



By Electronic Mode

1<sup>st</sup> October, 2025

The General Manager  
DCS-Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

Scrip Code: 504076

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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Dear Sir/ Madam,

Pursuant to Regulation 30 read with Para B of Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 please find attached the details of the Show Cause Notice under the Goods and Service Tax Act, 2017 which are meeting the materiality thresholds of the Company in **Annexure 1**.

This is for your information and records.

Thanking You,

Yours Faithfully,

For JYOTI LIMITED

**CS S. Singhal**  
Vice President (Legal) &  
Company Secretary  
M. No. F8289



**Annexure 1**

**Additional Details required as per SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024**

| Sr. No. | Particulars                                                                                                                                                                           | Details                                                                                                                                                                                                                                                                                                                                        |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| i.      | Brief details of litigation viz<br><br>a) Name(s) of the opposing party<br><br>b) Court / tribunal / agency where litigation is filed<br><br>c) Brief details of dispute / litigation | <p>Office of the Assistant Commissioner of State Tax Unit-40, Range-10, Division-5, Vadodara, Gujarat</p> <p>The GST Department has given a Show Cause Notice for recovery of GST Audit Assessment dues pertaining to Financial year 2021-22.</p> <p>The Show Cause Notice was received by the Company on 30<sup>th</sup> September, 2025.</p> |
| ii.     | Expected financial implications, if any, due to compensation, penalty, etc. :                                                                                                         | <p>The Company is taking appropriate steps to reply to the Show Cause Notice received from the GST Authorities. The Company has a strong case on merits and does not foresee any material impact on the financial, operational, or other activities.</p>                                                                                       |
| iii.    | Quantum of claims, if any:                                                                                                                                                            | <p>Tax Demand (including interest &amp; Penalty) – Rs. 27.62 lakhs has been Demanded pursuant to the Show Cause Notice.</p>                                                                                                                                                                                                                    |

