HEIDELBERGCEMENT

HeidelbergCement India Limited

CIN: L26942HR1958FLC042301 Registered Office 2nd Floor, Block B, DLF Cyber Greens, DLF Cyber City, Phase-III, Gurugram, Haryana 122002, India Phone +91-124-4503700 Fax +91-124-4147698

Website: www.mycemco.com

HCIL:SECTL:SE:2025-26

BSE Ltd. Listing Department, Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001 Scrip Code:500292 29 December 2025

National Stock Exchange of India Ltd. Listing Department, Exchange Plaza, C/1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 Trading Symbol: HEIDELBERG

Sub: Disclosure w.r.t. orders passed by GST Authority

Ref.: Disclosure under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/Madam,

We write to inform you that the Company has received two orders from the Additional Commissioner, CGST and Central Excise, Jabalpur ("the GST Authority").

- A. The first order "No. 51/ADC/CGST/JBP/2025-26 dated 27th December 2025".
- B. The second order No. 57/ADC/GST/JBP/2025-26 dated 28th December 2025"

The details of the said orders as required under Clause 20 of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular dated 11th November 2024, SEBI Circular dated 31st December 2024 and SEBI Circular dated 25th February 2025 are enclosed herewith as an Annexure 1.

This intimation is also being placed on the website of the Company at Corporate Announcements.

We request you to kindly take the above intimation on record.

Thanking you,

Yours Faithfully,

For HeidelbergCement India Ltd.

Ravi Arora Vice President- Corporate Affairs & Company Secretary Encl. a.a









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Annexure 1

Details pursuant to SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 and SEBI Circular dated 25th February 2025

Particulars	Details of 1st order	Details of 2 nd order
Name of the authority;	The Additional Commissioner, CGST and Central Excise, Jabalpur ("the GST Authority")	The Additional Commissioner, CGST and Central Excise, Jabalpur ("the GST Authority")
Nature and details of the action(s) taken or order(s) passed;	The Order in Original No. 51/ADC/CGST/JBP/2025-26 dated 27 th December 2025 is passed under Section 73 read with Section 122 (1) (a) of CGST Act, 2017, read with corresponding provisions of MPGST Act, 2017, Section 20 of IGST Act,2017 and 50 of CGST Act, 2017.	The Order in Original No. 57/ADC/GST/JBP/2025-26 dated 27 th December 2025 is passed under Section 74 read with Section 122 (1) (a) of CGST Act, 2017, and 50 of CGST Act, 2017.
Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	The Order-In-Original dated 27th December 2025, was uploaded on portal on 28 th December 2025, was downloaded by the Company on 28 th December 2025 at around 6.30 P.M.	The Order-In-Original dated 28 th December 2025, was uploaded on portal on 28 th December 2025, was downloaded by the Company on 28 th December 2025 at around 6.30 P.M.
Details of the violation(s)/contravention(s) committed or alleged to be committed;	 Order of recovery of excess availed and utilized ITC amounting to Rs. 1,90,46,481/for the FY 2021-22 under Section 73 of CGST Act, 2017 read with corresponding provisions of MPGST Act, 2017 and Section 20 of IGST Act along with a penalty of Rs. 19,04,648/- and applicable interest thereon. Order of recovery of non-payment of GST amounting of Rs. 13,00,98,188/- for the FY 2021-22 under Section 73 of CGST Act, 2017 read with corresponding provisions of MPGST Act, 2017, along with a penalty of Rs. 1,30,09,818/- and applicable interest thereon. 	Order of recovery under Section 74 of CGST Act, 2017 of excess availed of ITC amounting to Rs. 17,83,20,558/- during the FY 2018-19, along with a penalty of Rs. 17,83,20,558/- and applicable interest thereon.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	The same neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company. The Company is reviewing the Order, considering all legal options, and accordingly would be contesting the demand	The same neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company. The Company is reviewing the Order, considering all legal options, and accordingly would be contesting the demand







