

Ref: B/SCL/SE/SS/268/2026-27

29th September 2026

BSE Limited, Corporate Relationship Manager, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Stock Code : 502175	National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051. Stock Symbol : SAURASHCEM
---	---

Dear Sir/Madam,

Sub.: Disclosure under Regulation 30 read with Para B of part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We would like to inform you that Saurashtra Cement Limited ("the Company"), has received a Show Cause Notice from the Office of the Deputy Commissioner of State Tax, Range -24, 3rd floor, Jilla Seva Sadan-2, Jamnagar-361001 under Section 73 of Central Goods Services Tax Act ("CGST") Act and the Gujarat Goods and Services Tax ("GGST") Act, 2017.

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with Schedule III of the Listing Regulations and in accordance with Industry Standards Note on Regulation 30 of the LODR Regulations read with SEBI Master Circular vide Ref. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 Issued on July 11, 2023, and Last updated on January 30, 2026 (the "SEBI Master Circular") are given in Annexure A.

Kindly take the same on your records.

Thanking you,

Yours faithfully

For **Saurashtra Cement Limited**

PRAKASH
CHAND JAIN

Digitally signed by
PRAKASH CHAND
JAIN
Date: 2026.09.29
18:49:03 +05'30'

Prakash Chand Jain
Chief Financial Officer
Encl.: As Above



Regd. Office & Works
Near Railway Station, Ranavav 360 550
Gujarat, India

Annexure A

Sr. No.	Particulars	Details
1.	Brief details of litigation/ dispute viz. name(s) of the opposing party, court/ tribunal/agency where litigation is filed, brief details of dispute/litigation;	On 29th September 2026, a show cause notice under Section 73 of Central Goods Services Tax Act ("CGST") Act 2017 and the Gujarat Goods and Services Tax ("GGST") Act, 2017 of M/s Saurashtra Cement Limited issued by the Office of the Deputy Commissioner of State Tax, Range -24, 3rd Floor, Jilla Seva Sadan-2, Jamnagar-361001 has been received by Saurashtra Cement Limited ("SCL") against short payment of GST on B2C outward supplies disclosed through e-way bills, Excess ITC availed on B2B inward supplies, Ineligible ITC on motor vehicle-related, works-contract services, Business-promotion gifts and free-distribution articles, Non-reversal of ITC where consideration was not paid within 180 days for the period 2022-23 and on construction and capitalise immoveable property. As per the SCN, the Company is required to show cause before the The Deputy Commissioner Of State Tax, Range -24, 3rd Floor, Jilla Seva Sadan-2, Jamnagar-361001 and hearing is scheduled on 29th October 2026 amounting to Rs. 3,83,41,188/- (Rupees Three Crore Eighty-Three Lakhs Forty-One Thousand One Hundred Eighty-Eight Only) (Including interest on penalty).
2.	Expected financial implications, if any, due to compensation, penalty etc.;	Based on SCL's assessment, the aforesaid demand is not maintainable. SCL is evaluating this matter and will submit its reply within the prescribed time period. The Company does not envisage any relevant impact on the financial, operations or other activities of the Company.
3.	Quantum of claims, if any;	As described in point no. 1 above.

PRAKASH
 H
 CHAND
 JAIN

Digitally signed
 by PRAKASH
 CHAND JAIN
 Date:
 2026.09.29
 18:49:46 +05'30'