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| 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 |
| Scrip Code: 505192 | Scrip Code: SMLISUZU |

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
ACS-31266

SML ISUZU Limited

Regd. Office & Works:

Village : Asron, Distt. Shahid Bhagat Singh Nagar (Nawanshahar) Punjab – 144533

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Corporate Office : 204-205, Sector 34-A, Chandigarh – 160135

T +91 172 2647700-10 F +91 172 2615111 W www.smlisuzu.com CIN L50101PB1983PLC005516

Trucks & Buses

Annexure A

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| Order from office of The Assistant Commissioner of Income Tax -Transfer Pricing, New Delhi. | |
| Name of the Authority | Deputy /Assistant Commissioner of Income Tax-(Transfer Pricing) Delhi. |
| Nature and details of the action(s) taken or order(s) passed | <p>In continuation to the Show Cause Notice(s) dated 20.11.2024 & 26.12.2024 communicated to stock exchanges on 21.11.2024 & 27.12.2024 vide letter no. SML/SEC/2024-25-089 & SML/SEC/2024-25-093.</p> <p>Now, the Authority has issued the Order under Section 92CA (3) with adjustments of Rs 16.41 Lacs.</p> <p>The Assessing Officer may examine issue of initiation of penalty under section 270A of the Income-tax Act, 1961.</p> <p>The Company will file the appeal against this Order.</p> |
| Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 25-01-2025 (Saturday) at 19.35 hrs Through e-mail |
| Details of the violation(s)/ contravention(s) committed or alleged to be committed | <p>The Authority has disputed :</p> <ul style="list-style-type: none"> -Method for ascertaining Arm's Length Price adopted by the Company in the Manufacturing segment -Arm's Length Price and Method adopted by the Company for payment of Corporate Guarantee fee. |
| Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | Impact- As mentioned above. |

