

9th August, 2024The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001The Manager,
National Stock Exchange of India Limited,
Exchange Plaza,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051

BSE Code: 540153

NSE Code: ENDURANCE

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

Dear Sir / Madam,

Pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 (“SEBI Circular”), we hereby submit disclosure regarding Orders dated 9th August, 2024 passed by:

- I. Assistant Commissioner, Division Aurangabad Rural: Aurangabad: Nagpur: CBIC (“Order I”); and
- II. Deputy Commissioner of the State Tax Department, Government of Uttarakhand (“Order II”).

Details of the above Orders as per the Listing Regulations and the SEBI Circular:

Sr. No.	Particulars	Description of Order I	Description of Order II
1.	Name of the Authority	Assistant Commissioner Division Aurangabad Rural: Aurangabad: Nagpur: CBIC.	Deputy Commissioner Rudrapur- Sector 1: Rudrapur: Uttarakhand, State/UT: Uttarakhand.
2.	Nature and Details of the action initiated or order Passed	The Order is for demand of Rs. 4.14 million. (Tax - Rs. 2.27 million, Interest - Rs. 1.64 million and Penalty - Rs. 0.23 million)	The Order is for demand of Rs. 4.76 million. (Tax- Rs. 2.41 million, Interest - Rs. 2.11 million and penalty - Rs. 0.24 million.)
3.	Date of the receipt of communication from the authority	9 th August,2024 at 13:01 hrs.	9 th August, 2024 at 16.00 hrs.

Sr. No.	Particulars	Description of Order I	Description of Order II
4.	Details of the violation(s) / Contravention (s) committed or alleged to be committed	<p>Input Tax Credit (“ITC”) for FY 2019-20 is denied on the ground that suppliers have not filed GSTR-3B return and not paid GST amount to the exchequer.</p> <p>The Company is in the process of filing an appeal against the said Order on the grounds that, ITC reversal towards non-filing of GSTR-3B by suppliers has been incorporated from October 2022 and was not applicable for earlier period.</p>	<p>ITC for FY 2019-20 is denied on the ground that ITC amount is more than GSTR-2A amount.</p> <p>The Company is in the process of filing an appeal against the said Order on the grounds that the difference in ITC is appearing due to overlapping of the financial year and there is no excess ITC than GSTR-2A. Reconciliation submitted by the Company has not been considered while passing the Order.</p>
5.	Impact on financial operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no material impact on financials, operations or other activities of the Company.	

You are requested to take this intimation on record.

Thanking you,

Yours faithfully,

For **Endurance Technologies Limited**

Sunil Lalai

*Company Secretary and Executive Vice President – Legal
Membership No.: A8078*