

Ref: No. ABCL/SD/MUM/2026-27/MAY/22

15 May 2025

**BSE Limited**Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai 400 001**Scrip Code: 540691****Scrip ID: ABCAPITAL****National Stock Exchange of India Ltd**Exchange Plaza, 5<sup>th</sup> Floor,  
Plot. C/1,  
G-Block, Bandra-Kurla Complex,  
Bandra (East),  
Mumbai 400 051**Symbol: ABCAPITAL**

Dear Sir/ Madam,

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

Pursuant to Regulation 30 read with Clause 8 of Para B of Part A of Schedule III of the Listing Regulations, this is to inform you that the Company has received intimation u/s 143 (1) of the Income Tax Act, 1961 dated 15 May 2026 from the Centralised Processing Centre (CPC), Income Tax Department for Assessment Year 2025-26 (Financial Year 2024-25).

The details as required under Regulation 30 read with Para B of Part A of Schedule III of the SEBI Listing Regulations and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30 January 2026 is enclosed in Annexure.

We request you to take the aforesaid on records.

Thanking you,

Yours sincerely,

For **Aditya Birla Capital Limited**

**Santosh Haldankar****Company Secretary & Compliance Officer****Cc:****Luxembourg Stock Exchange**Market & Surveillance Dept.,  
P.O. Box 165, L-2011 Luxembourg,  
Grand Duchy of Luxembourg**Citi Bank N.A.**Custodial Services  
FIFC, 11<sup>th</sup> Floor, C-54 & 55, G Block  
Bandra Kurla Complex  
Bandra (East), Mumbai 400 051**Citi Bank N.A.**Depository Receipt Services  
388 Greenwich Street  
14<sup>th</sup> Floor, New York,  
NY 10013**Listing Agent**Banque Internationale à Luxembourg SA  
69 route d'Esch  
L - 2953 Luxembourg  
Grand Duchy of Luxembourg

Aditya Birla Capital Limited

Corporate Office:

One World Center, Tower 1, 18<sup>th</sup> Floor, Jupiter Mill Compound,  
841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra - 400 013

Tel: +91 22 6723 9101 | abc.secretarial@adityabirlacapital.com | www.adityabirlacapital.com

For customer care and other queries : care.finance@adityabirlacapital.com

Toll-free no.: 1800-270-7000

Registered Office:

Indian Rayon Compound,  
Veraval, Gujarat – 362 266

Tel: +91 28762 43257

CIN: L64920GJ2007PLC058890

**Annexure**

**Details required to be disclosed under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

<b>Particulars</b>	<b>Remarks</b>
a) Name(s) of the opposing party, court/tribunal/agency where litigation is filed.	Centralised Processing Centre (CPC), Income Tax Department for Assessment Year 2025-26 (Financial Year 2024-25)
b) Brief details of litigation viz. name(s) of the opposing party, court/ tribunal/agency where litigation is filed, brief details of dispute/litigation.	<p>Pursuant to the order of the Hon'ble National Company Law Tribunal ("NCLT") dated 24 March 2025, Aditya Birla Finance Limited ("ABFL"), a wholly owned subsidiary of the Company, had been amalgamated with the Company with effect from the 01 April 2025 (Appointed date 1 April 2024).</p> <p>Accordingly, the Company had filed a consolidated return of income for FY 2024-25 (AY 2025-26) under the Company's PAN on 10 December 2025 (revised return filed on 31 December 2025), offering to tax the combined income of ABFL and the Company.</p> <p>The Company has also claimed credit for Advance Tax of Rs. 222/- crore paid by ABFL and TDS of Rs. 816 crores deposited / deducted under ABFL's PAN, in line with the said amalgamation.</p> <p>The Company has now received a notice dated 15 May 2026 under section 143(1) of the Income Tax Act, 1961 from the Centralised Processing Centre (CPC), wherein the advance tax credits relating to ABFL have not been granted, resulting in an income-tax demand of Rs. 194.54 crore.</p> <p>The demand has arisen solely on account of technical reasons pertaining to non-migration of tax credits from ABFL's PAN to the Company's PAN consequent to the amalgamation, even though the corresponding income has already been offered to tax by the Company.</p> <p>The Company confirms that this demand does not represent any short payment of tax, and necessary application will be filed with the Income-tax Department for rectification and appropriate credit of taxes already paid.</p>
c) Expected financial implications, if any, due to compensation, penalty, etc.	The Company does not foresee any material impact on its financial or operational or other activities.
d) Quantum of Claims, if any.	Rs. 222 Crore