

March 20, 2025

The Secretary Listing Department, BSE Limited, 1 st Floor, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400001 Scrip Code: 540975	The Manager, Listing Department, The National Stock Exchange of India Ltd Exchange Plaza, C-1, Block G Bandra Kurla Complex Bandra (East), Mumbai 400051 Scrip Symbol: ASTERDM
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Dear Sir/ Madam,

Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby submit the details of order(s) received by the Company under Central Goods and Services Tax Act, 2017.

The details as required under Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/PoD/CIR/P/0155 dated November 11, 2024, is enclosed herewith as **Annexure- A**

We request you to kindly take the above information on record.

Thank you
For Aster DM Healthcare Limited

Hemish Purushottam
Company Secretary and Compliance Officer
M. No: A24331

Annexure – A

Details as required under SEBI Circular No. SEBI/HO/CFD/PoD/CIR/P/0155 dated November 11, 2024

S.no	Particulars	Information/Remarks
1.	Name of the authority	Joint Commissioner of Central Tax, GST Commissionerate, Bengaluru East, Bengaluru
2.	Nature and details of the action(s) taken, or order(s) passed	<p>The company is in receipt of a demand order dated 19th March 2025 issued under Section 74 (1) of CGST Act 2017.</p> <p>The order, passed under the GST Act, demands a GST amount of Rs. 1.08 Crore, along with a consequential penalty of 100% of the demanded amount, which is also Rs. 1.08 Crore.</p> <p>The GST authorities is of the opinion that the sale of Covid-19 vaccination qualifies as a “composite supply,” with the principal supply being the sale of the vaccine and the auxiliary supply being the service of administering the vaccine, and accordingly total transaction is taxable at the rate of 5% (CGST 2.5% and SGST 2.5%).</p>
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 demand order on 19 th March 2025.
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Dispute regarding treatment of GST on sale of Covid-19 vaccination provided by Hospital to its patient.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>The claim made by authority is not maintainable. There is no material impact on the financial, operation or other activities of the company due to the issuance of this order.</p> <p>Further, the company is in the process of evaluating the order and shall take necessary steps to respond to the demand order including challenging the said Order at relevant appellate forums.</p>