

**Date: December 28, 2024**

**BSE Limited**  
P J Towers,  
Dalal Street,  
Mumbai – 400 001

**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051

**Script Code: 543904**

**Symbol: MANKIND**

Dear Sir/ Madam,

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

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Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company has received an Order on 27 December 2024 from Office of the Assistant Commissioner, CGST, Meerut – issued by Assistant Commissioner (“Department”) under Section 74 of the CGST Act, 2017. The order pertains to Lifestar Pharma Private Limited, which has been merged with Mankind Pharma Limited since March 2023. Based on the assessment of facts and prevailing law, the Company is of the view that the aforesaid order is arbitrary and unjustified. The Company will file necessary appeal with the appellate authority in this regard. There is no material impact on financials, operations or other activities of the Company.

The detailed disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 for aforesaid is enclosed as annexure I.

This is for your information and records.

Thanking You,

Yours Faithfully,

**For Mankind Pharma Limited**

**Ashish Mittal**  
**Company Secretary & Compliance Officer**

## Annexure – I

Disclosure as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Details of event that needs to be provided	Details
1	Name of the authority	Assistant Commissioner, CGST Division - I, Meerut (“Department”)
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order-in-Original dated 27 December 2024 passed u/s 74 of Central Goods and Services Tax Act, 2017, covering the financial year 2017-18 to FY 2021-22. No tax and interest are being demanded in the said order. However, a penalty of INR 1,02,05,688/- is being imposed. The order pertains to Lifestar Pharma Private Limited, which has been merged with Mankind Pharma Limited since March 2023.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 27, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed;	The GST Authority has passed the Order, pursuant to the enquiry carried out in March 2022, on the contention that the Company has claimed inadmissible Input Tax Credit (‘ITC’) on certain items and services which were ineligible under Section 17(5) of the CGST Act, 2017. The company has already paid the tax amount along with interest during the course of proceedings on 06 April 2022, with the request to closure of proceedings.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible;	Based on the assessment of facts and prevailing law, the Company is of the view that the order issued is arbitrary, unjustified and without any merits as tax and interest were already paid by the Company, and the order was issued after a prolonged period of nearly about 3 years.  The Company will file the necessary appeal with the appellate authority to contest the penalty order as the Company is of the view that the case should not be adjudicated under section 74.  There is no material impact on the company's financials, operations, or other activities.

**MANKIND PHARMA LIMITED**