

December 18, 2025

BSE Limited Listing Department Phiroze Jeejeebhoy Towers Dalal Street Mumbai 400 001 National Stock Exchange of India Limited Listing Department Exchange Plaza, 5th floor Plot No. C/1, G Block Bandra-Kurla Complex Bandra (East) Mumbai 400 051

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is further to the disclosure made by ICICI Bank Limited (the Bank) dated September 30, 2025 regarding the receipt of a Show Cause Notice (SCN) from the Additional Commissioner of CGST and CEx., Mumbai East Commissionerate on services provided by the Bank to customers maintaining specified minimum balances in their accounts.

On December 17, 2025 at 01:08 p.m., the Bank has received an Order under Section 73 of the Maharashtra Goods and Services Tax (GST) Act, 2017 from the above authority raising a GST demand amounting to $\stackrel{?}{=}$ 237,90,04,448/- (Tax $\stackrel{?}{=}$ 216,27,31,316/- and penalty $\stackrel{?}{=}$ 21,62,73,132/-) along-with interest as applicable for the same subject matter.

While the Bank is in litigation (including writ petition) on similar issue raised in orders/SCNs in the past, since the aggregate/cumulative amount involved in the above crosses the materiality threshold, this matter is being reported.

The Bank will take appropriate steps, including contesting the Order through a writ petition/appeal within prescribed timelines.

Please take the above information on record.

Yours sincerely,

For ICICI Bank Limited

Vivek Ranjan Associate Leadership Team

Copy to:

- (i) New York Stock Exchange (NYSE)
- (iii) Singapore Stock Exchange
- (ii) SIX Swiss Exchange Ltd.
- (iv) Japan Securities Dealers Association