

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 July 7, 2024, October 10, 2024 and February 25, 2025 made pursuant to Regulation 30 of the Listing Regulations, we wish to inform that pursuant to waiver 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, the concerned Appellate Authorities have waived off the following interest/ penalties:

Assessment Year	Interest (Rs.)	Penalty (Rs.)
2017-18	18,019	20,000
2018-19	1,90,898	20,000
2019-20	61,354	20,000
TOTAL	2,70,271	60,000

The Orders has been received on July 22, 2025 at 07:50 P.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 Annexures A, B and C hereto.

This is for your information and records.

Thanking you,

Yours sincerely,
For **Dalmia Bharat Limited**

Rajeev Kumar
Company Secretary

Encl.: As above

Sr. No.	Particulars	Details Assessment Year - 2017-18
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 Assistant Commissioner - State Tax & GST, Special Circle, Patna, Bihar, pertaining to excess input tax credit claimed in GSTR-3B. In appeal filed by DCBL, the Commissioner (Appeals) had confirmed the demand of:</p> <p>a) Tax of Rs. 18,000/- along with interest; and b) 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 Deputy Commissioner, State Tax Special Circle, Patna, 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

ANNEXURE B

Sr. No.	Particulars	Details Assessment Year - 2018-19
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 Assistant Commissioner of State Taxes, Special Circle, Patna, Bihar, pertaining to disallowance of input tax credit on damages and shortages of cement, demand of tax on ineligible input tax credit claimed for FY 2018-19 and late filing of return under the Central Goods and Services Tax Act, 2017. In appeal filed by DCBL, the Commissioner (Appeals) had confirmed the demand of:</p> <p>a) Tax of Rs. 1,07,686/- along with interest; and b) 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 Deputy Commissioner, State Tax, Special Circle, Patna, 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

Sr. No.	Particulars	Details Assessment Year - 2019-20
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 Deputy Commissioner State Tax, Special Circle, Patna, Bihar, due to ineligible claim of Input Tax Credit and disallowance of adjustment on Credit Notes during April 2019 to March 2020. In appeal filed by DCBL, the Commissioner (Appeals) had confirmed the demand of:</p> <p>a) Tax of Rs. 80,202/- along with interest; and b) 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, State Tax, Special Circle, Patna, 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