

November 05, 2025

To

**National Stock Exchange of India  
Limited**

**BSE Limited**

**Luxembourg Stock Exchange**

**Scrip Code: AMBUJACEM**

**Scrip Code: 500425**

**Code: US02336R2004**

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

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Dear Sir / Madam,

The Company has received an order from the CGST Howrah Commissionerate, disallowing Cenvat Credit (Input Tax Credit) and levied interest and imposed penalty equal to the disallowed credit amount. The Company is in the process of taking appropriate legal steps to file an appeal against the said order before the competent appellate 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 herewith as **Annexure**.

You are requested to take the same on your record.

Thanking you,

Yours Sincerely,  
**For Ambuja Cements Limited**

**Manish Mistry**  
**Company Secretary & Compliance Officer**

Encl: as above

**Annexure**

**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  | Deputy Commissioner<br>CGST Howrah Commissionerate   |
| 2       | Nature and details of the action(s) taken, initiated or order(s) passed by the authority   | Order under section 74(9) of the CGST Act, 2017 disallowing cenvat credit of Rs.44,86,249/- with interest at appropriate rate on cenvat credit wrongly availed amounting on Rs.44,86,249/- under section 50(3) of the CGST Act, 2017 and penalty of Rs. 44,86,249/-. |
| 3       | Date and Time of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; | 5 <sup>th</sup> November 2025  |
| 4       | Details of the violation(s)/contravention (s) committed or alleged to be committed   | Disallowance excess ITC availed  |
| 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 order before the appropriate authority.<br><br>The Company does not foresee any material impact on financial or operational or other activities of the Company.                                  |

**Ambuja Cements Limited**

**Registered Office:**

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