

August 21, 2024

General Manager
Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Vice President
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza',
Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 and Regulation 51 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Please be informed that the Company has received an order under Section 73 of Central Goods & Service Tax Act, 2017 from the office of Commercial Tax Officer, Chandigarh, on August 21, 2024 at 10.00 a.m.

Please further note that the Company shall file an appeal against the said order before the Commissioner (Appeals) within the prescribed timelines.

The details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, is enclosed herewith as **Annexure A**.

You are requested to take the same on records.

Thanking you,

Yours sincerely,
For ICICI Prudential Life Insurance Company Limited

Priya Nair
Company Secretary
ACS 17769

Encl.: As above

CC : Axis Trustee Services Limited

ANNEXURE A

Name of the Authority	Commercial Tax Officer, Chandigarh	
Date of receipt of communication from the Authority	August 21, 2024 at 10.00 a.m.	
Details of the violation(s)/contravention(s) committed or alleged to be committed	<ol style="list-style-type: none"> 1. Transactions subject to IGST are considered over-the-counter sales, thus CGST and UTGST will apply accordingly. 2. Credit notes are disallowed under Section 15(3), read in conjunction with the proviso to Section 34 3. Justification and documentation proving eligibility for input tax credit are required 	
Nature and details of the action(s) taken, initiated or order(s) passed	The Authority has demanded GST along with applicable interest and penalty for FY2019-20	
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	GST	₹ 10,52,32,095/-
	Interest	₹ 9,27,36,866/-
	Penalty	₹ 1,05,73,210/-
	Total	₹ 20,85,42,171/-

ICICI Prudential Life Insurance Company Limited

1st and 2nd Floor, Cnergy IT Park, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400025.

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