



2nd September, 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 orders imposing penalty passed against the Company.

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

Name of the Authority	
	<ol style="list-style-type: none">1. Deputy Commissioner, Ernakulam Division, Kochi Commissionerate, CBIC, Thiruvananthapuram, Kerala.2. Assistant Commissioner, Ghatak 21(Ahmedabad), Range -6, Division-2, Gujarat.3. Additional Commissioner, Central Tax and Central Excise, Kochi Commissionerate, C. R Building, I.S Press Road, Kochi, Kerala4. Deputy Commissioner of State Tax, Ludhiana Division, Ludhiana, Punjab



	<ol style="list-style-type: none"> 5. Excise and Taxation Officer, Sonipat Ward-2, Sonipat, Rohtak, Haryana 6. Deputy Commissioner (State Tax), Malkajgiri STU-2, Malkajgiri Division, Telangana 7. State tax Office, CT & GST Circle, Cuttack - I East, Cuttack, Odisha 8. Assistant Commissioner of State Tax, Guwahati Unit -D, Circle -99, Assam.
Nature and details of the action(s)	<ol style="list-style-type: none"> 1. Intimation of Demand Order under Section 73(9) of the CGST Act 2017 read with Section 20 of IGST Act, 2017 2. Intimation of Demand Order under Section 73 of the GGST Act read with CGST Act, 2017 and Section 20 of IGST Act, 2017 3. Intimation of Demand Order under Section 73(9) of the SGST/CGST Act 2017 read with rule 88B of the CGST/SGST Rules, 2017 and section 20 of the IGST Act,2017. 4. Intimation of Demand Order under Section 73 of the PGST/CGST Act 2017 read with Section 20 of IGST Act, 2017 5. Intimation of Demand Order under Section 73 of the HGST/CGST Act 2017. 6. Intimation of Demand Order under Section 73 of the SGST/CGST Act 2017 7. Intimation of Demand Order under Section 73 of the CGST/SGST Act 2017 8. Intimation of Demand Order under Section 73 of the SGST/CGST Act 2017
Date of receipt of communications from the authority	The Demand Orders were received by the Company 29th August, 2024, 30th August, 2024 and 31st August, 2024, respectively.
Details of the violation(s) / contravention(s) committed or alleged to be committed;	<ol style="list-style-type: none"> 1. The Company has received the Demand Order under 73(9) of the CGST Act 2017 read with Section 20 of IGST Act, 2017, on account of tax not paid under reverse charge mechanism amounting to INR 5,79,090 and



	<p>penalty amounting to INR 57,909 has been imposed.</p> <ol style="list-style-type: none">2. The Company has received the Demand Order under Section 73 of the GGST read with CGST Act, 2017 and Section 20 of IGST Act, 2017 on account of short ITC reversal amounting to INR 13,60,686 and penalty amounting to INR 1,36,070 has been imposed.3. The Company has received the Demand Order under 73(9) of the SGST/CGST Act 2017 read with rule 88B of the CGST/SGST Rules, 2017 and section 20 of the IGST Act, 2017 wherein GST credit amounting to INR 1,42,58,787 has been disallowed and penalty amounting to INR 14,71,905 has been imposed.4. The Company has received the Demand Order under Section 73 of the PGST/CGST Act 2017 read with Section 20 of IGST Act, 2017, on account of short payment of tax on credit notes issue on post sales discounts wherein GST amounting INR 12,16,38,879 and penalty amounting to INR 1,21,63,887 has been imposed.5. The Company has received the Demand Order under Section 73 of the HGST/CGST Act, 2017 wherein GST credit amounting to INR 13,28,701 has been disallowed and penalty amounting to INR 1,32,871 has been imposed.6. The Company has received the Demand Order under Section 73 of the SGST/CGST Act, 2017 wherein GST credit amounting to INR 21,59,009 has been disallowed and penalty amounting to INR 2,15,902 has been imposed.
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	<p>7. The Company has received the emand Order under Section 73 of the CGST/SGST Act, 2017 wherein GST credit amounting to INR 14,30,798 has been disallowed and penalty amounting to INR 1,92,948 has been imposed.</p> <p>8. The Company has received the demand Order under Section 73 of the SGST/CGST Act, 2017 wherein GST credit amounting to INR 4,94,593 has been disallowed and penalty amounting to INR 49,457 has been imposed</p>
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. The orders are currently appealable & we will make an assessment to exercise our right to appeal.
Explanation(s) for delay in disclosure	The Company was reviewing 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: 3354