

October 24, 2026

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400 001

Ref: Scrip Code: 523660 / WATERBASE

Dear Sir/Madam,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), read with clause 20 of Para A of Part A of Listing Regulations, we hereby submit the disclosure regarding the orders passed by Deputy Commissioner (ST), Nellore - State Taxes Department in Annexure A.

The relevant details as per the requirements of Regulation 30 of Listing Regulations read with SEBI circular no SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023 are given in the enclosed Annexure.

For The Waterbase Limited



R Sureshkumar
Company Secretary
Encl: a/a

ANNEXURE A

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023.

S. No	Particulars	Details
1	Name of Authority	Deputy Commissioner (ST) , Nellore – Department of State Taxes.
2	Nature and details of the action(s) taken, or order(s) passed	Intimation of tax ascertained as being payable under Section 73 of the APGST, CGST AND IGST Acts, 2017.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	The Notice came to our knowledge on 24.10.2026
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Demand of tax under section 73 of APGST, CGST AND IGST Acts, 2017 on the grounds of re-classification of certain products For FY 2022-23, the order imposes a tax liability of Rs. 1,63,04,472/-, along with an applicable interest of Rs. 1,02,83,878/- and a penalty of Rs. 16,30,447/- . For FY 2023-24, the order demands a tax liability of Rs. 1,36,41,562/-, along with an applicable interest of Rs. 61,28,611/- and a penalty of Rs. 13,64,156/- on the same grounds.
5	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 financial, no impact on operation or other activities of the Company due to the intimation of tax payable. These Orders are currently appealable & we will file the appeal before the respective Authorities.

Registered Office / Factory:

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