Span Divergent Ltd.
(Formerly Span Diagnostics Ltd.)
9th Floor, Rajhans Bonista,
Behind Ram Chowk, Ghod Dod Road,
Surat - 395 007, Gujarat, India
Phone: +91 261 266 32 32
E-Mail: contact@span.in

Date: November 05, 2026

To,
Listing Compliance Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Tower, 25th Floor
Dalal Street,
Mumbai – 400 001

Scrip Code: 524727
Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Order passed by the Commissioner of Income Tax (Appeals)-12, Ahmedabad for Assessment Year 2018-19

Respected Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has received an appellate order dated November 04, 2026, passed by the Commissioner of Income Tax (Appeals)-12, Ahmedabad, in respect of the appeal filed by the Company for Assessment Year 2018-19.

The appeal was filed against the assessment order dated February 27, 2024, passed by the Assistant Commissioner of Income Tax, Central Circle 2(3), Ahmedabad, under Section 153C of the Income-tax Act, 1961.

Vide the aforesaid appellate order, the Commissioner of Income Tax (Appeals) has deleted the addition of ₹1,57,500/- made by the Assessing Officer under Section 69C of the Income-tax Act, 1961, towards alleged unexplained commission expenditure. Consequently, the consequential taxation of the said amount under Section 115BBE of the Act has also been held to be unsustainable. Accordingly, the appeal has been partly allowed in favour of the Company.

The details as required under the SEBI (LODR) Regulations, 2015 are enclosed herewith as **Annexure I**.

You are requested to kindly take the above information on record.

Thanking You.

Yours faithfully,

For Span Divergent Limited

VIRAL PRADIPKUMAR DESAI
Digitally signed by VIRAL PRADIPKUMAR DESAI
Date: 2026.11.05 20:20:33 +05'30'

Viral Desai
Managing Director
DIN 00029219

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ANNEXURE-I

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

Update on Litigation / Assessment Proceedings

Sr. No.	Particulars	Details
1	**Name of the authority(s)**	Commissioner of Income Tax (Appeals)-12, Ahmedabad
2	**Nature and details of the action(s)**	Appellate order for Assessment Year 2018-19 under Section 69C of the Income-tax Act, 1961, along with consequential taxation under Section 115BBE
3	**Date of receipt of communication from the authority**	November 04, 2026
4	**Details of the violation(s)/contravention(s) committed or alleged to be committed**	The Assessing Officer had alleged that the Company incurred unexplained commission expenditure of ₹1,57,500/- in connection with a donation of ₹1,05,00,000/- made to All India Social Education Charitable Trust and had accordingly made an addition under Section 69C read with Section 115BBE of the Income-tax Act, 1961. The Company contested the said addition before the Commissioner of Income Tax (Appeals).
5	**Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible**	The addition of ₹1,57,500/- made under Section 69C of the Income-tax Act, 1961, has been deleted by the Commissioner of Income Tax (Appeals), and the consequential taxation under Section 115BBE has also been held to be unsustainable. Accordingly, the order is favourable to the Company. The exact consequential tax impact, if any, will be determined upon giving effect to the appellate order. There is no impact on the Company's business operations.