

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

Annexure A

Show Cause Notice 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, initiated or order(s) passed	<p>Show Cause Notice dated 20.11.2024 u/s 92CA (2) and 92D (3) of the Income Tax Act, 1961 for AY 2022-23 (FY 2021-22).</p> <p>The Authority has disputed the method adopted by the Company for ascertaining Arm's Length Price for the international transaction and has proposed another method. Accordingly, the Authority has proposed adjustment of Rs 16,085/- Lacs along with penalty proceedings u/s 271AA (III).</p> <p>The approach proposed by the Department is grossly erroneous and the Company will file the suitable response against this show cause notice.</p>
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	20-11-2024 (Wednesday) at 19.29 hrs Through e-mail
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The Authority has asked the Company that why the method for ascertaining Arm's Length price for the international transaction proposed by the Department should not be applied in your case.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no major impact on financial, operation or other activities of the company due to this Show Cause Notice.

