



1st January, 2024

Stock Code BSE: 500696

NSE: HINDUNILVR

ISIN: INE030A01027

BSE Limited,
Corporate Relationship Department,
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra – Kurla Complex,
Bandra (E),
Mumbai – 400 051

Dear Sir/Madam,

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

Pursuant to the provisions of Regulation 30 read with sub-para 20, Para A Part A Schedule III of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 (Listing Regulations), we hereby submit the disclosure regarding the Orders passed by Deputy Commissioner of Commercial Tax Officer, Bengaluru, Additional Commissioner, Central Tax and Central Excise, Kochi Commissionerate, Joint Commissioner, CGST and Central Excise, Mumbai East Commissionerate and Assistant Commissioner of State Tax, Guwahati, respectively.

The details of the above Orders as required under Regulation 30 of Listing Regulations are given below:

| Name of the Authority | 1. Deputy Commissioner of Commercial Tax Officer, Bengaluru. |
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| | 2. Additional Commissioner, Central Tax and Central Excise, Kochi Commissionerate. |
| | 3. Joint Commissioner, CGST and Central Excise, Mumbai East Commissionerate. |
| | 4. Assistant Commissioner of State Tax, Guwahati. |
| | 5. Excise and Taxation Officer, Sonipat Ward 2, Sonipat, Rohtak, Haryana |



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| Nature and details of the action(s) | 1. Intimation of tax ascertained as being payable under Section 73 of the CGST Act, 2017. |
| | 2. Intimation of tax ascertained as being payable under Section 73 of the CGST Act, 2017. |
| | 3. Intimation of tax ascertained as being payable under Section 73 of the CGST Act, 2017. |
| | 4. Intimation of Demand Order under Section 74 of the CGST Act, 2017 |
| | 5. Intimation of Demand Order under Section 73 of the HGST Act, 2017 |
| Date of receipt of communication from the authority | 1. 30th December, 2023 |
| | 2. 30th December, 2023 |
| | 3. 30th December, 2023 |
| | 4. 31st December, 2023 |
| | 5. 31st December, 2023 |
| Details of the violation(s) / contravention(s) committed or alleged to be committed; | The Company has received the Orders in respect of: |
| | 1. Demand of tax under Section 73 of the CGST Act, 2017, on the grounds of excess GST credit availed amounting to INR 8,90,89,184 and penalty amounting to INR 89,08,918 has been imposed. |
| | 2. Demand of tax under Section 73 of the CGST Act, 2017, on disallowance of GST credit and turnover adjustment on account of credit notes, amounting to INR 8,65,01,591 and penalty under Section 73 and Section 125 of the CGST Act amounting to INR 87,50,159 has been imposed. |
| | 3. Demand of tax under Section 73 of the CGST Act, 2017, on salaries including allowances paid to expats amounting to INR 3,72,82,15,786 and penalty amounting to INR 39,90,60,000 has been imposed. |
| | 4. Demand Order under Section 74 of the CGST Act, 2017, on account of disallowance of GST credit amounting to INR 1,09,86,333 and |



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| | penalty amounting to INR 10,98,633 has been imposed. |
| | 5. Demand Order under Section 73 of the HGST Act, 2017, wherein GST credit amounting to INR 12,94,84,016 has been disallowed and penalty amounting to INR 1,29,48,401 has been imposed. |
| Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible. | There is no material impact on financial, no impact on operation or other activities of the Company due to the intimation of tax payable. These Orders are currently appealable & we will make an assessment to exercise our right to appeal. |

The Orders were received by the Company on 30th December, 2023 and 31st December, 2023, respectively and the intimation is being submitted today i.e. 1st January, 2024, being the first working day after receipt of the Orders.

Please take the above information on record.

Thanking You.

Yours faithfully,

For Hindustan Unilever Limited

Dev Bajpai
Executive Director, Legal & Corporate Affairs
and Company Secretary
DIN:00050516 / FCS No: F3354