



बामर लॉरी एण्ड कं. लिमिटेड
(भारत सरकार का एक उद्यम)

Balmer Lawrie & Co. Ltd.
(A Government of India Enterprise)

21, नेताजी सुभाष रोड, कोलकाता-700 001, (भारत)
फोन : (91) (033) 2222 5612 / 5731 / 5552
ई-मेल : bhavsar.k@balmerlawrie.com

21, Netaji Subhas Road, Kolkata - 700 001, (INDIA)
Phone : (91) (33) 2222 5612 / 5731 / 5552
E-mail : bhavsar.k@balmerlawrie.com
CIN : L15492WB1924GOI004835

Date: 6th October, 2026

Ref: BL/SE/BM/2026

The Secretary,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex
Bandra (E),
Mumbai – 400 051

The Secretary,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Company Code: **BALMLAWRIE**

Company Code: **523319**

Dear Sir/Madam,

Subject: **Disclosure under Regulation 30 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") – Update on earlier Intimation dated 18th August, 2026 on the subject, 'Imposition of Penalty'**

Pursuant to Regulation 30 (7) and Point 8 of Schedule III Part A Para B of Listing Regulations read with SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on 11th July, 2023, last updated on 30th January, 2026 and in furtherance to earlier Intimation dated 18th August, 2026 filed by the Company on the subject, 'Imposition of Penalty', this is to hereby update that the Company has filed a Writ Petition before the Hon'ble High Court of Karnataka, through the Quick E-Filing System (Acknowledgement No. B202602716, filed on 5th October 2026), challenging the appellate order in Form GST APL-04 dated 17th August 2026 passed under the CGST/KGST Act, 2017 for Financial Year 2020-21.

The details required under Regulation 30 read with Point 8 of Schedule III Part A Para B of the Listing Regulations read with Chapter V of SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on 11th July, 2023, last updated on 30th January, 2026 is enclosed herewith as '**Annexure-1**'.

For Balmer Lawrie & Co. Ltd.

KAVITA BHAVSAR
Digitally signed by KAVITA BHAVSAR
Date: 2026.10.06 17:47:53 +05'30'

Kavita Bhavsar
Company Secretary and Compliance Officer

Enclosed: as above

Annexure-1

The details required under Regulation 30 read with Point 8 of Schedule III Part A Para B of the Listing Regulations read with Chapter V of SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on 11th July, 2023, last updated on 30th January, 2026 is provided hereunder:

Point 8 of Schedule III Part A Para B of Listing Regulations - Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity:

Particulars	Details
The details of any change in the status and / or any development in relation to such proceedings;	The Company has filed a Writ Petition before the Hon'ble High Court of Karnataka, through the Quick E-Filing System (Acknowledgement No. B202602716, filed on 5th October 2026), challenging the appellate order in Form GST APL-04 dated 17th August 2026 passed under the CGST/KGST Act, 2017 for Financial Year 2020-21. The order relates to a demand of tax, interest and penalty on account of alleged short declaration of outward supplies in GSTR-3B vis-à-vis GSTR-1 (including export transactions) and alleged excess availment of Input Tax Credit in relation to Reverse Charge Mechanism (RCM) transactions, with proceedings initiated under Sections 73 and 50 of the CGST/KGST Act, 2017. Petitioner: Balmer Lawrie & Company Limited. Respondent: Joint Commissioner of Commercial Taxes (Appeals)