



pharmaceuticals Limited

Registered & Corporate Office :

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Telangana, India.

Tel : +91 - 40 - 6985 9999

CIN No. : L24239TG1987PLC008066

Email : info@smspharma.com, www.smspharma.com

Date: 31st October, 2026

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

Security Code: 532815

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

Sub: Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015.- Order received from the Income Tax Department allowing the Company's appeal.

Ref.: Our earlier Intimation dated 24th March, 2025 under Regulation 30 of the SEBI (LODR) Regulations, 2015

This is with reference to our earlier intimation letter dated 24th March, 2025, wherein the Company had informed regarding the receipt of Income Tax Assessment Order dated 22nd March, 2025, passed under Section 144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2023-24 along with demand notice and penalty notice.

We would like to further inform you that, upon filing of an appeal against aforesaid Assessment Order before the Commissioner of Income-tax (Appeals), National Faceless Appeal Centre, the Company has received an appellate order under section 250 of Income Tax Act, 1961 dated 30th October, 2026 and received on same date, whereby the appeal filed by the Company **is allowed**.

Accordingly, pursuant to the aforesaid appellate order allowing the Company's appeal, the outstanding tax demand of Rs.45.63 Crores, including interest, stands vacated.

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 are annexed as Annexure- 1 and Annexure-2, respectively.

This is for your information and records.

Yours Faithfully

For SMS Pharmaceuticals Limited

**THIRUMALESH
TUMMA**

**Thirumalesh Tumma
Company Secretary**

Digitally signed by
THIRUMALESH TUMMA
Date: 2026.10.31 17:02:18
+05'30'

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

SI No.	Particulars	Description
1.	Name of the Authority	Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department, Delhi
2.	Nature and details of the action(s) taken or order(s) passed	Order under Section 250 of the Income-tax Act 1961, allowed the Company's appeal filed against the assessment order passed under Section 144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2023-24.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	On 30 th October 2026.
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed	<p>The Company had received an Income Tax Assessment Order dated 22nd March, 2025, under Section 144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2023-24 along with demand notice and penalty notice. Pursuant to the said assessment order, the Assessment Unit has made an addition to the income returned and raised a demand for an amount of Rs. 45.63 Crores including interest.</p> <p>Upon filing an appeal against the aforesaid Assessment Order before the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, the Company has received the appellate order dated 30th October, 2026, passed under Section 250 of the Income-tax Act, 1961, whereby the appeal filed by the Company has been Allowed.</p> <p>Accordingly, pursuant to the aforesaid appellate order allowing the Company's appeal, the outstanding tax demand of Rs.45.63 Crores, including interest, stands vacated.</p>
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Not Applicable, since appeal has been allowed in favor of the Company

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	Order under Section 250 of the Income-tax Act 1961.
3.	Date of receipt of communication	On 30 th October, 2026.
4.	Authority from whom communication received	Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Income Tax Department, Delhi
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<p>The Company had received an Income Tax Assessment Order dated 22nd March, 2025, under Section 144 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2023-24 along with demand notice and penalty notice. Pursuant to the said assessment order, the Assessment Unit has made an addition to the income returned and raised a demand for an amount of Rs. 45.63 Crores including interest.</p> <p>Upon filing an appeal against the aforesaid Assessment Order before the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, the Company has received the appellate order dated 30th October, 2026, passed under Section 250 of the Income Tax Act, 1961, whereby the appeal filed by the Company has been Allowed.</p> <p>Accordingly, pursuant to the aforesaid appellate order allowing the Company's appeal, the outstanding tax demand of Rs.45.63 Crores, including interest, stands vacated.</p>
6.	Period for which communication would be applicable, if stated	For the Assessment Year 2023-24
7.	Expected financial implications on the listed company, if any	Not Applicable, since appeal has been allowed in favor of the Company
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	Not Applicable, since appeal has been allowed in favor of the Company.
11.	Any other relevant information	Nil