

AL/CS/BSE/075/2025-26

March 13, 2026

BSE Limited

Dept. of Corporate Services

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai – 400 001

BSE Scrip Code: 542198

Dear Sir / Madam,

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

Pursuant to the provisions of Regulation 30 and other applicable provisions of the SEBI LODR, we hereby inform you that the Office of the Commissioner of Income Tax (Appeal), ADDL/JCIT (A)-5, Mumbai, has passed an Order under Section 250 of the Income Tax Act, 1961 ('the Act'), dated March 13, 2026, in favour of Accel Limited ('the Company'), for Assessment Year 2018-19.

The details, as required under Part A of Schedule III to the SEBI LODR, are as follows:

Particulars	Details
Name of the Authority	ADDL/JCIT (A)-5, Mumbai – Office of the Commissioner of Income Tax (Appeal)
Nature and details of the action(s) taken / initiated or order(s) passed	Order passed under Section 250 of the Income Tax Act, 1961, allowing the appeal filed by the Company for AY 2018-19. The addition of Rs. 7,38,33,247/- made by the Assessing Officer (CPC), which had disallowed the set-off of Long Term Capital Loss against Long Term Capital Gains, has been deleted.
Date of receipt of direction / order / communication	March 13, 2026
Details of the violation(s) / contravention(s) committed or alleged to be committed	The Assessing Officer (CPC) had, in the intimation u/s 143(1) for AY 2018-19, disallowed the set-off of Long Term Capital Loss of Rs. 7,38,33,247/- against Long Term Capital Gains of Rs. 10,36,03,168/-. The CPC treated the nil consideration as a mismatch in Schedule CG.

Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Order is favourable to the Company. The disputed addition of Rs. 7,38,33,247/- has been deleted. The approximate tax impact of this favourable order is as follows:	
	Particulars	Amount (Rs.)
	Long Term Capital Loss disallowed (now allowed)	7,38,33,247/-
	Approximate tax benefit (LTCG @ 20% + surcharge & cess)	~ Rs. 1.63 crores
	There is a positive impact on the financials of the Company. No penalty or interest is involved in this order.	

You are requested to take note of the above.

Thanking you.

Yours faithfully,

For Accel Limited

Vishnu S

Company Secretary and Compliance Officer

Place: Chennai