

NIIT Limited

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CIN: L74899HR1981PLC107123

www.niit.com

December 16, 2025

The Manager National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 The Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Sub: Intimation pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015

Scrip Code: BSE - 500304; NSE - NIITLTD

Dear Sir/Madam,

This is with reference to our <u>disclosure dated July 11, 2025</u> wherein it was informed that the Company had received a GST Show Cause Notice (SCN) on July 10, 2025 from Assistant Commissioner of State Tax, Ward 203, Zone-11, Delhi on account of mismatch in GST credit.

In continuation to the above, we would like to inform that the Company has received an assessment order with nil demand dated December 15, 2025, for dropping the proceedings under section 73 of CGST Act, 2017, from Assistant Commissioner of State Tax, Ward 203, Zone-11, Delhi against the said SCN.

The disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 is enclosed herewith as Annexure –A.

You are requested to take note of the same and inform your members accordingly.

Thanking you,

Yours truly, For **NIIT Limited**

Arpita Bisaria Malhotra Company Secretary & Compliance Officer

<u>Disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 :</u>

Particulars	Details
Name of the Authority	Assistant Commissioner, Ward 203, Zone 11, Delhi
Nature and details of the action(s) taken or order(s) passed	Assistant Commissioner has passed an assessment order with nil demand against the Show Cause Notice (SCN) which was received on July 10, 2025 for an aggregate amount of Rs. 4.15 crore (which includes tax demand of Rs. 2.33 crore, interest of Rs. 1.59 crore and penalty of Rs. 0.23 crore)
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 15, 2025
Details of violation(s)/ contravention(s) committed or alleged to be committed	The Company had earlier received the said SCN on account of difference in credit appearing in GSTR-3B vs GSTR-2A, credit availed from ISD Taxpayer and credit appearing in GSTR-2A, Mismatch in tax declared in Annual Return wherein GST amount of Rs. 4.15 crore was demanded for FY 2021-22 (which includes tax demand of Rs. 2.33 crore, interest of Rs. 1.59 crore and penalty of Rs. 0.23 crore)
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	No action required.
Updates on the Show Cause Notice	The Company has received an assessment order with nil demand under section 73 of CGST Act, 2017, wherein the demand as per the said SCN has been dropped and concluded.