



Ref: SECT: STOC: 87-25

July 18, 2025

To
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

To
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, G Block, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051

Scrip Code: 519552

Scrip Code: HERITGFOOD

Dear Sir/Madam,

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

Please find below the disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular on Continuous Disclosure Requirements:

Details of events	Information of such event(s)
Name of the Authority	Honourable Supreme Court of India
Nature and details of the action(s) taken, initiated or order(s) passed	<p>The Hon'ble Supreme Court of India has dismissed the Special Leave Petition (SLP) filed by the GST Department of the State of Andhra Pradesh against the final judgement passed by Hon'ble High Court of Andhra Pradesh in Writ Petition No. 27108/2021. The matter pertained to the Flavoured Milk HSN classification and the applicable rate of GST.</p> <p>Pursuant to the dismissal of the SLP, Flavoured Milk is now conclusively classifiable under tariff heading 04029990, attracting 5% GST, as opposed to heading 22029990, which attracts 12% GST.</p>
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	The order was received on 17 th July 2025
Details of the violation(s) contravention(s) committed or alleged to be committed	<p>Not applicable.</p> <p>The Company has received a favourable order and the classification of Flavoured Milk under the HSN code, as adopted by the Company, has been upheld and supported by the judicial pronouncement of the Hon'ble Supreme Court of India.</p>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>Pursuant to the order passed by the Hon'ble Supreme Court of India, the Company is now entitled to claim a refund of GST paid under protest, amounting to a total of Rs.453.44 Lakhs comprising:</p> <ul style="list-style-type: none">• IGST: Rs. 17.04• CGST: Rs.218.20• SGST: Rs.218.20

Kindly take the same on record.

Thanks & Regards,

For **HERITAGE FOODS LIMITED**

UMAKANTA BARIK

Company Secretary & Compliance Officer
M. No: FCS-6317



HERITAGE FOODS LIMITED

CIN : L15209TG1992PLC014332

AN ISO: 22000 CERTIFIED COMPANY

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