

SWARAJ ENGINES LIMITED

Works:

Plot No. 2, Indl. Focal Point,
Phase-IX, S.A.S. Nagar
Distt. S.A.S. Nagar (Mohali)
(Near Chandigarh)
Tel.: 0172-2234941-47, 2234950

The logo for Swaraj Engines Limited, featuring the word "SWARAJ" in white capital letters on a green rectangular background.

31st December 2025

BSE Limited

Listing Department
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai – 400 001
Email: corp.relations@bseindia.com

National Stock Exchange of India Limited

Capital Market-Listing, Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai- 400051
Email: cmlist@nse.co.in

Scrip Code: 500407

Scrip Name: SWARAJENG

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we would like to inform you that the Company has received a demand order from the Office of Assistant Commissioner of State Tax-cum-Proper Officer, S.A.S. Nagar, Excise & Taxation Bhavan, Sector-69, S.A.S. Nagar (Mohali), Punjab imposing a penalty of Rs. 9,55,300/- under section 73 of PGST/CGST Act, 2017 in relation to the ITC claimed on purchases from cancelled dealers, Ineligible ITC claimed u/s 17(5) & credit wrongly availed due to wrong place of supply mentioned by supplier during Financial Year 2021-22.

Based on the Company's assessment, an appeal will be filed, and the Company is hopeful of a favourable outcome at the appellate level and does not reasonably expect the said Order to have any material financial impact on the Company.

The Order dated 30th December 2025 has been received by the Company on 30th December 2025 at 11:02 P.M.

The details of the above Order, as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed as Annexure A.

You are requested to kindly take note of the above.

With regards,

For Swaraj Engines Limited

(Rajesh K. Kapila)
Company Secretary
M.No.: ACS-9936

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Annexure A

Sr. No.	Details of Events that need to be provided	Information of such events(s)
a.	name of the authority;	Assistant Commissioner of State Tax-cum-Proper Officer, S.A.S. Nagar, Punjab
b.	nature and details of the action(s) taken initiated, or order(s) passed;	<p>The Company has received a demand order from the Office of Assistant Commissioner of State Tax-cum-Proper Officer, S.A.S. Nagar, Excise & Taxation Bhavan, Sector-69, S.A.S. Nagar (Mohali), Punjab imposing a penalty of Rs. 9,55,300/- under section 73 of PGST/CGST Act, 2017 in relation to the GST credit availed during Financial Year 2021-22.</p> <p>The said order is issued alleging ITC claimed on purchases from cancelled dealers, Ineligible ITC claimed u/s 17(5) & credit wrongly availed due to wrong place of supply mentioned by supplier.</p>
c.	date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	The Order dated 30th December 2025 has been received by the Company on 30 th December 2025 at 11:02 P.M.
d.	details of the violation(s)/ contravention(s) committed or alleged to be committed;	Refer para b above
e.	impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible;	Based on the Company's assessment, an appeal will be filed, and the Company is hopeful of a favourable outcome at the appellate level and does not reasonably expect the said Order to have any material financial impact on the Company.