बामर लॉरी एण्ड कं. लिमिटेड
(भारत सरकार का एक उद्यम)
Balmer Lawrie & Co. Ltd.
(A Government of India Enterprise)
SINCE 1867

21, नेताजी सुभाष रोड, कोलकाता–700 001, (भारत)
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CIN : L15492WB1924GOI004835

Date: 18th August, 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

Company Code: **BALMLAWRIE**

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

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") – Imposition of Penalty**

Pursuant to Regulation 30 read with Point 20 of Schedule III Part A Para A of Listing Regulations, this is to hereby inform that the Company is in receipt of a demand order issued by the GST department under CGST/KGST Act, 2017 for raising demand for tax, interest and penalty for Financial Year 2020-21 on account of alleged short declaration of outward supplies in GSTR-3B vis-à-vis GSTR-1 and differences relating to reverse charge mechanism (RCM).

The details required under Regulation 30 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: 2026.08.18 15:41:43 +05'30'

Kavita Bhavsar
Company Secretary and Compliance Officer

Annexure-1

The details required under Regulation 30 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:

Particulars	**Details**
Name of the Authority	Joint Commissioner LGSTO 065 - Bengaluru:DGSTO-6, Bengaluru:Karnataka
Nature and details of the action(s) taken or order(s) passed	The GST Department issued an order under CGST/KGST Act, 2017 raising demand for tax, interest and penalty for FY 2020-21 on account of alleged short declaration of outward supplies in GSTR-3B vis-à-vis GSTR-1 and differences relating to reverse charge mechanism (RCM).
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 appellate order issued in Form GST APL-04 dated 17 August 2026.
Details of the violation(s)/contravention(s) committed or alleged to be committed	The authorities alleged: (i) short declaration/payment of GST liability arising from differences between outward supplies reported in GSTR-1 and tax liability discharged through GSTR-3B, including export transactions; and (ii) excess availment of Input Tax Credit (ITC) in relation to Reverse Charge Mechanism (RCM) transactions. Accordingly, tax, interest and penalty proceedings were initiated under Sections 73 and 50 of the CGST/KGST Act, 2017.
Impact on financial, operational or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Appellate Authority, Karnataka, has passed an order under the GST laws in respect of FY 2020-21. Pursuant to the said order, a demand aggregating to ₹18.28 crore has been determined against the Company, comprising Tax of ₹8.81 crore, Interest of ₹8.59 crore and Penalty of ₹0.88 crore. The appeal pertained to disputed

Particulars	Details
	amounts aggregating to ₹31.72 lakh (Tax: ₹16.63 lakh, Interest: ₹13.36 lakh and Penalty: ₹1.73 lakh). The Company is examining the implications of the order and evaluating the further legal remedies available under the GST laws. The order is not expected to materially impact the Company's operations, and the financial impact, if any, would be subject to the outcome of further appellate proceedings.