

December 28, 2025

File No: 1010/2

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 that Dalmia Cement (Bharat) Limited ("**DCBL**"), wholly owned subsidiary of the Company, has received an Order in Appeal from the Commissioner (Appeals), GST, CX & Customs, Bhubaneswar Commissionerate, Odisha, u/s 73(1) of Finance Act 1994, pursuant to appeal filed by the Asst. Commissioner, GST & Central Excise, Rourkela-I Division, Orissa, in the matter of demand of service tax for AY 2016-17 and 2017-18 on the alleged dispute of levy of tax on grant of license by the State for drawing and use of natural river water for industrial use. The Order in Appeal has imposed a demand of Service tax and penalty as under:

- 1) Tax: Rs. 10,59,250/-; and
- 2) Penalty: Rs. 10,69,250/-.

DCBL has good grounds to contest and will file appeal against the said Order before the Appellate Authority (CESTAT) within prescribed timelines. The Order was received on December 27, 2025 at 12:30 P.M.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. 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 sincerely,

For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

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

ANNEXURE

Sr. No.	Particulars	Details
1.	The details of any change in the status and /or any development in relation to such proceedings;	<p>Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, has received an Order in Appeal from the Commissioner (Appeals), GST, CX & Customs, Bhubaneswar Commissionerate, Odisha, u/s 73(1) of Finance Act 1994, pursuant to appeal filed by the Asst. Commissioner, GST & Central Excise, Rourkela-I Division, Orissa, in the matter of demand of service tax for AY 2016-17 and 2017-18 on the alleged dispute of levy of tax on grant of license by the State for drawing and use of natural river water for industrial use. The Order in Appeal has imposed a demand of Service tax and penalty as under:</p> <p>1) Tax: Rs. 10,59,250/-; and 2) Penalty: Rs. 10,69,250/-.</p> <p>DCBL has good grounds to contest and will file appeal against the said Order before the Appellate Authority (CESTAT) within prescribed timelines.</p> <p>The Order does not have a major financial impact on DCBL and the same is limited only to the extent of aforesaid tax liability and penalty amount.</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

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