| General information about company | | |
|---|---|---|
| Scrip code | 523754 | |
| NSE Symbol | MAHEPC | |
| MSEI Symbol | NOTLISTED | |
| ISIN | INE215D01010 | |
| Name of the entity | MAHINDRA EPC IRRIGATION LIMITED | |
| Date of start of financial year | 01-04-2026 | |
| Date of end of financial year | 31-03-2027 | |
| Reporting Quarter Type | Half Yearly | |
| Date of Quarter Ending | 30-09-2026 | |
| 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 | Please note that provisions of Schedule III of SEBI (LODR) Regulations, 2015 w.r.t this line item, are applicable to the Company. However, there are no instances of such aquisitions of Shares/ Voting Rights made in Unlisted Companies, in this Quarter. Hence, we have selected No in this tab. |
| 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 | Please note that provisions of Schedule III of SEBI (LODR) Regulations, 2015 w.r.t this line item, are applicable to the Company. However, there are no instance of impositions penalties or fines on our entity. Hence, we have selected No in this tab. |
| 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 | Please note that provisions of Schedule III of SEBI (LODR) Regulations, 2015 w.r.t this line item, are appalicble to the Company. However, there are no instance of related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. |
| Risk management committee | Not Applicable | |
| Market Capitalisation as per immediate previous Financial Year | Top 2000 listed entities | |
| Is SCORE ID Available ? | Yes | |
| SCORE Registration ID | e00091 | |
| 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 | No |

| 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 | Ramesh Ramachandran | AAHPR1378P | 09562621 | Executive Director | Not Applicable | MD | 04-06-1969 |
| 2 | Mr | Rajeev Goyal | AAHPG9805E | 03139184 | Non-Executive - Non Independent Director | Chairperson | | 26-01-1966 |
| 3 | Mrs | Ami Vijaykumar Goda | ACCPG0416C | 09136149 | Non-Executive - Non Independent Director | Not Applicable | | 17-04-1980 |
| 4 | Mr | Viswananthan Kapilanandan | AACPV6519K | 00021159 | Non-Executive - Independent Director | Not Applicable | | 27-11-1979 |
| 5 | Mr | Balram Singh Yadav | AAGPY9611F | 00294803 | Non-Executive - Independent Director | Not Applicable | | 15-07-1964 |
| 6 | Mrs | Purvi Mehta Bhatt | ACGPM6120R | 01596457 | Non-Executive - Independent Director | Not Applicable | | 29-01-1970 |

| 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 | | 01-09-2023 | 01-09-2026 | | | 1 | 0 | 1 | 0 | | | |
| 2 | NA | | 19-07-2025 | | | | 1 | 0 | 1 | 0 | | | |
| 3 | NA | | 04-06-2024 | | | | 1 | 0 | 1 | 0 | | | |
| 4 | NA | | 04-06-2024 | | | 27 | 1 | 1 | 1 | 1 | | | |
| 5 | NA | | 21-04-2026 | | | 5.1 | 2 | 2 | 4 | 2 | | | |
| 6 | NA | | 21-04-2026 | | | 5.1 | 2 | 2 | 0 | 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 | 00021159 | Viswananthan Kapilanandan | Non-Executive - Independent Director | Chairperson | 19-07-2024 | | |
| 2 | 09136149 | Ami Vijaykumar Goda | Non-Executive - Non Independent Director | Member | 19-07-2024 | | |
| 3 | 00294803 | Balram Singh Yadav | Non-Executive - Independent Director | Member | 14-05-2026 | | |

| 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 | 01596457 | Purvi Mehta Bhatt | Non-Executive - Independent Director | Chairperson | 14-05-2026 | | |
| 2 | 00021159 | Viswananthan Kapilanandan | Non-Executive - Independent Director | Member | 19-07-2025 | | |
| 3 | 09136149 | Ami Vijaykumar Goda | Non-Executive - Non Independent Director | Member | 19-07-2024 | | |

| 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 | 00294803 | Balram Singh Yadav | Non-Executive - Independent Director | Chairperson | 14-05-2026 | | |
| 2 | 09562621 | Ramesh Ramachandran | Executive Director | Member | 01-09-2023 | | |
| 3 | 03139184 | Rajeev Goyal | Non-Executive - Non Independent Director | Member | 19-07-2025 | | |

| 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 | 09562621 | Ramesh Ramachandran | Executive Director | Chairperson | 01-09-2023 | | |
| 2 | 00294803 | Balram Singh Yadav | Non-Executive - Independent Director | Member | 14-05-2026 | | |
| 3 | 00021159 | Viswananthan Kapilanandan | Non-Executive - Independent Director | Member | 19-07-2024 | | |

| 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 | 09562621 | Ramesh Ramachandran | Executive Director | Chairperson | 20-03-2026 | | |
| 2 | 01596457 | Purvi Mehta Bhatt | Non-Executive - Independent Director | Member | 14-05-2026 | | |
| 3 | 00021159 | Viswananthan Kapilanandan | Non-Executive - Independent Director | Member | 20-03-2026 | | |

| **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 | 21-04-2026 | | | | Yes | 6 | 6 | 2 |
| 2 | | 16-07-2026 | 85 | | 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 | 21-04-2026 | | | | Yes | 3 | 3 | 2 | 0 |
| 2 | Audit Committee | 16-07-2026 | 85 | | | Yes | 3 | 3 | 2 | 0 |
| 3 | Nomination and remuneration committee | 21-04-2026 | | | | Yes | 3 | 3 | 2 | 0 |
| 4 | Nomination and remuneration committee | 16-07-2026 | 85 | | | Yes | 3 | 3 | 2 | 0 |
| 5 | Risk Management Committee | 16-07-2026 | | | | Yes | 3 | 3 | 2 | 0 |
| 6 | Corporate Social Responsibility Committee | 16-07-2026 | | | | Yes | 3 | 3 | 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) | 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 | Madhvendra Pratap Singh |
| 2 | Designation | Company Secretary and Compliance Officer |

| Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter) | | | | |
|---|---|---|---|---|
| **I. Affirmations** | | | | |
| Sr | Particulars | Regulation Number | Compliance status (Yes/No/NA) | If status is "No" details of non-compliance may be given here. |
| 1 | Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, BRSR & BRSR core, if applicable, displayed on website | 46(2) | Yes | |
| 2 | Presence of Chairperson of Audit Committee at the Annual General Meeting | 18(1)(d) | No | Due to preoccupation chairman of Audit Committee was not able to attend the AGM. However, on the basis of his recommendation Mr. Balram Singh Yadav, Member of Audit Committee had attended the AGM for and on behalf of Chairman of Audit Committee to answer the query of the shareholders, if any. |
| 3 | Presence of Chairperson of the nomination and remuneration committee at the annual general meeting | 19(3) | Yes | |
| 4 | Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting | 20(3) | Yes | |
| 5 | Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report | 24A(1) | Yes | |
| 6 | Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report | 24A(1A), 24A(1B), 24A(1C) | Yes | |
| 7 | Submission of Annual Secretarial Compliance Report | 24A(2) | Yes | |
| 8 | Whether "Corporate Governance Report" disclosed in Annual Report | 34(3) read with para C of Schedule V | Yes | |
| Any other information to be provided | | | | |

| Annexure III | | |
|---|---|---|
| 1 | Name of signatory | Madhvendra Pratap Singh |
| 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 | Madhvendra Pratap Singh |
| Designation of person | Company Secretary and Compliance Officer |
| Place | Nashik |
| Date | 23-10-2026 |

| 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 | The Commissionerate CGST & CX, Nagpur (Audit) | 08-05-2024 | The Company has received an Order in respect of Service Tax pertaining to the Financial Year 2015-16. Pursuant to the said Order, a Service Tax demand of Rs.12,74,52,304 has been raised against the Company, along with an equivalent penalty of Rs .12,74,52,304 under Section 78(1) of the Finance Act, 1994 and an additional penalty of Rs.10,000 under Section 77(2) of the Finance Act, 1994. Further,the Company has filed an appeal against the aforesaid Order before the appropriate appellate authority on 08th Aug 2024 against the Order passed by the Commissionerate CGST & CX, Nagpur. | Compnay has filed appeal CESTAT Mumbai on 08th Aug 2024. The above said appeal is pending for hearing as on date. |
| 2 | Assistant Commissioner (ST) (FAC) Mettupalyam Road Circle, Coimbatore | 30-08-2024 | The Company has received an Order from the Asst. Commissioner (ST) (FAC) Coimbatore dated 30th August, 2024 imposing a GST demand of Rs. 35,68,008 along with a penalty u/s 73 of Rs. 3,56,800 and interest of Rs. 33,90,682 under Section 50(3) of the TNGST and CGST Act, 2017. Further, the Company has filed the appeal with the Department on 26th May 2025 against the Order passed by the Assistant Commissioner (ST)(FAC) Mettupalyam Road Circle, Coimbatore | Pending for hearing before the First level Appellate autority under GST |
| 3 | Deputy Commissioner (ST) STU-2, ABIDS Division. | 28-02-2025 | The Company has received the Order from the Asst. Commissioner (ST) (FAC) Hyderabad dated 28th February, 2025 imposing a GST demand of Rs. 56,88,740 along with a penalty of Rs. 5,68,874 under Section 73(9) of the Telangana GST and CGST Act, 2017.. Further, the Company has filed the appeal with the Department on 26th May 2025 against the Order passed by the Deputy Commissioner (ST) STU-2, ABIDS Division. | Pending for hearing before the First level Appellate autority under GST |
| 4 | Deputy Commissioner (ST) STU-2, ABIDS Division. | 07-04-2025 | The Company has received the Order from the Deputy Commissioner (ST) STU-2, ABIDS Division date April 07, 2025 a imposing a GST demand of Rs. 3,11,27,835 along with a penalty of Rs. 31,19,575 under Section 73(9) of the Telangana GST and CGST Act, 2017. Further to which the company has filed the appeal with the Department against the Order passed by the Deputy Commissioner (ST) STU-2, ABIDS Division, last hearing for the appeal was held on 6th May 2026. | First heraing against the appeal is held on 6th May 2026. waiting for the order. |
| 5 | Office of the Asst Commissioner of Income Tax Circle (15)(1) Mumbai | 10-12-2019 | The Company has received a order form Assessment Order received u/s 143(3) imposing tax demand of Rs. 2,08,24,343 Further, the Company have received the letter from Income Tax Department to submit the ground wise submission along with other document by 20th March 2026 | Appeal is filed with First appeallate authority of Income Tax and company is under going the hearing with appellate authority |