

Ref. No.: NBCC/NSEBSE/2025-26

January 20, 2026

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| <p>नेशनल स्टॉक एक्सचेंज ऑफ इंडिया लिमिटेड<br/>एक्सचेंज प्लाजा,<br/>प्लॉट नंबर सी/1, जी ब्लॉक,<br/>बांद्रा-कुर्ला कॉम्प्लेक्स<br/>बांद्रा (ई)<br/>मुंबई 400051<br/>एनएसई प्रतीक: एनबीसीसी/EQ</p> <p><b>National Stock Exchange of India Ltd.</b><br/><b>Exchange Plaza,</b><br/><b>Plot No C/1, G Block,</b><br/><b>Bandra –Kurla Complex</b><br/><b>Bandra (E)</b><br/><b>Mumbai-400051</b></p> | <p>बीएसई लिमिटेड<br/>फिरोज जीजीभोय टॉवर,<br/>दलाल स्ट्रीट,<br/>मुंबई -400001<br/>स्क्रिप कोड: 534309</p> <p><b>BSE Ltd.</b><br/><b>Phiroze Jeejeebhoy Tower,</b><br/><b>Dalal Street,</b><br/><b>Mumbai-400001</b></p> |
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**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Sir,

Pursuant to Regulation 30 of SEBI Listing Regulations, this is to inform that the Company has recently received Orders from CGST authorities regarding the demand of tax along with penalty and interest under the Goods and Services Tax (CGST) Act, 2017.

It is further mentioned that the Company is in the process of taking of the necessary steps to file an appeal against the orders before the appropriate authority, and it does not anticipate any material impact on its financial, operational, or other business activities as a result.

The requisite information in this regard as per Para A of Part A of Schedule III under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is given as Annexure - "A".

The aforesaid information is also available on the website of the company at <https://www.nbccindia.in/webEnglish/announcementNotices>

This is for information and record.

Thanking you

**Yours Sincerely**  
**For NBCC (India) Limited**

**Deepti Gambhir**  
**Company Secretary**  
**F-4984**

**Annexure – A**

**Additional Details as required in accordance with the SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.:**

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| <b>(a)</b> | <b>Name of the authority</b>   | Office of the Principal Commissioner of Central Goods & Service Tax, Delhi South Commissionerate  | GSTO, Ward 115, Zone 12  |
| <b>(b)</b> | <b>Nature and details of the action(s) taken or order(s) passed</b>  | GST department issued demand of tax along with penalty and interest with respect to Two Overseas work of NBCC.  | GST Department issued demand of tax Rs.8,21,75,092/- along with penalty of Rs.82,17,509/- and interest of Rs. 5,52,35,169/- Against SCN issued for FY-2021-22.   |
| <b>(c)</b> | <b>Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority</b> | December 26th, 2025   | December 31st, 2025  |
| <b>(d)</b> | <b>Details of the violation(s) / contravention(s) committed or alleged to be committed</b>   | GST department issued demand along with penalty and interest with respect to Two Overseas work of NBCC. Both the work has been executed by NBCC as PMC in overseas countries and also handed over the project to overseas recipients.   | Following points are raised in order:<br>1. ITC required to be apportion the eligible ITC in terms of Rules 42 and 43 of the CGST Rules and reverse the proportionate ITC attributable to exempt supplies.<br>2. ITC reversal required for ITC claimed from cancelled dealers, return defaulters & tax non payers.                       |
| <b>(e)</b> | <b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>  | Total demand, including Penalty for both overseas work is Rs. 79,95,11,842/- along with applicable Interest.<br><br>The Company is in the process of taking of the necessary steps to file an appeal against the orders before the appropriate authority, and it does not anticipate any material impact on its financial, operational, or other business activities as a result. | Total demand (Including interest and penalty) is Rs. 14,56,27,770/-<br><br>The Company is in the process of taking of the necessary steps to file an appeal against the orders before the appropriate authority, and it does not anticipate any material impact on its financial, operational, or other business activities as a result. |