

General information about company	
Scrip code	533269
NSE Symbol	WABAG
MSEI Symbol	NOTLISTED
ISIN	INE956G01038
Name of the entity	VA TECH WABAG 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?	Yes
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?	No
Risk management committee	Applicable
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	v00388
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	Rajiv Mittal	ADMMPR7965C	01299110	Executive Director	Chairperson	MD	08-04-1960
2	Mr	Milin Kaimas Mehta	AAUPM0034G	01297508	Non-Executive - Independent Director	Not Applicable		08-09-1964
3	Mrs	Vijaya Sampath	AHEPS6523K	00641110	Non-Executive - Independent Director	Not Applicable		26-05-1953
4	Mr	Ranjit Singh	APWPS2494D	01651357	Non-Executive - Independent Director	Not Applicable		14-09-1957
5	Mr	Amit Goela	ADSPG7342L	01754804	Non-Executive - Non Independent Director	Not Applicable		02-02-1965
6	Mr	Subramanian Varadarajan	AAEPV5754E	02353065	Executive Director	Not Applicable		23-09-1965

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

I. Composition of Board of Directors													
Sr	Whether special resolution passed? [Refer Reg. 17(A) 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 proviso 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		27-09-2000	01-04-2025			1	0	0	0			
2	NA		29-04-2019	24-08-2022		83.02	4	4	8	5			
3	NA		31-07-2020	01-08-2023		68.01	5	5	5	1			
4	NA		11-11-2020	12-11-2023		64.2	3	3	4	2			
5	NA		19-07-2021	20-07-2024			3	0	2	0			
6	NA		24-06-2015	01-06-2023			1	0	1	0			

Text Block

Textual Information(1)

The position of Chairperson and Managing Directors is held by Mr. Rajiv Mittal.

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	01297508	Milin Kaimas Mehta	Non-Executive - Independent Director	Chairperson	14-08-2019		
2	01651357	Ranjit Singh	Non-Executive - Independent Director	Member	11-11-2020		
3	00641110	Vijaya Sampath	Non-Executive - Independent Director	Member	19-07-2021		
4	01754804	Amit Goela	Non-Executive - Non Independent Director	Member	11-08-2023		

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	00641110	Vijaya Sampath	Non-Executive - Independent Director	Chairperson	11-11-2020		
2	01297508	Milin Kaimas Mehta	Non-Executive - Independent Director	Member	11-11-2020		
3	01754804	Amit Goela	Non-Executive - Non Independent Director	Member	11-02-2022		
4	01651357	Ranjit Singh	Non-Executive - Independent Director	Member	11-08-2023		

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	01651357	Ranjit Singh	Non-Executive - Independent Director	Chairperson	11-11-2020		
2	01297508	Milin Kaimas Mehta	Non-Executive - Independent Director	Member	11-08-2023		
3	02353065	Subramanian Varadarajan	Executive Director	Member	08-08-2015		

Risk Management Committee							
Whether the Risk Management 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	01651357	Ranjit Singh	Non-Executive - Independent Director	Chairperson	11-11-2020		
2	01297508	Milin Kaimas Mehta	Non-Executive - Independent Director	Member	11-02-2022		
3	01299110	Rajiv Mittal	Executive Director	Member	11-08-2012		
4	02353065	Subramanian Varadarajan	Executive Director	Member	29-09-2020		

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	00641110	Vijaya Sampath	Non-Executive - Independent Director	Chairperson	29-09-2020		
2	01754804	Amit Goela	Non-Executive - Non Independent Director	Member	19-07-2021		
3	01651357	Ranjit Singh	Non-Executive - Independent Director	Member	11-08-2023		
4	02353065	Subramanian Varadarajan	Executive Director	Member	08-08-2015		

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	00641110	Vijaya Sampath	Sustainability Committee	Non-Executive - Independent Director	Chairperson	
2	01651357	Ranjit Singh	Sustainability Committee	Non-Executive - Independent Director	Member	
3	01297508	Milin Kaimas Mehta	Sustainability Committee	Non-Executive - Independent Director	Member	
4	02353065	Subramanian Varadarajan	Sustainability Committee	Executive Director	Member	
5	01297508	Milin Kaimas Mehta	Capital Allocation Committee	Non-Executive - Independent Director	Chairperson	
6	00641110	Vijaya Sampath	Capital Allocation Committee	Non-Executive - Independent Director	Member	
7	01651357	Ranjit Singh	Capital Allocation Committee	Non-Executive - Independent Director	Member	
8	01299110	Rajiv Mittal	Capital Allocation Committee	Executive Director	Member	
9	02353065	Subramanian Varadarajan	Capital Allocation Committee	Executive Director	Member	

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	07-11-2025				Yes	6	5	3
2		04-02-2026	88		Yes	6	6	3
3		27-03-2026	50		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 the meeting (other than Board of Directors)
1	Audit Committee	06-11-2025				Yes	4	4	3	0
2	Audit Committee	04-02-2026	89			Yes	4	4	3	0
3	Audit Committee	27-03-2026	50			Yes	4	4	3	0
4	Stakeholders Relationship Committee	06-11-2025				Yes	3	3	2	0
5	Stakeholders Relationship Committee	04-02-2026	89			Yes	3	3	2	0
6	Risk Management Committee	06-11-2025				Yes	4	4	2	0

Annexure 1

IV. Meeting of Committees										
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)
7	Risk Management Committee	04-02-2026	89			Yes	4	4	2	0
8	Corporate Social Responsibility Committee	04-02-2026				Yes	4	4	2	0
9	Other Committee	06-11-2025		Sustainability Committee		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)	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

Annexure 1		
Sr	Subject	Compliance status
1	Name of signatory	ANUP KUMAR SAMAL
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.wabag.com/information-under-reg-46-of-sebilodr/
1.2	Memorandum of Association and Articles of Association	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
2	Terms and conditions of appointment of independent directors	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
3	Composition of various committees of board of directors	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
4	Code of conduct of board of directors and senior management personnel	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
6	Criteria of making payments to non-executive directors	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
7	Policy on dealing with related party transactions	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
8	Policy for determining 'material' subsidiaries	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
9	Details of familiarization programmes imparted to independent directors	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
10	Email address for grievance redressal and other relevant details	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
12	Financial results	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
13	Shareholding pattern	Yes		https://www.wabag.com/information-under-reg-46-of-sebilodr/
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.	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
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.wabag.com/information-under-reg-46-of-sebilodr/
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
18	Credit rating or revision in credit rating obtained	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
20	Secretarial Compliance Report	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
21	Materiality Policy as per Regulation 30 (4)	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
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.wabag.com/information-under-reg-46-of-sebilodr/
23	Disclosures under regulation 30(8)	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
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.wabag.com/information-under-reg-46-of-sebilodr/
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	https://www.wabag.com/information-under-reg-46-of-sebilodr/

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)	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	

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)	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	

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)	NA	
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)	Yes	
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)	Yes	
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	NA	
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	ANUP KUMAR SAMAL
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	ANUP KUMAR SAMAL
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
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	ANUP KUMAR SAMAL
Designation of person	Company Secretary and Compliance Officer
Place	CHENNAI
Date	27-04-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	1
No. of investor complaints received during the Quarter	1
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					Textual Information(1)
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	GHAZIABAD BIOENERGY PRIVATE LIMITED	16-02-2026	0	51	51

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: Text Block

Textual Information(1)	GHAZIABAD BIOENERGY PRIVATE LIMITED was incorporated on 16th February 2026 and VA TECH WABAG LIMITED had acquired 51 percentage shareholding as a Subscriber to Memorandum of Association.
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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	GST Appellate Authority, Raipur	APL 04 Under Section 65 of GST ACT	18-02-2026	ITC Mismatch in 3B & 2A for fixing a penalty [Rs.30,000]	None. The Company is Challenging the Order before the Appellate 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	Assistant Commissioner of Income Tax, Chennai 3(2)	25-05-2018	For AY 2009-10, the ACIT has challenged the deletion of certain disallowances made earlier by him by the Commissioner of Income Tax of total amounting to Rs.12.84 Crores. All the points raised by the revenue department were dismissed as per ITAT order dt 19-02-2025.	No change in status
2	Assistant Commissioner of Income Tax, Chennai 3(2)	19-06-2019	For AY 2012-13, the ACIT has challenged the deletion of certain disallowances made earlier by him by the Commissioner of Income Tax - of total amounting to Rs. 50.22 Crores. ITAT Order dt 19-02-2025 received, determined some income on us for Rs.1.49 Crores for which we have appealed to the HC and remanded back to AO for one matter for Rs.4 Crores which was again disallowed. We have gone for appeal before the AC, is being taken up with the AO. Rest all were decided in our favour.	No change in status
3	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2017-18, the ACIT has challenged the deletion of certain disallowances made earlier by him by the Commissioner of Income Tax - of total amounting to Rs.3.03 Crores. All the points raised by the revenue department were dismissed as per ITAT order dt 24-02-2025.	No change in status
4	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2018-19, the ACIT has challenged the deletion of certain disallowances made earlier by him by the Commissioner of Income Tax of total amounting to Rs.2.73 Crores. All the points raised by the revenue were dismissed as per ITAT order dt 24-02-2025.	No change in status
5	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2020-21, the ACIT has challenged the deletion of certain disallowances made earlier by him by the Commissioner of Income Tax of total amounting to Rs.1.96 Crores. All the points raised by the revenue department were dismissed as per ITAT order dt 24-02-2025.	No change in status
6	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2017-18, Wabag has challenged the disallowances made by the Commissioner of Income Tax (Appeals) total amounting to Rs.6.15 Crores. All the points raised by the revenue department were dismissed as per ITAT order dt 24-02-2025.	No change in status
7	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2018-19, Wabag has challenged the disallowances made by the Commissioner of Income Tax (Appeals) total amounting to Rs. 0.67 Crores. All the points raised by the revenue department were dismissed as per ITAT order dt 24-02-2025.	No change in status
8	Assistant Commissioner of Income Tax, Chennai 3(2)	26-08-2024	For AY 2020-21, Wabag has challenged the denial of foreign tax credit by the Commissioner of Income Tax (Appeals) total amounting to Rs.5.12 Crores.	No change in status
9	Assistant Commissioner of Income Tax, Chennai 3(2)	28-01-2023	For AY 2021-22, Wabag has challenged the disallowances made by the Assessing Officer before the Commissioner of Income Tax (Appeals) total amounting to Rs.3.19 Crores.	No change in status
10	Assistant Commissioner of Income Tax, Chennai 3(2)	16-04-2024	For AY 2022-23, Wabag has challenged the disallowances made by the Assessing Officer before the Commissioner of Income Tax (Appeals) total amounting to Rs. 11.82 Crores. Yet to be called for hearing.	No change in status
11	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	09-01-2024	Appeal filed by Wabag in the High Court of Madras for certain matters either remanded to Assessing Officer or disallowed by the Income Tax Appellate Tribunal for AY 2010-11 & 2011-12, total amounting to Rs.101.77 Crores.	No change in status
12	Commissioner of Income Tax (Appeal), Chennai	04-04-2025	Appeal filed by Wabag in CIT(A) for the matters disallowed by AO for AY 2010-11 & AY 2011-12, total amount to Rs. 2.67 Crores. Yet to be called for hearing.	No change in status
13	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	17-06-2025	AY 2016-17 - Penalty u/s 271(1)(c) on Disallowance U/s 35AC claim of Rs.0.77 Crores. Appeal filed on 19.07.2025	No change in status
14	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	17-06-2025	AY 2018-19 - Penalty u/s 274 r.w.s 270A (1) r.w.s 270A (2) on 1. Long term capital gain on sale of Investment - Rs.2.16 Crores. 2. Interest on Income Tax Refund - Rs.2.19 Crores. 3. Disallowance of 80G claim of Rs.0.04 Crores. Total Amounting to Rs.4.40 Crores. Appeal filed on 19.07.2025	No change in status
15	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	17-06-2025	AY 2020-21 - Penalty u/s 270A (3) on Disallowance of Employee contribution of PF claim of Rs. 0.36 Crores. Appeal filed on 19.07.2025.	No change in status
16	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	04-08-2025	AY 2016-17 - Demand Notice u/s 156 1. Disallowance of Consulting & Marketing fee - Rs.2.32 Crores. Appeal filed before CIT(A) on 14.08.2025.	No change in status
17	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	04-08-2025	AY 2015-16 - Demand Notice u/s 156 1. Disallowance of Consulting & Marketing fee - Rs.2.56 Crores. Appeal filed before CIT(A) on 14.08.2025.	No change in status
18	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	04-08-2025	AY 2014-15 - Demand Notice u/s 156 1. Disallowance of Consulting & Marketing fee - Rs.8.07 Crores. Appeal filed before CIT(A) on 14.08.2025.	No change in status
19	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	04-08-2025	AY 2013-14 - Demand Notice u/s 156 1. Disallowance of Consultant & Marketing fee - Rs.7.98 Crores. Appeal filed before CIT(A) on 14.08.2025.	No change in status
20	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	04-08-2025	AY 2012-13 - Demand Notice u/s 156 1. Disallowance of Consultant & Marketing fee - Rs.4 Crores. 2. Disallowance u/s 14A - Rs 18,983/- Appeal filed before CIT(A) on 14.08.2025.	No change in status
21	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	24-02-2025	Combined order for AY 2017-18, 2018-19 & 2020-21, Department challenged the recall of the order with regard to allowing the payment for Consultant & Marketing Fee. Department's plea was dismissed vide ITAT order dated 01/08/2025.	No change in status
22	Assistant Commissioner of Income Tax, Chennai 3(2) / Deputy Commissioner of Income Tax, Chennai 3(2)	15-04-2025	AY 2023-24 - Appeal filed against the order of ACIT for the adjustment in Income as decided by TPO amounting to Rs.6.15 Crs	Appeal filed
23	Deputy Commissioner (Appeals) - Rajkot	04-10-2020	Assistant Commissioner Gujarat VAT passed exparte order for FY 2016-17. Notice for hearing was not served properly. This resulted in the demand of Rs. 6.72 Crores (inclusive of Penalty). The Company has challenged the order before the Deputy Commissioner Appeals Rajkot.	No change in status
24	Deputy Commissioner (Appeals) - Rajkot	04-10-2020	Assistant Commissioner Gujarat VAT passed exparte order for FY2016-17 CST case. Notice for hearing was not served properly. This resulted in the raised demand of Rs. 9.94 Crores (inclusive of Penalty). The Company has challenged the order before the Deputy Commissioner Appeals Rajkot.	No change in status
25	Deputy Commissioner - Appeals - Odisha	25-04-2019	Assistant Commissioner Odisha VAT passed exparte order for FY2016-17 & Q1 FY2017-18. Notice for hearing was not served properly. This resulted in the raised demand of Rs. 8.86 Crores (inclusive of Penalty). The Company has challenged the order before the Deputy Commissioner Appeals, Bhubaneswar and is awaiting the notice for hearing.	No change in status

26	Senior Joint commissioner -Appeals - West Bengal	19-10-2024	The subsidiary of our company , Ganga STP Project Private Limited, received favourable orders from the appellate authority quashing GST demand of Rs. 73.37 Crores disputed in respect of 4 years. Rectification petition for the balance tax demand of Rs. 13.77 Crores before the Appellate Authority for rectification was quashed by the authority. Company has preferred a writ petition in Hon'ble Calcutta High Court challenging the orders passed by Appellate Authority and the writ petition is yet to be listed in Hon'ble Calcutta High Court.	No change in status
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