

December 28, 2023

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: L&TFH Security Code No.: 533519

Kind Attn: Head - Listing Department / Dept. of Corporate Communications

<u>Sub:</u> <u>Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure</u> 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 issued by SEBI, and other applicable regulations, if any, we hereby inform that the Company has received an order dated December 28, 2023 ("the Order") in the name of L&T Finance Limited, a wholly-owned material subsidiary of the Company (which has been merged with the Company effective December 4, 2023), whereby the Department of Goods & Services Tax, Government of Andhra Pradesh, has imposed a monetary penalty of Rs. 20,000 under Section 73 of the Central Goods and Services Tax Act, 2017.

The Company is contesting the Order in appellate forum(s) and the Company does not reasonably expect the Order to have any material financial impact.

A copy of the Order was received by the Company on December 28, 2023 at 12:35 p.m. (IST). The details of the Order are enclosed as Annexure - A.

We request you to take the aforesaid on records.

Thanking you.

Yours faithfully,

For L&T Finance Holdings Limited

Apurva Rathod
Company Secretary and Compliance Officer

Encl: as above



Annexure A

Sr.	Details of events that	Information of such event(s)
No.	needs to be provided	miorination of each event(e)
a.	Name of the Authority	Department of Goods & Services Tax, Government of Andhra Pradesh
b.	Nature and details of the action(s) taken initiated, or order(s) passed	A penalty of Rs. 20,000 has been levied
C.	Date of receipt of direction or order, including any adinterim or interim orders, or any other communication from the authority	December 28, 2023
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed	Ineligible input tax credit (ITC) for FY2017-18 on account of cancellation of the GST Number of the supplier.
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	No substantial impact