

CFL/SE/2024-25/MAR/04

March 13, 2025

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFIRST”
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Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we would like to inform that Company has on March 13, 2025 received an order from Deputy Commissioner, Custom Chapter Cell, Aurangabad demanding an amount of Rs. 1.31Cr along with interest and penalty under Custom Act, 1962.

The details, as required pursuant to Para A of Part A of Schedule III read with SEBI Master Circular bearing No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as under:

S. No.	Particulars	Details
1	Brief details of litigation viz. a) Name(s) of opposing party b) Court/ Tribunal/ Agency where litigation is filed c) Brief facts of dispute/ litigation	Dy. Commissioner, Custom Chapter Cell, Aurangabad. Order-in-Original dated 11.03.2025 received on 13.03.2025 passed by Deputy Commissioner, Custom Chapter Cell, Aurangabad demanding an amount of Rs. 1.31 Cr alongwith interest u/s 28AA of Custom Act, 1962 and a penalty of Rs. 1.31 Cr on account of incorrect levy of duty on clearance of raw materials into DTA from SEZ units. The demand pertains of the incorrect levy of duty on clearance of raw materials into DTA from SEZ units.
2	Expected financial implications, if any, due to compensation, penalty etc:	The Company is taking appropriate steps to file an appeal against the order received from the Custom authorities. The Company does not foresee any material impact on the financial, operational, or other activities.
3.	Quantum of claims, if any:	As described in 1(c) above.

You are requested to take the same on your records.

Thanking You

Yours faithfully

For **Cosmo First Limited**

Jyoti Dixit

Company Secretary & Compliance Officer