

General information about company

Scrip code	514354	
NSE Symbol	PREMIERPOL	
MSEI Symbol	NOTLISTED	
ISIN	INE309M01020	
Name of the entity	PREMIER POLYFILM LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Yearly	
Date of Quarter Ending	31-03-2026	
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?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
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?	No	During the quarter under review there were no acquisition or disposal of shares were done.
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?	Yes	
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?	Yes	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	Yes	
Risk management committee	Not Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	P00217	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		
Remarks for Exchange (not for Website Dissemination)		

Annexure I**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

Textual Information(1)

Whether the listed entity has a Regular Chairperson

Yes

Whether Chairperson is related to MD or CEO

Yes

Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	Amitaabh Goenka		00061027	Executive Director	Chairperson	CEO-MD	10-12-1971
2	Mrs	Bhupinder Kaur Marwah		08399222	Non-Executive - Independent Director	Not Applicable		05-08-1949
3	Mr	Ram Babu Verma		08760599	Executive Director	Not Applicable		11-01-1963
4	Mr	Santosh Kumar Dabriwala		00044532	Non-Executive - Independent Director	Not Applicable		26-06-1952
5	Mr	Umesh Kumar Agarwalla		00231799	Non-Executive - Independent Director	Not Applicable		13-10-1953
6	Mr	Manish Bajoria		00561825	Non-Executive - Independent Director	Not Applicable		12-11-1976
7	Mr	Mayank Goenka		08604786	Executive Director	Not Applicable		21-02-1998
8	Mrs	Mainka sharma		10543715	Non-Executive - Independent Director	Not Applicable		26-12-1978

I. Composition of Board of Directors**Disqualification of Directors under section 164 of the Companies Act, 2013**

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active
8	No				Active

I. Composition of Board of Directors

Sr	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 [with reference to regulation 17A(1) & reg. 17A(2)]	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	Notes for not providing PAN	Notes for not providing DIN
1	NA	16-09-2024	27-01-2010			36	1	0	0	0			
2	Yes	18-09-2023	01-04-2019	01-04-2024		60	1	1	2	2			
3	NA	24-09-2025	27-06-2020			12	1	0	2	0			
4	Yes	18-09-2023	01-04-2019	01-04-2024		60	1	1	2	0			
5	Yes	18-09-2023	28-05-2019	28-05-2024	12-01-2026	60	2	1	0	0	Others		
6	Yes	11-03-2025	27-01-2025	27-01-2025		60	1	1	0	0			
7	NA	24-09-2025	23-07-2025			36	1	0	0	0			
8	Yes	31-12-2025	10-11-2025	10-11-2025		60	1	1	2	0			

Text Block

Textual Information(1)

1 Special Resolution was passed by the shareholders on 16/09/2024 for re-appointing Shri Amitabh Goenka as Managing Director & CEO with effect from 13-07-2025 for 36 months i.e. till 12-07-2028. 2. Special Resolution was passed by the shareholders on 24-09-2025 for re-appointing Shri Ram Babu Verma as Executive Director/WTD with effect from 27/12/2025 for 12 months i.e. till 26-12-2026. 3. Special Resolution was passed by the shareholders on 24-09-2025 for appointing Shri Mayank Goenka as Executive Director/WTD with effect from 23-07-2025 for three years i.e till 22-07-2028. 4. Special resolution was passed by the shareholders through postal ballot dated 31-12-2025 for appointing Mrs. Mainka Sharma as Independent Director for a period of 5 years from 10-11-2025 to 09-11-2030.

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08399222	Bhupinder Kaur Marwah	Non-Executive - Independent Director	Chairperson	01-04-2019		
2	00044532	Santosh Kumar Dabriwala	Non-Executive - Independent Director	Member	12-02-2025		
3	08760599	Ram Babu Verma	Executive Director	Member	01-07-2020		
4	10543715	Mainka sharma	Non-Executive - Independent Director	Member	10-11-2025		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08399222	Bhupinder Kaur Marwah	Non-Executive - Independent Director	Chairperson	01-04-2019		
2	00044532	Santosh Kumar Dabriwala	Non-Executive - Independent Director	Member	28-05-2019		
3	00231799	Umesh Kumar Agarwalla	Non-Executive - Independent Director	Member	12-02-2025	12-01-2026	Textual Information(1)
4	10543715	Mainka sharma	Non-Executive - Independent Director	Member	10-11-2025		

Sr Text Block

Textual Information(1)

Shri Umesh Kumar Agarwalla has resigned from the office of Director of the company with effect from 12-01-2026 due to his increasing business engagements, his involvement in other professional assignments and his inability to devote sufficient time due to extensive travel commitments.

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08399222	Bhupinder Kaur Marwah	Non-Executive - Independent Director	Chairperson	01-04-2019		
2	08760599	Ram Babu Verma	Executive Director	Member	01-07-2020		
3	00044532	Santosh Kumar Dabriwala	Non-Executive - Independent Director	Member	12-02-2025		
4	10543715	Mainka sharma	Non-Executive - Independent Director	Member	10-11-2025		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08399222	Bhupinder Kaur Marwah	Non-Executive - Independent Director	Chairperson	01-04-2019		
2	00061027	Amitabh Goenka	Executive Director	Member	12-09-2016		
3	08760599	Ram Babu Verma	Executive Director	Member	01-07-2020		

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

Annexure 1**Annexure 1****III. Meeting of Board of Directors**

Disclosure of notes on meeting of board of directors explanatory

Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	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	26-11-2025				Yes	8	4	1
2		12-01-2026	46		Yes	7	6	3
3		16-03-2026	62		Yes	7	6	3

Annexure 1

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	10-11-2025				Yes	3	3	2	0
2	Audit Committee	12-01-2026	62			Yes	4	4	3	0
3	Audit Committee	16-03-2026	62			Yes	4	4	3	0
4	Stakeholders Relationship Committee	10-11-2025				Yes	3	3	2	0
5	Stakeholders Relationship Committee	12-01-2026	62			Yes	4	4	3	0

Annexure 1**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	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	NA
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.	Yes
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.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	HEENA SONI
2	Designation	Company Secretary and Compliance Officer

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**

Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
	As per regulation 46(2) of the LODR:			
1.1	Details of business	Yes		https://www.premierpoly.com/
1.2	Memorandum of Association and Articles of Association	Yes		https://www.premierpoly.com/
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://www.premierpoly.com/
2	Terms and conditions of appointment of independent directors	Yes		https://www.premierpoly.com/
3	Composition of various committees of board of directors	Yes		https://www.premierpoly.com/
4	Code of conduct of board of directors and senior management personnel	Yes		https://www.premierpoly.com/
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://www.premierpoly.com/
6	Criteria of making payments to non-executive directors	Yes		https://www.premierpoly.com/
7	Policy on dealing with related party transactions	Yes		https://www.premierpoly.com/
8	Policy for determining 'material' subsidiaries	Yes		https://www.premierpoly.com/
9	Details of familiarization programmes imparted to independent directors	Yes		https://www.premierpoly.com/
10	Email address for grievance redressal and other relevant details	Yes		https://www.premierpoly.com/
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://www.premierpoly.com/
12	Financial results	Yes		https://www.premierpoly.com/
13	Shareholding pattern	Yes		https://www.premierpoly.com/
14	Details of agreements entered into with the media companies and/or their associates	NA		

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			
	As per regulation 46(2) of the LODR:		
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.	NA	
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	NA	
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	https://www.premierpoly.com/
18	Credit rating or revision in credit rating obtained	Yes	https://www.premierpoly.com/
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	https://www.premierpoly.com/
20	Secretarial Compliance Report	Yes	https://www.premierpoly.com/
21	Materiality Policy as per Regulation 30 (4)	Yes	https://www.premierpoly.com/
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.premierpoly.com/
23	Disclosures under regulation 30(8)	Yes	https://www.premierpoly.com/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA	
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	https://www.premierpoly.com/
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	https://www.premierpoly.com/
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes	https://www.premierpoly.com/
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	https://www.premierpoly.com/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	https://www.premierpoly.com/

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	

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.
11	Risk Assessment & Management	17(9)	NA	
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	

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.
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)	NA	
27	Quorum of Risk Management Committee meeting	21(3B)	NA	
28	Gap between the meetings of the Risk Management Committee	21(3C)	NA	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	

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.
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)	NA	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4), (5) & (6)	NA	
36	Alternate Director to Independent Director	25(1)	NA	
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	

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.
41	Declaration from Independent Director	25(8) & (9)	Yes	
42	Directors and Officers insurance	25(10)	NA	
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)	NA	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	NA	
	Any other information to be provided - Add Notes			

Annexure II

1	Name of signatory	Heena Soni
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	NA
	Any other information to be provided	

Annexure II

Annexure II		
1	Name of signatory	Heena Soni
2	Designation	Company Secretary and Compliance Officer

Additional Half yearly Disclosure DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC. (applicable only for half-yearly filings)

Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc. Textual Information(1)

I. Disclosure of Loans/ guarantees/comfort letters /securities etc. Refer note below

(A) Any loan or any other form of debt advanced by the listed entity directly or indirectly to

Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them	0	0	
Promoter Group or any other entity controlled by them	0	0	
Directors (including relatives) or any other entity controlled by them	0	0	
KMPs or any other entity controlled by them	0	0	

(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By

Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months (taking into account any invocation)
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0

(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by

Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0

(D) Additional Information Textual Information(2)

II. Affirmations

Affirmations	Compliance Status	Company Remarks
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	Yes	Textual Information(3)
Name	Paribesh Mishra	
Designation	CFO	
Place	New Delhi	
Date	21-04-2026	

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

No

Number of cyber security incidence or breaches or loss of data event occurred during the quarter

Sr.

Date of the event

Brief details of the event

Signatory Details

Name of signatory	HEENA SONI
Designation of person	Company Secretary and Compliance Officer
Place	NEW DELHI
Date	21-04-2026

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

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	NSE(STOCK EXCHANGE)	Notice for non-compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)	16-02-2026	This is to inform that the Company had received a letter of non-compliance from the Exchange for a delay in uploading the Integrated Filing (XBRL) containing Related Party Transaction details under Regulation 23(9) on the NEAPS portal. In this regard, a fine of Rs 50,000/- was imposed by the Exchange. In view of the above, the Company submitted an application seeking waiver of the imposed fine to the NSE but NSE rejected the wavier application and perferred to impose fine of Rs.50,000/- vide its order dated February 16, 2026. The fine has been paid by the company.	NA

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	ASSISTANT COMMISSIONER CENTRAL GOODS AND SERVICE TAX, DIVISION-VII, GHAZIABAD	30-01-2025	NA	In the considered opinion of the Company's legal counsel, the demand raised by the Hon'ble GST Authority on account of the alleged misclassification of one of the Company's products is not sustainable in law. Accordingly, the Company filed an appeal against the said order before the appropriate appellate authority on April 25, 2025. The matter was initially listed for hearing on December 29, 2025; however, it was adjourned to January 2, 2026. On the said date, the hearing was again adjourned. Subsequently, the appellate authority, vide its order dated February 26, 2026, partially accepted the Company's submissions and modified the impugned order to that extent. However, based on the advice of its legal counsel, the Company has decided to further challenge the order passed by the appellate authority before the appropriate forum.

