



August 14, 2023

National Stock Exchange of India Limited

Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400051, India
Symbol: BHARTIARTL/ AIRTELPP

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001, India
Scrip Code: 532454/ 890157

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('SEBI Listing Regulations')

Dear Sir/ Ma'am,

In terms of Regulation 30 of SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 July 13, 2023, we are enclosing the details of the continuing litigation(s), as '*Annexure A*'.

Kindly take the same on record.

Thanking you,
Sincerely yours,

For Bharti Airtel Limited

Rohit Krishan Puri
Dy. Company Secretary & Compliance Officer

Encl.: As above

Bharti Airtel Limited
(a Bharti Enterprise)

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CIN: L74899HR1995PLC095967

ANNEXURE A
Brief details of litigations

A) LITIGATION INITIATED/DEMANDS CHALLENGED BY THE COMPANY/ITS SUBSIDIARY(IES):

- 1) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - The Company and Bharti Hexacom have filed a review petition against the order/judgment dated July 23, 2021 in the AGR matter, whereby the clarification/ modification applications filed by the TSPs for correction of errors were dismissed by the Hon'ble Supreme Court.
Expected financial implications, if any (in Rs. crores) - Not applicable.
- 2) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - TDSAT
Brief details of dispute/litigation - The Company has challenged DoT's demand dated August 17, 2021 seeking payment of Videocon Telecommunication Limited's AGR dues from the Company. The Company approached the Hon'ble SC and granted liberty to approach TDSAT. The TDSAT vide its Interim Order dated September 16, 2021 stated that until further orders DOT will not give effect to the impugned notice dated August 17, 2021 and shall also not invoke the financial bank guarantee of Videocon for realization of the impugned demand. The matter is pending adjudication.
Expected financial implications*, if any (in Rs. crores) - 1,376
- 3) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - Bombay High Court
Brief details of dispute/litigation - The Company challenged the demand notice of Rs. 5,201.2 Cr dated January 8, 2013 (revised to Rs. 8,414 Cr in 2018), issued by Department of Telecommunications towards one-time spectrum charge (OTSC). The Bombay High Court vide order dated January 28, 2013 and October 4, 2019, granted interim protection to the Company. Matter is pending adjudication.
Expected financial implications*, if any (in Rs. crores) - 15,178
- 4) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - The Company and Bharti Hexacom filed an appeal against TDSAT Judgment dated September 1, 2010, dismissing the petition filed by the Company, challenging DoT circular dated February 25, 2010 for revision of SUC charges which have been unilaterally revised by DOT.
Expected financial implications*, if any (in Rs. crores) - 3,022
- 5) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - TDSAT
Brief details of dispute/litigation - The Company and Bharti Hexacom have challenged DoT's penalty demand notice dated September 29, 2021 alleging violation of Standards of Quality-of-Service Regulations and UAS license conditions due to Point of Interconnection (POI) Congestion. The Company has provided POIs to the other TSPs strictly in compliance with TRAI QoS regulation, Interconnect Agreements between the parties and the license conditions. The TDSAT has directed DoT not to encash the bank guarantee till the matter is heard.
Expected financial implications*, if any (in Rs. crores) - 1,050

- 6) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - TDSAT / Andhra Pradesh High Court / Patna High Court
Brief details of dispute/litigation - The Company and Bharti Hexacom have challenged penalty demand notices issued by various Telecom Enforcement Resource Monitoring Cells through separate petitions before the TDSAT/High Courts for alleged non-compliance with subscriber verification guidelines. The Company and Bharti Hexacom have obtained stay from the TDSAT/ High Court against various demand notices and the matters are pending adjudication.
Expected financial implications*, if any (in Rs. crores) - 871
- 7) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - TDSAT
Brief details of dispute/litigation - The Company, along with COAI, challenged levy of spectrum usage charges for 2100 MHz spectrum at a higher rate as opposed to the rates prescribed under the Notice Inviting Application 2010. Pursuant to expiry of licenses in few circles, the Company no longer held administratively allocated spectrum and calculated SUC at the rate of 3% for 2100 MHz spectrum. The CCAs of different circles interpreted the NIA conditions of 2010 differently and denied benefit of SUC at the rate of 3%. Company approached the TDSAT - interim relief was granted allowing operators to pay as per their interpretation. The matter is pending before TDSAT.
Expected financial implications*, if any (in Rs. crores) - 713
- 8) **Opposing Party** - BSNL
Forum - Supreme Court
Brief details of dispute/litigation - The Company, along with COAI, has filed an appeal, against the TDSAT Judgment dated May 21, 2010 allowing BSNL to recover Distance Based Carriage Charges even for intra-circle Calls.
Expected financial implications*, if any (in Rs. crores) - 978
- 9) **Opposing Party** - Union of India (Ministry of Information & Broadcasting)
Forum - Supreme Court / TDSAT
Brief details of dispute/litigation - Bharti Telemedia Limited filed a petition seeking declaration that license fee, in case of DTH license, is only applicable on the revenue earned from licensed activities under DTH license and quashing of license condition to that extent being ultra vires.
Expected financial implications*, if any (in Rs. crores) – 3,121
- 10) **Opposing Party** - Union of India (Department of Telecommunications)
Forum - TDSAT
Brief details of dispute/litigation - Post the Supreme Court judgment in 2G case dated 02.02.2012, DoT was unable to auction spectrum and obtained extensions from the Supreme Court with a direction to continue services for the interim period, till auction. Thereafter, DoT raised demands for payment of reserved price for the period from 2012 till 2013/2014 along-with interest till 2017 basis reserve price of last auction. In this regard, Telenor (India) Communications Pvt. Ltd. (now merged with the Company) and another party, challenged DoT's demand for payment of the reserve price.
Expected financial implications*, if any (in Rs. crores) - 770
- 11) **Opposing Party** - Various State Governments
Forum - Supreme Court
Brief details of dispute/litigation - Bharti Telemedia Limited, a subsidiary of the Company has challenged before Supreme Court the judgments of various High Courts which have upheld the levy of Entertainment Tax on the DTH service by respective State Governments based on amendments carried out in Entertainment Tax Act of respective States wherein DTH was included as an 'entertainment'.
Expected financial implications*, if any (in Rs. crores) - 789

12) **Opposing Party** - Additional Commissioner, Adjudication, CGST, Delhi
Forum - Commissioner Appeals, Delhi
Brief details of dispute/litigation - matter pertains to demand of GST under reverse charge mechanism on LF and SUC charges basis the demand note issued by DOT (1st Appeal).
Expected financial implications, if any (in Rs. crores) - 604.66

13) **Opposite Party** - BSNL
Forum - Delhi High Court / Supreme Court
Brief details of dispute/litigation - The Company, along with COAI, filed an appeal at Supreme Court, against the TDSAT Judgment dated May 28, 2010, setting aside the Port Charges Amendment Regulations 2007 where the port charges were reduced. BSNL challenged, the validity of Port Charges 2nd Amendment Regulations 2012 at Delhi High Court where TRAI further reduced the port charges. Delhi High Court passed a conditional interim order which has been duly complied by the Company and the matter is pending adjudication.
Expected financial implications*, if any (in Rs. crores) - 1,890

B) LITIGATION FILED AGAINST THE COMPANY/ITS SUBSIDIARY(IES):

14) **Opposite Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - Vide certain circulars, DoT unilaterally enhanced microwave charges payable under telecom licenses, by introducing slab-wise rates. The Cellular Operators Association of India ("COAI"), of which the Company is also a member, challenged the relevant DoT circulars and the TDSAT vide its order dated April 22, 2010 set aside the said DoT circulars. DoT has now challenged the order of the TDSAT through a special leave petition filed before the Supreme Court, which is currently pending.
Expected financial implications*, if any (in Rs. crores) – 2,628

15) **Opposite Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - On payment of license fee on pure internet services, TDSAT set aside DoT's decision to include revenue from pure internet service in the adjusted gross revenue being violative of principles of level playing field. TDSAT, on June 12, 2020, following ISPAI judgment, allowed the petition filed by the Company and set aside the demand notices. DoT has filed an appeal against the ISPAI Judgment and the Company has filed an intervention application in the appeal.
Expected financial implications*, if any (in Rs. crores) - 3,555

16) **Opposite Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - DoT filed an appeal against TDSAT Judgment dated December 21, 2021 setting aside clause (iii) of the DoT circular dated August 12, 2016 which excluded spectrum in 2300 MHz / 2500 MHz band i.e. BWA spectrum, acquired/allotted prior to 2015-16 for the purpose of SUC floor amount.
Expected financial implications*, if any (in Rs. crores) - 1979

17) **Opposite Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation - DoT appeals against the TDSAT judgments dated March 19, 2019 and July 31, 2019, setting aside certain conditions imposed by DoT for granting approval for merger of Airtel Broadband Services Private Limited, Augere Wireless Broadband India Private Limited, Bharti Digital Networks Private Limited and Telenor India Communications Private Limited (Telenor) with Bharti Airtel Limited.
Expected financial implications*, if any (in Rs. crores) – 639

- 18) **Opposite Party** - Union of India (Department of Telecommunications)
Forum - Supreme Court
Brief details of dispute/litigation – DoT appeal against the TDSAT Judgment dated December 23, 2020, quashing certain conditions of the in-principle approval granted by DoT in respect of merger of consumer mobile business of Tata Teleservices Limited (TTSL) and Tata Teleservices (Maharashtra) Limited (TTML) with Bharti Airtel Limited & Bharti Hexacom Limited.
Expected financial implications*, if any (in Rs. crores)- 1,288
- 19) **Opposite Party** - Principal Commissioner of Income tax, New Delhi
Forum - Delhi High Court
Brief details of dispute/litigation - The department has filed appeal against judgments of ITAT in favour of the Company setting aside the demands raised by AO for notional gain on transfer of passive infrastructure from the Company to Infratel.
Expected financial implications*, if any (in Rs. crores) – 1,219
- 20) **Opposite Party** - Assistant Commissioner of Income Tax, Circle 57
Forum - Supreme Court
Brief details of dispute/litigation - Calcutta High Court vide order dated May 19, 2011 upheld the order passed by the Income Tax Appellate Tribunal dated April 4, 2006, holding 'trade margin' offered by the Company to its distributors in respect of pre-paid products such as SIM card and recharge vouchers, attracted the provisions relating to TDS under the Income-Tax Act. The Company has filed an appeal against the High Court's judgment. The department has also filed appeals, before Supreme Court against judgments in favour of the Company and its subsidiary.
Expected financial implications*, if any (in Rs. crores) - 811
- 21) **Opposite Party** - CIT, Delhi
Forum - Supreme Court / ITAT Delhi
Brief details of dispute/litigation - Department's appeals against judgment of ITAT & Delhi High Court at SC & against order of Commissioner (Appeals) at ITAT Delhi, which held that license fee paid by the Company is revenue expenditure and does not attract provision for amortization.
Expected financial implications*, if any (in Rs. crores) - 715
- 22) **Opposite Party** - Anand Arya
Forum - National Consumer Disputes Redressal Commission, New Delhi
Brief details of dispute/litigation - Anand Arya, a subscriber of mobile services offered by the Company, filed a consumer complaint before the National Consumer Complaints Redressal Commission, on October 23, 2015, alleging quality of services offered by the Company had been deteriorating and more particularly from 2015. The Complainant sought damages and demanded Company pay penalty. The complaint is frivolous and in view of the precedent laid by Supreme Court in favour of the Company in the call drop case, the complaint is legally not tenable.
Expected financial implications*, if any (in Rs. crores) – 4,439.
- 23) **Opposing Party – Commissioner of Customs, Chennai**
Forum – Common Adjudicating Authority – Commissioner of Customs, Chennai
Brief details of dispute/litigation – Bharti Telemedia Limited is in the business of providing DTH services. The matter pertains to denial of customs benefit claimed by Subsidiary of the Company on import of STB from Vietnam and Thailand (ASEAN -FTA) countries basis the Certificate of Origin (COO) issued by Department of Foreign Trade of exporting country (Adjudication).
Expected financial implications, if any (in Rs. crores) - 772.10

Note: *Financial implications, including considering the claims, and as set out in Company's Annual Report 2022-23.