



December 11, 2025

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001  <b>Company Code No.:</b> 544301	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051  <b>Company Symbol:</b> ODIGMA
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Dear Sir/Ma'am,

**Sub.: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") we wish to inform you that the Company has received an Order in FORM GST DRC-07 U/S 73 of the CGST/SGST Act, 2017 from the Office of the Assistant Commissioner, DGSTO-5, Bengaluru, Karnataka.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ("SEBI Master Circular") is enclosed herewith as **Annexure-A**.

The intimation is also available on the website of the Company at [www.odigma.ooo](http://www.odigma.ooo).

You are requested to kindly take the same on your records.

Thanking you,

Yours faithfully,

**For Odigma Consultancy Solutions Limited**

**Prachi Jain**  
**Company Secretary & Compliance Officer**

**Encl.:** As above

**ODigMa Consultancy Solutions Limited**  
**CIN: L72900GJ2011PLC131548**

**Registered Office:**  
27th Floor, GIFT Two Building, Block No 56 Road 5C,  
Zone 5, GIFT City, Gandhinagar – 382050, Gujarat, India.  
**Ph:** +91 79 6777 2200 | **Website:** [www.odigma.ooo](http://www.odigma.ooo) | **Mail ID:** ir@odigma.ooo

**Corporate Office:**  
No. 211, 2nd & 3rd Floor, Kasturi Nagar Service Road,  
Outer Ring Road, Bengaluru-560043, Karnataka, India.  
**PH:** +91 80 4095 1342 | **Mail ID:** contact@odigma.ooo

<b>Sr. No.</b>	<b>Details of Events need to be provided</b>	<b>Information of such Events</b>
1	Name of the authority(s)	Office of the Assistant Commissioner, DGSTO-5, Bengaluru, Karnataka.
2	Nature and Details of the action(s) taken or order(s) passed	The Company has received an Order in FORM GST DRC-07 under Section 73 of the CGST/SGST Act, 2017, dated 11.12.2025, determining the tax liability and levying penalty and interest aggregating to Rs.16.75 lakhs (comprising tax demand of Rs.8.94 lakhs, penalty of Rs.6.92 lakhs, and interest of Rs. 0.89 lakhs).
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 11, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed;	Alleged disallowance of GST Input Tax Credit claimed in the GST return .The demand order is for the period from April 2021 to March 2022.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	<p>As per Section 16 of the CGST Act, 2017, a registered person is eligible to claim Input Tax Credit (ITC) on services used for business, subject to possession of a valid tax invoice or other prescribed tax-paying documents, and actual receipt of the services. The Company had reiterated this position in its additional submission filed in response to the SCN.</p> <p>Based on the Company's assessment, the aforesaid demand is not sustainable. The Company is evaluating all available options, including filing an appeal against the order, as it has been passed without adequately considering the crucial clarification provided under Section 16 of the CGST Act, 2017.</p> <p>The Company does not anticipate any material impact on its financials, operations, or other activities arising from this matter.</p>

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