

December 2, 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 for the disallowance of excess ITC claimed in the GSTR-3B return. The Company will be contesting the order by filing appeal before the Commissioner of Income Tax (Appeals) within the prescribed timeline on the penalty demand raised under the order.

The disclosures on the aforesaid matter pursuant to the SEBI Listing Regulations and the SEBI Circular bearing reference number SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed herewith 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
1	Name of the Authority	Additional Commissioner CGST Commissionerate Panchkula
2	Nature and details of the action(s) taken, initiated or order(s) passed by the authority	<p>1.Demand: Rs.5,12,36,686/- (CGST Rs.2,56,18,343/- + SGST Rs.2,56,18,343/-) confirmed under Section 73 of CGST/HGST Act, 2017 read with Section 20 of IGST Act,2017.</p> <p>2.Interest: Applicable on the above demand under Section 50 of CGST/HGST Act, 2017 read with Section 20 of IGST Act, 2017.</p> <p>3.Penalty: Rs.51,23,670/- (CGST Rs.25,61,835/- + SGST Rs.25,61,835/-) imposed under Section 73 of CGST/HGST Act, 2017 read with Section 20 of IGST Act, 2017.</p>
3	Date and time of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	1 st December 2025
4	Details of the violation(s)/contravention (s) committed or alleged to be committed	Disallow of excess ITC claim in the GSTR3B return
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 by 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,
Near Vaishnodevi Circle
Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771