



Manorama Industries Limited

KHASRA No. - 2449-2610,
Parswani Road, Near
Birkoni Industrial Area,
Mahasamund (C.G.)- 493445

August 10, 2026

To,
The Manager
Listing Department
BSE Limited ("BSE"),
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

To,
The Manager
Listing Department
National Stock Exchange of India Limited ("NSE"),
"Exchange Plaza", C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

Scrip Code: 541974
ISIN: INE00VM01036

Symbol: MANORAMA
ISIN: INE00VM01036

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") read with Schedule III thereto — Inquiry by Customs Authorities in respect of import of raw material under the India-UAE CEPA, voluntary payment of differential duty, and initiation of recovery action against the Overseas Supplier.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI Listing Regulations read with Schedule III thereto and applicable SEBI circulars, we wish to inform the Exchanges as follows:

1. Manorama Industries Limited ("the Company") regularly imports Palm Mid Fraction, a specialty fat used as raw material in the manufacture of its cocoa butter equivalents and specialty fats, from a Supplier based in the United Arab Emirates ("the Supplier"), and had claimed preferential tariff benefit on certain imports under the India-UAE Comprehensive Economic Partnership Agreement ("CEPA"), on the strength of Certificates of Origin issued by the competent authority in the UAE and furnished by the Supplier.
2. The Special Intelligence & Investigation Branch, Customs, Indore ("SIIB") has initiated an inquiry under Section 108 of the Customs Act, 1962 in connection with the said imports, concerning the eligibility of the goods for preferential tariff treatment under the CEPA. Further particulars of the inquiry including the summons received are set out in Annexure A.

Corporate Office:

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Raipur-492007, Chhattisgarh, India
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Tel.: +91-771-2283071, 2282457
Telefax: +91-771-4056958
CIN: L15142MH2005PLC243687
GSTIN: 22AAECM3726C1Z1

Certifications:

ISO 9001, ISO 14001 & ISO 45001, Certified Company
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MSME ZED GOLD

Registered Office:

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Andheri Kurla Road, Andheri
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3. Upon its own review of the matter, and without awaiting any demand being raised by the authorities, the Company has voluntarily paid the entire differential customs duty, together with applicable IGST, interest and penalty (wherever applicable), aggregating to Rs. 20,64,17,893/- (Rupees Twenty Crores Sixty-four Lakhs Seventeen Thousand Eight Hundred Ninety-three only) as detailed in Annexure A. The Company has extended, and continues to extend, its full cooperation in connection with the inquiry.
4. The Company has taken the position that the Supplier's representations relating to the Certificate of Origin issued by the UAE authorities, on which the Company had relied in good faith at the time of import, did not correctly reflect the eligibility of the goods for preferential treatment under the CEPA. Accordingly, the Company has issued a debit note and caused a legal notice to be served upon the Supplier seeking recovery of the aforesaid amount, and has reserved its right to pursue such further legal remedies as may be available to it, including institution of legal proceedings or invocation of arbitration, as may be applicable, in the event the amount is not reimbursed or otherwise adjusted. Further particulars are set out in Annexure A.
5. Save and except for the aforesaid amount deposited and the costs incidental to the proceedings, the Company does not, as on the date of this disclosure, anticipate any material adverse impact on its financial position, operations or other activities arising from this matter. The Company will continue to keep the Exchanges informed of any material developments in this matter, in accordance with its obligations under the SEBI Listing Regulations.

The above is submitted for your information and records.

Thanking you,

Yours faithfully,

For Manorama Industries Limited

Deepak Sharma

Company Secretary and Compliance Officer
Membership No.: A48707



Encl.: Annexure A

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ANNEXURE A

Disclosure as per Regulation 30 read with Schedule III of the SEBI Listing Regulations and applicable SEBI circulars

Sr. No.	Particulars	Information
1	Name of the Authority	Office of the Commissioner of Customs, SIIB, B-Zone, 3 rd Floor, Nipania, Indore - 452010.
2	Nature and details of the action(s) taken, initiated or order(s) passed	The Special Intelligence & Investigation Branch, Customs, Indore has initiated an inquiry under Section 108 of the Customs Act, 1962, in connection with the import of Palm Mid Fraction by the Company from a supplier based in the United Arab Emirates ("the Supplier"), under the India-UAE Comprehensive Economic Partnership Agreement ("CEPA"). The inquiry relates to the eligibility of the imported goods for preferential tariff treatment under the CEPA, on the strength of Certificates of Origin issued by the competent authority in the UAE and furnished by the Supplier. As on the date of this disclosure, no show cause notice, demand order, adjudication order or penalty order has been issued by the Customs Department in relation to the aforesaid inquiry.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	The Company received the Summons under Section 108 of the Customs Act, 1962 on July 24, 2026 (Summons dated July 23, 2026). Vide letter dated August 4, 2026, the Customs authorities have acknowledged the receipt and verification (through the ICEGATE portal) of the amount voluntarily deposited by the Company as referred to in Sr. No. 4 below.

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Sr. No.	Particulars	Information
4	Details of fines, penalties, dues, etc.	Without prejudice to its rights and contentions, and based on its own ascertainment, the Company has voluntarily deposited an aggregate amount of Rs. 20,64,17,893/- (Rupees Twenty Crores Sixty-four Lakhs Seventeen Thousand Eight Hundred Ninety-three only) on July 29, 2026 towards differential customs duty, IGST, interest and penalty, as applicable. Such amount was deposited prior to the issuance of any show cause notice, demand or adjudication order by the Customs Department. The detailed break-up of the amount deposited is as follows: Differential Customs Duty – Rs. 16,95,19,794/-; IGST – Rs. 84,75,990/-; Interest – Rs. 1,81,05,807/-; Penalty – Rs. 1,03,16,302/-.
5	Impact on financial, operational or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Save and except for the aforesaid amount deposited and the costs incidental to the proceedings, the Company does not, as on the date of this disclosure, anticipates any material adverse impact on its financial position, operations or other activities arising from this matter. The Company will continue to keep the Exchanges informed of any material developments in this matter.
6	Additional disclosure – action initiated by the Company for recovery	The imported material was supplied by the Supplier under the CEPA, and the Supplier had furnished the Certificate of Origin and related declarations representing that the goods qualified as originating goods thereunder. The Company relied upon the said Certificate of Origin and declarations in the ordinary course of business at the time of import. The Company has issued a debit note dated August 10, 2026, and caused a legal notice to be served on the Supplier, calling upon the Supplier to reimburse the amount set out at Sr. No. 4 above, or alternatively, to adjust the same

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		against future supplies. Failing such reimbursement or adjustment, the Company has reserved its right to initiate such legal proceedings as may be appropriate, including institution of legal proceedings or invocation of arbitration, as may be applicable under the governing contract, against the Supplier and/or such other parties as may be advised. The Company will continue to keep the Exchanges informed of material developments in this regard.

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