

December 20, 2023

File No: 1010/1

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,

Pursuant to Regulation 30 of the Listing Regulations, we wish to inform you that Dalmia Cement (Bharat) Limited ("DCBL"), wholly owned subsidiary of the Company, has received order under Central Goods and Services Tax Act, 2017 on December 19, 2023, pertaining to the demand of Input Tax Credit (ITC) of GST compensation cess allegedly availed beyond the stipulated time limit for the FY 2017-18 amounting to Rs. 2.22 Crore along with interest and penalty.

The Company has a good case on merits to defend the matter before the Appellate Authorities and shall file an appeal against the said order before the Commissioner (Appeals) within prescribed timelines.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular dated SEBI/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 faithfully,
For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

ANNEXURE - A

Sr. No.	Particulars	Details
1.	Name of the authority;	Additional Commissioner of CGST & Central Excise, Puducherry
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed for the demand of ITC of GST compensation cess allegedly availed beyond the stipulated time limit for the FY 2017-18 under the Central Goods and Services Tax Act, 2017. The Company expects relief in appellate proceedings.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 19, 2023
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	As mentioned in Sr. No. 2
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	This order does not have major financial impact on DCBL and the same is limited only to the extent of ITC of GST compensation cess of Rs. 2.22 Crore along with interest and penalty.

Dalmia Bharat Limited

11th & 12th Floors, Hansalaya Building, 15, Barakhamba Road, New Delhi-110 001, India
t 91 11 23465100 f 91 11 2331 3303 w www.dalmiabharat.com CIN : L14200TN2013PLC112346

Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India

A Dalmia Bharat Group company, www.dalmiabharat.com