



REF:INABB:STATUT:LODR:2024

September 4, 2024

BSE Limited  
P.J. Towers, Dalal Street  
Mumbai 400 001  
(Attn : DCS CRD)

National Stock Exchange of India Ltd  
Exchange Plaza, 5<sup>th</sup> floor, Plot No. C/1, G Block  
Bandra-Kurla Complex, Bandra (E).  
Mumbai 400 051

Attn: Listing Dept.

Dear Sirs,

Sub: Disclosure under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto ('Listing Regulations')

Ref: BSE - 500002 / NSE - ABB / ISIN - INE1 17A01022

With reference to the captioned subject, we would like to inform you that the Company has received an order from Assistant Commissioner of State Goods & Service Tax, Bhubaneswar-Odisha, imposing a penalty under Section 73(9) of OGST/CGST Tax Act, 2017 amounting to Rs. 3,03,918/- (Rupees Three Lakhs Three Thousand Nine Hundred and Eighteen only) in relation to tax ITC Mismatch and Adjustment of GST Advances.

Based on the Company's assessment, an appeal will be filed and the Company is hopeful of a favourable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.

The Order dated August 31, 2024 has been received by the Company on September 03, 2024 around 02:06 P.M.

The details of the above order, as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure I.

Kindly take the above information on record.

Thanking you,

Yours faithfully,  
For ABB India Limited

Trivikram Guda  
Company Secretary and Compliance Officer  
ACS-17685  
Encl: as above

| Sr. No. | Details of events that need to be provided   | Information  |
|---------|--|--|
| 1.      | a) name of the authority;  | Assistant Commissioner of State Goods and Service Tax, Bhubaneswar-Odisha  |
|         | b) nature and details of the action(s) taken, initiated or order(s) passed;  | The Company has received an order from Assistant Commissioner of State Goods & Service Tax, Bhubaneswar-Odisha, imposing a penalty under Section 73(9) of OGST/CGST Tax Act, 2017 amounting to Rs. 3,03,918/- (Rupees Three Lakhs Three Thousand Nine Hundred and Eighteen only) in relation to tax ITC Mismatch and Adjustment of GST Advances. |
|         | c) date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; | The Order dated August 31, 2024 has been received by the Company on September 03, 2024 around 02:06 P.M.   |
|         | d) details of the violation(s)/contravention(s) committed or alleged to be committed   | Refer point (b).   |
|         | e) impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible    | Based on the Company's assessment, an appeal will be filed and the Company is hopeful of a favourable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.   |