

May 19, 2026

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| <b>The National Stock Exchange of India Ltd</b><br>Listing Department<br>Exchange Plaza<br>Bandra Kurla Complex, Bandra (East),<br>Mumbai - 400 051<br><br><b>Company Symbol: DMCC</b> | <b>BSE Limited</b><br>Department of Corporate Services<br>Floor 25, Phiroze Jeejeebhoy Towers,<br>Dalal Street,<br>Mumbai – 400 001<br><br><b>Scrip Code : 506405</b> |
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**Sub:** Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that, the Company has received on May 19, 2026 an Order dated April 27, 2026 issued by the Additional Commissioner (Appeals Raigad). The Appellant, i.e., the Department, has filed an appeal against Order-In-Original no. RGD/DIV-III/AC/MAF/04/2023-24 dated 20.12.2023 passed by the Assistant Commissioner, Division-III, CGST & C. Ex., Raigad Commissionerate. The department contended that the adjudicating authority has erred in dropping the demand of inadmissible Input Tax Credit amounting to Rs.1,05,98,933/-. The department submitted that the adjudicating authority incorrectly interpreted the explanation to Section 17(5) by treating capitalization as the sole criterion for deciding admissibility.

The details as required under SEBI Listing Regulations, 2015 and SEBI Master Circular No. HO/49/14/14/(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (as amended from time to time) are enclosed as **Annexure A**.

You are requested to kindly take the same on your record.

Thanking you,

**For DMCC Speciality Chemicals Limited**  
(Formerly known as “The Dharamsi Morarji Chemical Company Ltd)

**Pallavi Pednekar**  
**Company Secretary & Compliance Officer**  
**Membership No: A33498**

**Encl:** As Above

## Annexure I

### Disclosure under Regulation 30 read with Para A of Part A of Schedule III of the SEBI Listing Regulations, 2015 read with SEBI Circulars

| Particulars  | Details   |
|--|---|
| Name of the Authority  | Additional Commissioner (Appeals Raigad)  |
| Nature and details of the action(s) taken or order(s) passed   | Appeal Filed by the Department against Order in Original for Demand of Rs 1,05,98,933/- by Department Whether ITC of Rs. 1, 05, 98, 933/- availed on Works Contract Services is admissible under Section 17(5)(c) of the CGST Act, 2017?  |
| Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | Appeal order dated April 27, 2026 received on May 19, 2026  |
| Details of the violation(s) / contravention(s) committed or alleged to be committed.   | The Order-in-Original No. RGD/Div-I I I/AC/MAF/04/23-24 dated 20.12.2023 passed by the Assistant Commissioner, Division-III, CGST & Central Excise, Raigad, is hereby set aside to the extent of dropping the demand of Rs.1,05,98,933/- on Works Contract Services.<br>ITC amounting to Rs.1,05,98,933/- (Rupees One Crore Five Lakhs Ninety-Eight Thousand Nine Hundred Thirty-Three only) is held to be inadmissible under Section 17(5)(c) of the CGST Act, 2017 and is ordered to be recovered under Section 73 of the CGST Act, 2017 along with interest and penalty as applicable. |
| Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.  | Based on our assessment, we believe that the said demand is not maintainable, and the Company is in the process of preferring an Appeal against the said Order. The Order has no material impact on the financials, operations or other activities of the Company.  |

#### DMCC SPECIALITY CHEMICALS LIMITED

(Formerly known as "The Dharamsi Morarji Chemical Company Limited")

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