

December 17, 2025

To, The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400 001. BSE Scrip Code: 540776	To, The Manager, Listing Department, The National Stock Exchange of India Ltd., Exchange Plaza, 5 th Floor, Plot C/1, G Block, Bandra - Kurla Complex, Bandra (E), Mumbai – 400 051. NSE Symbol: 5PAISA
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Dear Sir / Madam,

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (“SEBI Listing Regulations”):

In terms of Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, it is hereby informed that the Company has received an Order dated December 16, 2025, passed under the applicable provisions of the Central Goods and Services Tax Act, 2017, the Karnataka Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017, by the Office of the Assistant Commissioner of Central Tax, Range ASD-5, South Division-5, Central Tax, Bengaluru South Commissionerate.

The required details pursuant to SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are disclosed in “**Annexure A**”.

The Company is in the process of evaluating the Order and shall take appropriate steps, including filing an appeal within the prescribed timelines. The Company will keep the stock exchanges informed of any material developments in this matter.

The Company remains committed to the highest standards of corporate governance and will continue to make disclosures in compliance with the SEBI Listing Regulations from time to time.

You are requested to take the same on record.

Thanking You,
Yours faithfully,

For 5paisa Capital Limited

Charvi Panchmatia
Company Secretary & Compliance Officer
ICSI Membership No.: A49189
Email: csteam@5paisa.com

5paisa Capital Limited

Annexure A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Company's Response
1.	Name of the authority	Assistant Commissioner of Central Tax, Range ASD-5, South Division-5, Central Tax, Bengaluru South Commissionerate.
2.	Nature and details of the action(s) taken or order(s) passed	<p>The Office of the Assistant Commissioner of Central Tax ("the Authority") has issued an order to the company under the applicable provisions of the CGST Act, 2017, the KGST Act, 2017 and the IGST Act, 2017, confirming demand in respect of alleged excess and ineligible Input Tax Credit (ITC) for the period April 2018 to March 2019, along with applicable interest and penalty.</p> <p>The Order involves demand of ₹ 52,10,113/- including applicable interests and penalties.</p>
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	The Company received the order on December 16, 2025.
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	The Authority has alleged excess and ineligible availment of Input Tax Credit, including mismatch between returns and ITC claimed on certain expenses treated as blocked credits under 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, the Company intends to file an appeal against the Order within the prescribed statutory timelines.</p> <p>The Company has maintained complete records and supporting documentation for all transactions and is confident that it can substantiate its position and appropriate clarifications will be submitted to the authorities. The Company believes that it will receive relief from the authority.</p> <p>There is no material impact on the financial, operational or other activities of the Company at this stage.</p>

5paisa Capital Limited