

CFL/SE/2024-25/MAR/08

March 31, 2025

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFIRST”
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Sub: Intimation under Regulation 30 read with Para B of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015- Update on Material Litigation

Dear Sir,

This is in reference to the pending litigation reported vide Integrated Filing (Governance) dated February 13, 2025 in the matter of not granting of credit for the tax of Rs. 24.22 Crore paid by the Company on Buyback of shares due to mismatch of heading/sub-heading.

The Company has on March 30, 2025 received an order from Deputy Commissioner of Income Tax Circle 4(2), New Delhi/CP, allowing the credit of tax paid by the Company amounting to Rs. 24.22 Crore.

We hereby submit the details of change in the status/development in relation to aforementioned litigation as “**Annexure A**” in terms of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

You are requested to take the same on your records.

Thanking You

Yours faithfully
For **Cosmo First Limited**

Jyoti Dixit
Company Secretary & Compliance Officer

ANNEXURE -A

DETAILS OF CHANGE IN THE STATUS/DEVELOPMENT IN RELATION TO MATERIAL LITIGATION

Sr No.	Particulars	Details
1	Brief Details of Litigation	Deputy Commissioner of Income Tax, New Delhi vide order dated January 15, 2024 had not granted credit for the tax of Rs. 24.22 Crore paid by the Company on Buyback of shares due to mismatch of heading/sub-heading. (FY 2022-23) The Company has filed an application for rectification of mistake under Section 154 of Income Tax, 1961
2	The details of any change in the status and / or any development in relation to such proceedings	On March 30, 2025, the Company has received the Order No. CPC/2324/U6/537123832 allowing the tax credit paid by the Company amounting to Rs. 24.22 Crore.