

FOR THE ATTENTION OF THE SHAREHOLDERS

This has been communicated to us by Geometric Limited and they have uploaded the same on their website.

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FOR THE ATTENTION OF THE COMPANY'S SHAREHOLDERS

The Hon'ble High Court of Bombay vide its Order dated December 2, 2016 and the Hon'ble High Court of Delhi vide Order dated January 18, 2017 sanctioned the Composite Scheme of Arrangement and Amalgamation under Section 391 read with Section 394 of the Companies Act, 1956 and other applicable Sections of the Companies Act, 2013 for demerger of Geometric Limited's business undertaking into HCL Technologies Limited and Geometric Limited's amalgamation with 3D PLM Software Solutions Limited. The Composite Scheme of Arrangement and Amalgamation is effective on March 2, 2017.

In terms of the Composite Scheme of Arrangement and Amalgamation, the assets and liabilities relating to the demerged undertaking of Geometric Limited have been transferred on a going concern basis to HCL Technologies Limited with effect from opening hours of 31st March 2016 (appointed date).

This communication is being issued for the general guidance of the shareholders of Geometric Limited for computing the proportionate cost of acquisition of equity shares of HCL Technologies Limited and Redeemable Preference Shares / Equity Shares of 3D PLM Software Solutions Limited for the purpose of computing the capital gain/ loss as per the provisions of the Income Tax Act, 1961 arising upon the sale of such shares.

Section 49(2C) of the Income Tax Act, 1961 provides that the cost of acquisition of shares of the Resulting Company i.e. HCL Technologies Limited is to be computed by applying the proportion of the net book value of the assets of the demerged undertaking to the net worth of the Demerged Company i.e. Geometric Limited immediately before the demerger, to the cost of acquisition of the equity shares of the Demerged Company i.e. Geometric Limited

Consequently, the cost of acquisition of the equity shares of the Demerged Company post demerger shall be the original cost of acquisition of equity shares of the Demerged Company reduced by the cost of acquisition ascertained for the shares of Resulting Company i.e., HCL Technologies Limited under Section 49(2D) of the Income Tax Act, 1961.

Further, Section 49(2) of the Income Tax Act, 1961 provides that the cost of acquisition of shares of the Amalgamated Company i.e. 3D PLM Software Solutions Limited shall be the cost of acquisition of shares of the Amalgamating Company i.e. Geometric Limited post demerger.

As such for the purpose of determining the allocation of cost of acquisition of equity shares of Geometric Limited, the pre-demerger cost of acquisition of equity shares of Geometric Limited may be apportioned in the following manner:

Name of Company	% of Cost of Acquisition of Geometric Limited shares
HCL Technologies Limited	100%
3D PLM Software Solutions Limited	Nil

As per Section 47(vii) and Section 47(viii) of the Income tax Act, 1961 the issue of shares by HCL Technologies Limited and 3D PLM Software Solutions Limited respectively, in the Composite Scheme of Arrangement and Amalgamation to the shareholders of the Geometric Limited in consideration to demerger and merger shall not be regarded as transfer. Further, date of acquisition of the shares of HCL Technologies Limited and the shares of 3D PLM Software Solutions Limited will be deemed to be the date when equity shares of Geometric Limited were acquired as per Explanation 1 to Section 2(42A) of the Income Tax Act, 1961.

Please note that this communication is merely for the general guidance of the shareholders of Geometric Limited and is not a substitute for any independent opinion that the shareholders may need to obtain. The concerned regulatory, statutory or judicial authority, including any assessing officer / appropriate appellate authority, could take a different view from that set out in this notice. The Company and/or HCL Technologies Limited and/or 3D PLM Software Solutions Limited take no express or implied liability, in relation to this guidance or arising on account of any contrary position adopted by any authority. Shareholders are advised to consult their legal, financial and tax advisors and accountants independently and use their independent judgment in relation to assessment of their tax liability and the action to be taken by the shareholders on the issues dealt with in this guidance note. The Company, 3D PLM Software Solutions Limited and HCL Technologies Limited are not in a position to quantify the financial or other implications to shareholders of the matters set out in this guidance note. This guidance note should not be considered as advice and shall not result in the creation of any legal or fiduciary obligations between the Company, HCL Technologies Limited, 3D PLM Software Solutions Limited and the Company's shareholders or any of them.

Further note that if there is any change, including any change having a retrospective effect in the statutory laws and regulations, the comments expressed in this communication would necessarily have to be re-evaluated in the light of changes. The Company and/or HCL Technologies Limited and/or 3D PLM Software Solutions Limited do not take the responsibility of updating this communication at any time in future.