

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G Bandra – Kurla
Complex, Bandra (E), Mumbai – 400 051
Symbol: DALBHARAT

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir/Madam,

In continuation of our earlier disclosures dated May 4, 2024 and August 28, 2024, made pursuant to Regulation 30 of the Listing Regulations, we wish to inform that pursuant to applications filed u/s 128A of the Central Goods and Services Tax Act, 2017, by Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, in both the matters, the Office of Assistant Commissioner of GST & Central Excise, Bokaro-II Division, Ranchi, Jharkhand, has now passed Orders approving the said applications, and thereby:

1. Waiving off the entire Interest of Rs. 23,56,554/- & Penalty of Rs.5,23,966/- pertaining to FY 2018-19; and
2. Waiving off the entire Penalty of Rs. 20,000/- pertaining to FY 2019-20;

The Orders have been received on June 12, 2025 at 11:27 A.M.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. EBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13,2023 are provided hereto in the Annexures A & B respectively.

This is for your information and records.

Thanking you,

Yours sincerely,

For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

ANNEXURE - A

| Sr. No. | Particulars | Details |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | The details of any change in the status and /or any development in relation to such proceedings; | <p>Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, had earlier received an Order under Section 73 of the Central Goods and Services Tax Act, 2017, from the Additional Commissioner, CGST & Central Excise Commissionerate, Ranchi, Jharkhand, pertaining to claim of ineligible input tax credit and reversal thereof for FY 2018-19 by Dalmia Cement East Limited, which has since been merged with DCBL. The Authority had confirmed the demand of:</p> <p>a) Interest amounting to Rs. 23,56,554/- b) Penalty amount of Rs. 5,23,966/-</p> <p>In this regard, DCBL submitted application for waiver of interest and penalty u/s 128A of the Central Goods and Services Tax Act, 2017, and the Office of Assistant Commissioner of GST & Central Excise, Bokaro-II Division, Ranchi, Jharkhand, has now passed an Order allowing the said application and waiving off the entire aforesaid demand of interest and penalty.</p> <p>Accordingly, there will be no financial impact on DCBL.</p> |
| 2. | In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings; | Not Applicable |
| 3. | In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity | Not Applicable |

Dalmia Bharat Limited

ANNEXURE - B

| Sr. No. | Particulars | Details |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | The details of any change in the status and /or any development in relation to such proceedings; | <p>Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, had earlier received an Order under Section 73 of the Central Goods and Services Tax Act, 2017, from the Superintendent, Central GST and Central Excise, Range-II, Bokaro Steel City, Jharkhand, pertaining to short payment of self-assessed tax liability of Rs.66,255 for the financial year 2019-20. The Authority had confirmed the demand of:</p> <p>a) Penalty amount of Rs. 20,000/-.</p> <p>In this regard, DCBL submitted application for waiver of interest and penalty u/s 128A of the Central Goods and Services Tax Act, 2017, and the Office of Assistant Commissioner of GST & Central Excise, Bokaro-II Division, Ranchi, Jharkhand, has now passed an Order allowing the said application and waiving off the entire aforesaid demand of penalty as the tax liability was already paid by DCBL.</p> <p>Accordingly, there will be no financial impact on DCBL.</p> |
| 2. | In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings; | Not Applicable |
| 3. | In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity | Not Applicable |

Dalmia Bharat Limited