

October 06, 2024

Ref. No.: HDFC Life/CA/2024-25/90

**Listing Department**  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No C/1, Block G,  
Bandra-Kurla Complex,  
Bandra (East),  
Mumbai- 400 051

NSE Symbol: HDFCLIFE

**Listing Department**  
**BSE Limited**  
Sir PJ Towers,  
Dalal Street,  
Fort,  
Mumbai – 400 001

BSE Security Code: 540777

Dear Sir/ Madam,

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the captioned subject, we wish to inform that the Company has received a GST Order on October 05, 2024 from Office of the Deputy Commissioner, Superintendent Imphal Range-II, Central GST Division, Imphal, Manipur.

The relevant details pertaining to the said Order is provided in 'Annexure A'.

This Order will have no adverse material impact on the financial operations of the Company and the same shall be further contested by the Company by way of an appeal before the Appellate Authority.

This is for your information and appropriate dissemination.

Thanking you,

**For HDFC Life Insurance Company Limited**

**Narendra Gangan**  
**General Counsel, Chief Compliance Officer &**  
**Company Secretary**

Encl.: As above

**Annexure-A**

Name of the Authority	Office of the Deputy Commissioner, Superintendent Imphal Range-II, Central GST Division, Imphal, Manipur.
Nature and details of the action(s) taken, initiated or order(s) passed	Nature - GST Order  Period involved - July 1, 2017 to March 31, 2019  Tax demand - Rs. 7.89 lakh  Interest - NIL  Penalty - Rs. 7.89 lakh
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority;	October 05, 2024
Details of the violation(s)/ contravention(s) committed or alleged to be committed;	<u>Allegations:</u>  a. Short payment of GST under RCM on commission paid to Insurance agents.  b. Excess availment of input tax credit due to mismatch in GSTR 3B vs GSTR 2A.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	None
Remark	The said Order is appealable before the Appellate Authority. The Company will file its appeal within the specified period.