



The Indian Hume Pipe Co. Ltd.

Registered Office : Construction House, 5, Walchand Hirachand Road, Ballard Estate, Mumbai - 400 001. INDIA
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CIN: L51500MH1926PLC001255

HP/SEC/

1st April, 2026

1. BSE Ltd.
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai – 400001
2. National Stock Exchange of India Ltd.
Exchange Plaza, 5th floor,
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400051

BSE Scrip Code: 504741

Symbol – INDIANHUME; Series EQ

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

Dear Sir/ Madam,

In continuation of the earlier submissions, vide letter dated 26th March, 2025 and 31st August 2025 to the Stock Exchanges and pursuant to Regulation 30 read with Para B of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Master Circular No. SEBI/HO/CFD/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the disclosure of pending litigation(s)/ dispute(s) is enclosed as Annexure I & II.

Kindly request you to take the same on record.

Thanking you,

Yours faithfully,

For The Indian Hume Pipe Company Limited



Niraj R. Oza
Vice President - Company Secretary & Legal
ACS 20646

Annexure - I

Particulars		Details
A	Brief Details of litigation viz. i) Name(s) of the opposing party,	Assessment Unit, Income Tax Department, NAFAC, Delhi.
	ii) Court/tribunal/agency where litigation is filed	NA
	iii) brief details of dispute/litigation	<p>The Company is in receipt of order dated 31th March 2026 passed under Section 270A of the Income Tax Act, 1961 for Assessment Year 2023-2024 levying penalty of Rs. 5,10,20,732/- on the ground of alleged under-reporting of income in consequence of misreporting of income, ignoring the pendency of quantum appeal filed by the Company before the Hon. ITAT, Mumbai</p> <p>The said penalty is imposed on account of disallowance of deduction claimed by the company under Section 54D of the Act amounting to Rs.7,30,03,569/-. The said disallowance was originally made in the assessment order dated 25th March 2025 passed under Section 143(3) of the Act. The disallowance of said claim was confirmed by the Commissioner of Income Tax (Appeals) vide order dated 30th August 2025. Aggrieved by the said order, the Company has filed an appeal on 29/10/2025 before Hon. Income Tax Appellate Tribunal, Mumbai challenging the said disallowance. The Company's appeal before Hon. ITAT Mumbai is pending adjudication as on passing of the said order.</p>
B	Expected Financial implications, if any, due to compensation, penalty etc.,	<p>The Company will be preferring the appeal against the said penalty order dated 31st March 2026, before Commissioner of Income (Appeals) challenging the levy of penalty under Section 270A of the Act.</p> <p>The Company is of the view that the rejection of the deduction claimed is because of difference in interpretation of law and not because of non-reporting or wrong reporting of income and hence imposition of penalty equivalent to 200% of tax involved is not justified at all. Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in the matter. Accordingly, the Company expects that entire demand to subside. As such, there is no material impact on financial, operational or other activities of the Company.</p>
C	Quantum of claims, if any	As per Clause A(iii) above.



Annexure - II

Particulars		Details
A	Brief Details of litigation viz. i) Name(s) of the opposing party,	Assessment Unit, Income Tax Department, NAFAC, Delhi.
	ii) Court/tribunal/agency where litigation is filed	NA
	iii) brief details of dispute/litigation	<p>The Company is in receipt of order dated 31th March 2026 passed under Section 271AAC of the Income Tax Act, 1961 for Assessment Year 2023-2024 levying penalty of Rs. 63,10,816/- on account of addition made in the assessment order being alleged unexplained purchases, ignoring the pendency of quantum appeal filed by the Company before the Hon. ITAT, Mumbai.</p> <p>The said penalty is imposed on account of addition amounting to Rs. 10,51,80,264/- being alleged unexplained purchases. The said disallowance was originally made in the assessment order dated 25th March 2025 passed under Section 143(3) of the Act. The disallowance of said claim was confirmed by Commissioner of Income Tax (Appeals) vide order dated 30th August 2025. Aggrieved by the said order, the Company has filed an appeal on 29/10/2025 before Hon. Income Tax Appellate Tribunal, Mumbai challenging the said disallowance. The Company's appeal before Hon. ITAT Mumbai is pending adjudication as on passing of the said order.</p>
B	Expected Financial implications, if any, due to compensation, penalty etc.,	<p>The Company will be preferring the appeal against the said penalty order dated 31st March 2026, before the Commissioner of Income (Appeals) challenging the levy of penalty under Section 271AAC of the Act.</p> <p>The Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in the matter. Accordingly, the Company expects that entire demand to subside. As such, there is no material impact on financial, operational or other activities of the Company.</p>
C	Quantum of claims, if any	As per Clause A(iii) above.

