

03<sup>rd</sup> January, 2024

To

National Stock Exchange of India Limited	BSE Limited	Luxembourg Stock Exchange
Scrip Code: AMBUJACEM	Scrip Code: 500425	Code: US02336R2004

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

Dear Sir/Madam,

The Company has received Orders from the Assistant Commissioner of State Tax, Ropar, Punjab levying penalty of Rs. 28,76,095 and from Assistant Commissioner, CGST, Sankrail, West Bengal levying penalty of Rs. 6,10,877 passed under section 73 of Central Goods and Services Tax (CGST) Act, 2017. The Company is taking appropriate steps to appeal against the orders imposing the penalty before the appropriate authority.

The 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 are enclosed as Annexure I.

The above disclosure is also available on the website of the Company [www.ambujacement.com](http://www.ambujacement.com).

You are requested to take the same on your record.

Thanking you,  
Yours Sincerely,

For **AMBUJA CEMENTS LIMITED**

**Hitesh Marthak**  
Company Secretary & Compliance Officer  
Encl: as above

Ambuja Cements Ltd  
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CIN: L26942GJ1981PLC004717

**Annexure I**

Sl. No.	Particular	Information/Remarks	Information/Remarks
1.	Name of the authority	Assistant Commissioner of State Tax, Ropar, Punjab	Assistant Commissioner, CGST, Sankrail, West Bengal
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 28,76,095 pertaining to FY 2017- 18	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 6,10,877 pertaining to FY 2017- 18
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Jan 02, 2023.	Jan 02, 2023
4.	Details of the alleged violation(s) /contravention(s) committed or alleged to be committed	Penalty levied due to alleged wrong availment of GST credit and alleged short payment of GST Liability.	Penalty levied due to alleged wrong availment of GST credit in Trans-01.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>The Company is taking appropriate steps to appeal against the above Orders imposing the penalty before the appropriate authority.</p> <p>The Company does not foresee any material impact on financial or operational or other activities of the Company.</p>	