

October 27, 2024

Ref. No: HDFC Life/CA/2024-25/103

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 our intimations dated December 24, 2023 and May 01, 2024, disclosing the details of GST Orders 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 from the Additional Commissioner Grade - II Appeal, Sector-1, Lucknow, Uttar Pradesh for the period July 2017 to March 2018 and FY 2018-19 on October 26, 2024.

The relevant details pertaining to the said Orders are provided in ‘Annexure - A’ and ‘Annexure - B’.

These Orders 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	Additional Commissioner Grade-II Appeal, Lucknow Sector- 1, Uttar Pradesh				
Nature and details of the action(s) taken, initiated or order(s) passed	Refer to the disclosure made on December 24, 2023 (Reference : HDFC Life/CA/2023-24/95), in Annexure A as under:				
	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	43.52	47.00	4.35
	Status Update:				
	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	1.03	1.22	0.20
	The GST Appellate Authority, Uttar Pradesh has passed an Order, deciding major grounds in favour of the Company.				
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority;	October 26, 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.				

Annexure - B

Name of the Authority	Additional Commissioner Grade-II Appeal, Lucknow Sector- 1, Uttar Pradesh				
Nature and details of the action(s) taken, initiated or order(s) passed	Refer to the disclosure made on May 01, 2024 (Reference: HDFC Life/CA/2024-25/20), in Annexure A as under:				
	Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)
	GST Order	April 1, 2018 to March 31, 2019	6.50	8.59	0.65
	Status Update:				
	Nature of order received	Period	Tax demand (Rs. in Lakh)	Interest (Rs. in Lakh)	Penalty (Rs. in Lakh)
	GST Appellate Order	April 1, 2018 to March 31, 2019	0.35	0.35	0.20
	The GST Appellate Authority, Uttar Pradesh has passed an Order, deciding major grounds in favour of the Company.				
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority;	October 26, 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.				