

30 April 2026

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|---|--|
| To<br><b>National Stock Exchange of India Limited</b><br>Exchange Plaza, C-1, Block G, Bandra Kurla<br>Complex, Bandra (E), Mumbai - 400 051<br>NSE Scrip Symbol: SaiLife | To<br><b>BSE Limited</b><br>Phiroze Jeejeebhoy Towers, Dalal Street<br>Mumbai - 400001<br>BSE Scrip Code: 544306 |
|---|--|

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Circular on the Industry Standards Note on Regulation 30 dated 25 February 2025, this is to inform you that an Order dated 29<sup>th</sup> April, 2026 was passed by the Joint Commissioner of Commercial Taxes (Appeals), Kalaburagi u/s 107 (11) of the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017.

The details as required in terms of Regulation 30 read with Schedule III of the Listing Regulations is enclosed herewith as **Annexure - I**.

This is for your information and records.

Thank you.

For **Sai Life Sciences Limited**

**Runa Karan**  
**Company Secretary & Compliance Officer**  
**Membership No.: A13721**

**Encl: As above**

**Sai Life Sciences Limited** (CIN: L24110TG1999PLC030970)

**Corporate office**

# L4-01 & 02, SLN Terminus, Survey  
#133, Gachibowli Miyapur Road,  
Gachibowli, Hyderabad – 500032,  
Telangana, India.

**Registered office**

Plot No. DS-7, IKP Knowledge Park, Turkapally  
(V), Shameerpet Mandal, Medchal-Malkajgiri  
(Dist), Hyderabad -500078, Telangana, India.

**Contact us**

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E: info@sailife.com  
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Disclosures with respect to sub para 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Master Circular dated 11 July 2023, as amended:

| Sr. No. | Particulars  | Details  |
|---------|--|--|
| 1.      | Name of the authority  | Joint Commissioner of Commercial Taxes (Appeals), Kalaburagi.  |
| 2.      | Nature and details of the action taken, initiated or order passed  | Order passed under Section 107 (11) of the Goods and Services Tax Act, 2017, with demand of IGST amounting to INR 16,28,46,397, Interest amounting to INR 13,31,50,353, Penalty amounting to INR 3,25,69,279.                        |
| 3.      | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 29 April 2026 at 11:32 AM  |
| 4.      | Details of the violation/contravention committed or alleged to be committed  | The demand is raised in respect of alleged excess availment of Input tax credit in GSTR-3B than available in GSTR-2A for the financial year 2021-22.   |
| 5.      | Impact on financial, operation, or other activities of the listed entity, quantifiable in monetary terms to the extent possible  | Based on the Company assessment, an appeal will be filed, and the Company is hopeful of favourable outcome at the Tribunal level and does not reasonably expect the said Order to have any material financial impact on the Company. |

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**Disclosures with respect to Clause 8 of Para B of Part A of Schedule III of Listing Regulations read with SEBI Master Circular dated 11 July 2023, as amended:**

| Sr. No. | Particulars  | Details  |
|---------|--|--|
| 1.      | Brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation | Order passed under Section 107 (11) of the Goods and Services Tax Act, 2017, with demand of IGST amounting to INR 16,28,46,397, Interest amounting to INR 13,31,50,353, Penalty amounting to INR 3,25,69,279.                        |
| 2.      | Expected financial implications, if any, due to compensation, penalty etc  | Based on the Company assessment, an appeal will be filed, and the Company is hopeful of favourable outcome at the Tribunal level and does not reasonably expect the said Order to have any material financial impact on the Company. |
| 3.      | Quantum of claims, if any  | Tax - INR 16,28,46,397<br>Interest - INR 13,31,50,353<br>Penalty - INR 3,25,69,279   |

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