

REF:INABB:STATUT:LODR:2025

February 25, 2025

BSE Limited P.J. Towers, Dalal Street Mumbai 400 001 (*Attn : DCS CRD*) National Stock Exchange of India Ltd Exchange Plaza, 5th floor, Plot No. C/1, Block Bandra-Kurla Complex, Bandra (E). Mumbai 400 051

Attn: Listing Dept.

Dear Sirs,

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

Ref: BSE - 500002 / NSE - ABB / ISIN - INE1 17A01022

With reference to the captioned subject, we would like to inform you that the Company has received an order from Assistant Commissioner, Bidhannagar Division CGST and Central Excise, Kolkata North Commissionerate-West Bengal, imposing a penalty under Section 73(1) read with section 73(9) of CGST Act, 2017 for the financial year 2020-21 amounting to Rs. 19,12,010/- (Rupees Nineteen Lakhs Twelve Thousand & Ten.) in relation to excess claim of Input Tax Credit.

Based on the Company's assessment the order has been passed without considering the Company's submissions and hence an appeal will be filed, and the Company is hopeful of a favorable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.

The Order dated February 25, 2025 has been received by the Company on February 25, 2025 around 04:45 P.M.

The details of the above order, as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure I.

Kindly take the above information on record.

Thanking you,

Yours faithfully, For ABB India Limited

Trivikram Guda Company Secretary and Compliance Officer ACS-17685 Encl: as above

CIN: L32202KA1949PLC032923 GST: 29AAACA3834B1Z4 investor.helpdesk@in.abb.com

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Sr. No.	Details of events that need to be provided	Information
1	a) name of the authority;	Assistant Commissioner, Bidhannagar Division CGST and Central Excise, Kolkata North Commissionerate-West Bengal
	b) nature and details of the action(s) taken, initiated or order(s) passed;	The Company has received an order from Assistant Commissioner, Bidhannagar Division CGST and Central Excise, Kolkata North Commissionerate- West Bengal, imposing a penalty under Section 73(1) read with section 73(9) of CGST Act, 2017 for the financial year 2020-21 amounting to Rs. 19,12,010/- (Rupees Nineteen Lakhs Twelve Thousand & Ten.) in relation to excess claim of Input Tax Credit.
	 c) date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; 	The Order dated February 25, 2025 has been received by the Company on February 25, 2025 around 04:45 P.M.
	d) details of the violation(s)/contravention(s) committed or alleged to be committed	Refer point (b).
	 e) impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible 	Based on the Company's assessment the order has been passed without considering the Company's submissions and hence an appeal will be filed, and the Company is hopeful of a favorable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.

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