



Ref: SECT: STOC: 88-25

July 21, 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

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

Dear Sir/Madam,

In continuation to our earlier disclosure dated July 18, 2025, the Company hereby discloses the enclosed details in terms of SEBI Circular dated February 25, 2025, and Industry Standards note on Regulation 30 of Listing Regulations, as Form A.

In respect of the captioned matter, I, the undersigned, state and declare that the information and details provided in Form A, in compliance with Regulation 30(13) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is true, correct and complete to the best of my knowledge and belief.

Kindly take the same on record and display the same on the website of your exchange.

Thanks & Regards,
For **HERITAGE FOODS LIMITED**

UMAKANTA BARIK

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

Encl: a/a

HERITAGE FOODS LIMITED

CIN : L15209TG1992PLC014332

AN ISO: 22000 CERTIFIED COMPANY

Regd. Off : H.No. 8-2-293/82/A/1286 , Plot No. 1286, Road No. 1 & 65, Jubilee Hills, Hyderabad - 500033, Telangana, INDIA.
Tel. : +91-40-23391221, 23391222, Fax: 23326789, 23318090 Email : hfl@heritagefoods.in, Website : www.heritagefoods.in





Form A

Disclosure by BSE 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]

Sl No	Particulars	Details
1	Name of the listed company	Heritage Foods Limited
2	Type of communication received	The Hon'ble Supreme Court of India has passed an order dismissing the Special Leave Petition (SLP) filed by the Goods and Services Tax (GST) Department of the State of Andhra Pradesh.
3	Date of receipt of communication	July 17, 2025
4	Authority from whom communication Received	Honourable Supreme Court of India
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<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>
6	Period for which communication would be applicable, if stated	From July 1, 2017 to October 31, 2021
7	Expected financial implications on the listed company, if any	<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. 17.05 • CGST: Rs.218.20 • SGST: Rs.218.20
8	Details of any aberrations/non-compliances identified by the authority in the communication	<p>None</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>
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	Nil
10	Action(s) taken by listed company with respect to the communication	The Company will claim a refund of GST amounting to Rs. 453.44 Lakhs pursuant to the favourable order of the Hon'ble Supreme Court of India. As per the judicial pronouncements by various legal forums and the classification of Flavoured Milk has been conclusively settled under HSN Code 04029990, attracting 5% GST, instead of 12% under HSN Code 22029990. The company has changed the Flavoured milk GST tariff inline with the judicial pronouncements.
11	Any other relevant information	Nil

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