

9th October, 2025

The Secretary
BSE Ltd.
Corporate Relationship Department, 1st Floor,
New Trading Ring, Rotunda Building,
P. J. Tower, Dalal Street, Fort,
Mumbai – 400001
BSE Scrip Code: 502420

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
5th Floor, Bandra-Kurla Complex
Bandra (E), Mumbai – 400051
NSE Symbol: ORIENTPPR

Dear Sir(s),

Sub.: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (LODR Regulations) read sub-para 20 of paragraph A of part A of Schedule III of the LODR Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find the details of the order passed in “Annexure-A”.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For ORIENT PAPER & INDUSTRIES LIMITED

(R.P. Dutta)
Company Secretary
ACS 14337

Encl: as above

Annexure – A

Disclosure as per Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

Sl. No.	Particulars	Details
1	Name of the authority	Commissioner (Appeals), Central Goods and Services Tax & Central Excise, Bhopal, Madhya Pradesh.
2	Nature and details of the action(s) taken, initiated or order(s) passed	Order-in-Appeal No. BHO-GST(C)-001-APP-072-Online-25-26 dated 26.09.2025 passed under Section 107 of the Central Goods and Services Tax Act, 2017, upholding the Order-in-Original No. 07/JC/GST/JBP/2024-25 dated 29.04.2024. The order confirms demand for alleged excess availment of Input Tax Credit (ITC) for FY 2018-19 and 2020-21, along with interest and penalty under Section 73 of the CGST Act.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	The order is dated 26/09/2025 and was communicated to us on October 8, 2025
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	<p>The demand has been raised on account of:</p> <ul style="list-style-type: none"> a) Alleged excess ITC availed under the Input Service Distributor (ISD) mechanism as per mismatch between GSTR-6 and GSTR-9 returns. b) Alleged excess ITC availed in GSTR-3B as compared to ITC available in GSTR-2A for FY 2018-19. c) Alleged excess availment of ITC in annual return vis-à-vis financial statements (GSTR-9C Table 12F) for FY 2018-19 and 2020-21. <p>The order also imposes interest and penalty under Section 73 of the CGST Act.</p>
5	Impact on financial, operational or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The total demand confirmed is Rs. 9,38,95,400/- (tax), with additional interest and penalty as per the order. Based on prevailing law and judicial precedents, the Company believes it has availed only eligible and there is no merit to such demand. The Company shall be filing an appeal against the said order and expects a favourable outcome at the higher forum. There is no material impact on the financial, operational or other activities of the Company.