



October 17, 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: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('SEBI Listing Regulations') – Update on material litigation

Ref: Intimation dated August 14, 2023 in terms of Regulation 30(4) of SEBI Listing Regulations read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1 /P/CIR/2023 /123 dated July 13, 2023 ('SEBI Circular')

Dear Sir/ Ma'am,

This is in continuation of the intimation dated August 14, 2023 disclosing the details of continuing material litigation(s) in terms of Regulation 30(4) of SEBI Listing Regulations read with SEBI Circular dated July 13, 2023.

We hereby submit the details of change in the status/ development in relation to proceedings of one of material litigations, listed 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

Bharti Airtel Limited

(a Bharti Enterprise)

Regd. Office: Airtel Center, Plot No. 16, Udyog Vihar, Phase-IV, Gurugram – 122015, India

Corporate Office: Bharti Crescent, 1, Nelson Mandela Road, Vasant Kunj, Phase II, New Delhi - 110 070, India

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CIN: L74899HR1995PLC095967



Annexure A

Details of change in the status/ development in relation to proceedings of material litigation

S. No.	Particulars	Details
1.	Brief details of litigation	Appeal filed by Commissioner of Income Tax (Department) against judgment of ITAT & Delhi High Court at Supreme Court and against order of Commissioner (Appeals) at ITAT Delhi, which held that variable license fee paid by the Company and its subsidiary is revenue expenditure and does not attract provision of section 35ABB of the Income Tax Act, 1961.
2.	The details of any change in the status and/ or any development in relation to such proceedings	<p>Supreme Court, on October 16, 2023, has accepted Department's contention and held that the variable license fee paid by the Company and its subsidiary is deductible under section 35ABB of the Income Tax Act, 1961.</p> <p>The online copy of the Order was uploaded on October 16, 2023 (at around IST 1830 Hrs).</p> <p>The Company is examining the Order/ its impact and will decide the next course of action in due course.</p>
3.	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
4.	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 listed entity	Not Applicable

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