

General information about company		
Scrip code	543929	
NSE Symbol	HMAAGRO	
MSEI Symbol	NOTLISTED	
ISIN	INE0ECP01024	
Name of the entity	HMA AGRO INDUSTRIES 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	NA
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	NA
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	Yes	
Risk management committee	Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	COMH00412	
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								
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	GULZAR AHMAD	ADFPA7361N	01312305	Executive Director	Chairperson related to Promoter		15-07-1966
2	Mr	MOHAMMAD MEHMOOD QURESHI	AABPQ6562G	02839611	Executive Director	Not Applicable	MD	13-08-1978
3	Mr	GULZEB AHMAD	AIIPA0593N	06546660	Executive Director	Not Applicable	CEO	10-12-1988
4	Mr	GAURAV Rajendra LUTHRA	ABTPL1384L	08023492	Non-Executive - Independent Director	Not Applicable		01-08-1982
5	Mr	ABHISHEK SHARMA	AQOPS5973Q	06387076	Non-Executive - Independent Director	Not Applicable		14-05-1975
6	Mrs	BHAWNA JAIN	BGFPJ9549F	10344683	Non-Executive - Independent Director	Not Applicable		23-06-1994

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(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		09-04-2008	03-06-2021		60	1	0	1	0			
2	NA		08-02-2024	03-05-2024		60	1	0	2	0			
3	NA		03-06-2021	03-06-2021		60	1	0	0	0			
4	NA		03-06-2021	03-06-2021		60	1	1	0	1			
5	NA		24-10-2023	24-10-2023		60	2	2	0	2			
6	NA		29-05-2025	29-05-2025		60	1	1	1	1			

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	08023492	GAURAV Rajendra LUTHRA	Non-Executive - Independent Director	Chairperson	13-10-2022		
2	02839611	MOHAMMAD MEHMOOD QURESHI	Executive Director	Member	08-02-2024		
3	10344683	BHAWNA JAIN	Non-Executive - Independent Director	Member	29-05-2025		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08023492	GAURAV Rajendra LUTHRA	Non-Executive - Independent Director	Chairperson	13-10-2022		
2	06387076	ABHISHEK SHARMA	Non-Executive - Independent Director	Member	24-10-2023		
3	10344683	BHAWNA JAIN	Non-Executive - Independent Director	Member	29-05-2025		

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	10344683	BHAWNA JAIN	Non-Executive - Independent Director	Chairperson	29-05-2025		
2	02839611	MOHAMMAD MEHMOOD QURESHI	Executive Director	Member	08-02-2024		
3	01312305	GULZAR AHMAD	Executive Director	Member	13-10-2022		

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	01312305	GULZAR AHMAD	Executive Director	Chairperson	13-10-2022		
2	02839611	MOHAMMAD MEHMOOD QURESHI	Executive Director	Member	08-02-2024		
3	10344683	BHAWNA JAIN	Non-Executive - Independent Director	Member	29-05-2025		

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	01312305	GULZAR AHMAD	Executive Director	Chairperson	18-04-2019		
2	06387076	ABHISHEK SHARMA	Non-Executive - Independent Director	Member	24-10-2023		
3	02839611	MOHAMMAD MEHMOOD QURESHI	Executive Director	Member	30-12-2025		

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								
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	01-11-2025				Yes	6	5	2
2	14-11-2025		12		Yes	6	6	3
3	30-12-2025		45		Yes	6	6	3
4		12-02-2026	43		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	13-11-2025				Yes	3	3	2	0
2	Audit Committee	12-02-2026	90			Yes	3	3	2	0
3	Stakeholders Relationship Committee	19-12-2025				Yes	3	3	1	0
4	Risk Management Committee	21-01-2026	32			Yes	3	3	1	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	NIKHIL SUNDRANI
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://hmagroup.co/corporate-governance/?tab=2361
1.2	Memorandum of Association and Articles of Association	Yes		https://hmagroup.co/wp-content/uploads/2025/01/Memorandum-of-Association-and-Article-of-Association-Upto-2023-24.pdf
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://hmagroup.co/corporate-governance/?tab=2362
2	Terms and conditions of appointment of independent directors	Yes		https://www.hmagroup.co/wp-content/uploads/2023/07/6.-Terms-and-condition-for-appointment-of-Independent-Directors.pdf
3	Composition of various committees of board of directors	Yes		https://hmagroup.co/corporate-governance/?tab=2363
4	Code of conduct of board of directors and senior management personnel	Yes		https://www.hmagroup.co/wp-content/uploads/2024/03/Code-of-Conduct-for-Board-of-Directors-and-Senior-Management-Personnel.pdf
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://www.hmagroup.co/wp-content/uploads/2024/03/Vigil-Mechanism-and-Whistle-Blower-Policy.pdf
6	Criteria of making payments to non-executive directors	Yes		https://www.hmagroup.co/wp-content/uploads/2023/07/2.-Criteria-of-making-payments-to-non-executive-directors-if-the-same-has-not-been-disclosed-in-annual-report.pdf
7	Policy on dealing with related party transactions	Yes		https://www.hmagroup.co/wp-content/uploads/2024/03/Policy-on-Related-Party-Transaction.pdf
8	Policy for determining 'material' subsidiaries	Yes		https://www.hmagroup.co/wp-content/uploads/2023/07/5.-Policy-for-determining-%CE%93Cymaterial%CE%93CO-subsidiaries.pdf
9	Details of familiarization programmes imparted to independent directors	Yes		https://www.hmagroup.co/wp-content/uploads/2023/08/Policy-on-familirisation-of-independent-directors.pdf
10	Email address for grievance redressal and other relevant details	Yes		https://hmagroup.co/investor-information/?tab=8379
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://hmagroup.co/investor-information/?tab=8379
12	Financial results	Yes		https://hmagroup.co/financial/?tab=3643
13	Shareholding pattern	Yes		https://hmagroup.co/investor-information/?tab=8375
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://hmagroup.co/financial/?tab=3641
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://hmagroup.co/financial/?tab=3641
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	https://hmagroup.co/investor-information/?tab=8376
18	Credit rating or revision in credit rating obtained	Yes	https://hmagroup.co/investor-information/?tab=83711
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	https://hmagroup.co/financial/?tab=3645
20	Secretarial Compliance Report	Yes	https://hmagroup.co/investor-information/?tab=83713
21	Materiality Policy as per Regulation 30 (4)	Yes	https://www.hmagroup.co/wp-content/uploads/2024/03/Policy-on-Determination-of-materiality-of-events-or-information.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://hmagroup.co/investor-information/?tab=83712
23	Disclosures under regulation 30(8)	Yes	https://hmagroup.co/investor-information/?tab=83712
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.hmagroup.co/wp-content/uploads/2023/07/3.-Dividend-Distribution-Policy.pdf
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	https://hmagroup.co/investor-information/?tab=8372
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	NA	
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	https://hmagroup.co/corporate-governance/?tab=2367
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	https://hmagroup.co/corporate-governance/?tab=2367

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

Annexure II		
1	Name of signatory	NIKHIL SUNDRANI
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	NIKHIL SUNDRANI
2	Designation	Company Secretary and Compliance Officer

Additional Half yearly Disclosure DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC. (applicable only for half-yearly filings)			
Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.			Textual Information(1)
I. Disclosure of Loans/ guarantees/comfort letters /securities etc. Refer note below			
(A)Any loan or any other form of debt advanced by the listed entity directly or indirectly to			
Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them	3085400	539326987	
Promoter Group or any other entity controlled by them	0	0	
Directors (including relatives) or any other entity controlled by them	0	0	
KMPs or any other entity controlled by them	0	0	
(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By			
Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months(taking into account any invocation)
Promoter or any other entity controlled by them	Guarantee	0	130169922.01
Promoter Group or any other entity controlled by them	NA	0	0
Directors (including relatives) or any other entity controlled by them	NA	0	0
KMPs or any other entity controlled by them	NA	0	0
(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by			
Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	NA	0	0
Promoter Group or any other entity controlled by them	NA	0	0
Directors (including relatives) or any other entity controlled by them	NA	0	0
KMPs or any other entity controlled by them	NA	0	0
(D) Additional Information			Textual Information(2)
II. Affirmations			
Affirmations	Compliance Status	Company Remarks	
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	Yes	Textual Information(3)	
Name	GULZEB AHMED		
Designation	CFO		
Place	AGRA		
Date	11-04-2026		

Details of Cyber security incidence		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

Signatory Details	
Name of signatory	NIKHIL SUNDRANI
Designation of person	Company Secretary and Compliance Officer
Place	AGRA
Date	11-04-2026

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	Commissioner Appeals, Customs & GST, Lucknow	22-04-2021	M/s HMA Agro Industries Ltd. was served with Demand-cum-Show Cause Notice No. 01/2021 dated 22nd April 2021 by the CGST & Central Excise Department (FY 2015-16), Agra. Despite the implementation of GST from 1st July 2017, the proceedings were initiated under Section 174 of the CGST Act. The Company submitted its response on 4th October 2021, requested a personal hearing, and sought withdrawal of the notice. The matter is presently pending before the Commissioner (Appeals), CGST, Lucknow.	The matter is currently pending in appeal at the Commissioner Appeals, Customs & GST, Lucknow.
2	CGST and Central Excise Commissionerate(Appeals) Lucknow	16-09-2019	HMA food Export Pvt Ltd(Wholly Owned Subsidiary (FY 2014-2015): Demand cum show cause notice received dated 16.09.2019 under section 174 of CGST Act, 2017	The order from the Commissioner (Appeals), Lucknow, has been received, and the company has filed an appeal before CESTAT, Allahabad. The proceedings are currently pending.
3	Customs Excise & Service Tax Appellate Tribunal(CESTAT) Allahabad	17-03-2021	HMA Food Export Pvt. Ltd (Wholly owned Subsidiary) F.Y 2015-2016 Demand cum Show Cause Notice Received Dated 27.04.2021. Reply filed dated 12.10.2021 under proviso to Section 73(1) of Finance Act, 1994 and now section 174 of CGST Act, 2017	Order Received by the Commissionerate Agra and the case is under appeal CESTAT Allahabad. The proceedings are currently pending.
4	Customs Excise & Service Tax Appellate Tribunal(CESTAT) Allahabad	28-04-2021	HMA food Export Pvt Ltd(Wholly owned subsidiary (FY 2016-2017) Demand cum Show Cause Notice Received Dated 25.04.2022. Reply Filed Dated 29.06.2022. Currently Order is passed by Commissioner CGST & Central Excise Agra Dated 17.01.2025	Order Received by the Commissionerate Agra dated 17.01.2025 and the case is under appeal before CESTAT Allahabad.
5	Department of Goods and Service Tax Parbhani	06-09-2023	Reliable Agro Foods (Partnership Firm with Substantial Interest) – FY 2020-21: Show Cause Notice under Section 73(1) of the GST Act, 2017, issued on 25.11.2024.	An appeal has been filed before the Commissioner of SGST, Parbhani, and the matter is currently pending adjudication.
6	Commissioner of Income Tax(Appeals) Kanpur	31-03-2021	Mohammad Ashraf Qureshi(Promoter) (AY 2015-16): Notice under Section 148 was issued on 31.03.2021. After proceedings, the assessment order was passed on 30.03.2022 by NFAC, Delhi. (Notices under Section 142(1) issued on 24.01.2022 and 10.03.2022).	Subsequently, against the assessment order issued through National Faceless Assessment Centre, Delhi assessee filed a appeal in CIT (Appeals) Kanpur. Hearing is in progress.
7	Commissioner of Income Tax(Appeals) Kanpur	31-03-2021	Mohammad Mehmood Qureshi(Promoter) (AY 2015-16): Notice under Section 148 was issued on 31.03.2021. After proceedings, the assessment order was passed on 29.03.2022 by NFAC, Delhi. (Notices under Section 142(1) issued on 19.01.2022 and 09.02.2022).	Subsequently, against the assessment order issued through National Faceless Assessment Centre, Delhi assessee filed a appeal in CIT (Appeals) Kanpur. Hearing is in progress.
8	Commissioner of Income Tax(Appeals) Kanpur	31-03-2021	Mohammad Kamil Qureshi(Relative of Promoter) (AY 2015-16): Demand notice under Section 156 was issued on 29.03.2022. After proceedings, the assessment order was passed the same day by NFAC, Delhi. (Notices under Section 142(1) issued on 15.12.2021, 06.02.2022, and 10.03.2022).	Subsequently, against the assessment order issued through National Faceless Assessment Centre, Delhi assessee filed a appeal in CIT (Appeals) Kanpur. Hearing is in progress.

