



Pharmaceuticals Limited

Registered & Corporate Office :

Plot No. 72, H. No. 8-2-334/3 & 4, Road No. 5,
Opp. SBI Executive Enclave, Banjara Hills,
Hyderabad - 500 034, Telangana, INDIA.
Tel : +91-40-2525 9999, Fax : +91-40-2525 9889
CIN : L24239TG1987PLC008066
Email: info@smspharma.com, www.smspharma.com

Date: 31st March, 2026

To

The Manager,
Corporate Filings Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Security Code: 532815

The Manager,
Listing Compliance Department,
National Stock Exchange of India Ltd. Exchange
Plaza, Plot no. C/1, G Block, Bandra-Kurla
Complex, Bandra (E), Mumbai - 400 051.

Symbol: SMSPHARMA

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015.

Pursuant Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015, we would like to inform that the Company has received Demand Notice Under Section 156 of the Income Tax Act, 1961 from the Assessment unit, Income Tax Department for the assessment year 2018-19.

The Company is reviewing the order and evaluating the next steps to be taken before the appropriate forum against the said order.

The details required to be furnished under Regulation 30 read with Schedule III of SEBI (LODR) Regulations, and SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/P/CIR/2025/25 dated February 25, 2025 is annexed as Annexure- 1 and Annexure-2, respectively.

Further, in terms of Industry Standards note on Regulation 30 of SEBI (LODR) Regulations issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025, we also hereby state that the information provided in Annexure-2, is in compliance with Regulation 30(13) of the SEBI (LODR) Regulations, and is true, correct and complete to the best of our knowledge and belief.

This is for your information and records.

Yours Faithfully

For SMS Pharmaceuticals Limited

Thirumalesh Tumma
Company Secretary



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Annexure-1

Information as required under Regulation 30 - Sub Para 20 of Para A of Part A of Schedule III of the SEBI (LODR) Regulations, 2015

Particulars	Description
Name of the Authority	Faceless Assessment Unit, Income Tax Department
Nature and details of the action(s) taken or order(s) passed	<p>The Company has received an Income Tax demand notice dated 30th March 2026, under Section 156 of the Income Tax Act, 1961, raised a demand of Rs.7.19 crores for the Assessment Year 2018-19.</p> <p>Further, penalty proceedings u/s 270A is initiated separately for under reporting of income.</p>
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	On 31 st March 2026.
Details of the violation(s)/ contravention(s) committed or alleged to be committed	<p>A Notice of Demand under Section 156 of the Income Tax Act 1961 issued and raised demand of Rs.7.19 Crores. The Assessment Unit has passed an assessment order under Section 147 read with section 144B of the Income Tax Act, 1961 for Assessment Year 2018-19, by addition of income and disallowance of deduction u/s 35 of the Act.</p> <p>Further, penalty proceedings u/s 270A is initiated separately for under reporting of income.</p>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There will not be any material impact at this stage on the financial, operational and other activities of the Company, as the Company is reviewing the order and evaluating the next steps to be taken before the appropriate forum against the said order.



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Annexure -2

Form – A

Information as required pursuant to Industry Standards note on Regulation 30 of SEBI (LODR) Regulations issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025 regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the SEBI (LODR) Regulations, 2015

[Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]

Sl. No.	Particulars	Details
1.	Name of the listed company	SMS Pharmaceuticals Limited
2.	Type of communication received	The Company has received an Income Tax demand notice dated 30 th March 2026, under Section 156 of the Income Tax Act, 1961, raised a demand of Rs.7.19 crores for the Assessment Year 2018-19. Further, penalty proceedings u/s 270A is initiated separately for under reporting of income.
3.	Date of receipt of communication	31 st March, 2026
4.	Authority from whom communication received	Faceless Assessment Unit, Income Tax Department
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	A Notice of Demand under Section 156 of the Income Tax Act 1961 issued and raised demand of Rs.7.19 Crores. The Assessment Unit has passed an assessment order under Section 147 read with section 144B of the Income Tax Act, 1961 for Assessment Year 2018-19, by addition of income and disallowance of deduction u/s 35 of the Act. Further, penalty proceedings u/s 270A is initiated separately for under reporting of income.
6.	Period for which communication would be applicable, if stated	For the Assessment Year 2018-19
7.	Expected financial implications on the listed company, if any	There will not be any material impact at this stage on the financial, operational and other activities of the Company, as the Company is reviewing the order and evaluating the next steps to be taken before the appropriate forum against the said order.



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8.	Details of any aberrations/non-compliances identified by the authority in the communication	N.A.
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	N.A
10.	Action(s) taken by listed company with respect to the communication	The Company is reviewing the order and evaluating the next steps to be taken before the appropriate forum against the said order.
11.	Any other relevant information	Nil