

XBRL Excel Utility	
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## 1. Overview

The excel utility can be used for creating the XBRL/XML file for efiling of Integrated Governance Report.

## 2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.
2. The system should have a file compression software to unzip excel utility file.
3. Make sure that you have downloaded the latest Excel Utility from BSE Website to your local system.
4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility.
5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.
6. Kindly use this file in local system instead of OneDrive/shared drive.

Because it may gives an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.

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#### 4. Steps for Filing Integrated Governance Report

**I. Fill up the data:** Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while filling data.)

- Use paste special command to paste data from other sheet.

**II. Validating Sheets:** Click on the "**Validate**" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

**III. Validate All Sheets:** Click on the "**Home**" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

**IV. Generate XML :** Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML" to generate XBRL/XML file.

- Save the XBRL/XML file in your desired folder in local system.

**V. Generate Report :** Excel Utility will allow you to generate Report. Now click on 'Generate Report" to generate html report.

- Save the HTML Report file in your desired folder in local system.
- To view HTML Report open "Chrome Web Browser" .
- To print report in PDF Format, Click on print button and save as PDF.

**VI. Upload XML file to BSE Listing Center:** For uploading the XBRL/XML file generated through Utility, login to BSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.

## 5. Fill up the data in excel utility

1. Cells with red fonts indicate mandatory fields.
2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Select data from "Dropdown list" wherever applicable.
7. Adding Notes: Click on "Add Notes" button to add notes.

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General information about company		
Scrip code	500425	
NSE Symbol	AMBUJACEM	
MSEI Symbol	NOTLISTED	
ISIN	INE079A01024	
Name of the entity	Ambuja Cements Limited	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Half Yearly	
Date of Quarter Ending	30-09-2025	Enter the quarter ended date only
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	Yes	
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	Yes	
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	No	<a href="#">Add Notes</a>
Risk management committee	Applicable	

**<<< Notes mandatory, if Not Applicable**

Market Capitalisation as per immediate previous Financial Year	Top 100 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	A0179	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)	<a href="#">Add Notes</a>	
Remarks for Exchange (not for Website Dissemination)	<a href="#">Add Notes</a>	

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Annexure I		Annexure I to be submitted by listed entity on quarterly basis																			
I. Composition of Board of Directors																					
Disclosure of notes on composition of board of directors explanatory																					
Whether Chairperson is related to MD or CEO																					
Yes																					
No																					
Disqualification of Directors under section 164 of the Companies Act, 2013																					
Sr	Title / Name /	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed by the Board in terms of section 197(3)(k) of Listing Regulation	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director from date of appointment		
No of Directorship in Board entities including this listed entity																					
Including this listed entity																					
Regulation 124 of Listing Regulation																					
No of Independent Directors in Board entities including this listed entity																					
Including this listed entity																					
Regulation 125 of Listing Regulation																					
No of members in Audit/ Stakeholder Committee(s) including this listed entity																					
Including this listed entity																					
Regulation 126 of Listing Regulation																					
No of post of Chairperson in Audit/ Stakeholder Committee(s) including this listed entity																					
Including this listed entity																					
Regulation 127 of Listing Regulation																					
No of post providing PAN																					
Notes for not providing PAN																					
No of post providing DIN																					
1	Mr	Gaurav S. Patel	AABP00620H	00000727	Non-Executive - Non Independent Director	Chairperson		24-06-1982	No				Active	NA	16-09-2002	16-09-2012		0	0	0	0
2	Mr	Akash Patel	AIDP00621F	03000005	Non-Executive Director	Non Executive Director		27-04-1987	No				Inactive	NA	16-09-2011	16-09-2011		0	0	0	0
3	Mr	Mahaveer Patel	AIDP00622Q	00004545	Non-Executive Director	Non Executive Director		10-01-1994	No				Active	NA	16-09-2002	16-09-2012	36.55	1	4	5	3
4	Mr	Pradeep Kumar	AIDP00623M	0313627	Non-Executive Director	Non Executive Director		14-01-1958	No				Active	NA	16-09-2002	16-09-2012	36.55	0	3	4	3
5	Mr	Punit Patel	AIDP00624P	0649025	Non-Executive Director	Non Executive Director		21-05-1972	No				Active	NA	16-09-2002	16-09-2012	36.55	0	1	0	0
6	Mr	Mangalam Rammubharam Patel	AAPD07355G	03007575	Non-Executive Nominee Director	Non Executive Director		23-06-1961	No				Inactive	NA	16-09-2002	16-09-2012	15-09-2011	0	3	1	0
7	Mr	Amit Patel	AIDP00621W	00001116	Non-Executive Director	Non Executive Director		26-10-1983	No				Active	NA	16-09-2002	16-09-2012	36.55	0	3	0	0
8	Mr	Avin Patel	AIDP00621P	03006418	Executive Director	Non Executive Director		15-11-1995	No				Active	NA	17-09-2002	21-04-2010		0	0	1	0
9	Mr	Vivek Patel	AIDP00622X	03124240	Executive Director	Non Executive Director		17-71-1976	No				Inactive	NA	01-04-2011	01-04-2011		0	0	0	0
10	Mr	Prayag Patel	AIDP00621H	02000024	Non-Executive - Independent Director	Non Executive - Independent Director		21-10-1961	No				Active	NA	01-04-2011	01-04-2010	6.00	2	2	3	3

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Annexure 1					For this quarter kindly note the following points:		
II. Composition of Committees					1. Date of Appointment and Date of Cessation (if applicable) must be mandatorily filled for every Committee. 2. Date of Appointment can be any day upto September 30, 2022. 3. Date of Cessation must be for the current quarter only, i.e. July 1,2022 to September 30,2022		
Disclosure of notes on composition of committees explanatory					Add Notes		

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	05328267	Rajnish Kumar	Non-Executive - Independent Director	Chairperson	16-09-2022		
2	00007116	Ameet Desai	Non-Executive - Independent Director	Member	16-09-2022		
3	00034051	Maheswar Sahu	Non-Executive - Independent Director	Member	16-09-2022		
4							
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	06449636	Purvi Sheth	Non-Executive - Independent Director	Chairperson	16-09-2022		
2	00034051	Maheswar Sahu	Non-Executive - Independent Director	Member	16-09-2022		
3	05328267	Rajnish Kumar	Non-Executive - Independent Director	Member	16-09-2022		
4	00007116	Ameet Desai	Non-Executive - Independent Director	Member	16-09-2022		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00034051	Maheswar Sahu	Non-Executive - Independent Director	Chairperson	16-09-2022		
2	00007116	Ameet Desai	Non-Executive - Independent Director	Member	16-09-2022		
3	03096416	Ajay Kapur	Executive Director	Member	16-09-2022		

4	09192400	Vinod Bahety	Executive Director	Member	01-04-2025		
5							
6							
7							
8							
9							
10							

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson						Yes	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00007116	Ameet Desai	Non-Executive - Independent Director	Chairperson	16-09-2022		
2	06449636	Purvi Sheth	Non-Executive - Independent Director	Member	16-09-2022		
3	05328267	Rajnish Kumar	Non-Executive - Independent Director	Member	16-09-2022		
4	09192400	Vinod Bahety	Executive Director	Member	01-04-2025		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson						Yes	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	05328267	Rajnish Kumar	Non-Executive - Independent Director	Chairperson	16-09-2022		
2	00034051	Maheswar Sahu	Non-Executive - Independent Director	Member	16-09-2022		
3	06449636	Purvi Sheth	Non-Executive - Independent Director	Member	16-09-2022		
4	03096416	Ajay Kapur	Executive Director	Member	16-09-2022		
5							
6							
7							
8							
9							
10							

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1						

2					
3					
4					
5					
6					
7					
8					
9					
10					

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Disclosure of notes on meeting of board of directors explanatory			Add Notes				
Sr. No.	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	29-04-2025			Yes	10	9	5
2	31-07-2025	92		Yes	10	9	5

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\* to be filled in only for the current quarter meetings

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Disclosure of notes on meeting of committees explanatory							Add Notes			
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
<a href="#">Add</a>	<a href="#">Delete</a>									
1	Audit Committee	29-04-2025				Yes	3	3	3	0
2	Audit Committee	31-07-2025	92			Yes	3	3	3	0
3	Nomination and remuneration committee	28-04-2025				Yes	4	4	4	0
4	Nomination and remuneration committee	30-07-2025	92			Yes	4	4	4	0
5	Stakeholders Relationship Committee	28-04-2025				Yes	4	4	2	0
6	Committee	30-07-2025	92			Yes	4	4	2	0
7	Risk Management Committee	28-04-2025				Yes	4	4	3	0
8	Risk Management Committee	30-07-2025	92			Yes	4	4	3	0
9	Corporate Social Responsibility Committee	28-04-2025				Yes	4	4	3	0

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\* to be filled in only for the current quarter meetings

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Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 <b>a. Audit Committee</b>	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>b. Nomination &amp; remuneration committee</b>	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>c. Stakeholders relationship committee</b>	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>d. Risk management committee (applicable to the top 1000 listed entities)</b>	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes
9	<b>Any comments/observations/advice of Board of Directors may be mentioned here:</b>	<a href="#" style="background-color: red; color: white; padding: 5px 10px; border-radius: 5px;">Add Notes</a>

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Sr	Subject	Compliance status
1	Name of signatory	Manish Mistry
2	Designation	Company Secretary and

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### Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	No	
Other details of cyber security incidence or breaches or loss of data event	<a href="#">Add Notes</a>	
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

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### Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter)

#### I. Affirmations

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website	46(2)	Yes	
2	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes	
3	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes	
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes	
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes	
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes	
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes	
8	Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes	
Any other information to be provided				<a href="#">Add Notes</a>

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#### Annexure III

1	Name of signatory	Manish mistry
2	Designation	Company Secretary and Compliance Officer

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### Signatory Details

Name of signatory	Manish Mistry
Designation of person	Company Secretary and Compliance Officer
Place	Ahmedabad
Date	30-10-2025

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### Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	4
No. of investor complaints received during the Quarter	30
No. of investor complaints disposed off during the Quarter	34
No. of investor complaints those remaining unresolved at the end of the Quarter	0

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The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies					<a href="#">Add Notes</a>
Sr. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
1	Adani Cement Industries Limited	01-08-2025	0.00%	100.00%	100.00%
<a href="#">Add</a>		<a href="#">Delete</a>			

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### Disclosure of Imposition of Fine or Penalty

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Imposition of Fine or Penalty						Add Notes
Sr. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	
1	Additional Chief Judicial Megistrate, Mumbai	labour officer filed criminal complaints	13-09-2025	violations of the Minimum Wages Act and Maharashtra Minimum House Rent Allowance Act	Challan Amount of Rs.7000	
2	Additional Chief Judicial Megistrate, Mumbai	labour officer filed criminal complaints	13-09-2025	violations of the Minimum Wages Act and Maharashtra Minimum House Rent Allowance Act	Challan Amount of Rs.7000	

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#### Disclosure of Updates to Ongoing Tax Litigations or Disputes

**The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:**

#### Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes

[Add Notes](#)

Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	Income Tax Department	14-08-2023	The Company (ACL) was entitled to excise duty incentives. ACL has been contending that the said incentives are in the nature of capital receipts and hence not liable to income tax. However, the Income tax department had consistently denied the position and considered these incentives as a taxable receipt. Appeals were filed by ACL against the orders of the Assessing Officer which were pending before the ITAT. In November 2022, the Company received favourable orders from ITAT. However, pending final closure of the matter, the amount of Rs. 372.01 crore (December 31, 2021 – Rs. 372.01 crore) along with interest payable of Rs. 111.18 crore (December 31, 2021 – Rs. 111.18 crore) has been disclosed as contingent liabilities.	No change in the status from last Quarter.

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2	Sales Tax Department, State of Rajasthan	14-08-2023	<p>A matter relating to 75% exemption from sales tax, granted by Government of Rajasthan. However, the eligibility of exemption in excess of 25% was contested by the State Government in a similar matter of another Company. In year 2014, pursuant to the unfavourable decision of the Hon'ble Supreme Court in that similar matter, the sales tax department initiated proceedings for recovery of differential sales tax and interest thereon on the ground that the Company had given an undertaking to deposit the differential amount of sales tax, in case decision of the Hon'ble Supreme Court goes against in this matter. Against the total demand of Rs. 247.97 crore, including interest of Rs. 134.45 crore (December 31, 2021 – Rs. 247.97 crore, including interest of Rs. 134.45 crore) the Company deposited Rs. 143.52 crore, including interest of Rs. 30.00 crore (December 31, 2021 – Rs. 143.52 crore, including interest of Rs. 30.00 crore) towards sales tax under protest and filed a Special Leave Petition in the Hon'ble Supreme Court with one of the grounds that the tax exemption was availed by virtue of the order passed by the Board for Industrial &amp; Financial Reconstruction (BIFR) during the relevant period. On Company's petition, the Hon'ble Supreme Court has granted</p>	No change in the status from last Quarter.
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