

December 31, 2025

To, National Stock Exchange of India Limited	BSE Limited
Scrip Code: ACC	Scrip Code: 500410

Sub.: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir / Madam,

The company has received an order under Section 73(9) of CGST Act, MGST Act, IGST Act & GST (Compensation to States) Act, 2017 and under Section 79(5) of 75(9) of the TNGST/CGST Act, 2017. The Company will be contesting the orders imposing the demand before the appropriate authorities within the prescribed timeline.

The disclosures on the aforesaid matters pursuant to the SEBI Listing Regulations and the SEBI Circular bearing reference number SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith as **Annexure A**.

The above intimation will also be available on the website of the Company www.acclimited.com.

You are requested to take the same on your record.

Yours faithfully,
For, ACC Limited

Bhavik Parikh
Company Secretary & Compliance Officer

Encl: As above

Annexure – A

Details as required under Regulation 30 read with Para A of Part A of Schedule III of the LODR Regulations, 2015 in relation to the actions(s) taken or orders passed:

Sr. No.	Particulars	Description	Description
1	Name of the Authority	Deputy Commissioner of State Tax, Nagpur Zone.	Assistant commissioner (ST) (FAC), Perur Assessment Circle, Coimbatore.
2	Nature and details of the action(s) taken, initiated or order(s) passed by the authority	<p>Order under Section 73(9) of CGST Act, MGST Act, IGST Act & GST (Compensation to States) Act, 2017 is passed as under: -</p> <p>Total Liability Determined:</p> <ul style="list-style-type: none"> Tax: Rs. 12,76,22,339 Interest: Rs. 19,01,57,660 <u>Penalty: Rs. 2,28,87,811</u> <i>Total: Rs. 34,06,67,810</i> <p>(Interest calculated till date of payment u/s. 50 of CGST act 2017).</p>	<p>Order under section 75(9) of the TNGST/CGST Act, 2017 is passed as under: -</p> <ul style="list-style-type: none"> Total Tax: Rs.153,81,80,778 <u>Penalty: Rs.15,82,26,068</u> <i>Total: Rs.1,69,64,06,846</i> <p>Interest: Payable under Section 50(1).</p>
3	Date and time of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	30 th December 2025	30 th December 2025
4	Details of the violation(s)/contravention (s) committed or alleged to be committed	<ol style="list-style-type: none"> 1. Mismatch in Tax Liability 2. Disallowance of certain credit notes 3. Excess ITC Claimed 4. ITC on Imports & Ineligible Credits 5. RCM on GTA & Royalty on minerals tax partial unpaid 6. GST liability on asset sales 	<ol style="list-style-type: none"> 1. Turnover Reconciliation (GSTR-9 vs GSTR-9C) 2. ITC Mismatch (Table 8 of GSTR-9) 3. Credit Note ITC Reversal 4. ITC Mismatch (GSTR-3B vs GSTR-2B) 5. Other Expenses 6. Depreciation & Amortisation 7. Freight & Forwarding 8. Employee Benefits 9. Purchase of Stock-in-Trade 10. Sundry Creditors

ACC Limited

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Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771

Sr. No.	Particulars	Description	Description
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is taking appropriate steps to appeal against the above Orders by imposing the demand before the appropriate authority. The Company does not foresee any material impact on financial or operational or other activities of the Company.	The Company is taking appropriate steps to appeal against the above Orders imposing the demand before the appropriate authority. The Company does not foresee any material impact on financial or operational or other activities of the Company.