

Integrated Filing-Governance

General information about company	
Scrip Code	520043
NSE Symbol	MUNJALSHOW
MSEI Symbol	NOTLISTED
ISIN	INE577A01027
Name of the entity	MUNJAL SHOWA LIMITED
Date of start of financial year	01-Apr-2024
Date of end of financial year	31-Mar-2025
Reporting Quarter	Yearly
Date of Quarter Ending	31-Mar-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?	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
Reason For Part C Of Annexure I Disclosure Of Acquisition Of Shares Or Voting Rights In Unlisted Companies Is Not Applicable To The Entity	There was no acquisition of shares or voting rights of Unlisted Company during the quarter.
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?	No

Reason For Part D Of Annexure I Disclosure Of Imposition Of Fine Or Penalty Is Not Applicable To The Entity	No Fine or penalty were imposed during the quarter under review
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?	No
Risk management committee	No
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	M00335
Reason For No SCORE ID	
Type of Submission	Revision
Remarks (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										
Whether the listed entity has a Regular Chairperson										
Whether Chairperson is related to MD or CEO										
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	Whether the director is disqualified?	Start Date of disqualification
1	Mr.	YOGESH CHANDER MUNJAL		00003491	Executive Director	Chairperson	MD	13-Feb-1940	No	
2	Mr.	HITOSHI FUKAGAWA		10611378	Executive Director	Not Applicable	MD	21-Jun-1968	No	
3	Mr.	KAZUHIRO NISHIOKA		00602255	Non-Executive - Non Independent Director	Not Applicable		08-Apr-1964	No	
4	Mr.	ASHOK KUMAR MUNJAL		00003843	Non-Executive - Independent Director	Not Applicable		14-Feb-1951	No	
5	Mrs.	KAVITA VENUGOPAL		07551521	Non-Executive - Independent Director	Not Applicable		06-Mar-1957	No	
6	Ms.	NEETIKA BATRA		10219725	Non-Executive - Independent Director	Not Applicable		05-Sep-1967	No	

Annexure 1

II. Composition of Committees

Disclosure of notes on composition of committees explanatory

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson	Yes
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Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Ren
1	10219725	NEETIKA BATRA	Non-Executive - Independent Director	Chairperson	01-Apr-2024		
2	00003843	ASHOK KUMAR MUNJAL	Non-Executive - Independent Director	Member	23-May-2014		
3	07551521	KAVITA VENUGOPAL	Non-Executive - Independent Director	Member	01-Apr-2024		

Nomination and remuneration committee

Whether the Nomination and remuneration committee has a Regular Chairperson	Yes
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Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Ren
1	00003843	ASHOK KUMAR MUNJAL	Non-Executive - Independent Director	Chairperson	23-May-2014		
2	10219725	NEETIKA BATRA	Non-Executive - Independent Director	Member	01-Apr-2024		
3	07551521	KAVITA VENUGOPAL	Non-Executive - Independent Director	Member	01-Apr-2024		
4	00003491	YOGESH CHANDER MUNJAL	Executive Director	Member	01-May-2018		

Stakeholders Relationship Committee

Whether the Stakeholders Relationship Committee has a Regular Chairperson	Yes
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Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Ren
1	10219725	NEETIKA BATRA	Non-Executive - Independent Director	Chairperson	01-Apr-2024		
2	00003843	ASHOK KUMAR MUNJAL	Non-Executive - Independent Director	Member	23-May-2014		
3	00003491	YOGESH CHANDER MUNJAL	Executive Director	Member	23-May-2014		
4	10611378	HITOSHI FUKAGAWA	Executive Director	Member	12-Aug-2024		

Risk Management Committee

Whether the Risk Management Committee has a Regular Chairperson	Yes
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Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Rem
1	00003491	YOGESH CHANDER MUNJAL	ED	Chairperson	23-Jun-2021		
2	10611378	HITOSHI FUKAGAWA	ED	Member	29-May-2024		
3	00003843	ASHOK KUMAR MUNJAL	ID	Member	01-Apr-2024		
4	07551521	KAVITA VENUGOPAL	ID	Member	12-Aug-2024		

Annexure 1

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 attend the meeting*
1	11-Nov-2024			Yes	6	6	3
2	06-Feb-2025	86		Yes	6	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 meeting (other than Board of Directors)
1	Audit Committee	11-Nov-2024				Yes	3	3	2	0
2	Audit Committee	06-Feb-2025	86			Yes	3	3	2	0

Annexure 1

VI. 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)	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.	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

9 Any comments/observations/advice of Board of Directors may be mentioned here:

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Neha Bansal
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

No

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

Sr	Date of the event	Brief details of the event
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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		www.munjalshow
1.2	Memorandum of Association and Articles of Association	Yes		www.munjalshow
1.3	Brief profile of board of directors including directorship and full time positions in body corporates	Yes		www.munjalshow
2	Terms and conditions of appointment of independent directors	Yes		www.munjalshow
3	Composition of various committees of board of directors	Yes		www.munjalshow
4	Code of conduct of board of directors and senior management personnel	Yes		www.munjalshow
5	Details of establishment of vigil mechanism or whistle blower policy	Yes		www.munjalshow
6	Criteria of making payments to non-executive directors	Yes		www.munjalshow
7	Policy on dealing with related party transactions	Yes		www.munjalshow
8	Policy for determining material subsidiaries	Yes		www.munjalshow
9	Details of familiarization programmes imparted to independent directors	Yes		www.munjalshow
10	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		www.munjalshow
11	Email address for grievance redressal and other relevant details	Yes		www.munjalshow
12	Financial results	Yes		www.munjalshow
13	Shareholding pattern	Yes		www.munjalshow
14	Details of agreements entered into with the media companies and/or their associates	NA		
15.1	Schedule of analyst or institutional investor meet and presentation prepared by listed entity for analyst or institutional investor meet	NA		

15.2	Audio or video recordings and transcripts of post earnings/quarterly calls	NA		
16	New name and the old name of the listed entity	NA		
17	Advertisements as per regulation 47 (1)	Yes		www.munjalshow
18	Credit rating or revision in credit rating obtained	Yes		www.munjalshow
19	Separate audited financial statements of each subsidiary of the listed entity	NA		
20	Secretarial compliance report	Yes		www.munjalshow
21	Materiality policy as per regulation 30 (4)	Yes		www.munjalshow
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes		www.munjalshow
23	Disclosures under regulation 30(8)	Yes		www.munjalshow
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA		
25	Dividend distribution policy as specified in regulation 43A (1)	Yes		www.munjalshow
26.1	Annual return as provided under section 92 of the Companies Act 2013	Yes		www.munjalshow
26.2	Employee benefit scheme documents framed in terms of SEBI (SBEB) regulations 2021			
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes		www.munjalshow
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updation	Yes		www.munjalshow
29	Disclosure of notes on website in terms of Listing Regulations explanatory			

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)	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	
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)	NA	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	Yes	
Any other information to be provided - Add Notes				

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

1	Name of signatory	NEHA BANSAL
2	Designation	Company Secretary and Compliance Officer

Additional Half yearly Disclosure

Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.

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			
Promoter Group or any other entity controlled by them			
Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			

(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			
Promoter Group or any other entity controlled by them			

Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			
(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 the end of six months
Promoter or any other entity controlled by them			
Promoter Group or any other entity controlled by them			
Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			
(D) Additional Information			
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.	SintratedCg.get("CG_YN_#!integratedFillingMasterDto.cgMasterVO.anx4aAffirmComplStatus")		
Name			
Designation			

Place			
Date			

Signatory Details

Name of signatory	NEHA BANSAL
Designation of person	Company Secretary and Compliance Officer
Place	Gurugram
Date	25-Apr-2025

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 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

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

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	Income tax Department/Assessing Officer	27-Jan-2022	For assessment year 2006-07 The Assessing officer have erred in proposing an adjustment of INR 4,89,58,700 to the arm's length price of the international transactions and The Company has filed an appeal before Income tax appellate tribunal (ITAT)	The Assessing officer have erred in proposing an adjustment INR 4,89,58,700 to the arm's length price of the international transactions and The Company has filed appeal before ITAT and pending with ITAT.
2	Income tax Department/Assessing Officer	18-Mar-2015	For assessment year 2010-11, Transfer pricing adjustment amounting to INR 12,98,92,206 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP and the Company has filed an appeal before ITAT	For assessment year 2006-07 Transfer pricing adjustment amounting to INR 12,98,92,206 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP and The Company has filed an appeal before ITAT and the same is pending
3	Income tax Department/Assessing Officer	28-Jul-2022	For Assessment year 2011-12, Transfer pricing adjustment amounting to INR 10,16,83,851 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP and the Company has filed an appeal before ITAT	For Assessment year 2011-12, Transfer pricing adjustment amounting to INR 10,16,83,851 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP and the Company has filed an appeal before ITAT and the same is pending
4	Income tax Department/Assessing Officer	20-Dec-2016	For Assessment year 2012-13, Transfer pricing adjustment amounting to INR 43,27,43,656 pertaining to payment of royalty by arbitrarily determining the arm's length price	For Assessment year 2012-13, Transfer pricing adjustment amounting to INR 43,27,43,656 pertaining to payment of royalty by arbitrarily determining the arm's length price

			(â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP and the Company has filed an appeal before ITAT	(â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the / read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP and the Company has filed an appeal before ITAT and the same is pending
5	Income tax Department/Assessing Officer	01-Sep-2017	For Assessment year 2013-14, The TPO benchmarked the manufacturing segment and after adopting new set of comparable under TNMM method, made an adjustment of INR 2,98,05,992 along with adjustment of INR 2,24,267 in respect of inter-unit transfers of semi-finished goods and the Company has filed an appeal before ITAT	For Assessment year 2013-14, The TPO benchmarked the manufacturing segment and after adopting new set of compa under TNMM method, made an adjustment of INR 2,98,05,9 along with adjustment of INR 2,24,267 in respect of inter-un transfers of semi-finished goods and the Company has filed a appeal before ITAT and the same is pending
6	Income tax Department/Assessing Officer	05-May-2021	For Assessment year 2016-17 Transfer pricing adjustment amounting to INRÂ 18,09,75,549 pertaining to payment of royalty by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further Transfer pricing adjustment amounting to INRÂ 1,70,78,336 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT	For Assessment year 2016-17 Transfer pricing adjustment amounting to INRÂ 18,09,75,549 pertaining to payment of royalty by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the / read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further Transfer pricing adjustment amounting to INRÂ 1,70,78,336 pertaining to manufacturing segment on account of cherry picking of certa comparable companies and the Company has filed an appeal before ITAT and the same is pending.
7	Income tax Department/Assessing Officer	07-Apr-2022	For Assessment year 2017-18, Transfer pricing adjustment amounting to INRÂ 17,54,70,201 pertaining to payment of royalty by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further Transfer pricing adjustment amounting to INRÂ 2,35,38,892 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT.	For Assessment year 2017-18, Transfer pricing adjustment amounting to INRÂ 17,54,70,201 pertaining to payment of royalty by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the / read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further Transfer pricing adjustment amounting to INRÂ 2,35,38,892 pertaining to manufacturing segment on account of cherry picking of certa comparable companies and the Company has filed an appeal before ITAT and the same is pending.
8	Income tax Department/Assessing Officer	15-Jun-2022	For Assessment year 2018-19, Transfer pricing adjustment amounting to INR 13,26,68,832 pertaining to payment of royalty by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further, transfer pricing	For Assessment year 2018-19, Transfer pricing adjustment amounting to INR 13,26,68,832 pertaining to payment of roy by arbitrarily determining the armâ€™s length price (â€œALPâ€œ) of the international transaction as against computed by MSL in accordance with the provisions of the / read with the Income-tax Rules, 1962 (â€œRulesâ€œ) using TNMM Method and / or CUP. Further, transfer pricing

			adjustment amounting to INR 1,14,76,800 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT	adjustment amounting to INR 1,14,76,800 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT and the same is pending.
9	Income tax Department/Assessing Officer	29-Aug-2024	For Assessment year 2020-21, Transfer pricing adjustment amounting to INR 30,59,67,825 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP. Further, transfer pricing adjustment amounting to INR 1,54,75,557 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT	For Assessment year 2020-21, Transfer pricing adjustment amounting to INR 30,59,67,825 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP. Further, transfer pricing adjustment amounting to INR 1,54,75,557 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT and the same is pending before ITAT
10	Income tax Department/Assessing Officer	18-Dec-2024	For Assessment year 2021-22, Transfer pricing adjustment amounting to INR 26,93,07,230 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP. Further, transfer pricing adjustment amounting to INR 3,32,77,983 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT	For Assessment year 2021-22, Transfer pricing adjustment amounting to INR 26,93,07,230 pertaining to payment of royalty by arbitrarily determining the arm's length price (ALP) of the international transaction as against computed by MSL in accordance with the provisions of the Act read with the Income-tax Rules, 1962 (Rules) using TNMM Method and / or CUP. Further, transfer pricing adjustment amounting to INR 3,32,77,983 pertaining to manufacturing segment on account of cherry picking of certain comparable companies and the Company has filed an appeal before ITAT and the same is pending before ITAT
11	Employees' State Insurance Corporation	02-Feb-2006	For Financial year 1994-1995 an order is issued by Dy. Director (Rev) of ESIC on 02.02.2006 for an amount of Rs. 53,039/-.	For Financial year 1994-1995 an order is issued by Dy. Director (Rev) of ESIC on 02.02.2006 for an amount of Rs. 53,039/- report is pending from ESI Court Gurgaon.
12	Employees' State Insurance Corporation	02-Feb-2006	For Financial year 1995-1996 an order is issued by Dy. Director (Rev) of ESIC on 02.02.2006 for an amount of Rs. 12,04,591/-.	For Financial year 1995-1996 an order is issued by Dy. Director (Rev) of ESIC on 02.02.2006 for an amount of Rs. 12,04,591 Re-inspection has been done and demand is reduced to Rs. 8,40,878 on 18.07.2016. The report is pending from ESI Court Gurgaon.
13	Employees' State Insurance Corporation	20-Feb-2006	For Financial year 1996-1997 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 6,49,999/-.	For Financial year 1996-1997 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 6,49,999/ Re-inspection has been done and demand is reduced to Rs. 2,68,653 on 18.07.2016. The report is pending from ESI Court Gurgaon.

14	Employees' State Insurance Corporation	20-Feb-2006	For Financial year 1997-1998 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 6,69,251/-.	For Financial year 1997-1998 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 6,69,251/-/ Re-inspection has been done and demand is reduced to Rs. 7,614/- on 18.07.2016. The report is pending from ESI Court Gurgaon.
15	Employees' State Insurance Corporation	20-Feb-2006	For Financial year 2001-2002 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 19,321/-.	For Financial year 2001-2002 an order is issued by Dy. Director (Rev) of ESIC on 20.02.2006 for an amount of Rs. 19,321/-/ inspection has been done The report is pending from ESI Court Gurgaon.
16	Employees' State Insurance Corporation	09-Mar-2018	For Financial year 2013-2016 an order is issued by Dy. Director of ESIC on 09.03.2018 for an amount of Rs. 39,08,539/-.	For Financial year 2013-2016 an order is issued by Dy. Director of ESIC on 09.03.2018 for an amount of Rs. 39,08,539/-. The case is pending before the ESI Court Gurgaon.
17	Goods and service Tax, State tax Dehradun	06-Jul-2024	For Financial Year 2018-19, appeal has been filled against order of The J.C. (Appeals) State Tax, Dehradun for difference in GSTR-3B & GSTR-2A.	Initial relevant details and documents submitted with GST department and awaiting response