

January 19, 2026

National Stock Exchange of India Limited
Listing Compliance Department
"Exchange Plaza"
Bandra – Kurla Complex
Bandra East, Mumbai – 400 051
NSE Symbol: ARE&M

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
BSE SCRIP CODE: 500008

Dear Sir / Madam,

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

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby submit the disclosure regarding Appellate Authority Order dated January 14, 2026 (received on Saturday January 17, 2026 late evening), issued under Section 107 of Office of the Commissioner of Central Tax, Appeals-II, Delhi CGST/DGST Act, 2017.

We request you to take on record the same.

Thank you

For Amara Raja Energy & Mobility Limited
(Formerly known as Amara Raja Batteries Limited)

Vikas Sabharwal
Company Secretary
& Vice President - Legal



Encl: a/a



S. No.	Particulars	Details
1	Name of the authority	Commissioner of Central Tax, Appeals – II, Delhi
2	Nature and details of the action(s) taken or order(s) passed	Original Order passed by the Additional Commissioner, Delhi South on January 28, 2025 has been upheld by the Commissioner, Appeal-II, Delhi vide Order dated January 14, 2026, under Section 107 of the CGST/DGST Act, 2017. This order was received on Saturday January 17, 2026, late evening.
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	Received on Saturday January 17, 2026, late evening via post.
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	<ol style="list-style-type: none"> 1. Excess ITC availed and utilized in GSTR-3B over GSTR-2A 2. Supply of goods covered under warranty period. 3. Claiming of ITC from non-filers of GSTR-3B 4. Payment of interest as per rule 37 (180 days reversal) <p>Tax: Rs.11,03,08,991/- Penalty: Rs. 11,03,08,991/- Interest: As per Section 50</p>
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	<p>There is no material impact on financial, operation or other activities of the Company.</p> <p>The Company will file an appeal before GST Tribunal once formed, by paying pre deposit. The liability pertaining to Original Order has been already disclosed in Financial Statements under 'Contingent Liability'.</p>