



WHIRLPOOL OF INDIA LIMITED
(CIN No. : L29291PN1960PLC02C020063)

CORPORATE OFFICE : PLOT NO. 40, SECTOR-44, GURUGRAM (GURGAON) – 122002 (HARYANA), INDIA TEL. : (91) 124-4591300 FAX : (91) 124-4591301
REGD. OFF. PLT. NO. A-4, MIDC, RANJANGAON, TAL. SHIRUR, DIST, PUNE-412 220 TEL : (91) 2138-660100 Fax: (91) 2138-232376
Website : www.whirlpoolindia.com, E- Email : Info_India@whirlpool.com

March 28, 2025

The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip Code: 600238

The Manager Listing
National Stock Exchange of India
Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai – 400 051
Scrip Code: WHIRLPOOL

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) (Listing Regulations).

Dear Sir/Madam,

This is in furtherance to our intimation dated November 22, 2024, please find attached the revised pending litigation, enclosed as "Annexure-A", as required under Para B of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

This is submitted for your information and records.

Yours faithfully,

For Whirlpool of India Limited

Roopali Singh
Vice President- Legal and Company Secretary
Plot No. 40, Sector 44,
Gurugram, Haryana-122002
Encl: as above



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Annexure A

Disclosure of continuing event or information (i.e. ongoing litigations) of the Company which became material as per the criteria prescribed under Regulation 30(4)(i)(c) of the Listing Regulations

S.no	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company:
1.	<p>The details of any change in the status and / or any development in relation to such proceedings;</p> <p>Income Tax related Matters:</p> <p>Transfer Pricing issues</p> <p>(i) Advertising, Marketing and Sales Promotion Expenses (AMP)- Disallowances:</p> <p>Income Tax Department had vide various Transfer Pricing orders disallowed the Advertisement, Marketing and Sales Promotion (AMP) expenses incurred during assessment years 2008-09 to 2020-21 for promotion of 'Whirlpool' brand amounting to INR 1,514 * crores. The Company had appealed against the said orders and the Hon'ble Delhi High Court had decided the matter in favor of the Company. However, the income tax authorities filed a SLP (Special Leave Petition) with the Hon'ble Supreme Court. The Hon'ble Supreme Court vide its order dated 22nd November 2024 dismissed the said SLP and decided in favour of the Company for the AY 2008-09. The disallowances of AMP expense amounting to INR 1181* crores for the remaining Assessment Years will be accordingly dealt with in due course.</p> <p>(ii) Other Transfer Pricing issues - Disallowances:</p> <p>Income Tax Department had vide various Transfer Pricing orders made certain disallowances (other than the Advertisement, Marketing and Sales Promotion expenses) for the assessment years 2004-05, 2005-06 and 2020-21 amounting to INR 60.72 * crores. The Company has appealed against the said orders at the appellate forums. In March 2025 the Company has received draft orders for the AY 2022-23 and AY 2005-06</p>



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S.no	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company:	
		<p>and the Company is in the process of filing objections with Dispute Resolution Panel. The total disputed amount stands revised to INR 72.11* crores.</p> <p>(iii) Other Corporate Tax Expenses - disallowances / additions:</p> <p>The income-tax authorities vide various orders have disallowed certain Non-Transfer Pricing (TP) expenses majorly related to R&D expenses, bad debts, provision for package tour / travel expenses and other expenses of INR 84.55* crores incurred during assessment years 1994-95 to 2019-20. For the AY 2020-21, after considering similar disallowances the Authorities had disallowed an amount of INR 21.64* crores. The Company is in receipt of rectification order dated 10th March, 2025 for the AY 2020-21 wherein the disallowed amount has now been reduced to INR 0.02* crores. Accordingly the total disputed amount stands revised to INR 84.57* crores.</p> <p><i>* The above mentioned amount reflects the disputed amount and tax will be calculated at applicable rate after the cases are disposed of at respective forums..</i></p>
2.	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



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S.no	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the Company:	
3.	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 Company.	Not applicable