

December 19, 2024

Ref. No.: HDFC Life/CA/2024-25/115

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 (“Listing Regulations”)

This is with reference to the intimation filed by the Company on December 30, 2023 disclosing the details of a GST Order received in accordance with the requirements of Regulation 30 Listing Regulations.

In continuation to the above, we wish to inform you that the Company has received an Order on December 18, 2024 from the Joint Commissioner of State Tax, (Appeals), Guwahati, Assam for the period July 2017 to March 2018.

The relevant details pertaining to the said Order are 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 way of an appeal before the GST Appellate Tribunal.

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	Joint Commissioner of State Tax, (Appeals), Guwahati, Assam														
Nature and details of the action(s) taken, initiated or order(s) passed	The earlier disclosure made on December 30, 2023 (Reference: HDFCLife/CA/2023-24/97), in Annexure A is as under:														
	<table border="1"> <thead> <tr> <th data-bbox="587 409 770 521">Nature of order received</th> <th data-bbox="770 409 1002 521">Period</th> <th data-bbox="1002 409 1177 521">Tax demand (Rs. in Lakh)</th> <th data-bbox="1177 409 1313 521">Interest (Rs. in Lakh)</th> <th data-bbox="1313 409 1441 521">Penalty (Rs. in Lakh)</th> </tr> </thead> <tbody> <tr> <td data-bbox="587 521 770 622">GST Order</td> <td data-bbox="770 521 1002 622">July 1, 2017 to March 31, 2018</td> <td data-bbox="1002 521 1177 622">32.74</td> <td data-bbox="1177 521 1313 622">33.40</td> <td data-bbox="1313 521 1441 622">3.27</td> </tr> </tbody> </table>	Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)	GST Order	July 1, 2017 to March 31, 2018	32.74	33.40	3.27				
	Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)										
	GST Order	July 1, 2017 to March 31, 2018	32.74	33.40	3.27										
Status Update: The Joint Commissioner of State Tax, (Appeals), Guwahati, Assam has passed an Order, reducing the tax demand to Rs. 15.15 lakh.															
<table border="1"> <thead> <tr> <th data-bbox="587 790 770 902">Nature of order received</th> <th data-bbox="770 790 1002 902">Period</th> <th data-bbox="1002 790 1177 902">Tax demand (Rs. in Lakh)</th> <th data-bbox="1177 790 1313 902">Interest (Rs. in Lakh)</th> <th data-bbox="1313 790 1441 902">Penalty (Rs. in Lakh)</th> </tr> </thead> <tbody> <tr> <td data-bbox="587 902 770 1014">GST Appellate Order</td> <td data-bbox="770 902 1002 1014">July 1, 2017 to March 31, 2018</td> <td data-bbox="1002 902 1177 1014">15.15</td> <td data-bbox="1177 902 1313 1014">19.66</td> <td data-bbox="1313 902 1441 1014">1.52</td> </tr> </tbody> </table>	Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)	GST Appellate Order	July 1, 2017 to March 31, 2018	15.15	19.66	1.52					
Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)											
GST Appellate Order	July 1, 2017 to March 31, 2018	15.15	19.66	1.52											

Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority;	December 18, 2024
---	-------------------

Details of the violation(s)/contravention(s) committed or alleged to be committed;	None, as this is GST Appellate Order.
--	---------------------------------------

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 GST Appellate Tribunal. The Company will file its appeal within the specified period.
--------	---