

March 19, 2024

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001  <b>Scrip Code: 543689</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (E), Mumbai – 400 051  <b>Symbol: UNIPARTS</b>
--	--

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

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), this is to inform you that, the Company has received an Audit Memo dated March 19, 2024, from Central Goods and Service Tax, Audit Commissionerate, Noida with a Tax demand of Rs. 2,64,044/- (Rupees Two Lakhs Sixty-Four Thousand Forty-Four Only) along with 15% interest on the Tax demand and penalty of Rs. 39,607/- (Rupees Thirty-Nine Thousand Six Hundred Seven Only). The said demand pertains to GST Audit for the FY 2020-21, FY 2021-22 & FY 2022-23.

Additional details required to be disclosed pursuant to 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, are given below:

S.No.	Particulars	Details
1	Name of Authority Initiating the action/passing the order.	Central Goods and Service Tax, Audit Commissionerate, Noida
2	Nature and details of the action(s) taken, initiated or order(s) passed.	Tax demand of Rs. 2,64,044/- (Rupees Two Lakhs Sixty-Four Thousand Forty-Four Only) along with 15% interest on the Tax demand and penalty of Rs. 39,607/- (Rupees Thirty-Nine Thousand Six Hundred Seven Only)
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority.	March 19, 2024, at 12:23 PM (IST)
4	Details of the violation(s) / contravention(s) committed or alleged to be committed.	1. Non-Reversal of ITC on Goods deployed due to fire wherein insurance have been claimed.

# UNIPARTS INDIA LTD.

		<ol style="list-style-type: none"><li>2. Reversal of ITC under Rule 42 of CGST Act, 2017 regarding exempted supply (Sale of MEIS Script)</li><li>3. Reversal of ITC wherein supply made in Supplier's State (Ineligible Credit)</li><li>4. Excess availment of ITC in GSTR-3B returns</li></ol>
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no material impact on financials, operations or other activities of the Company.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

**For Uniparts India Limited**

**Jatin Mahajan**  
**Head Legal, Company Secretary and Compliance Officer**