



**WHIRLPOOL OF INDIA LIMITED**  
(CIN No. : L29191PN1960PLC020063)

CORPORATE OFFICE : PLOT NO. 40, SECTOR-44, GURUGRAM (GURGAON) - 122002 (HARYANA), INDIA TEL. : (91) 124-4591300 FAX : (91) 124-4591301  
REGD. OFF. : PLOT NO. A-4 MIDC, RANJANGAON, TAL. SHIRUR, DIST. PUNE-412 220 TEL. : (91) 2138-660100 FAX : (91) 2138-232376  
Website : www.whirlpoolindia.com, E-mail : info\_india@whirlpool.com

**05th December, 2023**

The Manager Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001  
Scrip Code: 600238

The Manager Listing  
National Stock Exchange of India  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East),  
Mumbai – 400 051  
Scrip Code: WHIRLPOOL

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time)**

Dear Sir/Madam,

Pursuant to amended Regulation 30 and Part B of Para A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, please find an update on disclosure of ongoing litigations of the Company which are material as per the criteria prescribed under Regulation 30(4)(i)(c) of the Listing Regulations.

Kindly take the same on record.

Yours faithfully,

**For Whirlpool of India Limited**

**Roopali Singh**  
**Vice President- Legal and Company Secretary**

**Plot No. 40, Sector 44,**  
**Gurugram, Haryana-122002**

**Encl: as above**



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**Disclosure of continuing event or information (i.e. ongoing litigations) of the Company which became material as per the criteria prescribed under Regulation 30(4)(i)(c) of the Listing Regulations**

| Sr. No. | Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company:  |
|---------|--|
| 1.      | <p>The details of any change in the status and / or any development in relation to such proceedings;</p> <p>In the Annual Report of the Company for the financial year ended 31 March 2023 the following material litigations were disclosed and the update on the same is appended below:</p> <p><b>Income Tax related Matters:</b></p> <p>(i) Advertising, Marketing and Sales Promotion Expenses (AMP)- Disallowances:</p> <p>The income-tax authorities vide various Transfer Pricing orders have contended that AMP expenses of INR 1,384* crores incurred during assessment years 2008-09 to 2018-19 for promotion of 'Whirlpool' brand owned by the holding company were excessive. The Company had appealed against the orders. The matter has been decided in favor of the Company up to the level of Hon'ble Delhi High Court. However, the income tax authorities have preferred a SLP (Special Leave Petition) which is pending. After considering similar disallowances made by the Authorities in the recent draft Assessment Order for AY 2020-21, the total disputed amount stands revised to INR 1,514* crores.</p> <p>(ii) Other Expenses - disallowances / additions</p> <p>The income-tax authorities vide various orders have disallowed certain Non-Transfer Pricing (TP) expenses majorly related to R&amp;D expenses, bad debts, provision for package tour / travel expenses and other expenses of INR 84.55* crores incurred during assessment years 1994-95 to 2018-19. After considering similar disallowances made by the Authorities in the recent draft Assessment Order for AY 2020-21, the total disputed amount stands revised to INR 157* crores.</p> |



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|    |  | <i>* The above mentioned amount reflects the disputed amount and tax will be calculated at applicable rate after the cases are disposed of at respective forums.</i> |
| 2. | In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and/ or any development in relation to such proceedings.   | Not applicable   |
| 3. | In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/ penalty paid (if any) and impact of such settlement on the financial position of the Company. | Not applicable   |