

FC/SE/2025-26/78

January 15, 2026

National Stock Exchange of India Limited
Exchange Plaza, C – 1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai-400051
Symbol: FIRSTCRY

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Scrip Code: 544226

Subject: Intimation under Regulation 30 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”).

Dear Sir/Ma'am,

In compliance with Regulation 30 of the LODR Regulations, we wish to inform you that the Office of the Commissioner of Customs (Adjudication), Mumbai (the “**Adjudicating Authority**”) has issued an order dated January 13, 2026 (received on January 14, 2026), against Brainbees Solutions Limited (the “**Company**”) disposing of an earlier show cause notice which was issued to the Company.

The details as required under Regulation 30 read with Para A of Part A to Schedule III of the LODR Regulations are attached as **Annexure A**.

The Company believes that it has strong case on merits and is seeking legal advice to file an appeal against the said order. We would like to emphasize that the Company has always maintained high standards of integrity, corporate governance and compliance in all aspects including the prompt payment of taxes. We remain committed to upholding these standards.

We request you to kindly take this on record. The above information will also be available on the website of the Company at <https://www.firstcry.com/investor-relations>.

Thanking you,

Yours faithfully,

For Brainbees Solutions Limited

Supam Maheshwari
Managing Director & CEO

Encl.: Annexure A

Annexure A

Sr. No.	Details of event	Information
I.	Name of the authority;	Office of the Commissioner of Customs (Adjudication), Mumbai (the “ Adjudicating Authority ”)
II.	Nature and details of the action(s) taken or order(s) passed;	The Adjudicating Authority has issued an order for alleged violation of the concessional Basic Customs Duty exemption availed under the APTA Notification No. 50/2018 dated June 30, 2018.
III.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	The order dated January 13, 2026 was received by the Company on January 14, 2026.
IV.	Details of the violation(s)/contravention(s) committed or alleged to be committed;	Through the aforementioned order, the Adjudicating Authority has demanded a differential duty amounting to Rs. 6,56,58,134/- (along with redemption fine and penalty), in respect of alleged violation in connection with failure to comply with the procedural aspects of documentation relating to country of origin of the imported goods under Asia-Pacific Trade Agreement (APTA) framework.
V.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible;	<p>Except as stated below, there is no material impact on the financial, operations and/or other activities of the Company due to the said action.</p> <p>The Adjudicating Authority has demanded an amount of Rs. 6,56,58,134/- comprising:</p> <ol style="list-style-type: none"> 1. Demand of the differential duty amounting to Rs. 2,13,29,067/- under Section 28(8) of the Customs Act, 1962. 2. Redemption of impugned goods on payment of Redemption Fine of Rs. 1,15,00,000/- under Section 125(1) of the Customs Act, 1962. 3. Imposition of penalty of Rs. 2,13,29,067/- under Section 114A of the Customs Act, 1962. 4. Imposition of penalty of Rs. 1,15,00,000/- under Section 114AA of the Customs Act, 1962. <p>The Company believes that it has a strong case on merits and is seeking legal advice to file an appeal against the said order.</p>