

File No: 1010/2

May 1, 2026

BSE Limited
P J Towers, Dalal Street,
Fort, Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G Bandra – Kurla
Complex, Bandra (E), Mumbai – 400 051
Symbol: DALBHARAT

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir/Madam,

In continuation of our earlier disclosure dated January 10, 2025, made pursuant to Regulation 30 of the Listing Regulations, we wish to inform that pursuant to an appeal filed by Dalmia Cement (Bharat) Limited (“**DCBL**”), wholly owned subsidiary of the Company, the Office of Additional Commissioner of CGST (Appeals), Patna, Bihar, has waived off the entire amount of penalty amounting to Rs. 11,82,298/-, earlier imposed by an Order of the Assistant Commissioner, Central Tax and Central Excise, Gaya, Bihar, under Section 74 of the Central Goods and Services Tax Act, 2017 and Bihar Goods and Services Tax Act, 2017, pertaining to input tax credit claimed for FY 2017-18 under Reverse Charge Mechanism, by Dalmia DSP Limited, since stands merged with Dalmia Cement (Bharat) Limited, a wholly owned subsidiary of the Company.

The Order has been received on April 30, 2026 at 06:40 P.M.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. EBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours sincerely,

For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above



ANNEXURE

Sr. No.	Particulars	Details
1.	The details of any change in the status and /or any development in relation to such proceedings;	<p>An erstwhile step-down subsidiary namely Dalmia DSP Limited, since stands merged with Dalmia Cement (Bharat) Limited (“DCBL”) a wholly owned subsidiary of the Company, had received an Order under Section 74 of the Central Goods and Services Tax Act, 2017, the Bihar Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 from the Assistant Commissioner, Central GST and Central Excise, Gaya, Bihar for demand of interest and penalty on certain input tax credit claimed for FY 2017-18 under Reverse Charge Mechanism which was disputed due to delay in payment of tax liability as per Resolution Plan sanctioned by NCLT on January 31, 2018.</p> <p>Vide the aforesaid Order, the authority had confirmed the demand of interest and imposed a penalty of Rs. 11,82,298/-.</p> <p>Pursuant to the appeal filed by DCBL in the matter, the Office of Additional Commissioner of CGST (Appeals), Patna, Bihar, has now passed an Order allowing the said appeal and waiving off the entire aforesaid demand of penalty.</p> <p>Accordingly, there will be no financial impact on DCBL.</p>
2.	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable
3.	In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity	Not Applicable

