

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 disclosures filed on 31 December 2023, 31 March 2024 and 29 June 2024, this is to inform that the Company has received 3 orders on 25 August 2025 for the period July 2017 to March 2020 passed by Joint Commissioner, Appeals-4, Bengaluru, confirming total demand of GST of INR 17,19,11,762/- (Rupees seventeen crores nineteen lakhs eleven thousand seven hundred and sixty two only) with interest of INR 21,42,14,791/- (Rupees twenty one crores forty two lakhs fourteen thousand seven hundred and ninety one only) and penalty of INR 1,71,91,177/- (Rupees one crore seventy one lakhs ninety one thousand one hundred seventy seven only).

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

We believe that we have a strong case on merits, backed by view from lawyers 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: August 25, 2025
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

Particulars	Order 1 (July 2017 to March 2018)	Order 2 (April 2018 to March 2019)	Order 3 (April 2019 to March 2020)
Name of the Authority	Joint Commissioner, Appeals-4, Bengaluru	Joint Commissioner, Appeals-4, Bengaluru	Joint Commissioner, Appeals-4, Bengaluru
Nature and details of the action(s) taken, or order(s) passed	Adjudication Order passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Karnataka Goods and Services Tax Act, 2017 for GST of INR 89,92,736/- (Rupees eighty nine lakhs ninety two thousand seven hundred and thirty six only) with interest of INR 1,30,84,430/- (Rupees one crore thirty lakhs eighty four thousand four hundred and thirty only) and penalty of INR 8,99,274/- (Rupees eighty lakhs ninety nine thousand two hundred seventy four only)	Adjudication Order passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Karnataka Goods and Services Tax Act, 2017 for GST of INR 11,27,23,564/- (Rupees eleven crores twenty seven lakhs twenty three thousand five hundred and sixty four only) with interest of INR 14,54,13,398/- (Rupees fourteen crores fifty four lakhs thirteen thousand three hundred and ninety eight only) and penalty of INR 1,12,72,357/- (Rupees one crore twelve lakhs seventy two thousand three hundred and fifty seven only)	Adjudication Order passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Karnataka Goods and Services Tax Act, 2017 for GST of 5,01,95,462/- (Rupees five crores one lakh ninety five thousand four hundred and sixty two only) with interest of INR 5,57,16,963/- (Rupees Five crores fifty seven lakhs sixteen thousand nine hundred and sixty three only) and penalty of INR 50,19,546/- (Rupees fifty lakhs nineteen thousand five hundred and forty six only)
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	25 August 2025 at 1:15 PM	25 August 2025 at 1:25 PM	25 August 2025 at 1:30 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 excess availment of input tax credit with interest and penalty thereon	The demand order has been received with respect to excess availment of input tax credit with interest and penalty thereon
Expected financial implications, if any, due to compensation, penalty etc	We believe that we have a strong case on the merits, backed by view from lawyers, and do not expect any financial impact on the Company.	We believe that we have a strong case on the merits and backed by view from lawyers, and do not expect any financial impact on the Company.	We believe that we have a strong case on the merits and backed by view from lawyers, and do not expect any financial impact on the Company.