



ELITECON INTERNATIONAL LIMITED

(BSE LISTED COMPANY)
CIN: L46305DL1987PLC396234

February 17, 2026

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai – 400001

The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata -700 001

Name of Scrip: Elitecon International Limited
Scrip Code: 539533

Dear Sir/ Madam,

Sub: Revised Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR).

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby informs that certain proceedings are pending before the Hon'ble Bombay High Court in relation to investigations initiated by the Directorate General of GST Intelligence (DGGI).

M/s. Elitecon International Limited had earlier made representations to the appropriate authorities seeking consolidation and transfer of multiple investigations initiated by different DGGI formations to a single jurisdiction, namely the Nashik Regional Unit, on administrative and jurisdictional grounds, inter alia, considering that the Agra unit of the Company had ceased operations since September 2022. In order to seek appropriate relief, the Company filed Writ Petition No. 12743 of 2024 before the Hon'ble Bombay High Court for consolidation of investigations.

The Hon'ble Court, vide its order dated 22.07.2024, disposed of the said Writ Petition while recording an undertaking that Mr. Vipin Sharma, Director of the Company, would cooperate with the investigating authority as and when summoned. There was no finding of non-cooperation recorded against Mr. Vipin Sharma or the Company.

Subsequently, a Review Petition No. 18 of 2025 was filed seeking clarification/modification of certain aspects of the said order. The Review Petition was heard on 20.02.2025 and was partly allowed. No adverse findings were recorded against Mr. Vipin Sharma.

Thereafter, the DGGI Agra Regional Unit filed Contempt Petition No. CP 4 of 2025 before the Hon'ble Bombay High Court alleging non-compliance of the order dated 22.07.2024. The Contempt Petition was served via email on 14.08.2025 and was subsequently served at the residential address of Mr. Vipin Sharma on 20.08.2025. The matter is presently pending adjudication before the Hon'ble Court.

It is clarified that the allegations made in the Contempt Petition are disputed and are being contested by Mr. Vipin Sharma in accordance with law. The proceedings are sub-judice and there has been no final determination by the Hon'ble Court. The Company and its management remain committed to full cooperation with lawful authorities in accordance with applicable legal provisions.

The Company also submits that while certain proceedings have been initiated by DGGI Nagpur by way of issuance of a Show Cause Notice, no Show Cause Notice has been issued by DGGI Agra after completion



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of information gathering and submission of all required documents by the Company. The Company has extended full cooperation to the authorities and continues to do so.

Based on the current assessment, there is no material financial or operational impact on the Company arising out of the aforesaid proceedings.

You are requested to take the above on record.

Thanking You,

Yours Sincerely

For ELITECON INTERNATIONAL LIMITED

(VIPIN SHARMA)
Managing Director
DIN: (01739519)

Disclosure in terms of SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 & SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 amended read with Schedule III of the (Listing Obligations and Disclosure Requirements) Regulations, 2015

S. No	Particulars	Details
1.	Name of the Authority	Bombay High Court
2.	Type of communication received	Contempt Petition 4/2024 was served through email on 14.08.2025 by DGGI Agra Regional Unit and same was also physically acknowledged by Mrs. Alka Sharma on 19.08.2025 wife of Mr. Vipin Sharma at his residential address
3.	Date of receipt of communication	July 25, 2024
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	<p>M/s. Elitecon International Limited had made representations to the appropriate authorities seeking consolidation and transfer of multiple investigations initiated by different DGGI formations to a single jurisdiction, namely the Nashik Regional Unit, on administrative and jurisdictional grounds, inter alia, considering that the Agra unit of the Company had ceased operations since September 2022. In order to seek appropriate relief, the Company filed Writ Petition No. 12743 of 2024 before the Hon'ble Bombay High Court for consolidation of investigations.</p> <p>The Hon'ble Court, vide its order dated 22.07.2024, disposed of the said Writ Petition while recording an undertaking that Mr. Vipin Sharma, Director of the Company, would cooperate with the investigating authority as and when summoned. There was no finding of non-cooperation recorded against Mr. Vipin Sharma or the Company.</p> <p>Subsequently, a Review Petition No. 18 of 2025 was filed seeking clarification/modification of certain aspects of the said order. The Review Petition was heard on 20.02.2025 and was partly allowed. No adverse findings were recorded against Mr. Vipin Sharma.</p> <p>Thereafter, the DGGI Agra Regional Unit filed Contempt Petition No. CP 4 of 2025 before the Hon'ble Bombay High Court alleging non-compliance of the order dated 22.07.2024. The Contempt Petition was</p>

		served via email on 14.08.2025 and was subsequently served at the residential address of Mr. Vipin Sharma on 20.08.2025. The matter is presently pending adjudication before the Hon'ble Court.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	there is no material financial or operational impact on the Company arising out of the aforesaid proceedings.
6.	The details of any change in the status and / or any development in relation to such proceedings	Matter is pending adjudication before the court
7.	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	No change in the proceeding
8.	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

For ELITECON INTERNATIONAL LIMITED

(VIPIN SHARMA)
Managing Director
DIN: (01739519)



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Dear Sir/ Madam,

Sub: Reason for delay in disclosing the material events of Company under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR).

With reference to captioned subject, the Company clarifies that the delay in disclosure was unintentional and occurred during the process of verification of facts and legal evaluation of the matter. The Company sincerely regrets the delay and ensure timely and appropriate disclosures in the future.

Further, the Company reaffirms its commitment to comply with all applicable laws, rules, regulations, circulars and guidelines as may be in force from time to time. The Company ensures that all its actions are carried out in good faith, with transparency, and in accordance with established corporate governance standards.

For ELITECON INTERNATIONAL LIMITED

(VIPIN SHARMA)
Managing Director
DIN: (01739519)