

August 27, 2024

National Stock Exchange of India Limited

Exchange Plaza
Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400051

BSE Limited

Corporate Relations Department,
1st Floor, New Trading Ring,
P.J. Towers, Dalal Street,
Mumbai – 400001

Symbol: LTF

Security Code No.: 533519

Kind Attn: Head – Listing Department / Dept of Corporate Communications

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

Dear Sir/Ma’am,

Pursuant to Regulation 30 and in accordance with Para A of Part A of Schedule III of the Listing Regulations read with circular dated July 13, 2023, and other applicable regulations, if any, we hereby inform that the Company has received an order dated August 27, 2024 (“the Order”) in the name of L&T Finance Limited (which has been merged with the Company effective December 4, 2023) whereby the Deputy Commissioner of State Tax, Special Circle, Patna, Bihar has imposed a monetary penalty of Rs. 28,73,927.88 under Section 73 of the Central Goods and Service Tax Act, 2017.

The Company is contesting the Order in higher appellate forums and the Company does not reasonably expect the Order to have any material financial impact.

A copy of the Order was received by the Company on August 27, 2024 at around 02:16 p.m. (IST). The details of the Order are enclosed as Annexure - A.

We request you to take the aforesaid on records.

Thanking you.

Yours faithfully,

For **L&T Finance Limited**
(formerly known as L&T Finance Holdings Limited)

Apurva Rathod
Company Secretary and Compliance Officer
Encl: as above

L&T Finance Limited
(formerly known as L&T Finance Holdings Limited)

Registered Office

Brindavan, Plot No. 177, C.S.T Road
Kalina, Santacruz (East)
Mumbai 400 098, Maharashtra, India
CIN: L67120MH2008PLC181833

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Annexure A

Sr. No.	Details of events that needs to be provided	Information of such event(s)
a.	Name of the Authority	Deputy Commissioner of State Tax, Special Circle, Patna, Bihar
b.	Nature and details of the action(s) taken initiated, or order(s) passed	A penalty of Rs. 28,73,927.88 has been levied.
c.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	August 27, 2024
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed	<ol style="list-style-type: none"> 1. Excess claim of Input Tax Credit 2. Turnover related adjustments in GSTR9 3. Erroneous additions on reverse charge liability and other expenses
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	No substantial impact

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