AMARA RAJA | ENERGY & MOBILITY

July 31, 2026

National Stock Exchange of India Limited
Listing Compliance Department
"Exchange Plaza"
Bandra – Kurla Complex
Bandra East, Mumbai – 400 051
NSE Symbol: ARE&M

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
BSE Scrip Code: 500008

Dear Sir / Madam,

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

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby submit the disclosure regarding Order dated 31.07.2026 passed by the Appellate Authority upholding the Original Order passed by Additional Commissioner on 15.04.2024, issued under Section 107 of Office of the Commissioner of Central Tax & Customs (Appeals), Guntur CGST/APGST Act, 2017.

We request you to take on record the same.

Thank you

For Amara Raja Energy & Mobility Limited

VIKAS SABHARWAL

Vikas Sabharwal
Company Secretary
& General Counsel

Amara Raja Energy & Mobility Limited

Encl: a/a

S. No.	Particulars	Details
1	Name of the authority	Additional Commissioner, Office of the Commissioner of Central Tax & Customs (Appeals), Guntur
2	Nature and details of the action(s) taken or order(s) passed	Nature - Upholding of Original Order filed for appeal Details - Original Order passed by the Assistant Commissioner, Tirupati on April 15, 2024, has been upheld by the Additional Commissioner, Office of the Commissioner of Central Tax & Customs (Appeal), Guntur vide order dated July 31, 2026, under Section 107 of the CGST/APGST Act, 2017.
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	July 31, 2026.
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	1. Excess ITC of RCM availed during 2018-19 to 2019- 20 in GSTR-9 returns than the tax paid under RCM in GSTR-3B returns 2.Availed ITC in GSTR-9 return in excess of ITC available in GSTR-2A for FY 2018-19. 3. Short-paid tax on comparison of GSTR-1 returns and GSTR-9 returns for 2018-19 Tax: Rs.1,27,17,341/- Penalty: Rs.12,71,734/- Interest: As per Section 50 of CGST Act, 2017.
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	There is no material impact on financial, operation or other activities of the Company. The Company will file an appeal before GST Tribunal, by paying pre deposit. The liability pertaining to Original Order has been already disclosed in Financial Statements under ‘Contingent Liability’.

Amara Raja Energy & Mobility Limited (Formerly known as Amara Raja Batteries Limited)
Corporate Operations Office: TERMINAL A, 1-18/1/AMR/NR, Nanakramguda, Gachibowli, Hyderabad - 500 032, India.
Tel No. +91 40 23139000, Fax No. +91 40 23139001, E-mail: mktg@amararaja.com

Registered Office & Works: Karakambadi-517 520, Tirupati, Andhra Pradesh, India. Tel No:+91 877 2265000, Fax No. +91 877 2285600,
E-mail: amararaja@amararaja.com, Website: www.amararajaeandm.com, Corporate Identification Number : L31402AP1985PLC005305.