

July 15, 2026

Ref: NIVABUPA/EQ/2026-27/19

To,

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block-G
Bandra Kurla Complex, Bandra (E),
Mumbai-400 051

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400 001

Symbol: NIVABUPA

Scrip Code: 544286

Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

This is in reference to the disclosures previously made by the Company in its Prospectus regarding material tax litigation, and the subsequent update made on February 05, 2025, concerning the pending litigation with the Directorate General of GST Intelligence, Mumbai Zonal Unit, in relation to the disallowance of input tax credit for the period July 2017 to September 2022.

We hereby inform you that the Company has received a Refund Sanction Order on July 14, 2026, at 16:58 hours from the Office of the Deputy Commissioner of State Tax, Mumbai. Pursuant to the order, a refund of ₹22.12 crores has been sanctioned to the Company.

The details as required under Regulation 30 of the SEBI Listing Regulations read with Master Circular dated January 30, 2026 issued by SEBI is enclosed herewith as **Annexure A**.

The disclosure as required under Regulation 30(13) of the SEBI Listing Regulations read with SEBI Circular dated February 25, 2025, on Industry Standards Note is enclosed herewith in Form A, marked as **Annexure B**.

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

We request you to take the above information on record.

Thanking you,

Yours' Faithfully,

For **Niva Bupa Health Insurance Company Limited**

Aparna Sharma

Company Secretary and Compliance Officer

Niva Bupa Health Insurance Company Limited

IRDAI Registration No. 145 | CIN: L66000DL2008PLC182918

Registered Office: C-98, First Floor, Lajpat Nagar, Part 1, Delhi-110024

Corporate Office: 3rd Floor, Capital Cyber scape, Golf Course Extension Road, Sector-59, Gurugram-122101, Haryana.

Website: www.nivabupa.com | Email id: investor@nivabupa.com | Tel: +91-124-6354900

Annexure A

Particulars	Details
Details of any change in the status and / or any development in relation to such proceedings	The Company has received refund sanction order on July 14, 2026 at 1658 Hours from Office of the Deputy Commissioner of State Tax, Mumbai, sanctioning refund of ₹22.12/- crores. The matter has been resolved in favor of the Company.
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
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

Niva Bupa Health Insurance Company Limited

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Annexure B

Form A

Disclosure by Niva Bupa Health Insurance Company Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority

Sr. No.	Particulars	Details
1.	Name of the listed company	Niva Bupa Health Insurance Company Limited
2.	Type of communication received	The Company has received refund sanction order on July 14, 2026 at 1658 Hours from the Office of the Deputy Commissioner of State Tax, Mumbai via email.
3.	Date of receipt of communication	July 14, 2026
4.	Authority from whom communication received	The Office of the Deputy Commissioner of State Tax, Mumbai
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Please refer Annexure A
6.	Period for which communication would be applicable, if stated	July, 2017 to September, 2022
7.	Expected financial implications on the listed company, if any	The Company is expected to receive refund of ₹22.12 crores, in due course.
8.	Details of any aberrations/ non-compliances identified by the authority in the communication	Not Applicable
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	NIL
10.	Action(s) taken by listed company with respect to the communication	The matter has been resolved in favor of the Company.
11.	Any other relevant information	-

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