

23rd August, 2024

To

National Stock Exchange of India
Limited

BSE Limited

Scrip Code: 500410

Scrip Code: ACC

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

Dear Sir/Madam,

Please refer our today's intimation dated 23rd August 2024 regarding orders from the Office of Joint Commissioner of State Tax, Bhopal Division - 1, Madhya Pradesh and State Tax Joint Commissioner Special Branch, Patna, Bihar.

In continuation of above, we would like to clarify that the amount mentioned in the said intimation was inclusive of interest while the actual amount of penalty levied was Rs.2,12,78,919/- by the Office of Joint Commissioner of State Tax, Bhopal Division - 1, Madhya Pradesh and Rs.3,57,49,286/- by State Tax Joint Commissioner Special Branch, Patna, Bihar.

We are, therefore, enclosing the revised details as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 as **Annexure I**.

You are requested to take the same on your record.

Thanking you,

Yours Sincerely,
For, ACC Limited

Manish Mistry
Company Secretary & Compliance Officer
Membership No.: F8373

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 1

| Sl. No. | Particulars | Information/Remarks | Information/Remarks |
|---------|--|--|--|
| 1. | Name of the authority | Joint Commissioner of State Tax, Bhopal Division – 1, Madhya Pradesh | State Tax Joint Commissioner Special Branch, Patna, Bihar |
| 2. | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s 73 of SGST Act, 2017 / MPGST Act, 2017 levying GST of Rs.21,27,89,192/- with interest of Rs.17,02,31,354/- and penalty of Rs. 2,12,78,919/- | Order passed u/s 73 of CGST Act, 2017 / BGST Act, 2017 levying GST of Rs.35,69,92,866/- with interest of Rs.27,50,99,542/- and penalty of Rs.3,57,49,286/- |
| 3. | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 22 nd August, 2024 | |
| 4. | Details of the alleged violation(s) /contravention(s) committed or alleged to be committed | Department alleged that excess ITC availed as compared to auto populated ITC under Table 8A of GSTR-9 of F.Y. 2019-20. ITC correctly availed and reversed in subsequent period in GSTR-3B. | Department alleged that ITC claimed wrongly. Also alleged on difference of Outward Taxable Supplies in GSTR-1 & GSTR-9 |
| 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 imposing the demand before the appropriate authorities. 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