

General information about company

Scrip code	544350	
NSE Symbol	AGARWALEYE	
MSEI Symbol	NOTLISTED	
ISIN	INE943P01029	
Name of the entity	DR. AGARWAL'S HEALTH CARE LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Yearly	
Date of Quarter Ending	31-03-2026	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	No events recorded during the reporting 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	No events recorded during the reporting quarter

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	No events recorded during the reporting quarter
Risk management committee	Not Applicable	
Market Capitalisation as per immediate previous Financial Year	Any other	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	comd00519	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		
Remarks for Exchange (not for Website Dissemination)	The market capitalization list published by the stock exchanges for the period ended December 31, 2025, is applicable to the Company from April 01, 2026 onwards. Accordingly, the status of the Company as at the end of the quarter and year ended March 31, 2026, is entered as "Any other" as the shares of the Company was listed on February 04, 2025.	

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

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	Amar Agarwal	██████████	00435684	Non-Executive - Non Independent Director	Chairperson related to Promoter		20-07-1960
2	Mr	Adil Agarwal	██████████	01074272	Executive Director	Not Applicable	CEO	13-10-1983
3	Mr	Anosh Agarwal	██████████	02636035	Executive Director	Not Applicable		01-10-1984
4	Mr	Venkatraman Balakrishnan	██████████	02825465	Non-Executive - Independent Director	Not Applicable		30-10-1964
5	Mr	Sanjay Dharambir Anand	██████████	02501139	Non-Executive - Independent Director	Not Applicable		30-03-1960
6	Mr	Ankur Nand Thadani	██████████	03566737	Non-Executive - Non Independent Director	Not Applicable		01-04-1984
7	Ms	Archana Bhaskar	██████████	02235456	Non-Executive - Independent Director	Not Applicable		10-05-1967
8	Mr	Nachiket Mor	██████████	00043646	Non-Executive - Independent Director	Not Applicable		26-02-1964

9	Mr	Ranjan Ramdas Pai	██████████	00863123	Non-Executive - Independent Director	Not Applicable		11-11- 1972
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I. Composition of Board of Directors

Disqualification of Directors under section 164 of the Companies Act, 2013

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

I. Composition of Board of Directors

Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to 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		27-01-2017				2	0	0	0			
2	NA		01-05-2016				2	0	2	1			
3	NA		30-01-2014				1	0	0	0			
4	NA		03-09-2019	03-09-2024		78.28	2	2	3	2			
5	NA		30-09-2016	30-09-2021		114.01	1	1	2	1			
6	NA		24-09-2025				1	0	3	1			
7	NA		17-09-2024	17-09-2024		18.14	1	1	2	0			
8	NA		17-09-2024	17-09-2024		18.14	2	2	7	2			
9	NA		17-09-2024	17-09-2024		18.14	2	2	1	0			

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	02825465	Venkatraman Balakrishnan	Non-Executive - Independent Director	Chairperson	03-09-2019		
2	03566737	Ankur Nand Thadani	Non-Executive - Non Independent Director	Member	05-05-2022		
3	02501139	Sanjay Dharambir Anand	Non-Executive - Independent Director	Member	23-12-2016		
4	00043646	Nachiket Mor	Non-Executive - Independent Director	Member	25-09-2024		
5	00863123	Ranjan Ramdas Pai	Non-Executive - Independent Director	Member	25-09-2024		
6	02235456	Archana Bhaskar	Non-Executive - Independent Director	Member	25-09-2024		

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	02235456	Archana Bhaskar	Non-Executive - Independent Director	Chairperson	25-09-2024		
2	03566737	Ankur Nand Thadani	Non-Executive - Non Independent Director	Member	05-05-2022		
3	02501139	Sanjay Dharambir Anand	Non-Executive - Independent Director	Member	23-12-2016		
4	00043646	Nachiket Mor	Non-Executive - Independent Director	Member	25-09-2024		
5	02825465	Venkatraman Balakrishnan	Non-Executive - Independent Director	Member	25-09-2024		

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	02501139	Sanjay Dharambir Anand	Non-Executive - Independent Director	Chairperson	12-08-2025		
2	02235456	Archana Bhaskar	Non-Executive - Independent Director	Member	25-09-2024		
3	03566737	Ankur Nand Thadani	Non-Executive - Non Independent Director	Member	24-09-2025		

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	00043646	Nachiket Mor	Non-Executive - Independent Director	Chairperson	25-09-2024		
2	03566737	Ankur Nand Thadani	Non-Executive - Non Independent Director	Member	24-09-2025		
3	02501139	Sanjay Dharambir Anand	Non-Executive - Independent Director	Member	12-08-2025		

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	00043646	Nachiket Mor	Non-Executive - Independent Director	Chairperson	25-09-2024		
2	03566737	Ankur Nand Thadani	Non-Executive - Non Independent Director	Member	24-09-2025		
3	02501139	Sanjay Dharambir Anand	Non-Executive - Independent Director	Member	12-08-2025		

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

Annexure 1

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory				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*
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)					
1	30-10-2025				Yes	9	7	3
2		03-02-2026	95		Yes	9	8	5

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	30-10-2025				Yes	6	4	3	0
2	Audit Committee	03-02-2026	95			Yes	6	5	5	0
3	Nomination and remuneration committee	30-10-2025				Yes	5	4	3	0
4	Nomination and remuneration committee	03-02-2026	95			Yes	5	4	4	0
5	Stakeholders Relationship Committee	03-02-2026				Yes	3	2	2	0
6	Corporate Social Responsibility Committee	03-02-2026				Yes	3	2	2	0

Annexure 1

V. Affirmations

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

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Thanikainathan Arumugam
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://dragarwals.co.in/dr-agarwals-health-care/
1.2	Memorandum of Association and Articles of Association	Yes		https://dragarwals.co.in/dr-agarwals-health-care/#moa-and-aoa
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://www.dragarwal.com/eye-hospital-leaders/
2	Terms and conditions of appointment of independent directors	Yes		https://dragarwals.co.in/dr-agarwals-health-care/#directors-committees
3	Composition of various committees of board of directors	Yes		https://dragarwals.co.in/dr-agarwals-health-care/#directors-committees
4	Code of conduct of board of directors and senior management personnel	Yes		https://dragarwals.co.in/wp-content/uploads/2024/09/Code-of-Conduct-by-Board-of-Directors-and-Senior-Managerial-Personnel-1-1.pdf
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://dragarwals.co.in/wp-content/uploads/2025/05/Vigil-Mechanism-Whistle-Blower-Policy.pdf
6	Criteria of making payments to non-executive directors	Yes		https://dragarwals.co.in/wp-content/uploads/2025/08/Annual-Report.pdf

7	Policy on dealing with related party transactions	Yes		https://dragarwals.co.in/wp-content/uploads/2024/09/Policy-on-Related-Party-Transactions.pdf
8	Policy for determining 'material' subsidiaries	Yes		https://dragarwals.co.in/wp-content/uploads/2024/09/Policy-for-Determining-Materiality-Subsidiaries.pdf
9	Details of familiarization programmes imparted to independent directors	Yes		https://dragarwals.co.in/wp-content/uploads/2025/04/Familiarisation-31.03.2025.pdf
10	Email address for grievance redressal and other relevant details	Yes		https://dragarwals.co.in/dr-agarwals-health-care/
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://dragarwals.co.in/dr-agarwals-health-care/
12	Financial results	Yes		https://dragarwals.co.in/dr-agarwals-health-care/#quarterly-financials
13	Shareholding pattern	Yes		https://dragarwals.co.in/dr-agarwals-health-care/#shareholding-pattern
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://dragarwals.co.in/dr-agarwals-health-care/#analyst-earnings-call
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://dragarwals.co.in/dr-agarwals-health-care/#analyst-earnings-call
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	https://dragarwals.co.in/dr-agarwals-health-care/#newspaper-publications
18	Credit rating or revision in credit rating obtained	Yes	https://dragarwals.co.in/dr-agarwals-health-care/#credit-rating
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	https://dragarwals.co.in/dr-agarwals-health-care/#annual-financials
20	Secretarial Compliance Report	Yes	https://dragarwals.co.in/wp-content/uploads/2025/05/Annual-Secretarial-Compliance-Report-FY-25.pdf
21	Materiality Policy as per Regulation 30 (4)	Yes	https://dragarwals.co.in/wp-content/uploads/2024/09/Policy-for-Determining-Materiality-of-Events.pdf
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	https://dragarwals.co.in/wp-content/uploads/2026/03/Contact-Details-of-KMP-Disclosure-Policy-1.pdf
23	Disclosures under regulation 30(8)	Yes	https://dragarwals.co.in/dr-agarwals-health-care/#corporate-announcement

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://dragarwals.co.in/wp-content/uploads/2024/09/Dividend-Distribution-Policy.pdf
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	https://dragarwals.co.in/dr-agarwals-health-care/#annual-return
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes	https://dragarwals.co.in/wp-content/uploads/2025/04/Employees-Stock-Option-Scheme-2022.pdf
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	https://dragarwals.co.in/dr-agarwals-health-care/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	https://dragarwals.co.in/dr-agarwals-health-care/
Disclosure of notes on website in terms of Listing Regulations explanatory [Text Block]			Textual Information(1)

Text Block

Textual Information(1)

With respect to Employee Benefit Scheme Documents, the Statement pursuant to Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014 read with Regulation 14 of the SEBI (Share Based Employee Benefits) Regulations, 2014 is disclosed as part the Annual Report of the Company for the FY 2024-25 which is uploaded on the website of the Company at: <https://dragarwals.co.in/wp-content/uploads/2025/08/Annual-Report.pdf>

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

Annexure II

II. Annual Affirmations

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is “No” details of non-compliance may be given here.
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes	
32	Approval for material related party transactions	23(4)	Yes	
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes	
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	Yes	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4), (5) & (6)	Yes	
36	Alternate Director to Independent Director	25(1)	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

Annexure II		
1	Name of signatory	Thanikainathan Arumugam
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

Annexure II		
1	Name of signatory	Thanikainathan Arumugam
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	Thanikainathan Arumugam
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	28-04-2026

Investor Grievance Details

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

Disclosure of 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	National Faceless Assessment Centre - Income Tax Department	07-03-2025	The appeal proceedings are pending before CIT(A)	The appeal proceedings are pending before CIT(A)
2	National Faceless Assessment Centre - Income Tax Department	11-03-2025	The appeal proceedings are pending before CIT(A)	The appeal proceedings are pending for disposal before the CIT(A)
3	National Faceless Assessment Centre - Income Tax Department	12-03-2025	First instalment of INR 10 lakhs deposited on June 18 2025. The appeal proceedings are pending before the CIT(A)	The appeal proceedings are pending for hearing before the CIT(A)
4	Vinayak Netralaya, Pranay Kumar Singh, S. Sonu Verma and Vinayak Optix	28-02-2024	The appeal proceedings are pending disposal at the Madras High Court	The appeal proceedings are pending disposal at the Madras High Court
5	Income Tax Appellate Tribunal (ITAT)	07-06-2024	The matter pertains to AY 2020-21 and currently pending at Chennai Bench of ITAT for hearing the appeal	The appeal proceedings are pending before ITAT.

