

December 31, 2025

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| 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").

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Dear Sir / Madam,

The company has received orders under Section 73 of the 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](http://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  | Joint Commissioner, Ludhiana, Punjab   | Deputy Commissioner of State Tax Special circle, Patna  |
| 2       | Nature and details of the action(s) taken, initiated or order(s) passed by the authority   | Order under Section 73 of the CGST Act, 2017<br><br><b>Demand:</b> Rs.2,91,56,050/-<br><b>Penalty:</b> Rs. 29,15,605/-<br><b>Total:</b> Rs. 3,20,71,655/-<br><br><b>Interest:</b> As applicable under Section 50 of the CGST/PGST ACT, 2017.         | Order under Section 73 of the CGST Act, 2017<br><br><b>Demand:</b> Rs.20,80,23,766/-<br><b>Interest:</b> Rs.14,04,16,040/-<br><b>Penalty:</b> Rs. 2,08,52,376/-<br><b>Total:</b> Rs. 36,92,92,182   |
| 3       | Date and time of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; | 31 <sup>st</sup> December 2025   | 31 <sup>st</sup> December 2025  |
| 4       | Details of the violation(s)/contravention (s) committed or alleged to be committed   | Excess Input Tax Credit (ITC) availed.   | 1. Excess ITC availed under ISD mechanism;<br>2. Verification of credit notes;<br>3. Ineligible ITC;<br>4. Supplies/Tax reduced through amendments.   |
| 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. |

### ACC Limited

#### Registered Office:

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