

April 19, 2025

File No: 1010/2

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,

This is in continuation of our earlier disclosure dated September 1, 2024, made pursuant to Regulation 30 of the Listing Regulations, regarding a Rectification Order received by Dalmia Cement (Bharat) Limited ("DCBL"), wholly owned subsidiary of the Company, from the State Tax Officer - Rourkela II Circle, Panposh, Odisha, under Section 73 of the Central Goods and Services Tax Act, 2017 ('the CGST Act'), rectifying an earlier Order passed for alleged ineligible claim of Input Tax Credit due to non-submission of return by the Supplier during June 2019 to March 2020, and confirming demand of:

- a) tax amounting to Rs. 2,60,704/- along with interest; and
- b) penalty amount of Rs. 26,070/-.

In this regard, DCBL had applied for waiver of interest and penalty u/s 128A of the CGST Act. The Asst. Commissioner of CT & GST, Rourkela-II Circle, Panposh, Orissa vide Order dated April 17, 2025 has waived-off the entire amount of Interest of Rs. 2,04,678/- and Penalty of Rs.26,070/-.

The Order is received on April 18, 2025 at 11:53 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 in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours sincerely,

For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

Dalmia Bharat Limited

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>As intimated on September 1, 2024, Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, had received a Rectification Order from the State Tax Officer - Rourkela II Circle, Panposh, Odisha, under Section 73 of the Central Goods and Services Tax Act, 2017 (‘the CGST Act’), rectifying an earlier order and confirming demand of:</p> <p>a) tax amounting to Rs. 2,60,704/- along with interest; and b) penalty amount of Rs. 26,070/-.</p> <p>The matter was pertaining to alleged ineligible claim of Input Tax Credit due to non-submission of return by the Supplier during June 2019 to March 2020.</p> <p>In this regard, DCBL had applied for waiver of interest and penalty u/s 128A of the CGST Act. The Asst. Commissioner of CT & GST, Rourkela-II Circle, Panposh, Orissa vide Order dated April 17, 2025 has waived-off the entire amount of Interest of Rs. 2,04,678/- and Penalty of Rs.26,070/-.</p> <p>Accordingly, pursuant to full waiver of interest and penalty, there will be no major 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