

Date: 24<sup>th</sup> July 2025

To,

<b>National Stock Exchange of India Limited</b> Exchange Plaza, Block G, C/1, Bandra Kurla Complex, Bandra (E), Mumbai - 400051  Symbol: SAPPHIRE	<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001  Scrip Code: 543397
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Dear Sir/Madam,

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

This is to inform you that the Company has received show cause notice from Sales Tax Officer, Class II, Ward 205, Zone 11, Delhi, Department of Trade & Taxes.

The relevant details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) is provided at **Annexure - 1**.

Request you to kindly take the same on record.

Thanking you,  
**For Sapphire Foods India Limited**



**Sachin Dudam**  
Company Secretary and Compliance Officer

**Annexure 1**

Name of the Authority	Sales Tax Officer, Class II/AVATO, Ward 205, Zone 11, Delhi, Department of Trade & Taxes
Nature and details of the action(s) taken, initiated or order(s) passed	<p>Authorities have issued show cause notice (SCN) under Section 73 of Central Goods and Services Tax Act, 2017 vide Form DRC-01 dated 23<sup>rd</sup> July 2025 for the financial year 2021-22.</p> <p>Authorities have raised SCN on the observations they had identified in the returns filed by the Company.</p>
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority	The Company has received show cause notice on 23 <sup>rd</sup> July 2025.
Details of the violation(s)/contravention(s) committed or alleged to be committed;	Authorities have issued SCN for FY 2021-22 highlighting differences they have observed in the returns filed by the Company. The SCN amounts to INR 51 million (including interest of INR 19.53 million and penalty of INR 2.88 million).
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>The claim made by authority is not maintainable. There is no material impact on the financial, operation or other activities of the Company due to the issuance of this notice.</p> <p>Further, the company is in process of evaluating the notice and shall appropriately respond to the notice.</p>