



Cello World Limited

(formerly known as 'Cello World Private Limited')

Regd. Office: 597/2A, Somnath Road, Dabhel, Nani Daman, Daman & Diu - 396 210. (India)

Admin Office: Cello House, Corporate Avenue, 'B' Wing, 8th Floor, Sonawala Road, Goregaon (East), Mumbai-400 063, (India),

Tel: 022 6997 0000, e-mail: cello.sales@celloworld.com, grievance@celloworld.com

Website: www.corporate.celloworld.com **CIN:** L25209DD2018PLC009865

December 18, 2025

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 544012	National Stock Exchange of India Limited Exchange Plaza, C-1, Block - G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: CELLO
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Sub: Intimation under Regulation 30 of SEBI (LODR) Regulations, 2015 – Order-in-Original passed by GST Authorities (in continuation of earlier disclosure dated June 24, 2025)

Dear Sir(s)/ Madam(s),

Pursuant to Regulation 30 read with Sub-para (20) of Para (A) of Part (A) of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and in continuation of the Company's earlier intimation dated June 24, 2025 regarding receipt of Demand cum Show Cause Notice from the Directorate General of Goods and Services Tax Intelligence (DGGI), Surat Zonal Unit, we hereby inform that the Company has received an Order-in-Original passed by the Joint Commissioner, Central Goods and Services Tax & Central Excise, Surat Commissionerate.

The Order-in-Original has been passed pursuant to the aforesaid Show Cause Notice alleging misclassification of certain PU (Polyurethane) insulated products supplied by the Company and its subsidiaries under the Goods and Services Tax laws.

The Company is in the process of evaluating the Order-in-Original and will be availing appropriate legal remedies, including filing of an appeal before the appellate authority within the prescribed timelines. The financial impact, if any, will be appropriately considered in accordance with applicable accounting standards.

The relevant details as per the requirement of Regulation 30 of the Listing Regulations, read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed 'Annexure - A'.

You are requested to take the same on record.

Thanking you.

Yours faithfully,

For Cello World Limited

Hemangi Trivedi
Company Secretary & Compliance Officer
M.no. A27603
Encl: As above



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Annexure-A

Details in terms of Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 and Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

Order-in-Original	Description
Name of the authority	Joint Commissioner, Central Goods and Services Tax & Central Excise, Surat Commissionerate
Nature and details of the action(s) taken, initiated or order(s) passed	Order-in-Original passed pursuant to Show Cause Notice issued under Sections 74(1) and 74A(1) of the CGST Act, 2017 read with corresponding provisions of SGST / UTGST Acts and Section 20 of the IGST Act, 2017
Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	On December 18, 2025 via Email
Details of the violation(s)/ contravention(s) committed or alleged to be committed	Alleged short payment of GST on account of classification of PU (Polyurethane) insulated bottles and lunch boxes under HSN 7323 instead of HSN 3923 for the period from April 2018 to March 2025
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is evaluating the order and intends to file an appeal.