

17<sup>th</sup> August, 2024

Vice President  
**National Stock Exchange of India Limited**  
“Exchange Plaza”, Bandra – Kurla Complex  
Bandra (E),  
Mumbai – 400 051

General Manager  
Department of Corporate Services  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

**Subject: Intimation under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir(s),

Please find attached herewith **Annexure – “A”** regarding disclosure under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you,

Yours faithfully,

*For* **Maruti Suzuki India Limited**

Sanjeev Grover  
Executive Officer & Company Secretary

---

**MARUTI SUZUKI INDIA LIMITED**

Head Office:

Maruti Suzuki India Limited,  
1, Nelson Mandela Road, Vasant Kunj,  
New Delhi - 110070, India.

Tel: 011- 46781000, Fax: 011-46150275/46150276

E-mail id: [contact@maruti.co.in](mailto:contact@maruti.co.in), [www.marutisuzuki.com](http://www.marutisuzuki.com)

Gurgaon Plant:

Maruti Suzuki India Limited,  
Old Palam Gurgaon Road,  
Gurgaon - 122015, Haryana, India.

Tel: 0124-2346721, Fax: 0124-2341304

Manesar Plant:

Maruti Suzuki India Limited,  
Plot No.1, Phase - 3A, IMT Manesar,  
Gurgaon - 122051, Haryana, India.

Tel: 0124-4884000, Fax: 0124-4884199

**Annexure – “A”**

Name of the authority	Ministry of Finance
Nature and details of Regulatory Framework	Finance (No.2) Act, 2024
Date of change in regulatory framework	16 <sup>th</sup> August, 2024
Details of the change in regulatory framework	<p>In the Finance (No.2) Act 2024, the indexation benefit has been withdrawn while calculating long term capital gains on debt mutual funds which were purchased prior to April 1, 2023.</p> <p>In compliance with Ind AS – 12, the Company was making accounting provision for Deferred Tax Liability on fair value gains on these investments. Due to withdrawal of indexation benefit and change in rate of tax from 20% plus surcharge &amp; cess (with indexation) to 12.5% plus surcharge &amp; cess (without indexation), accounting provision for Deferred Tax Liability so created needs to be restated.</p>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>Consequently, the accounting provision for Deferred Tax Liability created by the Company as on June 30, 2024 would need to be increased approximately by Rs 8,500 Million thereby having a one time impact on the Profit After Tax of the Company for Q2 of FY 2024-25.</p> <p>The actual payment of tax would be made at the time of redemption of these Mutual Funds. Amount of tax may be different than above amount of Rs.8,500 million based on the actual gain and actual applicable rate of tax at the time of redemption.</p>