

August 4, 2026

To  
The Manager,  
Listing Department,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400 001  
Maharashtra, India

The Manager,  
Listing Department,  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G, Bandra Kurla  
Complex Bandra (E), Mumbai 400 051,  
Maharashtra, India

Dear Sir / Madam,

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

We refer to the intimation dated January 2, 2024, pertaining to an order u/s 73 of Tamil Nadu Goods and Service Tax Act, 2017 (TNGST Act) from the office of Additional Commissioner, Tamil Nadu, for FY2018 to FY2020.

Subsequently, the Company filed an appeal before the Commissioner (Appeals). In this regard, please be informed that the Company has received an order from Commissioner (Appeals-I) Tamil Nadu, on August 3, 2026 at 6.22 p.m. The appeal petition is partially allowed in favour of the Company and partially upholds the tax demand.

The disclosure as required under Regulation 30(13) of the SEBI Listing Regulations read with the Industry Standards Note are enclosed herewith as **Annexure A**.

We further state and declare that the information and details provided in **Annexure A**, in compliance with Regulation 30(13) of the SEBI Listing Regulations, is true, correct and complete to the best of our knowledge and belief.

Kindly 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

| Sr. No. | Particulars                                                                                                              | Details                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | Name of the listed company                                                                                               | ICICI Prudential Life Insurance Company Limited                                                                                                                                                                                                                                                                                                                                                                                          |
| 2.      | Type of communication received                                                                                           | The Company has received an order partially in favor of the Company and partially upholding the tax demand.                                                                                                                                                                                                                                                                                                                              |
| 3.      | Date of receipt of communication                                                                                         | August 3, 2026 at 6:22 p.m. IST                                                                                                                                                                                                                                                                                                                                                                                                          |
| 4.      | Authority from whom communication received                                                                               | Commissioner (Appeal-I)                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 5.      | Brief summary of the material contents of the communication received, including reasons for receipt of the communication | <p>Demand is due to below reasons:</p> <ol style="list-style-type: none"> <li>1) Mismatch in ITC claimed in GSTR -3B and GSTR-2A</li> <li>2) Reversal of Input tax credit as per GST Law</li> <li>3) GST liability paid under wrong sub-head of tax</li> <li>4) Difference in GST Liability as per filed GSTR-1 and GSTR-9</li> <li>5) Non-payment of GST on supply of life insurance made to SEZ under Letter of Undertaking</li> </ol> |
| 6.      | Period for which communication would be applicable, if stated                                                            | FY2018 to FY2020                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7.      | Expected financial implications on the listed company, if any                                                            | <p><b>GST:</b> ₹ 48,842,982<br/> <b>Interest:</b> Not quantified in the Order<br/> <b>Penalty:</b> ₹ 4,884,298<br/> <b>Total:</b> ₹ 53,727,280</p> <p>No impact at this stage</p>                                                                                                                                                                                                                                                        |
| 8.      | Details of any aberrations/non-compliances identified by the authority in the communication                              | Please refer Serial No. 2 above                                                                                                                                                                                                                                                                                                                                                                                                          |
| 9.      | Details of any penalty or restriction or sanction imposed pursuant to the communication                                  | Penalty: ₹ 4,884,298                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 10.     | Action(s) taken by listed company with respect to the communication                                                      | The Company shall file an appeal against the said order before appropriate authority                                                                                                                                                                                                                                                                                                                                                     |
| 11.     | Any other relevant information                                                                                           | -                                                                                                                                                                                                                                                                                                                                                                                                                                        |

**ICICI Prudential Life Insurance Company Limited**

Registered Office: ICICI PruLife Towers, 1089, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400025 India

Tel.: +91 22 4039 1600 • Email: [corporate@iciciprulife.com](mailto:corporate@iciciprulife.com)

Visit us at [www.iciciprulife.com](http://www.iciciprulife.com) • CIN: L66010MH2000PLC127837