



REF : GAEL\STOCK37\2025\62

Date : 27th December, 2025

BY E-FILING

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

The National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051

Scrip Code: 524226

Symbol: GAEL

Dear Sir / Madam,

Sub.:- Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Pursuant to the provisions of Regulation 30 read with Schedule III of Listing Regulations and the Industrial Standard issued by the SEBI in this regards, we hereby inform you that the Company have received a GST demand order passed by the Assistant Commissioner of State Goods & Service Tax, Unit-5, B-11, Multi Storeyed Building, Laldarvaja, Ahmedabad on 26th December, 2025.

Further additional information pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated 25th February 2025, is enclosed herewith as **Annexure – A**.

We further state and declare that the information and details mentioned in Annexure - A, are in compliance with the Regulation 30(13) of SEBI Listing Regulations, is true, correct and complete to the best of our knowledge and belief.

This intimation is also being uploaded on the Company’s official website at www.ambujagroup.com.

You are requested to take the same on your records.

Thanking you.

Yours faithfully,

FOR, GUJARAT AMBUJA EXPORTS LIMITED

KALPESH DAVE
COMPANY SECRETARY
(ACS-32878)





Annexure - A

Disclosure by Gujarat Ambuja Exports Limited (“GAEL”), regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

[Regulation 30(13) - Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sr. No.	Particulars	Details
1	Name of the listed company	Gujarat Ambuja Exports Limited (“GAEL”)
2	Type of communication received	Demand Order for Determination of Tax u/s 73(9) of Central Goods and Service Tax Act, 2017 (“CGST Act 2017”) as well as the corresponding provisions of the Gujarat Goods and Services Tax Act, 2017 (“SGST Act 2017”) and Integrated Goods and Service Tax Act, 2017 (“IGST Act 2017”).
3	Date of receipt of communication	26 th December, 2025
4	Authority from whom communication received	Assistant Commissioner of State Goods & Service Tax, Unit-5, B-11, Multi Storeyed Building, Laldarvaja, Ahmedabad
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Demand order under Section 50 and 73 of CGST Act 2017 and corresponding sections of SGST Act 2017 and IGST Act 2017, determining a total tax liability of Rs. 48,08,147/-, comprising Tax amounting to Rs. 27,07,290/-, and Interest amounting to Rs. 21,00,857/-.
6	Period for which communication would be applicable, if stated	Financial Year 2021-22
7	Expected financial implications on the listed company, if any	The demand order has no material impact on the financials, operations or other activities of the Company.



8	Details of any aberrations / non-compliances identified by the authority in the communication	The demand is raised in relation to the excess ITC claimed as per GST department.
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	Nil
10	Action(s) taken by listed company with respect to the communication	<p>Based on assessment of facts and prevailing law, GAEL is of the view that the demand order is, arbitrary, unjustified and unsustainable in law.</p> <p>The Company will file necessary appeal with the appellate authority in this regard within the permissible timeline.</p>
11	Any other relevant information	There is no material impact on Financials, no impact on operation or other activities of the company due to intimation of tax payable. GAEL is in the process of filing appeal against this demand.