



May 19, 2024

The General Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

COMPANY CODE : BAYERCROP
SCRIP CODE : 506285

Dear Sir/Madam,

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

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in continuation to our letter dated May 10, 2024 in this regard, we wish to inform you that the Company has now received a revised rectified order from the Joint Commissioner Corporate, Circle-I, State Tax, Uttar Pradesh Goods and Services Tax, Ghaziabad, Uttar Pradesh imposing penalty on the Company.

The above-mentioned order is related to Input Tax Credit availed, and discharge of GST liability on supply as well as under Reverse Charge Mechanism.

The details of the revised order as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed as **Annexure I**.

You are requested to take the same on your record.

Thanking You

for **Bayer CropScience Limited**

Nikunj Kumar Savaliya
Company Secretary & Compliance Officer
(Membership No. FCS 7048)

Encl.: As above

Bayer CropScience Ltd.
CIN: L24210MH1958PLC011173

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RESTRICTED



Annexure I

A. Order from Joint Commissioner Corporate, Circle-I, State Tax, Uttar Pradesh Goods and Services Tax, Ghaziabad, Uttar Pradesh

Name(s) of the Authority	Joint Commissioner Corporate, Circle-I, State Tax, Uttar Pradesh Goods and Services Tax, Ghaziabad, Uttar Pradesh.
Nature and details of the action(s) taken, initiated or order(s) passed	In continuation to our letter dated May 10, 2024 wherein we have informed that Company has received an order imposing penalty of Rs. 204.64 Mio, the Company has now received a revised rectified order reducing the penalty to Rs. 7 Mio.
Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	May 18, 2024.
Details of the violation(s) / contravention(s) committed or alleged to be committed	The order is due to Input Tax Credit availed, and discharge of GST liability on supply as well as under Reverse Charge Mechanism.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>In continuation to our letter dated May 10, 2024 wherein we have informed that Company has received an order imposing penalty of Rs. 204.64 Mio, the Company has now received a revised rectified order reducing the penalty to Rs. 7 Mio.</p> <p>These Order is currently appealable and we will make an assessment to exercise our right to appeal.</p>