

JKLC:SECTL:SE:26

01st April 2026

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| <p>1 BSE Ltd.
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Through: BSE Listing Centre
Security Code No. 500380</p> | <p>2 National Stock Exchange of India Ltd.
“Exchange Plaza”
Bandra-Kurla Complex
Bandra (East)
Mumbai – 400 051
Through: NEAPS
Symbol: JKLAKSHMI, Series: EQ</p> |
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Dear Sir/ Madam,

Re: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

In terms of Regulation 30 of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2//3762/2026 last updated on 30th January 2026 read with Industry Standards note on Regulation 30, the information required is given in the enclosed ‘Form A’.

I, the undersigned state and declare that the information and details provided in ‘Form A’, in compliance with Regulation 30(13) of the SEBI Listing Regulations, are true, correct and complete to the best of my knowledge and belief.

Thanking you and always assuring you our best co-operation at all times.

For JK Lakshmi Cement Ltd.

(Amit Chaurasia)
Company Secretary

Encl: a.a.

Form A

Disclosure by JK Lakshmi Cement Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the SEBI Listing Regulations.

[Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sr.	Particulars	Details
1.	Name of the listed company	JK Lakshmi Cement Limited ("The Company")
2	Type of communication received	Order u/s 74 of the Goods & Services Tax Act'2017
3	Date of receipt of communication	31/03/2026
4	Authority from whom communication received	Office of Additional Commissioner Jurisdiction : - Jodhpur, Jaipur, CBIC, : Rajasthan
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<p>A Show Cause Notice (SCN) dated 18th September 2025 was issued to the Company alleging wrongful availment of Input Tax Credit (ITC) amounting to ₹263.84 lakh for the period from April 2019 to March 2023.</p> <p>Pursuant to adjudication, the GST Department, vide order dated 24 March 2026 (received on 31st March 2026), has dropped the substantial portion of the demand aggregating to ₹252.32 lakh. However, a demand of ₹11.52 lakh, along with an equivalent penalty, has been upheld.</p> <p>The Company is in the process of filing an appeal against the aforesaid disallowance of ₹11.52 lakh.</p>
6	Period for which communication would be applicable, if stated	FY 2019-20 to 2022-23
7	Expected financial implications on the listed company, if any	NIL
8.	Details of any aberrations/non-compliances identified by the authority in the communication	GST Department disallowed the excess Input Tax Credit (ITC).
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	NA
10.	Action(s) taken by listed company with respect to the communication	The Company is in the process of filing an appeal.
11	Any other relevant information	-