

Date: December 09, 2025

Place: Chennai

Ref: SHAI/B & S/SE/137/2025-26

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street
Mumbai – 400001
Maharashtra, India
Scrip Code: 543412

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot C/1,
G Block, Bandra-Kurla Complex
Mumbai – 400051.
Maharashtra, India
Symbol: STARHEALTH

Dear Sir/ Madam

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

Pursuant to the provisions of Regulation 30 read with sub-para 20 of Para A of Part A of Schedule III of the Listing Regulations, we hereby submit that the Company is in receipt of an Order dated 08 December 2025 passed by the Office of the Superintendent of Central Goods & Service Tax, Kolkata – South, West Bengal as **Annexure - 1**.

Further, we have also annexed the disclosure as required under Regulation 30(13) of the Listing Regulations read with the Industry Standards Note on Regulation 30 of Listing Regulations in **Annexure – 2**.

We state and declare that the information and details provided in **Annexure - 2**, in compliance with Regulation 30(13) of the Listing Regulations, 2015, is true, correct and complete to the best of our knowledge and belief.

Based on legal counsel's advice, the Company would be filing an appeal /writ petition with the appropriate authorities to address the matter.

Further based on the counsel's advice the Company believes that liability is unlikely to arise.

The above information will also be available on the company website at www.starhealth.in.

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

Thanking you,

For Star Health and Allied Insurance Company Limited

Jayashree Sethuraman

Company Secretary & Compliance Officer

Annexure-1

Disclosures with respect to Clause 20 of Para A of Schedule III of Listing Regulations read with SEBI Circular dated 13 July 2023:

Name of the Authority	Office of the Superintendent of Central Goods & Service Tax, Kolkata – South, West Bengal
Nature and details of the action(s) taken, or orders (s) passed	The Company has received an order vide Order No. 20/SUPTD/GST/ADJ/R-V/PSD/KOL-SOUTH/2025-26/ dated 08 December 2025 from the Office of the Superintendent of Central Goods & Service Tax, Kolkata – South, West Bengal, levying a penalty of Rs. 10,70,722/- under Section 74(9) of the Central Goods and Services Tax Act, 2017 (“the Act”) for the period April 2019 to March 2020.
Date of receipt of direction or order including and ad-interim or interim orders or any other communication from the authority	08 December 2025
Details of the violation (s) /contravention (s) committed or alleged to be committed	Penalty has been levied on account of excess ITC availed for contravention of the provisions of Section 74 of the Central Goods and Services Tax Act, 2017.
Impact on financial, operation or other activities of the listed entity quantifiable in monetary terms to the extent possible	<p>The Company believes that it has a strong case based on merits, to successfully defend these matters.</p> <p>The Company does not foresee any material impact on the financial, operation or other activities.</p> <p>Based on legal counsel's advice, the Company would be taking necessary steps to file an appeal /writ petition with the appropriate authorities to address the matter within the prescribed time period.</p>
Reason for delay in submission of disclosure	-NA-

Annexure-2

Disclosures with respect to Regulation 30(13) of Listing Regulations read with Industry Standards:

S.No.	Particulars	Details
1.	Name of the listed company	Star Health and Allied Insurance Company Limited
2.	Type of communication received	The Company has received an order from the Office of the Superintendent of Central Goods & Service Tax, Kolkata – South, West Bengal, levying a penalty of Rs. 10,70,722/- under Section 74(9) of the Central Goods and Services Tax Act, 2017 (“the Act”) for the period April 2019 to March 2020
3.	Date of receipt of communication	08 December 2025
4.	Authority from whom communication received	Office of the Superintendent of Central Goods & Service Tax, Kolkata – South, West Bengal.
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Refer Sl. No. 2 above
6.	Period for which communication would be applicable, if stated	For the period April 2019 to March 2020
7.	Expected financial implications on the listed company, if any	The Company believes that it has a strong case based on merits, to successfully defend these matters. The Company does not foresee any material impact on the financial, operation or other activities. .
8.	Details of any aberrations/non-compliances identified by the authority in the communication	GST demand is arising due to excess ITC availed.
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	Penalty of Rs. 10,70,722/- has been levied on account of excess ITC availed.
10.	Action(s) taken by listed company with respect to the communication	Based on legal counsel's advice, the Company would be filing an appeal /writ petition with the appropriate authorities to address the matter within the prescribed time period.
11.	Any other relevant information	Nil