Date: 27th September 2026

To,

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

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 Assistant Commissioner of State Tax, Vadodara, Gujarat.

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 TUKARAM DUDAM
Digitally signed by SACHIN TUKARAM DUDAM
Date: 2026.09.27 19:38:46 +05'30'

SAPPHIRE FOODS INDIA LIMITED MUMBAI

Sachin Dudam
Company Secretary and Compliance Officer

Annexure 1

Name of the Authority	Assistant Commissioner of State Tax, Kuber Bhavan, Vadodara, Gujarat.
Nature and details of the action(s) taken, initiated or order(s) passed	The Company is in receipt of show cause notice dated 26th September 2026 issued under Section 73 of Gujarat GST Act 2017 for the period April 2022 to March 2023.
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 the Show Cause Notice on 26th September 2026
Details of the violation(s)/contravention(s) committed or alleged to be committed;	GST Authorities, on the basis of scrutiny of GST returns, have issued a show cause notice amounting to INR 14.03 million on account of incorrect availment and utilization of ITC.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	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. Further, the company is in process of evaluating the notice and shall take necessary steps to respond to the notice.

Note: The amount involved is below the threshold limit as prescribed for disclosure under the SEBI LODR Regulations. However, this disclosure, keeping in view the aggregate/cumulative amount involved in all such related matters having similar question of law and/or factual matrix, may breach the threshold limit as prescribed for disclosure under the SEBI LODR Regulations.