

# Balaji Telefilms Ltd.

C-13, Balaji House, Dalia Industrial Estate, Opp. Laxmi Industries  
New Link Road, Andheri (West), Mumbai - 400 053.

Tel.: 40698000 • Fax : 40698181 / 82 / 83

Website : www.balajitelefilms.com • Email- investor@balajitelefilms.com

CIN No.: L99999MH1994PLC082802



February 13, 2026

## **BSE Limited**

Corporate Services Department  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400 001  
**Stock Code: 532382**

## **National Stock Exchange of India Ltd**

Corporate Communications Department  
"Exchange Plaza"  
Bandra-Kurla Complex, Bandra (East),  
Mumbai - 400 051  
**Stock Code: BALAJITELE**

### **Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find below details regarding the Order issued by the Department of Goods and Services Tax, in compliance with Sebi circular dated July 13, 2023 read with SEBI Master Circular January 30, 2026:

	<b><u>Particulars</u></b>	<b><u>Details</u></b>
1.	Name of the Authority	Deputy Commissioner of State Tax Mazgaon, Mumbai- 400 010.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order under section 73(9) of the CGST/MGST Act, 2017
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 09, 2025 and December 17, 2025
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	<ol style="list-style-type: none"><li>1. The Company has received an Order under Section 73(9) of the CGST/MGST Act, 2017 in Form GST DRC-07 dated December 17, 2025 from the Deputy Commissioner of State Tax, Malad West, Mumbai, for F.Y. 2021-22, raising a demand of ₹32.58 Crores (comprising tax of ₹16.93 Crores, interest of ₹13.96 Crores, and penalty of ₹1.69 Crores) on account of alleged ineligible/excess Input Tax Credit.</li><li>2. Further, the Company's erstwhile subsidiary, M/s. ALT Digital Media Entertainment Limited, which was merged with the Company effective June 20, 2025, received a similar Order dated December 09, 2025 from the Deputy</li></ol>

		Commissioner of State Tax, Vile Parle East, Mumbai, F.Y. 2021-22, raising a demand of ₹18.04 Crores (comprising tax of ₹9.54 Crores, interest of ₹7.22 Crores, and penalty of ₹1.28 Crores).
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>The Company is of the considered view that the aforesaid demands are not sustainable in law, inter alia, in view of the retrospective amendment to Section 16(2)(c) of the CGST Act by the Finance Act, 2024, and the fact that all conditions for availing ITC under Section 16 stand duly fulfilled. A substantial portion of the demand pertains to prior year credits legitimately claimed within the statutory time limit under Section 16(4).</p> <p>The Company is in the process of filing appeals under Section 107 of the CGST/MGST Act, 2017 before the Appellate Authority within the prescribed time limit. The pre-deposit required under Section 107(6) will be discharged through available ITC balance in the Electronic Credit Ledger, with no cash outflow to the Company.</p> <p>The above orders do not have any material impact on the financial, operational, or other activities of the Company.</p>

The above information will also be made available on the Company's website, [www.balajitelefilms.com](http://www.balajitelefilms.com).

You are requested to take the aforementioned information on your record.

Thanking you.

Yours faithfully,

**For Balaji Telefilms Limited**

**Tannu Sharma**  
**Company Secretary and Compliance Officer**  
**Membership No.: ACS30622**