

Dy. General Manager- Corporate Relationship Department BSE Limited P.J Towers, Dalal Street Fort, Mumbai-400 001	The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra- Kurla Complex Bandra (E), Mumbai – 400 051
<b>Scrip Code: 505192</b>	<b>Scrip Code: SMLISUZU</b>

**Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Clause 20 of Para A of Part A of Schedule III.**

Dear Sir(s),

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**LODR Regulations**) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, the details of a Show cause Notice received by the Company from Income Tax Department is enclosed herewith as **Annexure A**.

You are requested to kindly take note of the above information on your records.

Thanking You

Yours faithfully  
For SML ISUZU LIMITED

**(PARVESH MADAN)**  
*Company Secretary & Compliance Officer*  
[pmadan@smlisuzu.com](mailto:pmadan@smlisuzu.com)  
ACS-31266

**SML ISUZU Limited**

**Regd. Office & Works:**

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Trucks & Buses

## Annexure A

<b>Show Cause Notice from office of The Assistant Commissioner of Income Tax - Transfer Pricing, New Delhi.</b>	
<b>Name of the Authority</b>	Deputy /Assistant Commissioner of Income Tax- (Transfer Pricing) Delhi.
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	In continuation to the Show Cause Notice dated 20.11.2024 communicated to stock exchanges on 21.11.2024 vide letter no. SML/SEC/2024-25-089, an another Show Cause Notice dated 26.12.2024 u/s 92CA (2) and 92D (3) of the Income Tax Act, 1961 for AY 2022-23 (FY 2021-22) has been received by the Company, where the department has re-computed PLI (Difference of Arm's Length Cost and Actual Cost) for the International Transactions- from Rs. 16,085 Lacs to Rs. 16,940 Lacs.
<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	26-12-2024 (Thursday) at 19.06 hrs Through e-mail
<b>Details of the violation(s)/ contravention(s) committed or alleged to be committed</b>	The department has re-computed PLI (Difference of Arm's Length Cost and Actual Cost) for the International Transactions- from Rs. 16,085 Lacs to Rs. 16,940 Lacs.
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	There is no major impact on financial, operation or other activities of the company due to this Show Cause Notice.

