

Ref No: AWL/SECT/2025-26/101

February 27, 2026

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 543458

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: AWL

Dear Sir, Madam,

Sub.: Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of AWL Agri Business Limited (formerly “Adani Wilmar Limited- the Company”).

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Company has received an order imposing penalty from regulatory authority. The details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFO/CFD-PoD1/P/CIR/2023/123 dated 13th July 2023 are mentioned in **Annexure- A**.

Kindly take the same on records.

Thanking you,
Yours faithfully,

**For, AWL Agri Business Limited
(formerly known as Adani Wilmar Limited)**

**Darshil Lakhia
Company Secretary
Memb. No: A20217**

Annexure- A

Sr. No	Details of Events that need to be provided	Information of such event(s)
a.	Name of the Authority	Additional Commissioner of CT & GST (Appeal), Central Zone- I, Cuttack.
b.	Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received an appellate order under Section 107 of the CGST Act, 2017 and OGST Act, 2017 confirming a penalty of ₹28,72,625/- pertaining to a refund claimed under Section 54(3) (Inverted Duty Structure).
c.	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	The Order dated 26 th February 2026 has been received by the Company on 26 th February 2026.
d.	Details of the violation(s) / contravention (s) committed or alleged to be committed	Appeal order passed under Section 107 of the GST Act, 2017 and OGST Act, 2017 confirming the penalty of Rs. 28,72,625/- on account of refund claimed under Inverted Duty Structure Category u/s 54(3) of the GST Act.
e.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible	<p>The Company is taking appropriate steps to appeal against the said order of imposition of penalty before the appropriate authority.</p> <p>The Company does not foresee any material impact on financial, operational or other activities of the Company.</p>