

Integrated Governance

Allied Blenders and Distillers Limited

General information about company

Scrip code	544203
NSE Symbol	ABDL
MSEI Symbol	NA
ISIN	INE552Z01027
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2025
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	true
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	true
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	true
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	true
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	true
Risk management committee	true
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities
Is SCORE ID Available ?	true
SCORE Registration ID	coma01160
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	

Annexure I

Annexure I to be submitted by listed entity on quarterly basis

I. Composition of Board of Directors

Annexure I to be submitted by listed entity on quarterly basis																					
I. Composition of Board of Directors																					
Disclosure of notes on composition of board of directors explanatory																					
Whether the listed entity has a Regular Chairperson						true															
Whether Chairperson is related to MD or CEO						false	Disqualification of Directors under section 164 of the Companies Act, 2013														
Sr no.	Title(Mr/Ms)	Name of the Director	Category 1 of directors	Category 2 of directors	Category 3 of directors	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director(in months)	No of Directorship in listed entities including this listed entity(Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity(Refer Regulation 17A(1) of Listing Regulations)	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation
1	Mr	Kishore Rajaram Chhabria	Non-Executive - Non Independent Director	Chairperson related to Promoter		false				Active	NA		18-03-2010	01-07-2023			1	0	0	0	
2	Mrs	Bina Kishore Chhabria	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		18-03-2010	01-04-2022			1	0	0	0	
3	Mr	Alok Gupta	Executive Director	Not Applicable	MD	false				Active	NA		01-09-2023	01-09-2023			1	0	0	0	
4	Mr	Shekhar Ramamurthy	Executive Director	Not Applicable		false				Active	NA		01-07-2021	01-07-2021			1	0	0	0	
5	Mrs	Resham Chhabria J Hemdev	Executive Director	Not Applicable		false				Active	NA		14-06-2021	01-04-2022			1	0	0	0	
6	Mr	Balaji Swaminathan	Non-Executive - Independent Director	Not Applicable		false				Active	NA		03-02-2022	03-02-2022		37.28	1	1	2	1	
7	Mr	Vivek Sett	Non-Executive - Independent Director	Not Applicable		false				Active	NA		02-06-2022	02-06-2022		33.29	1	1	0	0	
8	Mr	Paul Henry Skipworth	Non-Executive - Independent Director	Not Applicable		false				Active	NA		02-06-2022	02-06-2022		33.29	1	1	0	0	
9	Ms	Rukhshana Jina Mistry	Non-Executive - Independent Director	Not Applicable		false				Active	NA		02-06-2022	02-06-2022		33.29	3	3	4	2	
10	Mr	Nasser Munjee	Non-Executive - Independent Director	Not Applicable		false				Active	NA		11-10-2024	11-10-2024		5.21	3	2	5	4	
11	Mr	Narayanan Sadanandan	Non-Executive - Independent Director	Not Applicable		false				Active	NA		16-10-2022	16-10-2022		29.15	3	3	5	1	
12	Mr	Mehli Maneck Golvala	Non-Executive - Independent Director	Not Applicable		false				Active	NA		21-10-2023	21-10-2023		17.1	1	1	1	0	
13	Mr	Maneck Navel Mulla	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		03-02-2022	03-02-2022			1	0	1	0	
14	Mr	Arun Barik	Executive Director	Not Applicable		false				Active	NA		09-08-2022	09-08-2022			1	0	0	0	

Text Block

Textual Information(1)	Since Mr. Paul Skipworth is a foreign director, he does not possess PAN.
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Annexure I

II. Composition of Committees

Disclosure of notes on composition of committees explanatory

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson						true
Sr	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	Balaji Swaminathan	Non-Executive - Independent Director	Chairperson	02-06-2022		
2	Rukhshana Jina Mistry	Non-Executive - Independent Director	Member	02-06-2022		
3	Maneck Navel Mulla	Non-Executive - Non Independent Director	Member	20-06-2022		
4	Mehli Maneck Golvala	Non-Executive - Independent Director	Member	20-08-2024		

Nomination and remuneration committee

Whether the Nomination and remuneration committee has a Regular Chairperson						true
Sr	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	Paul Henry Skipworth	Non-Executive - Independent Director	Chairperson	02-06-2022		
2	Rukhshana Jina Mistry	Non-Executive - Independent Director	Member	02-06-2022		
3	Maneck Navel Mulla	Non-Executive - Non Independent Director	Member	02-06-2022		
4	Mehli Maneck Golvala	Non-Executive - Independent Director	Member	20-08-2024		

Stakeholders Relationship Committee

Whether the Stakeholders Relationship Committee has a Regular Chairperson						true
Sr	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	Nasser Munjee	Non-Executive - Independent Director	Chairperson	11-10-2024		
2	Balaji Swaminathan	Non-Executive - Independent Director	Member	02-06-2022		
3	Narayanan Sadanandan	Non-Executive - Independent Director	Member	20-08-2024		

Risk Management Committee

Whether the Risk Management Committee has a Regular Chairperson						true
Sr	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	Alok Gupta	Executive Director	Chairperson	14-09-2023		
2	Maneck Navel Mulla	Non-Executive - Non Independent Director	Member	02-06-2022		
3	Vivek Sett	Non-Executive - Independent Director	Member	02-06-2022		
4	Nasser Munjee	Non-Executive - Independent Director	Member	11-10-2024		
5	Narayanan Sadanandan	Non-Executive - Independent Director	Member	20-08-2024		

Corporate Social Responsibility Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson						true
Sr	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	Resham Chhabria J Hemdev	Executive Director	Chairperson	05-08-2014		
2	Vivek Sett	Non-Executive - Independent Director	Member	02-06-2022		
3	Maneck Navel Mulla	Non-Executive - Non Independent Director	Member	03-02-2022		

Annexure I**III. Meeting of Board of Directors**

Disclosure of notes on meeting of board of directors explanatory

Sr	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present*(All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	11-10-2024			true	13	11	6
2	29-10-2024	17		true	14	11	6
3	24-12-2024	55		true	14	14	7
4	29-01-2025	35		true	14	14	7
5	31-03-2025	60		true	14	14	7

Annexure I**IV. Meeting of Committees**

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	29-10-2024				true	4	2	2	0
2	Audit Committee	29-01-2025	91			true	4	4	3	0
3	Audit Committee	31-03-2025	60			true	4	4	3	0
4	Nomination and remuneration committee	02-12-2024				true	4	3	2	0
5	Nomination and remuneration committee	27-01-2025	55			true	4	4	3	0
6	Risk Management Committee	07-02-2025	10			true	5	5	3	0
7	Risk Management Committee	26-03-2025	46			true	5	4	2	0
8	Stakeholders Relationship Committee	13-03-2025				true	3	2	2	0
9	Corporate Social Responsibility Committee	26-03-2025	12			true	3	3	1	0

Annexure I

V. Affirmations		
Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	true
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	true
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	true
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c.Stakeholders relationship committee	true
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable the top 1000 listed entities)	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	true
9	Any comments/observations/advice of Board of Directors may be mentioned here:	

Annexure I

Sr	Subject	Compliance status
1	Name of signatory	Ritesh Shah
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	false
Other details of cyber security incidence or breaches or loss of data event	
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	

Annexure II

Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)				
I.Disclosure on website in terms of LODR Regulation				
Sr	Item	Compliance status (Yes/No/NA)	If status is 'No' details of non-compliance may be given here.	Web address
1.1	Details of business	Yes		https://www.abdindia.com/about-us/our-story/
1.2	Memorandum of Association and Articles of Association	Yes		https://www.abdindia.com/investor-relations/financial-information/material-contracts-and-documents-for-inspection/
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://www.abdindia.com/investor-relations/corporate-governance/
2	Terms and conditions of appointment of independent directors	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
3	Composition of various committees of board of directors	Yes		https://www.abdindia.com/investor-relations/corporate-governance/
4	Code of conduct of board of directors and senior management personnel	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
6	Criteria of making payments to non-executive directors	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
7	Policy on dealing with related party transactions	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
8	Policy for determining 'material' subsidiaries	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
9	Details of familiarization programmes imparted to independent directors	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
10	Email address for grievance redressal and other relevant details	Yes		https://www.abdindia.com/investor-relations/investor-information/investor-queries/
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://www.abdindia.com/investor-relations/investor-information/investor-queries/
12	Financial results	Yes		https://www.abdindia.com/investor-relations/financial-information/results/
13	Shareholding pattern	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
14	Details of agreements entered into with the media companies and/or their associates	NA		
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	Yes		https://www.abdindia.com/investor-relations/financial-information/results/
16	New name and the old name of the listed entity	Yes		https://www.abdindia.com/contact-us/
17	Advertisements as per regulation 47 (1)	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
18	Credit rating or revision in credit rating obtained	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes		https://www.abdindia.com/investor-relations/financial-information/subsidiary-financials/
20	Secretarial Compliance Report	NA		
21	Materiality Policy as per Regulation 30 (4)	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes		https://www.abdindia.com/investor-relations/corporate-governance/authorized-person/
23	Disclosures under regulation 30(8)	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	Yes		https://www.abdindia.com/investor-relations/stock-exchange-releases/
25	Dividend Distribution policy as per Regulation 43A(1)	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes		https://www.abdindia.com/investor-relations/financial-information/annual-return/
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes		https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/

27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes		https://www.abdindia.com/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes		https://www.abdindia.com/
29	Disclosure of notes on website in terms of Listing Regulations explanatory [Text Block]			

Annexure II

II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is 'No' details of non-compliance may be given here.
1	Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'	16(1)(b)	Yes	
2	Board composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E)	Yes	
3	Meeting of Board of directors	17(2)	Yes	
4	Quorum of Board meeting	17(2A)	Yes	
5	Review of Compliance Reports	17(3)	Yes	
6	Plans for orderly succession for appointments	17(4)	Yes	
7	Code of Conduct	17(5)	Yes	
8	Fees/compensation	17(6)	Yes	
9	Minimum Information	17(7)	Yes	
10	Compliance Certificate	17(8)	Yes	
11	Risk Assessment & Management	17(9)	Yes	
12	Performance Evaluation of Independent Directors	17(10)	Yes	
13	Recommendation of Board	17(11)	Yes	
14	Maximum number of Directorships	17A	Yes	
15	Composition of Audit Committee	18(1)	Yes	
16	Meeting of Audit Committee	18(2)	Yes	
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3)	Yes	
18	Composition of nomination & remuneration committee	19(1) & (2)	Yes	
19	Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes	
20	Meeting of Nomination and Remuneration Committee	19(3A)	Yes	
21	Role of Nomination and Remuneration Committee	19(4)	Yes	
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A)	Yes	
23	Meeting of Stakeholders Relationship Committee	20(3A)	Yes	
24	Role of Stakeholders Relationship Committee	20(4)	Yes	
25	Composition and role of risk management committee	21(1),(2),(3),(4)	Yes	
26	Meeting of Risk Management Committee	21(3A)	Yes	
27	Quorum of Risk Management Committee meeting	21(3B)	Yes	
28	Gap between the meetings of the Risk Management Committee	21(3C)	Yes	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes	
32	Approval for material related party transactions	23(4)	Yes	
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes	
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	Yes	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4),(5) & (6)	Yes	
36	Alternate Director to Independent Director	25(1)	Yes	
37	Maximum Tenure	25(2)	Yes	
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes	
39	Meeting of independent directors	25(3) & (4)	Yes	
40	Familiarization of independent directors	25(7)	Yes	
41	Declaration from Independent Director	25(8) & (9)	Yes	
42	Directors and Officers insurance	25(10)	Yes	
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	Yes	
44	Memberships in Committees	26(1)	Yes	

45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3)	Yes	
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes	
47	Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity	26(6)	Yes	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	Yes	
Any other information to be provided				

Annexure II

1	Name of signatory	Ritesh Shah
2	Designation	Company Secretary and Compliance Officer

Annexure II

III. Affirmations		
Sr	Particulars	Compliance status (Yes/No/NA)
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	Yes
	Any other information to be provided	

Annexure II

1	Name of signatory	Ritesh Shah
2	Designation	Company Secretary and Compliance Officer

Signatory Details

Name of signatory	Ritesh Shah
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	30-04-2025

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	2
No. of investor complaints disposed off during the Quarter	2
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies					
Sr.No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
1	ABD Maestro Private Limited	28-02-2025	0.00	80.00	

Disclosure of Imposition of Fine or Penalty The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Imposition of Fine or Penalty					
Sr.No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
1	Office of the Assistant Commissioner of Income Tax, Central Circle 8(2), Mumbai ("IT Authority")	Notices of demand under section 156 of the Income-Tax Act, 1961 pursuant to the Assessment Order passed under Section 143(3) read with section 147 of the Income Tax Act, 1961.	28-03-2025	The demand raised for income tax liability is Rs. 352,31,72 ,657 and interest is Rs 249,13,83,744 for the Assessment years 2014-15 to 2024-25 arising from additions/disallowances made to the returns filed by the Company.	Based on the evaluation of the assessment orders, the Company is of the firm view that it does not have any significant financial impact nor will it affect its ongoing operations. The additions / disallowances made by the Income Tax Department are subject to appeal. The Company will file necessary appeals against the orders as soon as possible and is confident of positive outcome in favour of the Company.
2	OFFICE OF DEPUTY DIRECTOR Rajasthan in case of R N Prodcut	Notice DRC01 issued in matter of GST rate at 18% / 5% on Job work service.	11-02-2025	Aggrgeate GST liability of Rs 83,43,508 and Interest of Rs 8343508/- and Penalty as applicable	Based on the evaluation of the assessment order, the Company is of the firm view that it does not have any significant financial impact nor affect its ongoing operations. The Company remains committed to safeguarding its interests and will pursue all available legal options. Company has submitted reply to DRC01 notice.
3	OFFICE OF THE COMMISSIONER OF CENTRAL TAX, GST COMMISSIONERATE, TIRUPATI, ANDHRA PRADESH	Notice U/s DRC 07 has been issued on availabilty of Input Tax Credit	01-02-2025	Aggregate GST liability of Rs 30,03,10,882 and equal amount of penalty of Rs 30,03,10,882 and interest as applicable has been levied	Based on the evaluation of the assessment order, the Company is of the firm view that it does not have any significant financial impact nor affect its ongoing operations. The Company has already filed rectification application and order has been received dated 29/04/2025 , reducing demand on tax liability to Rs 51,54,817 and retaining penalty at original amount , The Company is in process of filing an appeal
4	Office Of The Charge Officer, Commercial Taxes GOVERNMENT OF WEST BENGAL	Demand Order DRC 07 issued by the GST Department	27-02-2025	Aggregate GST liability of Rs 97,376/- interest Rs 89,499/- and penalty of Rs 30,000	Matter is pending for further appeal to be filled in with in due date or filing of rectification application
5	Office of the Additional Commissioner Central Revenue Building, Plot No. 19, Sector 17-C, Chandigarhin Matter of CBU Chandigarh Distillers & Bottlers Ltd.	Demand Order issued under DRC -07 in matter of GST rate at 18% / 5% on Job work service FY 2018-19 .	17-01-2025	Aggrgate GST Liability of Tax Rs 13,88,494 and penalty of Rs 13,83,494 and interest as applicable	Based on the evaluation of the assessment order, the Company is of the firm view that it does not have any significant financial impact nor affect its ongoing operations. The Company has already filled an appeal before appleeate authority in April 2025
6	Office of the Additional Commissioner Central Revenue Building, Plot No. 19, Sector 17-C, Chandigarhin Matter of CBU Chandigarh Distillers & Bottlers Ltd.	Demand Order issued DRC -07 in matter of GST rate at 18% / 5% on Job work service FY 2020-21 .	05-02-2025	Aggrgate GST Liability of Tax Rs 22,42,211/- and penalty @ 10% Rs 2,24,221/- and interest of Rs 17,34,918	Based on the evaluation of the assessment order, the Company is of the firm view that it does not have any significant financial impact nor affect its ongoing operations. The Company is in the process of filing an appeal before appleeate authority
7	Office of : Assistant Commissioner of State Tax Jurisdiction : GUWAHATI - A - 5:Guwahati-A:Guwahati Zone-A:Assam, State/UT : Assam in Matter of SAARAN INDUSTRIES	Demand Order issued DRC -07 in matter of GST rate at 18% / 5% on Job work service FY 2017-18 and FY 2020-21 .	28-02-2025	Aggrgate GST Liability of Tax Rs 6521462/- and penalty of Rs 6521462/- and interest of Rs 63,12,828/-	Based on the evaluation of the assessment order, the Company is of the firm view that it does not have any significant financial impact nor affect its ongoing operations. The Company has filed an appeal in the month of April 2025 before appleeate authority

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr.No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	Office of the Deputy Commissioner of Income Tax, Central Circle 8(2), Mumbai ("IT Authority")	28-03-2025	Notices of demand under section 156 of the Income-Tax Act, 1961 pursuant to the Assessment Order passed under Section 143(3) read with section 147 of the Income Tax Act, 1961 for the Assessment years 2014-15 to 2024-25	Appeals filed on 30-03-2025 before the Commissioner of Income Tax (Appeals) -50, Mumbai to challenge the various additions / disallowances made by the Income Tax Department.