



Date of submission: September 28, 2026

To, The Secretary Listing Department BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 Scrip Code – 539551 (EQ), 975516, 976418	To, The Secretary Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Mumbai – 400 051 Scrip Code- NH
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Dear Sir/Madam,

Sub: Intimation under Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has received an Order-in-Original from the Assistant Commissioner of Central Tax, South Division-9, Bengaluru South Commissionerate, raising a GST demand on Corporate Guarantee provided by the Company to certain subsidiaries, along with applicable interest and penalty. The penalty imposed under the order is **Rs. 53,15,150/-**

Further, the details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, on the above-mentioned penalty issue is enclosed as Annexure.

Please take the same on record for dissemination purposes.

Thanking you

Yours faithfully
For **Narayana Hrudayalaya Limited**

Sridhar S.
Group Company Secretary, Legal & Compliance Officer

Annexure - Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Description
i	Name of the Authority	Office of the Assistant Commissioner of Central Tax, South Division-9, Bengaluru South Commissionerate
ii	Nature and details of the action(s) taken, initiated or order(s) passed	Order-in-Original passed under Section 74 of the CGST Act, 2017 and KGST Act, 2017 in relation to GST applicability on Corporate Guarantee provided by the Company to its subsidiaries.
iii	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order dated September 24, 2026 received by the Company via registered email on September 25, 2026.
iv	Details of the violation(s)/contravention(s) committed or alleged to be committed;	The GST Authority has alleged non-payment of GST on Corporate Guarantee services provided by the Company to its subsidiaries during the period April 2021 to October 2023 and has raised GST demand along with applicable interest and penalty.
v	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 the Company's financials or operations due to the said order.
vi	Action taken/to be taken	The Company has decided to prefer an appeal against the said order before the appropriate appellate authority.
vii	Reason for delay in submission, if any	The delay in disclosure was due to an inadvertent delay in internal communication of the matter. The Company has taken note of the same and will ensure timely compliance going forward. The delay in disclosure was unintentional and occurred on account of receipt of the Order in the weekend and inadvertent internal communication gap. Upon becoming aware of the matter, the Company took necessary steps to address the same. The Company has also taken appropriate measures to strengthen its internal processes with a view to ensuring timely compliance in future.