Date: 12th November 2026

To,

National Stock Exchange of India Limited Exchange Plaza, Block G, C/1, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 Symbol: SAPPHIRE	**BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code: 543397

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

This is in furtherance to our intimation letter dated 1st July 2025, whereby the Company had informed about receipt of appeal dismissal order amounting to INR 30.74 million under Section 107 (11) of CGST Act 2017 vide APL-04 for the period April 2019 to March 2020.

In this regard, the Joint Commissioner, Commercial Tax Department, Karnataka vide Order dated 11th November 2026 has passed a rectified order in APL-04. The details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 are provided below:

Particulars	**Description**
The details of any change in the status and / or any development in relation to such proceedings	The Company has received a rectified order confirming the demand of INR 43.89 million (includes Tax: INR 17.38 million, recomputed Interest: INR 24.72 million and Penalty: INR 1.74 million) The Authority in their original order had dis-allowed utilization of eligible input tax credit post 14th November 2017.
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
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

Request you to kindly take the same on record.

Thanking you,
For Sapphire Foods India Limited

SACHIN TUKARAM DUDAM
Digitally signed by SACHIN TUKARAM DUDAM
Date: 2026.11.12 13:06:29 +05'30'

SAPPHIRE FOODS INDIA LIMITED
MUMBAI

Sachin Dudam
Company Secretary & Compliance Officer