) Limited (“Amalgamating Company No. 1” or “JSHL”);</p> <p>c) JSL Lifestyle Limited (“Amalgamating Company No. 2” or “Demerged Company” or “JSLLL”);</p> <p>d) Jindal Lifestyle Limited (“Resulting Company” or “JLL”);</p> <p>e) JSL Media Limited (“Amalgamating Company No. 3” or “JML”); and</p> <p>f) Jindal Stainless Corporate Management Services Private Limited (“Amalgamating Company No. 4” or “JSCMS”).</p> <p>Set out below is the net-worth and total income as on March 31, 2020 of the entities involved in the Scheme –</p> <p style="text-align: right;">(Amount in INR Crores)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Total Income</th> <th style="text-align: center;">Net Worth</th> </tr> </thead> <tbody> <tr> <td>JSL</td> <td style="text-align: right;">12,357.09</td> <td style="text-align: right;">2,657.32</td> </tr> <tr> <td>JSHL</td> <td style="text-align: right;">8437.57</td> <td style="text-align: right;">1836.25</td> </tr> <tr> <td>JSLLL</td> <td style="text-align: right;">311.9</td> <td style="text-align: right;">107.17</td> </tr> <tr> <td>JLL<sup>^</sup></td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>JML</td> <td style="text-align: right;">1.14</td> <td style="text-align: right;">(32.46)</td> </tr> <tr> <td>JSCMS</td> <td style="text-align: right;">101.57</td> <td style="text-align: right;">8.06</td> </tr> </tbody> </table> <p><sup>^</sup> JLL was incorporated on 16 December 2020.</p>	Particulars	Total Income	Net Worth	JSL	12,357.09	2,657.32	JSHL	8437.57	1836.25	JSLLL	311.9	107.17	JLL <sup>^</sup>	-	-	JML	1.14	(32.46)	JSCMS	101.57	8.06
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JSL	12,357.09	2,657.32																					
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JSCMS	101.57	8.06																					
2)	Whether the transaction would fall within related party transactions? If yes, whether the same is done at “arms length”	<p>The proposed Scheme does not fall within the purview of related party transactions in terms of General Circular No. 30/2014 dated 17 July, 2014 issued by the Ministry of Corporate Affairs since the same is subject to the sanction of the National Company Law Tribunal and provisions of Section 188 of the Companies Act, 2013 are not applicable.</p> <p>However, there are common promoters in JSL and JSHL. JSHL also holds 34.54% shares of JSL (which shall be cancelled pursuant to the Scheme) as well as 73.37% shares of JSLLL. Further, pursuant to the Scheme, equity shares of JSL are proposed to be issued and allotted to the shareholders of JSHL and JSLLL. In light of the same, the transaction under the proposed Scheme may be deemed to be a related party transaction under the applicable provisions of Listing Regulations.</p>																					

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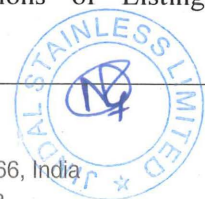
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		<p>The consideration as set forth in the Scheme will be discharged on “arm’s length basis”. The share exchange ratio for the shares to be allotted to the shareholders of JSHL and JSLLL is based on valuation report provided by Mr. Niranjana Kumar, Registered Valuer. SBI Capital Markets Limited, a SEBI registered Category-I Merchant Banker, has also provided a fairness opinion on the share exchange ratio and the share entitlement ratio. The aforementioned Valuation Report and Fairness Opinion have duly been considered by the Audit Committee, Committee of Independent Directors and Board of JSL.</p> <p>The companies involved in the Scheme have following relationship with each other-</p> <ul style="list-style-type: none"> <li>• JSL is an associate company of JSHL. JSHL holds 34.54% shares of JSL.</li> <li>• JSLLL is a subsidiary of JSHL.</li> <li>• JLL is a wholly owned subsidiary of JSLLL.</li> <li>• JML is a wholly owned subsidiary of JSHL.</li> <li>• Both JSL and JSHL hold 50% shares in JSCMS.</li> </ul>														
3)	Area of business of the entity(ies)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Company</th> <th style="width: 85%;">Business</th> </tr> </thead> <tbody> <tr> <td>JSL</td> <td>JSL is engaged in the business of manufacturing stainless steel and stainless-steel products.</td> </tr> <tr> <td>JSHL</td> <td>JSHL is engaged in the business of manufacturing of stainless steel and stainless-steel products and coin blanks.</td> </tr> <tr> <td>JSLLL</td> <td>JSLLL is engaged in the business of manufacturing and supply of various components that have application in the mobility space and sale/supply of premium designer stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.</td> </tr> <tr> <td>JLL</td> <td>JLL is proposed to be engaged in the business of manufacturing and sale/supply of stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.</td> </tr> <tr> <td>JML</td> <td>JML is authorized to carry advertising business.</td> </tr> <tr> <td>JSCMS</td> <td>JSCMS is engaged in the business of providing advisory and consultancy services to JSL, JSHL and the group companies.</td> </tr> </tbody> </table>	Company	Business	JSL	JSL is engaged in the business of manufacturing stainless steel and stainless-steel products.	JSHL	JSHL is engaged in the business of manufacturing of stainless steel and stainless-steel products and coin blanks.	JSLLL	JSLLL is engaged in the business of manufacturing and supply of various components that have application in the mobility space and sale/supply of premium designer stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.	JLL	JLL is proposed to be engaged in the business of manufacturing and sale/supply of stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.	JML	JML is authorized to carry advertising business.	JSCMS	JSCMS is engaged in the business of providing advisory and consultancy services to JSL, JSHL and the group companies.
Company	Business															
JSL	JSL is engaged in the business of manufacturing stainless steel and stainless-steel products.															
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JSLLL	JSLLL is engaged in the business of manufacturing and supply of various components that have application in the mobility space and sale/supply of premium designer stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.															
JLL	JLL is proposed to be engaged in the business of manufacturing and sale/supply of stainless steel kitchens and homeware, urban development infrastructural projects, stainless steel plumbing solutions and stainless steel value engineering offerings.															
JML	JML is authorized to carry advertising business.															
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4)	Rationale for Scheme	<p>The Amalgamated Company proposes to enter into this Scheme with Amalgamating Company No.1 and the Amalgamating Company No.2, to consolidate their respective manufacturing/service capabilities thereby increasing efficiencies in operations and use of resources, to consolidate their diversified product and services portfolio for improving overall customer satisfaction, to pool their human resource talent for optimal utilization of their expertise, to integrate the marketing and distribution channels for better efficiency, to have a larger market footprint domestically and globally, to ensure optimization of working capital utilization and with Amalgamating Company No.3 and Amalgamating Company No.4, to have a simplified and streamlined structure and help in better utilization of the resources and lead to operational efficiencies.</p> <p>The management of the respective companies is of the view that the amalgamations proposed in this Scheme are, in particular, expected to have the following benefits:-</p> <ol style="list-style-type: none"> <li>Consolidation of the complementing strengths will enable the Amalgamated Company to have increased capability for offering diversified products and services on a single platform. Its enhanced resource base and client relationships are likely to result in better business potential and prospects for the consolidated entity and its stakeholders.</li> <li>The combined financial strength is expected to further accelerate the scaling up of the operations of the Amalgamated Company. Deployment of resources in a more efficient manner is likely to enable faster expansion of the businesses of the Amalgamated Company.</li> <li>The consolidation of funds and resources will lead to optimisation of working capital utilization and stronger financial leverage given the simplified capital structure, improved balance sheet, optimised management structure and consolidation of cross location talent pool.</li> <li>The amalgamation will result in simplification of the group and business structure and will enable the consolidated entity to have a stronger global footprint and more extensive pan India network for deeper market penetration and enhancement of the overall customer satisfaction, engagement and retention.</li> </ol> <p>Above all, since both the Amalgamating Company No. 1 and the Amalgamated Company are companies belonging to the same promoter group which are engaged in manufacturing of stainless steel, the amalgamation pursuant to the Scheme will</p>
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		<p>enable them to bring together their respective synergies in manufacturing of stainless steel thereby enhancing value for all the stakeholders.</p> <p>The Scheme envisages demerger of the Demerged Undertaking and vesting of the same in the Resulting Company pursuant to the Scheme, to enable to achieve optimum growth and development of respective business operations post such demerger. The nature of risk and opportunities involved in both the businesses is divergent and capable of attracting different sets of investors. The management of the respective companies believe that both the businesses (i.e. Non-Mobility Business and Mobility Business (as defined in the Scheme) will benefit from separate focused management and separate investment strategy leading to development, expansion and growth for maximization of stakeholder value.</p> <p>After the demerger of the Demerged Undertaking and vesting of the same into the Resulting Company pursuant to the Scheme, the residual undertaking of the Amalgamating Company No. 2 which is engaged in the Mobility Business (as defined in the Scheme) and therefore has a greater synergy with the business of the Amalgamated Company (manufacture of stainless steel and stainless steel products) would be amalgamated with the Amalgamated Company pursuant to the Scheme to tap the larger resources of the Amalgamated Company, enhance its productivity and efficiency of operations and logistics.</p> <p>Amalgamation of the Amalgamating Company No.3 and Amalgamating Company No.4 pursuant to the Scheme will lead to a simplified and streamlined structure and help in better utilization of the resources and lead to operational efficiencies.</p>
5)	In case of cash consideration – amount or otherwise share exchange ratio	<p><b>a) Merger of Amalgamating Company No.1 into and with the Amalgamated Company:</b></p> <p>Following share exchange ratio has been determined for the allotment of the equity shares of the Amalgamated Company having face value of Rs. 2 each to the shareholders of the Amalgamating Company No. 1 as on the Record Date (as per the Scheme), in consideration for the amalgamation of the Amalgamating Company No. 1 with and into the Amalgamated Company:</p>

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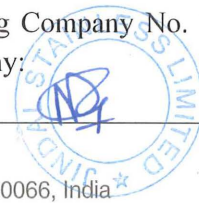
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		<p>“195 (One Hundred and Ninety Five) fully paid up equity shares of face value of Rs. 2 each of the Amalgamated Company shall be issued and allotted as fully paid up equity shares to the equity shareholders of the Amalgamating Company No. 1, for every 100 (One Hundred) fully paid up equity shares of face value of Rs. 2 each held by them in the Amalgamating Company No. 1.”</p> <p><b>b) De-merger of Demerged Undertaking (as defined in the Scheme) from the Demerged Company into and with the Resulting Company:</b></p> <p>Following share exchange ratio has been determined for the allotment of the equity shares of the Resulting Company having face value of Rs. 10/- each to the shareholders of the Demerged Company as on the Record Date (as per the Scheme) whose names appear in the Register of Members of the Demerged Company –</p> <p>“1 (One) fully paid up equity share of face value of Rs. 10/- each of the Resulting Company shall be issued and allotted as fully paid up equity share to the equity shareholders of Demerged Company, for every 1 (One) fully paid up equity share of face value of Rs. 10 each held by them in Demerged Company.”</p> <p><b>c) Merger of Amalgamating Company No. 2 into and with the Amalgamated Company:</b></p> <p>Following share exchange ratio has been determined for the allotment of the equity shares of the Amalgamated Company having face value of Rs. 2 each to the shareholders of the Amalgamating Company No. 2 as on the Record Date (as per the Scheme), in consideration for the amalgamation of the Amalgamating Company No. 2 with and into the Amalgamated Company:</p> <p>“101 (One Hundred and One) fully paid up equity shares of face value of Rs. 2 (Rupees Two) each of the Amalgamated Company shall be issued and allotted as fully paid up equity shares to the equity shareholders of Amalgamating Company No. 2, for every 100 (One Hundred) fully paid up equity shares of face value of Rs. 10 each held by them in Amalgamating Company No. 2.”</p>
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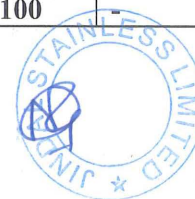
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		<p><b>d) Merger of Amalgamating Company No. 3 into and with the Amalgamated Company:</b></p> <p>Upon merger of Amalgamating Company No.1 with the Amalgamated Company, Amalgamating Company No. 3 which is currently a wholly owned subsidiary of Amalgamating Company No. 1 will become a wholly owned subsidiary of the Amalgamated Company, hence no further shares of the Amalgamated Company will be issued upon the amalgamation of the Amalgamating Company No. 3 with the Amalgamated Company.</p> <p><b>e) Merger of Amalgamating Company No. 4 into and with the Amalgamated Company:</b></p> <p>Upon merger of Amalgamating Company No.1 with the Amalgamated Company, Amalgamating Company No. 4 which is currently jointly owned by the Amalgamated Company and the Amalgamating Company No.1, will become a wholly owned subsidiary of the Amalgamated Company, hence no further shares of the Amalgamated Company will be issued upon amalgamation of Amalgamating Company No. 4 into and with the Amalgamated Company.</p>																																																
6)	Brief details of change in shareholding pattern (if any)of entities.	<p>Change in shareholding of JSL</p> <table border="1"> <thead> <tr> <th rowspan="2">Category</th> <th colspan="2">Pre Scheme</th> <th colspan="2">Post Scheme</th> </tr> <tr> <th>No. of shares<sup>^</sup></th> <th>% share holding</th> <th>No. of shares</th> <th>% share holding</th> </tr> </thead> <tbody> <tr> <td>Promoter</td> <td>36,71,61,202</td> <td>69.87</td> <td>47,03,17,469</td> <td>57.12</td> </tr> <tr> <td>Public</td> <td>15,83,34,266</td> <td>30.13</td> <td>35,30,97,089</td> <td>42.88</td> </tr> <tr> <td><b>Total</b></td> <td><b>52,54,95,468</b></td> <td><b>100</b></td> <td><b>82,34,14,558</b></td> <td><b>100</b></td> </tr> </tbody> </table> <p><sup>^</sup> On a fully diluted basis.</p> <p>Change in shareholding of JSHL</p> <table border="1"> <thead> <tr> <th rowspan="2">Category</th> <th colspan="2">Pre Scheme</th> <th colspan="2">Post Scheme</th> </tr> <tr> <th>No. of shares</th> <th>% share holding</th> <th>No. of shares</th> <th>% share holding</th> </tr> </thead> <tbody> <tr> <td>Promoter</td> <td>13,60,56,314</td> <td>57.67</td> <td>-</td> <td>-</td> </tr> <tr> <td>Public</td> <td>9,98,78,371</td> <td>42.33</td> <td>-</td> <td>-</td> </tr> <tr> <td><b>Total</b></td> <td><b>23,59,34,685</b></td> <td><b>100</b></td> <td><b>-</b></td> <td><b>-</b></td> </tr> </tbody> </table>	Category	Pre Scheme		Post Scheme		No. of shares <sup>^</sup>	% share holding	No. of shares	% share holding	Promoter	36,71,61,202	69.87	47,03,17,469	57.12	Public	15,83,34,266	30.13	35,30,97,089	42.88	<b>Total</b>	<b>52,54,95,468</b>	<b>100</b>	<b>82,34,14,558</b>	<b>100</b>	Category	Pre Scheme		Post Scheme		No. of shares	% share holding	No. of shares	% share holding	Promoter	13,60,56,314	57.67	-	-	Public	9,98,78,371	42.33	-	-	<b>Total</b>	<b>23,59,34,685</b>	<b>100</b>	<b>-</b>	<b>-</b>
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