

March 02, 2025

Ref: NIVABUPA/EQ/2024-25/40

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

Dear Sir/Madam,

Pursuant to Regulation 30 read with sub-para 20 of Para A of Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Company is in receipt of order(s) passed by Additional Commissioner of State Tax, Patna East, Bihar confirming demand and imposing penalty, in addition to interest against the Company, in respect of Financial year 2018-19, 2019-20 and 2020-21.

The information as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed herewith as **Annexure-A**.

Kindly take the same on records.

Thanking you,

For **Niva Bupa Health Insurance Company Limited**

Rajat Sharma
Company Secretary & Compliance Officer
Membership No. : F7069

Annexure-A

Order no. ZD100325000504A dated March 01, 2025

Name of the Authority	Additional Commissioner of State Tax, Patna East, Bihar
Nature and details of the action(s) taken or order(s) passed	Demand order confirming GST of INR 52,06,150/-, imposing a penalty of INR 5,04,507/- and in addition to that interest of INR 33,96,912/-
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order received on March 01, 2025 at 16:18 Hours
Details of the violation(s)/contravention(s) committed or alleged to be committed	Disallowance of GST input credit under Section 17 of the CGST Act, 2017 for Financial year 2018-19
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Currently, the order is appealable and the Company shall exercise its right to appeal before the appropriate forum. Due to the said demand order, there is no material impact on financial, operation or other activities of the Company.

Order no. ZD1003250005248 dated March 01, 2025

Name of the Authority	Additional Commissioner of State Tax, Patna East, Bihar
Nature and details of the action(s) taken or order(s) passed	Demand order confirming GST of INR 61,72,450/-, imposing a penalty of INR 6,17,245/- and in addition to that interest of INR 47,21,924/-
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order received on March 01, 2025 at 16:32 Hours
Details of the violation(s)/contravention(s) committed or alleged to be committed	Disallowance of GST input credit under Section 17 of the CGST Act, 2017 for Financial year 2019-20
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Currently, the order is appealable and the Company shall exercise its right to appeal before the appropriate forum. Due to the said demand order, there is no material impact on financial, operation or other activities of the Company.

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-122011 (Haryana)

Website: www.nivabupa.com | Tel: +91-124-6354900

Order no. ZD1003250005165 dated March 01, 2025

Name of the Authority	Additional Commissioner of State Tax, Patna East, Bihar
Nature and details of the action(s) taken or order(s) passed	Demand order confirming GST of INR 77,36,978/-, imposing a penalty of INR 7,73,699/- and in addition to that interest of INR 46,42,188/-
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order received on March 01, 2025 at 16:22 Hours
Details of the violation(s)/contravention(s) committed or alleged to be committed	Disallowance of GST input credit under Section 17 of the CGST Act, 2017 for Financial year 2020-21
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Currently, the order is appealable and the Company shall exercise its right to appeal before the appropriate forum. Due to the said demand order, there is no material impact on financial, operation or other activities of the Company.

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