

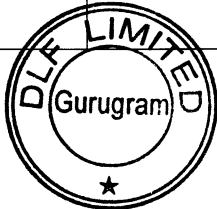


QUARTERLY INTEGRATED FILING (GOVERNANCE)

A. Compliance Report on Corporate Governance

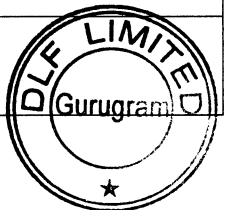
Name of Listed Entity: **DLF LIMITED**
Quarter ending: **30th June 2025**

I. Composition of Board of Directors																			
Title (Mr./ Ms.)	Name of the Director	PAN* & DIN	Category (Chairperson /Executive/ Non- Executive/ Independent/ Nominee)	Date of Birth	Wheth er the directo r is disqua lified?	Start date of disqua lificati on	End date of disqua lificati on	Details of disqualif ication	Current Status	Whether Special Resoluti on passed? [Refer Regulati on 17(1A)]	Date of passing Special Resolution	Initial Date of Appointment	Date of Re- appointment	Date of Cessation	Tenure (in months)	Number of Directorship in listed entities including this listed entity (Refer Regulation 17A)	Number of Independent Directorship in listed entities including this listed entity (Refer proviso to Regulation 17A (1) & 17A)(2))	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1))	Number of posts of Chairperson in Audit/ Stakeholder Committee(s) held in listed entities including this listed entity (Refer Regulation 26(1))
Mr.	Rajiv Singh	00003214	Chairman, Whole-time Director	08-05-1959	No	NA	NA	NA	Active	NA	-	16-11-1988	09-04-2024	-	-	1	Nil	Nil	Nil
Mr.	Ashok Kumar Tyagi	00254161	Managing Director	17-08-1962	No	NA	NA	NA	Active	NA	-	01-12-2017	01-12-2022	-	-	2	Nil	3	Nil
Mr.	Devinder Singh	02569464	Managing Director	13-11-1963	No	NA	NA	NA	Active	NA	-	01-12-2017	01-12-2022	-	-	1	Nil	Nil	Nil
Ms.	Pia Singh	00067233	Non- Executive Director	26-12-1970	No	NA	NA	NA	Active	NA	-	18-02-2003	07-08-2024	-	-	2	1	1	Nil
Ms.	Savitri Devi Singh	01644076	Non- Executive Director	15-05-1985	No	NA	NA	NA	Active	NA	-	11-06-2021	04-08-2023	-	-	1	Nil	Nil	Nil
Ms.	Anushka Singh	03324893	Non- Executive Director	27-07-1987	No	NA	NA	NA	Active	NA	-	11-06-2021	07-08-2024	-	-	1	Nil	Nil	Nil



I. Composition of Board of Directors

Title (Mr./ Ms.)	Name of the Director	PAN* & DIN	Category (Chairperson /Executive/ Non- Executive/ Independent/ Nominee)	Date of Birth	Whether the director is disqualified?	Start date of disqualification	End date of disqualification	Details of disqualification	Current Status	Whether Special Resolution passed? [Refer Regulation 17(1A)]	Date of passing Special Resolution	Initial Date of Appointment	Date of Re- appointment	Date of Cessation	Tenure (in months)	Number of Directorship in listed entities including this listed entity (Refer Regulation 17A)	Number of Independent Directorship in listed entities including this listed entity (Refer proviso to Regulation 17A (1) & 17A)(2))	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1))	Number of posts of Chairperson in Audit/ Stakeholder Committee(s) held in listed entities including this listed entity (Refer Regulation 26(1))
Mr.	Amarjit Singh Minocha	00010490	Independent Director	01-07-1941	No	NA	NA	NA	Active	Yes	20-05-2020	20-05-2015	20-05-2020	19-05-2025	120	1	1	2	2
Mr.	Vivek Mehra	00101328	Independent Director	21-04-1955	No	NA	NA	NA	Active	NA	-	13-02-2018	13-02-2023	-	88.6	6	6	8	4
Ms.	Priya Paul	00051215	Independent Director	30-04-1966	No	NA	NA	NA	Active	NA	-	01-04-2019	01-04-2024	-	75	3	2	3	1
Dr.	Umesh Kumar Chaudhary	10263441	Independent Director	15-12-1949	No	NA	NA	NA	Active	Yes	28-09-2023	04-08-2023	04-08-2023	-	22.27	1	1	1	Nil
Lt. Gen. Retd.	Ajai Singh	10540436	Independent Director	03-04-1963	No	NA	NA	NA	Active	NA	-	01-04-2024	01-04-2024	-	15	1	1	4	Nil
Mr.	Mahender Singh	07850935	Independent Director	09-12-1958	No	NA	NA	NA	Active	NA	-	07-08-2024	07-08-2024	-	10.25	1	1	3	2
Ms.	Vinati Kastia Kilambi	08175434	Independent Director	08-11-1972	No	NA	NA	NA	Active	NA	-	19-05-2025	19-05-2025	-	1.13	1	1	1	Nil
Whether Regular Chairperson appointed												Yes							
Whether Chairperson is related to Managing Director or CEO												No							



*PAN being confidential information, hence the same has not been disclosed.

Note:

1. High value debt listed entity (HVDLE) and 'Manager entity' of Real Estate Investment Trust (REIT) which is also a HVDLE has been added while computing number of directorships in listed entities and membership/ chairpersonship in Audit/Stakeholders Relationship Committee(s) in terms of Regulation 17A and 26(1) of the SEBI Listing Regulations.
2. Mr. Amarjit Singh Minocha ceased to be on the Board of the Company upon completion of his second term as an Independent Director with effect from close of business hours of 19-05-2025. Therefore, the details of directorship/ committee positions (inclusive of positions held in the Company) have been provided as per the last available information.
3. The Board of Directors of the Company at its meeting held on 19-05-2025 had appointed Ms. Vinati Kastia Kilambi as an Independent Director for a period of 5 (five) consecutive years with immediate effect, subject to the approval of the shareholders. The approval of the shareholders is being sought at the ensuing Annual General Meeting of the Company in compliance with the provisions of the SEBI Listing Regulations.

II. Composition of Committees

Name of Committee	Whether Regular Chairperson appointed	DIN	Name of Committee members	Category (Chairperson/Executive/Non-Executive/Independent /Nominee)	Date of Appointment	Date of Cessation
1.Audit Committee	Yes	00010490 00101328 10263441 10540436 07850935 08175434	Mr. Amarjit Singh Minocha Mr. Vivek Mehra ¹ Dr. Umesh Kumar Chaudhary Lt. Gen. Ajai Singh (Retd.) ¹ Mr. Mahender Singh Ms. Vinati Kastia Kilambi ¹	Chairperson – Independent Chairperson – Independent Independent Independent Independent Independent	20-05-2015 07-03-2018 01-04-2024 20-05-2025 29-08-2024 20-05-2025	19-05-2025#
2. Nomination and Remuneration Committee	Yes	10540436 00010490 00101328 07850935	Lt. Gen. Ajai Singh (Retd.) Mr. Amarjit Singh Minocha Mr. Vivek Mehra ² Mr. Mahender Singh	Chairperson – Independent Independent Independent Independent	01-04-2024 07-03-2018 20-05-2025 29-08-2024	19-05-2025#
3. Risk Management Committee	Yes	00101328 10540436 00010490 07850935 08175434 00254161 02569464	Mr. Vivek Mehra ³ Lt. Gen. Ajai Singh (Retd.) ³ Mr. Amarjit Singh Minocha Mr. Mahender Singh ³ Ms. Vinati Kastia Kilambi ³ Mr. Ashok Kumar Tyagi Mr. Devinder Singh	Chairperson – Independent Chairperson – Independent Independent Independent Independent Executive Executive	11-06-2021 01-04-2024 20-05-2015 20-05-2025 20-05-2025 11-06-2021 07-03-2018	20-05-2025 19-05-2025#
4. Stakeholders Relationship Committee	Yes	00010490 07850935 10540436 00254161	Mr. Amarjit Singh Minocha Mr. Mahender Singh ⁴ Lt. Gen. Ajai Singh (Retd.) Mr. Ashok Kumar Tyagi	Chairperson – Independent Chairperson – Independent Independent Executive	11-06-2021 20-05-2025 01-04-2024 11-06-2021	19-05-2025#



Note:

Mr. Amarjit Singh Minocha ceased to be on the Board of the Company with effect from close of business hours of 19-05-2025, consequent to the completion of his second term as an Independent Director of the Company.

The Board at its meeting held on 19-05-2025 had re-constituted the above-mentioned committee(s) of the Board of Directors effective from 20-05-2025.

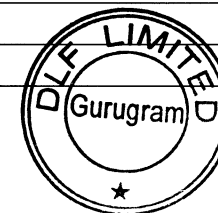
1. Mr. Vivek Mehra, Independent Director was designated as the Chairperson of the Audit Committee, Lt. Gen. Ajai Singh (Retd.) and Ms. Vinati Kastia Kilambi, Independent Directors were appointed as the Members of the Audit Committee.
2. Mr. Vivek Mehra, Independent Director was appointed as the Member of the Nomination and Remuneration Committee.
3. Mr. Vivek Mehra, Independent Director ceased to be the Member and consequently the Chairperson of the Risk Management Committee. Lt. Gen. Ajai Singh (Retd.), Independent Director was designated as the Chairperson of the Risk Management Committee, Mr. Mahender Singh and Ms. Vinati Kastia Kilambi, Independent Directors were also appointed as the Members of the Risk Management Committee.
4. Mr. Mahender Singh, Independent Director was appointed as the Member and was also designated as the Chairperson of the Stakeholders Relationship Committee.

III. Meeting of Board of Directors

Date(s) of Meeting (if any) in the previous quarter	Date(s) of Meeting (if any) in the relevant quarter	Maximum gap between any two consecutive meetings (in number of days)	Whether requirement of quorum met*	Total Number of Directors as on date of the meeting	Number of Directors present*	Number of Independent Directors present*
24-01-2025		-	Yes	12	12	6
	19-05-2025	114	Yes	13	12	7

IV. Meeting of Committees

Name of the Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive meetings (in number of days)**	Whether requirement of Quorum met*	Total Number of Directors in the Committee as on date of the meeting	Number of Directors present*	Number of Independent Directors present*	Number of members attending the meeting (other than Board of Directors)
Audit Committee	24-01-2025	-	Yes	4	4	4	0
	17-03-2025	51	Yes	4	4	4	0
	13-05-2025	56	Yes	4	3	3	0
	19-05-2025	5	Yes	4	4	4	0
Nomination and Remuneration Committee	19-05-2025	-	Yes	3	3	3	0
Risk Management Committee#	27-02-2025	-	Yes	5	5	3	0
Stakeholders Relationship Committee	14-01-2025	-	Yes	3	3	2	0
	22-04-2025	97	Yes	3	3	2	0



*This information has to be mandatorily be given for current quarter meetings

**This information has to be mandatorily be given for audit committee and Risk Management Committee, for rest of the committees giving this information is optional.

#During the Quarter ended 30th June 2025, no meeting of Risk Management Committee was held.

V. Affirmations		
Sr. No.	Subject	Compliance status
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 b. Nomination and Remuneration Committee c. Stakeholders Relationship Committee d. Risk Management Committee (applicable to the top 1000 listed entities, voluntary for entities ranked 1001 to 2000)	Yes
3.	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
4.	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
5.	This report and/or the report submitted in the previous quarter has been placed before Board of Directors. Any comments / observations / advice of Board of Directors may be mentioned here.	Yes. The Report for the previous quarter was placed before the Board of Directors and there were no comments / observations / advice of the Board.

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	NIL



R.P. Punjani
Company Secretary



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B. Investor Grievance Redressal Report

Investor Grievance Redressal Report	
Number of Investor complaints pending at the beginning of the quarter	1
Number of Investor complaints received during the quarter	2
Number of Investor complaints disposed off during the quarter	3
Number of Investor complaints, those remaining unresolved at the end of the quarter	0

C. 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:

S. 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
Nil*					

*During the quarter ended 30th June 2025, there were no acquisitions meeting the criteria for disclosure.

D. 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:

S. 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
Nil#					

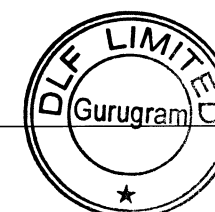
#During the quarter ended 30th June 2025, no fine/ penalty was imposed by any sectoral regulator/ enforcement agency/ judicial or other authorities requiring disclosure.



E. 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:

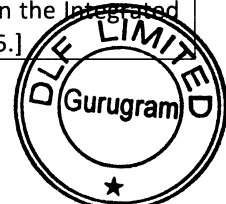
S. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1.	Assessing Officer, Circle-3, Bhubaneswar, Odisha	27-12-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <p>Demand vide Order dated 05-04-2024 has been confirmed of Rs. 0.30 Crore as Tax, Rs. 0.26 Crore as Interest and Rs. 0.03 Crore as Penalty. Issue in the order is demand of Tax on Internal Lighting and delayed interest income.</p> <p>The Company has filed an appeal on 03-07-2024 which is pending before the Hon'ble Joint Commissioner, Commercial Tax (Appellate Authority) GST Appeal Bhubaneswar, Odisha.</p> <p>Financial Implication : Rs. 0.59 Crore</p>	<p>During the quarter ended 30-06-2025, the Hon'ble Joint Commissioner, Commercial Tax, GST Appeal Bhubaneswar, Odisha has allowed Company's appeal vide Order dated 02-05-2025 and the entire demand of Interest and Penalty has been dropped.</p> <p>Financial Implication: Nil</p> <p>[The matter was last reported at Sr. No. 15 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>
2.	Assistant Commissioner, SGST, Commercial Circle, Gautam Budh Nagar, Uttar Pradesh	26-05-2024	<p>DLF Limited - Period of Dispute: 2019-20</p> <p>Department has adjudicated the matter and confirmed the demand vide Order dated 30-08-2024 of Rs. 0.03 Crore as Tax, Rs. 0.02 Crore as Interest and Rs. 0.004 Crore as Penalty. Issue in the order is demand of Tax with respect to un-reconciled turnover as reported in Table 50 of GSTR 9C and Denial of ITC on exempt supply. The Company will contest the order in due course.</p> <p>The matter is pending before Additional Commissioner (Appeals), Grade-2, SGST, Gautam Budh Nagar, Uttar Pradesh.</p> <p>During the quarter ended 31-03-2025, out of the total demand confirmed, the Company has paid Rs. 0.03 Crore as Tax and filed an application under the Amnesty Scheme for the waiver of Interest and Penalty. The Order is still awaited.</p> <p>Financial Implication : Rs. 0.024 Crore</p> <p>[The matter was reported at Sr. No. 21 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>	<p>During the quarter ended 30-06-2025, the Hon'ble Joint Commissioner, Corporate Circle, Noida has allowed waiver of Interest and Penalty vide Order dated 05-06-2025 under the Amnesty Scheme and dropped the entire demand of interest and penalty.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 4 of Part E in the Integrated Filing (Governance) for the quarter ended 31-03-2025.]</p>



S. 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
3.	Assistant Commissioner, SGST, Commercial Circle, Gautam Budh Nagar, Uttar Pradesh	25-12-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <p>Department has adjudicated the matter and confirmed the demand vide Order dated 30-04-2024 on account of Interest of Rs. 0.12 Crore and Penalty of Rs. 0.016 Crore. Issues in the dispute are with respect to demand of differential tax in comparison of Turnover between GSTR 1 vs. GSTR 3B, GSTR 1 vs. GSTR 9 and Denial of ITC in the mismatch between GSTR 2A vs. GSTR 3B.</p> <p>The matter is pending before Additional Commissioner (Appeals), Grade-2, SGST, Gautam Budh Nagar, Uttar Pradesh.</p> <p>Financial Implication : Rs. 0.14 Crore</p>	<p>During the quarter ended 30-06-2025, the Company had opted Amnesty Scheme for waiver of Interest and Penalty. Further, the Hon'ble Joint Commissioner has accepted the application and allowed waiver of entire Interest and Penalty vide Order dated 05-06-2025 and dropped the entire demand of interest and penalty.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 20 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>
4.	Sr. Joint Commissioner (Appeals), Salt Lake, 24 Parganas, West Bengal	28-08-2023	<p>DLF Limited - Period of Dispute: 2017-18</p> <p>Department has adjudicated the matter vide Order dated 26-12-2023 wherein demand of Rs. 0.006 Crore as Tax, Rs. 0.012 Crore as Interest and Rs. 0.002 Crore as Penalty has been confirmed. Demand was raised on differential amount with respect to Reverse Charge expenses.</p> <p>The Company has filed appeal before Appellate Authority on 22-03-2024 which has been rejected vide Order dated 26-01-2025.</p> <p>The Company will file appeal before Appellate Tribunal after tribunal comes into existence.</p> <p>Financial Implication : Rs. 0.02 Crore</p>	<p>During the quarter ended 30-06-2025, out of the total demand confirmed, the Company has paid Rs. 0.006 Crore as Tax and opted for Amnesty Scheme for waiver of Interest and Penalty, which has been allowed by the Hon'ble Joint Commissioner of Revenue Salt Lake Charge, West Bengal vide Order dated 29-05-2025.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 16 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>
5.	Deputy Commissioner, State Tax, Salt Lake Charge, Kolkata	02-05-2024	<p>DLF Limited - Period of Dispute: 2019-20</p> <p>Department has adjudicated the matter vide order dated 27-08-2024 by confirming the demand on account of Interest of Rs. 0.003 Crore and rest of the demand has been dropped.</p> <p>The matter is pending before Sr. Joint Commissioner of State Tax, Kolkata North Circle & 24- Pargana Circle, Kolkata, West Bengal.</p> <p>Financial Implication : Rs. 0.003 Crore</p>	<p>During the quarter ended 30-06-2025, the Company had opted Amnesty Scheme for waiver of Interest, which has been allowed by Joint Commissioner of Revenue Salt Lake Charge, West Bengal and the demand has been dropped vide Order dated 29-05-2025.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 18 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>



S. 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
6.	Commercial Tax Officer, Ward 1, Chandigarh	30-05-2024	<p>DLF Home Developers Limited (DHDL), a material wholly-owned subsidiary company – Period of Dispute: 2019-20</p> <p>Department has confirmed the demand of Tax Rs. 0.20 Crore, Interest of Rs. 0.18 Crore and Penalty of Rs. 0.03 Crore vide Order dated 19-08-2024. Issues in the order are denial of Input Tax Credit on account of mismatch of ITC GSTR 2A vs. GSTR 3B and exempt supply and Non-business activities.</p> <p>DHDL has further filed rectification Order which has been allowed vide Order dated 08-01-2025 and the liability has been reduced to Rs. 0.01 Crore as Tax, Rs. 0.01 Crore as Interest and Rs. 0.002 Crore as Penalty.</p> <p>The matter is pending before Assessing Officer.</p> <p>Financial Implication : Rs. 0.02 Crore</p>	<p>During the quarter ended 30-06-2025, out of the total demand confirmed, DHDL has paid Rs. 0.01 Crore as Tax and opted for Amnesty Scheme for waiver of Interest and Penalty, which has been allowed by Hon'ble Commercial Tax Officer Ward 1 Chandigarh vide Order dated 11-06-2025 and the entire demand of interest and penalty has been dropped.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 38 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>
7.	Superintendent Jurisdiction: Gurgaon (East) Ward 3:Gurgaon (East):Gurgaon: Haryana	22-06-2021	<p>DLF Power & Services Limited (DPSL), material subsidiary company - Period of Dispute: 2017-18</p> <p>Department has confirmed the demand vide Order dated 01-01-2024. DPSL has filed an appeal in the matter. Issue in the appeal is demand of Service Tax on Differential amount on Supply of Chilled Water (Business Auxiliary Services). There is only penalty in demand which is Rs. 1.63 Crore.</p> <p>Appeal has been filed on 13-03-2024 and the matter is pending before Additional Commissioner CGST, Gurgaon, Haryana.</p> <p>Financial Implication : Rs. 1.63 Crore</p>	<p>During the quarter ended 30-06-2025, the Hon'ble Additional Commissioner (Appeals), vide Order dated 18-04-2025 has allowed the appeal and dropped the entire demand of Rs. 1.63 Crore as Penalty.</p> <p>Financial Implication : Nil</p> <p>[The matter was last reported at Sr. No. 60 of Part E in the Integrated Filing (Governance) for the quarter ended 31-12-2024.]</p>
8.	Principal Commissioner of Income Tax, New Delhi	21-05-2024	<p>DLF Home Developers Limited (DHDL), material subsidiary company - Assessment Year (AY): 2019-20</p> <p>The Assessment Order was selected for revision by Principal Commissioner of Income Tax (PCIT) and the matter was set-aside and remanded back to the file of the Assessing Officer, with directions for re-examination of specific issues as mentioned in the Order.</p> <p>DHDL has challenged the assumption of jurisdiction of the PCIT before the Income Tax Appellate Tribunal, New Delhi, which has been heard and Order is awaited as on 31-03-2025.</p>	<p>During the quarter ended 30-06-2025, the appeal filed by DHDL has been allowed by Income Tax Appellate Tribunal, New Delhi, vide Order dated 23-05-2025, consequent to which order passed by Assessing officer pursuant to the direction of Principal Commissioner of Income Tax, New Delhi under section 143(3) read with section 263 of Income-tax Act, 1961 becomes infructuous.</p> <p>Financial Implication: NA</p> <p>[The matter was last reported at Sr. No. 2 of Part E in the Integrated Filing (Governance) for the quarter ended 31-03-2025.]</p>



S. 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
			<p>As on 31-03-2025, the matter is pending before Income Tax Appellate Tribunal, New Delhi.</p> <p>Financial Implication: NA</p>	

Notes:**A. Relating to Indirect Tax Litigations: -**

1. Sr. no. 1 to 7 relates to ongoing Indirect Tax litigations.

B. Relating to Direct Tax Litigations: -

1. Sr. no. 8 relates to ongoing Direct Tax litigation.

2. The aforesaid disclosure related to direct taxes litigation includes updations in respect of cases reported till the quarter ended 31-03-2025.

3. All materially important litigations pending before CIT (Appeals) and higher appellate authorities as on 30-06-2025 have been considered for reporting purposes.

4. The details relating to direct tax litigations do not include the following: -

(i) Cases where the return was filed at loss and assessment was also completed at loss.

(ii) Cases where assessment year wise the materiality limit is not breached for entities other than listed entity.

(iii) Cases where the time limit for filing of appeal before the appellate authorities has expired and no appeal has been preferred by the department.

