



Date: August 16, 2023

To

The Manager, Listing Department BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001 Scrip Code: 543283	The Manager, Listing & Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051 Scrip Symbol: BARBEQUE
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Dear Sirs,

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

Pursuant to the provisions of Regulation 30 read with Para B of Part A of Schedule III of the SEBI (LODR) Regulations and Company’s Policy for Determining Materiality of Events or Information, we hereby disclose the list of pending/ongoing litigations/cases of the Company which become material consequent to the notification of SEBI (LODR) (Second Amendment) Regulations, 2023 and the applicability of guidelines for determining materiality of events or information.

The details as required under Section V-A of Chapter V of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, has been enclosed herewith as **Annexure - A** to this letter.

This is for your information and record.

Thanking you.

Yours faithfully,

For Barbeque-Nation Hospitality Limited

Nagamani C Y

Company Secretary & Compliance Officer

M. No: A27475

Annexure - A

Sl. No.	Name(s) of Opposing party, court/tribunal/agency	Brief details of disputes/ litigation	Expected financial implications, if any, due to compensation, penalty, etc.
1.	Commercial Taxes Department, Proceedings of the State Tax Officer, Pondy Bazaar Assessment Circle	Writ Petition filed before the Madras High Court is disclosed in the financial statements of the Company as contingent liability. The matter is on the availment of Composition Scheme u/s 7(1)(b) r/w Section 2(9) of the TNVAT Act, 2006.	Rs.15.54 Crores
2.	Income Tax Department	Appeals filed against the assessment orders for the Assessment years 2013-14, 2014-15; 2017-18 are disclosed as contingent liability in the financial statements of the Company.	Rs.10.11 Crores
3.	Office of the Deputy Commissioner of Commercial Taxes, (Audit)	<p>Appeal against the order passed by the Department of Commercial Tax, Government of Karnataka is pending before the Joint Commissioner of Commercial Taxes (Appeals-3).</p> <p>Department of Commercial Tax had done the GST Audit for the financial year 2018-19 and passed the order for following items/transactions to pay the Tax Amount along with Interest & Penalty:</p> <ul style="list-style-type: none"> (i) Ineligible ITC; (ii) Non declaration of supply of Food & Beverages to employees and GST there on; (iii) Non declaration of Taxable Value relating to "Cross Charge" and GST there on; (iv) Non-payment of GST on Related Party Transactions; and (v) Non declaration of Turnover relating to receipt of expenses reimbursement from M/s. Barbeque Nation Mena Holdings Limited, UAE. 	Rs.10.18 Crores