

Ref-LTF/ SE/ 2025-26/

Date: February 24, 2026

To,

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| BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 | National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 |
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Ref. Code: 532783. Scrip ID: LTFOODS

Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Order passed by Commissioner of CGST (Appeals-II), Delhi.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby wish to inform you that the Company has received an appellate order dated January 30, 2026 from the Commissioner of CGST (Appeals-II), Delhi. The Order was received on February 4, 2026.

The details of the above Order, as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed as Annexure A.

You are requested to kindly take the above information on record.

Thanking you.

Yours faithfully,
For **LT Foods Limited**

Monika Chawla Jaggia
Company Secretary
Membership No. F5150

Encl: a/a

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Annexure-A

| S.No. | Particulars | Information/Remarks |
|-------|--|--|
| 1 | Name of the Authority | Commissioner of CGST (Appeals-II), Delhi |
| 2 | Nature and details of the action(s) taken or order(s) passed. | <p><u>Appellate Order No C.NO 1316/C/GST/DL-APPEAL-II/2025-26/6801 dated 30th-Jan 2026</u></p> <p>The Additional Commissioner, CGST, Delhi South Commissionerate had earlier passed an Order-in-Original dated 27th January 2025, whereby the GST demand of ₹32.41 crore proposed in the Show Cause Notice was dropped.</p> <p>Subsequently, the Assistant Commissioner, CGST, Delhi South Commissionerate (Department) filed a departmental appeal before the Commissioner of CGST (Appeals-II), Delhi challenging the said Order-in-Original.</p> <p>The Commissioner, CGST (Appeals-II), Delhi, vide Appellate Order No. C.No. 1316/C/GST/DL-APPEAL-II/2025-26/6801 dated 30th January 2026, has allowed the departmental appeal and has set aside the Order-in-Original to the extent of dropping the demand.</p> <p>Accordingly, the GST demand of ₹32.41 crore has been confirmed under Section 74 of the CGST Act, 2017, along with applicable interest under Section 50 and penalty as prescribed under Section 74 of the CGST Act, 2017.</p> |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 4 th February, 2026 |
| 4 | Details of the violation(s) / contravention(s) committed or alleged to be committed. | Alleged wrongful availment of GST exemption under Notification No. 02/2017-CT (Rate) dated 28 June 2017, in respect of supplies of rice made in plain packaging, on the ground that such supplies were not eligible for exemption under the applicable provisions of the CGST Act, 2017. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible. | <p>Based on legal advice received from the Company's counsel, the Company believes that it has strong grounds on merits to challenge the said order and intends to file an appeal before the appropriate GST Appellate Tribunal within the prescribed timelines.</p> <p>At this stage, the Company does not foresee any material impact on its financial position or operational performance arising from the said order.</p> |

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