

**December 31, 2025**

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 of Deputy Commissioner order dated December 31, 2025 issued under Section 74 and 122 of RGST Act, 2017 and CGST Act, 2017 read with Section 4 & 20 of IGST Act, 2017 by Office of Deputy Commissioner, Circle-A, Jaipur-III, Rajasthan, CGST/RGST 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

**Order issued under Section 74 of Office of Deputy Commissioner, Circle-A, Jaipur-III, Rajasthan, CGST/RGST Act, 2017:**

S. No.	Particulars	Details
1	Name of the authority	Deputy Commissioner, Office of the Deputy Commissioner, Circle-A, Jaipur-III, Rajasthan
2	Nature and details of the action(s) taken or order(s) passed	Issuance of Order No. ZD0812250933186 in DRC-07 under Section 74 and 122 of the CGST/RGST Act, 2017 read with Section 4 & 20 of IGST Act, 2017
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	December 31, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Delay in raising tax invoices for scrap batteries transferred from Rajasthan to Head Office and shipped to the smelter.  Tax: Rs.1,46,82,009/- Penalty: Rs.4,40,46,027/- Interest: Rs.1,89,39,791/-
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	There is no impact on financial, operational, or other activities. The Company believes the order should not have been issued under Section 74, as it has voluntarily paid the applicable tax and interest, with no intention of evading tax. The Company will file an appeal against the order.