

5th March, 2025

To,

National Stock Exchange of India Limited

BSE Limited

Scrip Code: ACC

Scrip Code: 500410

Sub.: Disclosure 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 orders from (i) Deputy Commissioner of Commercial Taxes (Audit) - 5, Bengaluru (Karnataka) and (ii) Joint Commissioner of State Tax, Durg Division, Chhattisgarh, demanding tax with interest and penalty. The Company is taking appropriate steps to appeal against the said orders imposing the demand before the appropriate authority.

The details with respect to aforesaid order pursuant to SEBI Listing Regulations read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed herewith as **Annexure I**.

You are requested to take the same on your record.

Thanking you,

Yours Sincerely,
For, ACC Limited

Bhavik Parikh
Company Secretary & Compliance Officer

ACC Limited

Registered Office:
Adani Corporate House
Shantigram, S. G. Highway, Khodiyar,
Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771

Annexure I:

Sr. No.	Particulars	Remarks	
1.	Name of the authority	Deputy Commissioner of Commercial Taxes (Audit) -5, Bengaluru (Karnataka)	Joint Commissioner of State Tax, Durg Division, Chhattisgarh
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 / SGST Act, 2017 <i>inter-alia</i> levying penalty of Rs. 6,77,90,760/-.	Order passed u/s 73 of SGST Act, 2017 / CGGST Act, 2017 <i>inter-alia</i> levying penalty of Rs. 1,27,13,638/-.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	4 th March, 2025	4 th March, 2025
4.	Details of the alleged violation(s) /contravention(s) committed or alleged to be committed	Demand levied on various issues: a) Mismatch e_waybills vs ITC claimed b) Mismatch e_waybills vs Output tax liability GST on Misc Income.	Demand levied on various issues: a) Difference in value of credit note declared in GSTR-1 and GSTR-9 b) Difference in outward E Way Bill and GSTR-3B Adjustment in turnover in GSTR-9C
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 said 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.	The Company is taking appropriate steps to appeal against the said 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:
 Adani Corporate House
 Shantigram, S. G. Highway, Khodiyar,
 Ahmedabad – 382 421, Gujarat, India
 Ph +91 79-2656 5555
 www.acclimited.com
 CIN: L26940GJ1936PLC149771