

Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400 001

Listing Department,
National Stock Exchange of India Limited
C-1, G-Block, Bandra - Kurla Complex
Bandra (E), Mumbai - 400 051

**Scrip Code: 543320, Scrip Symbol: ETERNAL
ISIN: INE758T01015**

Sub: Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of the Listing Regulations and in continuation to the disclosure filed on 16 September 2024 and 18 September 2024, this is to inform that the Company has received two orders on 08 January 2026 for the period April 2020 to March 2022 passed by Additional Commissioner of State Tax (Appeals), West Bengal confirming total demand of GST of INR 16,72,34,030/- (Rupees Sixteen Crore Seventy Two Lakh Thirty Four Thousand and Thirty only) with interest of INR 9,16,48,814/- (Rupees Nine Crore Sixteen Lakh Forty Eight Thousand Eight Hundred and Fourteen only) and penalty of INR 1,67,23,404/- (Rupees One Crore Sixty Seven Lakh Twenty Three Thousand Four Hundred and Four only).

The details of order as required under Regulation 30 of the Listing Regulations read with SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 is enclosed herewith as **Annexure - I**.

We believe that we have a strong case on merits, and the Company will be filing appeals against the orders before the appropriate authority.

The above information will also be available on the website of the Company i.e. www.eternal.com

**For Eternal Limited
(Formerly known as Zomato Limited)**

**Sandhya Sethia
Company Secretary & Compliance Officer
Place: Gurugram
Date: January 08, 2026
Encl.: As above**

ETERNAL LIMITED (Formerly known as Zomato Limited)

Registered Address: Ground Floor 12A, 94 Meghdoot, Nehru Place, New Delhi - 110019, India

CIN: L93030DL2010PLC198141, **Telephone Number:** 011 - 40592373

Annexure - I

Particulars	Order 1 (April 2020 to March 2021)	Order 2 (April 2021 to March 2022)
Name of the Authority	Additional Commissioner of State Tax (Appeals), West Bengal	Additional Commissioner of State Tax (Appeals), West Bengal
Nature and details of the action(s) taken, or order(s) passed	Adjudication Order dated 08 January 2026 passed under Section 73 of the Central Goods and Services Tax Act, 2017 and West Bengal Goods and Services Tax Act, 2017 confirming GST demand of INR 5,59,54,318/- (Rupees Five Crore Fifty Nine Lakh Fifty Four Thousand Three Hundred and Eighteen only) with interest of INR 3,69,67,792/- (Rupees Three Crore Sixty Nine Lakh Sixty Seven Thousand Seven Hundred and Ninety Two only) and penalty of INR 55,95,432/- (Rupees Fifty Five Lakh Ninety Five Thousand Four Hundred and Thirty Two only).	Adjudication Order dated 08 January 2026 passed under Section 73 of the Central Goods and Services Tax Act, 2017 and West Bengal Goods and Services Tax Act, 2017 confirming GST demand of INR 11,12,79,712/- (Rupees Eleven Crore Twelve Lakh Seventy Nine Thousand Seven Hundred and Twelve only) with interest of INR 5,46,81,022/- (Rupees Five Crore Forty Six Lakh Eighty One Thousand and Twenty Two only) and penalty of INR 1,11,27,972/- (Rupees One Crore Eleven Lakh Twenty Seven Thousand Nine Hundred and Seventy Two only).
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	08 January 2026 at 1:58 PM	08 January 2026 at 5:22 PM
Details of the violation(s)/contravention(s) committed or alleged to be committed;	The demand order has been received with respect to short payment of output tax with interest and penalty thereon.	The demand order has been received with respect to short payment of output tax with interest and penalty thereon.
Expected financial implications, if any, due to compensation, penalty etc.	We believe that we have a strong case on merits which is backed by opinions from our external legal and tax advisors. The Company will be filing an appeal against the order before the appropriate authority.	We believe that we have a strong case on merits which is backed by opinions from our external legal and tax advisors. The Company will be filing an appeal against the order before the appropriate authority.