

May 1, 2024

National Stock Exchange of India Limited

Exchange Plaza
Plot No. C/1, G Block,
Bandra – Kurla Complex, Bandra (East),
Mumbai – 400051

BSE Limited

Corporate Relations Department,
1st Floor, New Trading Ring,
P.J. Towers, Dalal Street,
Mumbai – 400001

Symbol: LTF

Security Code No.: 533519

Kind Attn: Head – Listing Department / Dept of Corporate Communications

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

Dear Sir/Ma'am,

Pursuant to Regulation 30 and in accordance with Para A of Part A of Schedule III of the Listing Regulations read with circular dated July 13, 2023, and other applicable regulations, if any, we hereby inform the exchange about the orders levying penalty, by Department of Goods & Service Tax, on the Company as per the details in Annexure A (enclosed).

We request you to take the aforesaid on record.

Thanking you.

Yours faithfully,

**For L&T Finance Limited
(formerly known as L&T Finance Holdings Limited)**

Apurva Rathod
Company Secretary and Compliance Officer
Encl: as above

Registered Office

Brindavan, Plot No. 177, C.S.T Road
Kalina, Santacruz (East)
Mumbai 400 098, Maharashtra, India
CIN: L67120MH2008PLC181833

Annexure A
A. Order received in the name of L&T Housing Finance Limited (a subsidiary of the Company which has been merged)

Sr. No.	Details of events that needs to be provided	Information of such event(s)
a.	Name of the Authority	Department of Goods & Service Tax, Government of Tamil Nadu
b.	Nature and details of the action(s) taken initiated, or order(s) passed	A penalty of Rs. 30,000 has been levied under Section 73 of the Central Goods and Service Tax Act, 2017.
c.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	April 30, 2024 at 05:43 p.m. (IST).
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed	Input Tax Credit Mismatch
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	Based on the merits of the case, the Company will pay the demand and the Company does not reasonably expect the order to have any material financial impact.

B. Order received in the name of L&T Housing Finance Limited (a subsidiary of the Company which has been merged)

Sr. No.	Details of events that needs to be provided	Information of such event(s)
a.	Name of the Authority	Department of Goods & Service Tax, Government of Tamil Nadu
b.	Nature and details of the action(s) taken initiated, or order(s) passed	A penalty of Rs. 40,000 has been levied under Section 73 of the Central Goods and Service Tax Act, 2017.
c.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	April 30, 2024 at 08:25 p.m. (IST).
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed	Mismatch in taxpaid and Input tax Credit claimed under RCM.
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	The Company will be contesting the order in appellate forums and the Company does not reasonably expect the order to have any material financial impact.

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C. Order received in the name of L&T Finance Limited (which has been merged with the Company effective December 4, 2023)

Sr. No.	Details of events that needs to be provided	Information of such event(s)
a.	Name of the Authority	Office of Principal Commissioner, CGST and Central Excise, Government of Madhya Pradesh
b.	Nature and details of the action(s) taken initiated, or order(s) passed	A penalty of Rs. 4,14,322 has been levied under Section 73 of the Central Goods and Service Tax Act, 2017.
c.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	April 30, 2024 at 11:24 p.m. (IST).
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed	<ul style="list-style-type: none"> • Treatment of Credit notes • In-eligible ITC • Excess availment of ITC
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	The Company will be contesting the order in appellate forums and the Company does not reasonably expect the Order to have any material financial impact.

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