



SPECTRUM TALENT MANAGEMENT LTD.

(Formerly known as Spectrum Talent Management Private Limited)

Date: September 02, 2026

To,
Deputy Manager,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E),
Mumbai-400051

Dear Sir/ Madam,

Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Show Cause Notice received from GST Authority

Dear Sir / Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we hereby inform you that the Company has received a Show Cause Notice (“SCN”) dated 28th August 2026 on 2nd September 2026 from the Office of Additional Commissioner, GST Noida, Uttar Pradesh (“the GST Authority”), issued under Section 74 of the Central Goods and Services Tax Act, 2017 and Uttar Pradesh Goods and Services Tax Act, 2017 read with Integrated Goods and Services Tax Act, 2017, whereby a total demand of Rs. 10,08,10,284/- (Rupees Ten Crore Eight Lakh Ten Thousand Two Hundred Eighty-Four only) (comprising IGST Tax of Rs. 5,04,05,142/- and Penalty of Rs. 5,04,05,142/-) has been raised by the GST Authority.

The Company is evaluating the SCN and, based on advice from its tax advisors, shall file a detailed reply with the adjudicating authority within the prescribed timelines, and shall pursue all legal remedies available to it.

The details required under Regulation 30 of the SEBI Listing Regulations read along with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, and the disclosure as required under Regulation 30(13) of the SEBI Listing Regulations read with the Industry Standards Note on Regulation 30 of SEBI Listing Regulations dated 25th February 2025, are enclosed herewith as Annexure 1 and Annexure 2 respectively.

We request you to kindly take the above intimation on record.

For **Spectrum Talent Management Limited**

Alok Pandey
Company Secretary & Compliance Officer
Membership No. A50276

PAN NO-AARCS4776M, CIN NO-L51100DL2012PLC235573

Registered Office B-46, RETREAT APARTMENTS, 20, I.P. EXTENSION, DELHI-110092	Corporate Office C-151, SECTOR 63, NOIDA-201301 HELPDESK-7065060428
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SPECTRUM TALENT MANAGEMENT LTD.

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Annexure 1

Details required under Regulation 30 of the SEBI Listing Regulations read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026.

Sr. No.	Particulars	Details
1.	Name(s) of the opposing party, court/tribunal/agency where litigation is filed	Office of Additional Commissioner, GST Noida, Uttar Pradesh
2.	Brief details of litigation	The Company has received a Show Cause Notice ("SCN") dated 28th August 2026 on 2nd September 2026 from the GST Authority, issued under Section 74 of the Central Goods and Services Tax Act, 2017 and Uttar Pradesh Goods and Services Tax Act, 2017 read with Integrated Goods and Services Tax Act, 2017. The SCN, inter-alia, alleges ineligible availment of Input Tax Credit / tax not paid or short paid amounting to Rs. 5,04,05,142/- (Rupees Five Crore Four Lakh Five Thousand One Hundred Forty-Two only) during the period April 2021 to March 2024. The Company has been called upon to show cause as to why the aforesaid total demand of Rs. 10,08,10,284/- (Rupees Ten Crore Eight Lakh Ten Thousand Two Hundred Eighty-Four only) (comprising IGST Tax of Rs. 5,04,05,142/- and Penalty of Rs. 5,04,05,142/-), should not be confirmed against it.
3.	Expected financial implications, if any, due to compensation, penalty etc.	No immediate financial impact on the Company at this stage. The Company is in the process of evaluating the SCN and, based on advice from its tax advisors, shall file a detailed reply with the adjudicating authority within the prescribed timelines, and shall pursue all legal remedies available to it.
4.	Quantum of claims, if any	IGST Tax Demand: Rs. 5,04,05,142/- (Rupees Five Crore Four Lakh Five Thousand One Hundred Forty-Two only) Penalty: Rs. 5,04,05,142/- (Rupees Five Crore Four Lakh Five Thousand One Hundred Forty-Two only) Total Claim Amount: Rs. 10,08,10,284/- (Rupees Ten Crore Eight Lakh Ten Thousand Two Hundred Eighty-Four only)

PAN NO-AARCS4776M, CIN NO-L51100DL2012PLC235573

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Annexure 2

Details required under Regulation 30(13) of the SEBI Listing Regulations read along with the Industry Standards Note on Regulation 30 of SEBI Listing Regulations dated 25th February 2025.

Sr. No.	Particulars	Details
1.	Name of the listed company	Spectrum Talent Management Limited
2.	Type of communication received	Show Cause Notice issued under Section 74 of the Central Goods and Services Tax Act, 2017 and Uttar Pradesh Goods and Services Tax Act, 2017 read with Integrated Goods and Services Tax Act, 2017, was uploaded by the GST Authority on GST portal.
3.	Date of receipt of communication	2 nd September 2026
4.	Authority from whom communication received	Office of Additional Commissioner, GST Noida, Uttar Pradesh
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Refer Sr. No. 2 of Annexure 1.
6.	Period for which communication would be applicable, if stated	During the period April 2021 to March 2024
7.	Expected financial implications on the listed company, if any	Refer Sr. No. 3 and 4 of Annexure 1.
8.	Details of any aberrations/non-compliances identified by the authority in the communication	Refer Sr. No. 2 of Annexure 1.
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	Penalty: Rs. 5,04,05,142/- (Rupees Five Crore Four Lakh Five Thousand One Hundred Forty-Two only). The communication is a Show Cause Notice; no order has been passed and no restriction or sanction has been imposed on the Company as on date.
10.	Action(s) taken by listed company with respect to the communication	Refer Sr. No. 3 of Annexure 1.
11.	Any other relevant information	None

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