

2nd October 2025

To,

National Stock Exchange of India Limited

BSE Limited

Scrip Code: ACC

Scrip Code: 500410

Sub.: Intimation 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 an order under Section 271(1)(c) of the Income Tax Act, 1961, for the Assessment Year 2015–16, whereby a penalty has been levied for furnishing of inaccurate particulars of income. An order under Section 270A of the Income Tax Act, 1961, has also been received for the Assessment Year 2018–19, imposing a penalty under sub-section (9) of Section 270A for under-reporting of income. The Company will be contesting both orders by filing appeals before the Commissioner of Income Tax (Appeals) within the prescribed timelines and, in parallel, will seek a stay on the penalty demands raised under the respective orders.

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 A**.

The above intimation will also be available on the website of the Company www.acclimited.com.

You are requested to take the same on your record.

Yours faithfully,
For, ACC Limited

Bhavik Parikh
Company Secretary & Compliance Officer

Encl: As above

Annexure – A

Details as required under Regulation 30 read with Para A of Part A of Schedule III of the LODR Regulations, 2015 in relation to the actions(s) taken or orders passed:

| Sr. No. | Particulars | Description | Description |
|---------|--|---|--|
| 1 | Name of the Authority | Income Tax Authority | |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed by the authority. | Order u/s 271(1)(c) of Income Tax Act 1961 for the Assessment year 2015-16. | Order u/s 270A of Income Tax Act 1961 for the Assessment year 2018-19. |
| 3 | Date and time of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority. | October 1, 2025 | |
| 4 | Details of the violation(s)/contravention (s) committed or alleged to be committed. | <p>The Company has received an Order u/s 271(1)(c) of the Income Tax Act, 1961 wherein the Income tax department has levied penalty under section 271(1)(c) for the Assessment Year 2015-16.</p> <p>For Financial Year 2014-15 relevant to Assessment Year 2015-16, the Income tax department had disallowed certain expenses aggregating to Rs. 49,25,55,868 and consequently alleged such adjustments as furnishing inaccurate particulars of income to the extent of such disallowances.</p> <p>Consequent to the same, the Income Tax Department has now levied penalty amounting to Rs. 14,22,15,663, i.e., 100%</p> | <p>The Company has received an Order u/s 270A of the Income Tax Act, 1961 wherein the Income tax department has levied penalty under section 270A(9) for the Assessment Year 2018-19.</p> <p>For the relevant year, the Income tax department had disallowed claim for expenditure amounting to Rs. 12,79,60,024 and accordingly alleged under reporting of income to that extent.</p> <p>Consequent to the said disallowance, the Income Tax Department has levied penalty amounting to Rs. 8,85,68,810, i.e., 200% of the tax effect of the aforesaid disallowances.</p> |

ACC Limited

Registered Office:

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 CIN: L26940GJ1936PLC149771

| | | of the tax effect of the aforesaid disallowances. | |
|---|---|--|--|
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible. | At present, there is no impact on financial activity due to the said penalty demands. The Company will contest the orders by filing an appeal before the Commissioner of Income Tax (Appeals) within the prescribed timelines and parallelly seek a stay of the penalty demand. | |

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