

December 30, 2023

Ref. No.: HDFC Life/CA/2023-24/97

**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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has received a GST order from Assistant Commissioner of State Tax, Guwahati A-9, Guwahat-A, Guwahati, Assam, raising a demand along with interest and penalty on December 30, 2023.

Relevant details pertaining to the order are provided in 'Annexure A'.

This order will have no adverse material impact on the financial operations of the Company. The Company shall file an appeal against the said order before the Appellate Authority within the prescribed timelines.

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	Assistant Commissioner of State Tax, Guwahati-A-9, Guwahati-A, Guwahati, Assam
Nature and details of the action(s) taken, initiated or order(s) passed	Nature - GST Order  Period involved - July 1, 2017 to March 31, 2018  Tax demand raised - Rs. 32,74,315/-  Interest – Rs. 33,39,801/-  Penalty raised - Rs. 3,27,432/-
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the Authority;	December 30, 2023
Details of the violation(s)/contravention(s) committed or alleged to be committed;	A) Allegations that Excess Input tax credit availed. B) Allegation that Short reversal of proportionate Input tax credit on NIL / Exempted services C) Allegation that Ineligible ITC claimed. D) Allegation that Input tax credit availed from returns defaulters and tax non payer supplier.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	None
Remarks	The said order is appealable before the Appellate Authority, which the Company will file within the specified period.