



December 22, 2023

The General Manager,  
Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001.

**COMPANY CODE** : 506285  
**SCRIP CODE** : BAYERCROP

Dear Sir/Madam,

**Sub.: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has received an order from the Assistant Commissioner of State Tax, Guwahati, Assam imposing penalty on the Company.

The above-mentioned order is related to mismatch Input Tax Credit & difference between GSTR1 vs GSTR 9. The Company will be filing appeal as it believes that it has strong merits to challenge the order.

The details as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed as **Annexure I**.

You are requested to take the same on your record.

Thanking You

*for* **Bayer CropScience Limited**

**Nikunj Kumar Savaliya**  
Company Secretary & Compliance Officer

Encl.: As above

Bayer CropScience Ltd.  
CIN: L24210MH1958PLC011173

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Hiranandani Estate  
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Maharashtra, India

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www.cropscience.bayer.com

**RESTRICTED**



*Annexure I*

**A. Order from Assistant Commissioner of State Tax, Guwahati, Assam**

<b>Name(s) of the Authority</b>	Assistant Commissioner of State Tax, Guwahati, Assam
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	The Company has received an order imposing penalty of Rs. 0.97 Mio.
<b>Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority</b>	December 21, 2023.
<b>Details of the violation(s) / contravention(s) committed or alleged to be committed</b>	The order is due to mismatch Input Tax Credit & difference between GSTR1 vs GSTR 9.
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	<p>The Company has received an order imposing penalty of Rs. 0.97 Mio.</p> <p>The Company will be filling an appeal as it believes that it has strong merits to challenge the order.</p>