

December 24, 2025

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

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 (SEBI Listing Regulations)

Please be informed that the Company has received an order under Section 73 of Goods and Service Act, 2017 from Assistant Commissioner, Delhi, on December 23, 2025 at 2:58 p.m., for FY2022.

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

The disclosure as required under Regulation 30(13) of the SEBI Listing Regulations read with the Industry Standards Note on Regulation 30 of the SEBI Listing Regulations are enclosed herewith as an 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

ICICI Prudential Life Insurance Company Limited

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

Regd. Office : ICICI PruLife Towers, 1089, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400025. India. Visit us at www.iciciprulife.com

Phone: +91 22 4039 1600, Fax: +91 22 2437 6638, Email: corporate@iciciprulife.com

CIN : L66010MH2000PLC127837

Annexure A

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 upholding tax demand raised under Form GST DRC 07.
3.	Date of receipt of communication	December 23, 2025 at 2.58 p.m.
4.	Authority from whom communication received	Assistant Commissioner, Delhi
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Reversal of Input tax credit as per GST Law
6.	Period for which communication would be applicable, if stated	FY2022
7.	Expected financial implications on the listed company, if any	GST: ₹47,914,154/- Interest: ₹ 32,489,735/- Penalty: ₹ 4,791,415/- Total: ₹ 85,195,304/-
8.	Details of any aberrations/non-compliances identified by the authority in the communication	Please refer Sr. no. 2 above
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	Penalty: ₹ 4,791,415/-
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

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

 Regd. Office : ICICI PruLife Towers, 1089, Appasaheb Marathe Marg, Prabhadevi, Mumbai - 400025. India. Visit us at www.iciciprulife.com

 Phone: +91 22 4039 1600, Fax: +91 22 2437 6638, Email: corporate@iciciprulife.com

CIN : L66010MH2000PLC127837