



JAY USHIN LIMITED

(A Joint Venture With USHIN LTD. JAPAN)

G.P. 14, HSIIDC INDL. ESTATE,
SECTOR-18, GURGAON - 122 001
HARYANA (INDIA)

Phone : 0124-4623400
Fax : 0124-4623403
E-mail : info@jushinindia.com
Website : www.jpimgroup.co.in
CIN : L52110DL1986PLC025118

July 25, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001

Scrip Code: 513252

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI (LODR) Regulations”]

Dear Sir / Madam,

In terms of Regulation 30 read with Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ‘SEBI (LODR) Regulations’, we hereby inform you that Jay Ushin Limited has received a Show Cause Notice dated July 24, 2026 from Assistant Commissioner, Goods and Services Tax, Sriperumbudur, Kancheepuram, Tamilnadu.

The details as required under Para B of Part A of Schedule III of the SEBI (LODR) Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (as amended) and Industry Standards Note on Regulation 30 of the LODR Regulations is provided in Form A.

In respect of the captioned matter, we the undersigned, state and declare that the information and details provided in Form A, in compliance with Regulation 30(13) of the SEBI (LODR) Regulations, is true, correct and complete to the best of our knowledge and belief.

Thanking you,
Yours faithfully
For Jay Ushin Limited

Jyoti Kataria
Compliance Officer and Company Secretary

Encl: as above





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Form A

Disclosure by Trident Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

[Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sr. No.	Particulars	Details
1	Name of the listed company	Jay Ushin Limited
2	Type of communication received	Show Cause Notice dated July 24, 2026
3	Date of receipt of communication	24-07-2026
4	Authority from whom communication received	Assistant Commissioner, Goods and Services, Sriperumbudur, Kancheepuram, Tamilnadu
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	The Company has received a Show Cause Notice under Section 73 of the Goods and Services Tax Act, 2017 alleging GST dues of Rs. 1,21,68,632, together with applicable interest and penalty equivalent to the alleged tax dues, if any. The notice is based on alleged discrepancies in Input Tax Credit (ITC) reconciliation as reflected in the GST returns for FY 2023-24.
6	Period for which communication would be applicable, if stated	FY 2023-24
7	Expected financial implications on the listed company, if any	The Company does not expect any material impact on its financials, operations, or other activities. Any financial impact, if any, will be limited to the final liability as may be determined upon completion of the adjudication proceedings. The Company believes that its GST returns were correctly filed and had earlier been audited by the CGST Department without any dispute on the issues now raised in the Show Cause Notice.
8	Details of any aberrations/non-compliances identified by the authority in the communication	The show cause alleged unreconciled ITC and enable ITC for the period FY 2023-24 on account of variance in GST returns.
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	Show Cause resulted in demand of Rs.1,21,68,632/- (GST demand excluding interest and penalty)
10	Action(s) taken by listed company with respect to the communication	The Company believes the proposed GST demand, along with applicable interest and penalty, is not justified based on the facts and applicable law. An appropriate reply is being filed before the GST authorities within the prescribed timeline.
11	Any other relevant information	Not Applicable

