

April 24, 2024

BSE Limited Phiroze Jeebhoy Towers, Dalal Street, MUMBAI - 400 001 STOCK CODE: 500510	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 STOCK CODE: LT
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Dear Sir/Madam,

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

We wish to inform you the Company has received an order dated April 23, 2024 from the office of the Deputy Commissioner (SGST), Government of Andhra Pradesh, disallowing input tax credit and levying a penalty. The Company would be filing an appeal against this order.

Enclosed as Annexure A is the information pursuant to Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on record.

For Larsen & Toubro Limited

**Sivaram Nair A
Company Secretary &
Compliance Officer
(M. No. - F3939)**

Annexure A

Sr. No.	Particulars	Details
1	Name of the authority	Deputy Commissioner (SGST), State Special Circle -1, Kunchanpalli, Andhra Pradesh
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed under section 74 of the Telangana Goods and Services Tax Act, 2017 (SGST Act, 2017) disallowing input tax credit and levying penalty of Rs. 95,40,000/- under section 122(1) of the SGST Act, 2017
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	April 23, 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Input tax credit claimed by the Company disputed.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the prevailing law and Company's assessment, the Company expects a favourable outcome at the appellate level. There is no material impact of the same on financial, operations or other activities of the Company.