



December 14, 2023

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

COMPANY CODE : 506285
SCRIP CODE : BAYERCROP

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, we wish to inform you that the Company has received orders from the Central Goods & Service Tax, Ranchi – Jharkhand and the Central Goods & Service Tax, Cuttack - Orissa, imposing penalties on the Company.

The above-mentioned orders are related to mismatch of Input credit claimed in returns vs input credit appearing in GSTR2A and transitional credit which was claimed by the Company at the time of transition from pre-GST regime to GST regime. The Company will be filling appeals as it believes that it has strong merits to challenge the orders.

The details 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

Encl.: As above

Bayer CropScience Ltd.
CIN: L24210MH1958PLC011173

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Annexure I

A. Order from the Central Goods & Service Tax, Ranchi – Jharkhand

Name(s) of the Authority	Central Goods & Service Tax, Ranchi - Jharkhand
Nature and details of the action(s) taken, initiated or order(s) passed	Tax demand of Rs. 55,895 plus interest of Rs. 57,851 and a penalty of Rs.10,000.
Date of receipt of direction or order, including any adinterim or interim orders, or any other communication from the authority	December 13, 2023
Details of the violation(s) / contravention(s) committed or alleged to be committed	Order is related to mismatch of Input credit claimed in returns vs input credit appearing in GSTR2A.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company has received Tax demand of Rs.55,895 plus interest of Rs. 57,851 and a penalty of Rs.10,000. The Company will be filling an appeal as it believes that it has strong merits to challenge the order.

B. Order from the Central Goods & Service Tax, Cuttack – Orissa

Name(s) of the Authority	Central Goods & Service Tax, Cuttack - Orissa
Nature and details of the action(s) taken, initiated or order(s) passed	Tax demand of Rs.8.06 Million plus a penalty of Rs. 8.06 Million
Date of receipt of direction or order, including any adinterim or interim orders, or any other communication from the authority	December 13, 2023
Details of the violation(s) / contravention(s) committed or alleged to be committed	Order is related to transitional credit which was claimed at the time of transition from pre-GST regime to GST regime. In the order, tax amount of Rs.8.06 Million plus a penalty of Rs. 8.06 Million with applicable interest on the same has been levied.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company has received an order for tax demand of Rs. 8.06 Million plus a penalty of Rs. 8.06 Million with applicable interest on the same. The Company will be filling an appeal as it believes that it has strong merits to challenge the order.