

25th November 2025

The Secretary,
BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai-400 001

The Manager,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East)
Mumbai – 400 051

Scrip Code: 523207

Symbol: KOKUYOCMLN

Dear Sir/Madam,

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

Pursuant to the provisions of regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby submit the disclosure regarding the order received for demand of Goods and Service Tax along with interest and penalty from the Office of the Commissioner of central Goods and Service Tax, Audit-II, Circle-4, Delhi.

The details of the above order as required under Regulation 30 of Listing Regulations are given below:

Sr. No.	Particulars	Details
1	Name of the Authority	Office of the Commissioner of central Goods and Service Tax, Audit-II, Circle-4, Delhi
2	Nature and details of the action(s)	Audit Report under section 65(6) of the CGST Act, 2017
3	Date of receipt of communication from the authority	24 th November 2025

4	<p>Details of the violation(s) / contravention(s) committed or alleged to be committed;</p>	<p>The Company has received the Audit Report order under Section 65(6) in original for demand of tax wherein tax has been charged under the following Paras:</p> <p>Para-1: Non-payment of Late fee for GSTR-3B: imposition of a late fee amounting to Rs. 200/-</p> <p>Para-2: Non reversal of ITC in respect of retrospective cancelled suppliers: imposition of a tax liability amounting to Rs. 18,219/-. Further, an interest of Rs. 15,614/- and penalty amounting to Rs.2,732/- has been imposed.</p> <p>Para-3: Non reversal of ITC in respect of supplies having POS other than delhi i.e location of the taxpayer: imposition of a tax liability amounting to Rs. 5,830/-. Further, an interest of Rs. 4,218/- and penalty amounting to Rs.874/- has been imposed</p> <p>Para-04: Short payment of tax under RCM as per RCM entries reflected in GSTR-2A: imposition of a tax liability amounting to Rs. 1,823/-. Further, an interest of Rs. 1,114/- and penalty amounting to Rs. 273/- has been imposed</p> <p>Para-05: Short payment of tax under RCM as per RCM entries reflected in purchase register: imposition of a tax liability amounting to Rs. 10,584/-. Further, an interest of Rs. 8,026/- and penalty amounting to Rs. 1,586/- has been imposed</p>
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5	Impact on financial, operational, or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	There is no material impact on financials, operations or other activities of the Company due to the order of tax payable.

Kindly take the above information on record.

Thanking You.

Yours faithfully,

FOR KOKUYO CAMLIN LIMITED

VIPUL BHOY
COMPANY SECRETARY & COMPLIANCE OFFICER