



pharmaceuticals Limited

Registered & Corporate Office :

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Kondapur, Hyderabad - 500 084,
Telangana, India.

Tel : +91 - 40 - 6985 9999

CIN No. : L24239TG1987PLC008066

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

Date: 31st October, 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

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

Ref.: Our earlier Intimation Letters dated 31st March, 2026 & 29th April, 2026 under Regulation 30 of the SEBI (LODR) Regulations, 2015

This is with reference to our earlier intimation dated 31st March, 2026, wherein we had informed that the receipt of a Demand Notice under Section 156 of the Income Tax Act, 1961 against Assessment Order passed under Section 147 read with 144B of Income Tax Act, 1961 dated 30th March 2026, from the Assessment Unit of the Income Tax Department, raising a tax demand of Rs.7.19 Crores for the Assessment Year 2018-19.

Further, intimation dated 29th April, 2026, regarding the receipt of a Rectification Order dated 28th April, 2026, under Section 154 of the Income Tax Act, 1961, wherein the tax demand was reduced to Rs.40.28 Lakhs from Rs.7.19 Crores.

We hereby 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 30th October, 2026, whereby the appeal filed by the Company **is dismissed**.

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 17:04:31
+05'30'

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, dismissing the Company's appeal filed against the assessment order passed under Section 147 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2018-19.
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>A Notice of Demand dated 30th March, 2026 under Section 156 of the Income Tax Act 1961 issued and raised demand of Rs.7.19 Crores for the Assessment Year 2018-19. 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> <p>The Company has filed a rectification application before the Income Tax Department, and the company had received rectification order dated 28th April, 2026 under Section 154 of the Income Tax Act, 1961, wherein the tax demand has been reduced to Rs.40.28 lakhs from Rs. 7.19 crores.</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 Dismissed.</p>
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>The Company is reviewing the appellate order and assessing the appropriate further course of action in accordance with the applicable legal provisions.</p> <p>There will not be any material impact on the financial, operational and other activities of the Company.</p>

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>A Notice of Demand dated 30th March, 2026 under Section 156 of the Income Tax Act 1961 issued and raised demand of Rs.7.19 Crores for the Assessment Year 2018-19. 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> <p>The Company has filed a rectification application before the Income Tax Department, and the company had received rectification order dated 28th April, 2026 under Section 154 of the Income Tax Act, 1961, wherein the tax demand has been reduced to Rs.40.28 lakhs from Rs. 7.19 crores.</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 Dismissed.</p>
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 on the financial, operational and other activities 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	The Company is reviewing the appellate order and assessing the appropriate further course of action in accordance with the applicable legal provisions.
11.	Any other relevant information	Nil