

January 05, 2024

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400 001

Ref: Scrip Code: 523660 / WATERBASE

Dear Sir/Madam,

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

Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), read with clause 20 of Para A of Part A of Listing Regulations, we hereby submit the disclosure regarding the orders passed by Deputy Commissioner (ST) , Special circle Nellore - Commercial Taxes Department in Annexure A.

The relevant details as per the requirements of Regulation 30 of Listing Regulations read with SEBI circular no SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023 are given in the enclosed Annexure.

For The Waterbase Limited

ARUMUGAM BALA
AM BALA

Digitally signed by
ARUMUGAM BALA
Date: 2024.01.05
19:20:37 +05'30'

Bala Arumugam
Company Secretary

Encl: a/a

Registered Office / Factory:

Ananthapuram Village | T.P. Gudur Mandal | Nellore | Andhra Pradesh | 524 344
T: +91 70759 33457 | E: info@waterbaseindia.com | CIN: L05005AP1987PLC018436



ANNEXURE A

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123 dated July 13, 2023.

| S. No | Particulars | Details |
|--------------|--|--|
| 1 | Name of Authority | Deputy Commissioner (ST) , Special circle Nellore - Commercial Taxes Department. |
| 2 | Nature and details of the action(s) taken, or order(s) passed | Intimation of tax ascertained as being payable under Section 73 of the CGST Act, 2017. |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | The Notice came to our knowledge on 04.01.2024 |
| 4 | Details of the violation(s)/contravention(s) committed or alleged to be committed | Demand of tax under section 73 of CGST Act, 2017, on the grounds of re-classification of certain products for an amount of Rs.3,74,56,311/-, penalty amounting to Rs. 37,45,631/- and Interest for an amount of Rs.1,65,15,538/- has been imposed. |
| 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 financial, no impact on operation or other activities of the Company due to the intimation of tax payable. These Orders are currently appealable & we will file the appeal before the respective Authorities. |

Registered Office / Factory: