

September 02, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
BSE – 500495

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400051
NSE – ESCORTS

Sub: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) (Additional Litigations Details due to Merger)

Dear Sir/ Ma’am,

In continuation of our earlier intimation dated August 14, 2023 and updation thereof time to time (“**Earlier Intimation**”), we wish to inform you that National Company Law Tribunal, Chandigarh Bench, (“**NCLT**”) vide Order dated August 21, 2024 (“**Order**”), approved the Scheme of Amalgamation among and between Escorts Kubota India Private Limited (‘EKI’ or ‘Amalgamating Company No. 1’), Kubota Agricultural Machinery India Private limited (‘KAI’ or Amalgamating Company No. 2) and the Company (Amalgamated Company). Further, the said Order has already been duly filed with Registrar of Companies, NCT of Delhi & Haryana and the merger has been effective from September 01, 2024.

Pursuant to the said merger, the details of new litigations pertaining to aforesaid amalgamating companies are enclosed as **Annexure I**.

Please take the same on record.

Thanking You,

Yours faithfully,

For Escorts Kubota Limited

Arvind Kumar

Company Secretary

Encl.: As above

Escorts Kubota Limited

(Formerly Escorts Limited)

Registered Office - 15/5, Mathura Road, Faridabad - 121003, Haryana, India

Tel.: +91-129-2250222 | E-mail: corp.secretarial@escortskubota.com | Website: www.escortskubota.com

Corporate Identification Number L74899HR1944PLC039088



Escorts Kubota Limited

Annexure I

Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity:

INR in Crore

Direct Tax

(A) Appeals filed by the Company against Income Tax Department

Name of the Company/	Forum where litigation is pending	Brief details of disputes/ litigation	Period to which disputes relates	Tax Impact *	Demand paid under protest
Escorts Kubota Limited	Commissioner (Appeals)/ Income Tax Appellate Tribunal/ High Court	Disallowance of certain expenses, transfer pricing adjustment etc.	AY 2010-11 to AY 2020-21	9.37	1.05

(B) Appeals filed by the Income Tax Department against Company

Name of the company	Forum where litigation is pending	Brief details of disputes/ litigation	Period to which disputes relates	Tax Impact *	Demand paid under protest
Escorts Kubota Limited	Supreme Court	Transfer pricing assessment	AY 2016-17	17.11	-

* Interest (at applicable rate) shall be in addition to the tax impact stated above.

Note: The status of above additional litigations on account of Merger of Escorts Kubota India Private Limited ('EKI' or 'Amalgamating Company No. 1'), Kubota Agricultural Machinery India Private limited ('KAI' or Amalgamating Company No. 2) with the Company (Amalgamated Company).

Escorts Kubota Limited

(Formerly Escorts Limited)

Registered Office - 15/5, Mathura Road, Faridabad - 121003, Haryana, India

Tel.: +91-129-2250222 | E-mail: corp.secretarial@escortskubota.com | Website: www.escortskubota.com

Corporate Identification Number L74899HR1944PLC039088