

CFL/SE/2025-26/JAN/03

January 22, 2026

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: "COSMOFIRST"
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Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-Material Litigation

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform that the Company has filed a writ petition under Article 226 of the Constitution of India before the Hon’ble Gujarat High Court against State of Gujarat, Industries and Mines Department, Gandhinagar and Industries Commissionerate, Gandhinagar challenging the receipt of lower incentive by the Company under the Gujarat Industrial Policy, 2015.

Detailed disclosure required under the Regulation 30 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is attached as **Annexure I**.

You are requested to take the same on your records.

Thanking You
Yours faithfully

For **Cosmo First Limited**

Jyoti Dixit
Company Secretary & Compliance officer

Encl.: as above

Annexure – I

Disclosure under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S. No.	Particulars	Descriptions
1.	Brief Details of Litigation: (Name of the opposing party and court where litigation is filed)	The Company has filed a writ petition under Article 226 of the Constitution of India before the Hon'ble Gujarat High Court against State of Gujarat, Industries and Mines Department, Gandhinagar and Industries Commissionerate, Gandhinagar Brief details of dispute/litigation-
2.	Expected Financial Implications, if any	Additional incentive accrual of Rs. 33.53 Crores.
3.	Quantum of Claims, if any	As above.