

Dated: 2nd April, 2026

To,
The Secretary,
 Corporate Relationship Department,
BSE Limited,
 Phiroze Jeejeebhoy Towers,
 Dalal Street, Mumbai-400001

Subject: Update on Ongoing Litigation-Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations').

Reference: Swastika Investmart Limited (BSE Scrip Code 530585; ISIN INE691C01022)

Dear Sir/ Madam,

In continuation of the earlier disclosure filed by the Company dated 14th August 2023, wherein it was informed that an appeal had been filed and was pending before the Commissioner of Income-tax (Appeals) with respect to FY 2014-15 for assessment under Sections 143(3) and 156 of the Income-tax Act, 1961, amounting to Rs. 78.15 lakhs.

Further pursuant to the provisions of Regulation 30 of the SEBI Listing Regulations, 2015 as amended till date read with sub-para 8 of Para B of Part A of Schedule III of the SEBI Listing Regulations read with SEBI circular number SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, we hereby inform you that the Company has received an Order passed by the Income Tax Appellate Tribunal Mumbai, Bench u/s 143(3) of the Income Tax Act, 1961 for financial year 2014-15.

The said Order, bearing ITA No. 6214/MUM/2025 dated March 12, 2026, has been issued by the Assistant Registrar of the Income Tax Appellate Tribunal, Mumbai Bench ("ITAT, Mumbai") and pursuant to the submissions and representations made by the Company and, the tax demand u/s 143(3) for the FY 2014-15 has been reduced, and the demand now stands at Nil.

However, proceedings in respect of the demand raised under Section 156 of the Income Tax Act, 1961, pertaining to amount Rs. 50.50 lakhs, are still pending before the Commissioner of Income-tax (Appeals).

The details as required under Regulation 30 of SEBI Listing Regulations are as below:

S. No.	Particulars	Information/Remarks
1	The details of any change in the status and / or any development in relation to such proceedings;	<p>Two appeals were pending for FY 2014-15, one against order U/s 143(3) and another against the order U/s 156 of Income Tax Act, 1961.</p> <p>The appeal against the order under Section 143(3) of Income Tax Act, 1961 has been disposed of, and no demand remains payable.</p> <p>The Appeal against the demand raised under Section 156 of Income Tax Act, 1961 involving an amount of Rs. 50.50 lakhs for the assessment year 2015-16, is still pending before the Commissioner of Income-tax (Appeals).</p>

Swastika Investmart Limited

Corp. Off. : 48 Jaora Compound, M.Y.H. Road, Indore-452001 ☎ 0731 66 44 000

Regd. Off. : Office No. 104, 1st Floor, Keshava Commercial Building, Plot No. C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai - 400051 ☎ 022 690 11544

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2	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable
3	In the event of settlement of the proceedings, details of such settlement including -terms of the settlement, compensation/ penalty paid (if any) and impact of such settlement on the financial position of the listed entity	Not Applicable

Please may note there is no impact on the operations of the Company of above mention litigations/disputes/assessment etc.

This is for your information and record.

Thanking You

Yours Faithfully,

FOR SWASTIKA INVESTMART LIMITED

SHIKHA AGRAWAL
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO. A36520

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