



-Ref: No. ABCL/SD/MUM/2023-24/April/09

20 April 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Scrip Code: 540691

Scrip ID: ABCAPITAL

National Stock Exchange of India Ltd

Exchange Plaza, 5th Floor,
Plot. C/1,
G-Block, Bandra-Kurla Complex,
Bandra (East),
Mumbai 400 051

Symbol: ABCAPITAL

Dear Sir/ Madam,

Sub: Intimation pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")-Update on litigation matter of subsidiary company.

Pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023, please find enclosed information regarding appeal filed by Aditya Birla Sun Life Insurance Limited (ABSLI), a subsidiary of Aditya Birla Capital Limited (the Company), before Commissioner of Income Tax (Appeals) against the assessment order cum demand notice (the Order) by Assessing Officer (AO) relating to Assessment Year 2020-21.

The above is for your information, records and dissemination please.

Thanking you,

Yours sincerely,
For **Aditya Birla Capital Limited**

Amber Gupta
Company Secretary & Compliance Officer
Cc:

Luxembourg Stock Exchange
Market & Surveillance Dept.,
P.O. Box 165, L-2011 Luxembourg,
Grand Duchy of Luxembourg

Citi Bank N.A.
Custodial Services
FIFC, 11th Floor, C-54 & 55, G Block
Bandra Kurla Complex
Bandra (East), Mumbai 400 051

Citi Bank N.A.
Depositary Receipt Services
388 Greenwich Street
14th Floor, New York,
NY 10013

Listing Agent
Banque Internationale à Luxembourg SA
69 route d'Esch
L - 2953 Luxembourg
Grand Duchy of Luxembourg

Aditya Birla Capital Limited

Corporate Office:

One World Center, Tower 1, 18th Floor, Jupiter Mill Compound,
841, Senapati Bapat Marg, Elphinstone Road, Mumbai, Maharashtra - 400 013

Tel: +91 22 6723 9101

abc.secretarial@adityabirlacapital.com | www.adityabirlacapital.com

Registered Office:

Indian Rayon Compound,
Veraval, Gujarat - 362 266

Tel: +91 28762 43257

CIN: L67120GJ2007PLC058890

Annexure

Details required to be disclosed under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Particulars	Remarks
a) brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation;	<p>An Appeal has been filed by Aditya Birla Sun Life Insurance Limited (ABSLI), a subsidiary of the Company, on April 20,2024 before Commissioner of Income-Tax (Appeals) against the assessment order cum demand notice (the Order) by Assessing Officer (AO) relating to Assessment Year 2020-21, of Rs. 545,56,18,360/- contesting wrongful addition of negative reserves as per actuarial valuation, disallowance under section 14A of Income Tax Act, 1961, disallowance of marketing expenses, denial of certain tax exemptions, taxing shareholder's surplus at higher tax rate, etc.</p> <p>Further, ABSLI has also filed rectification cum stay of demand petition before the AO.</p>
b) expected financial implications, if any, due to compensation, penalty etc.	There are no financial implications on the Company.
c) quantum of claims, if any;	As mentioned above in point no a.

For Aditya Birla Capital Limited

**Amber Gupta
Company Secretary & Compliance Officer**

Aditya Birla Capital Limited

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