

Annexure -H

Business Responsibility and Sustainability Report



SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	NSE Symbol	PICCADIL
2	BSE Scrip Code	530305
3	MSEI Symbol	NOTLISTED
4	ISIN	INE546C01010
5	Corporate Identity Number (CIN) of the Company	L01115HR1994PLC032244
6	Name of the Company	PICCADILY AGRO INDUSTRIES LIMITED
7	Year of Incorporation	25/03/1994
8	Registered office address	VILL BHADSON, UMRI-INDRI ROAD TEH.INDRI, DIST.KARNAL, KARNAL, Haryana, India, 132117
9	Corporate address	G-17, JMD Pacific Square, Sector-15 (Part-2), Gurugram, Haryana 122002 (India)
10	E-mail	cs@piccadily.com
11	Telephone	+91-172-2997651
12	Website	www.piccadily.com
13	Financial year for which reporting is being done	31.03.2026
14	Name of the Stock Exchange(s) where shares are listed	BSE Limited NSE Limited
15	Paid-up capital	985715080.00
16	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Name: CS Niraj Kumar Sehgal Contact 9316522075 Email:- cs@piccadily.com
17	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Consolidated Basis
18	Whether the company has undertaken assessment or assurance of the BRSR Core?	No
19	Name of assessment or assurance provider	NA
20	Type of assessment or assurance obtained	NA

*As per applicable SEBI Regulations, assurance is not mandatory for the Company.

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of main activity	Description of business activity	% of Turnover
1	Manufacturing of Sugar	White Crystal Sugar	20.53%
2	Liquor (IMFL & Country liquor)	IMFL, Pet Bottles, Malt Co2 gas, DDGS	79.47%

17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

S. No.	Product/Service	NIC Code	% of total turnover contributed
1	SUGAR	15421	20.53%
2	COUNTRY LIQUOR	15511	35.16%
3	IMFL	15532	44.31%

III. Operations

18. Number of locations where plants and/or operations /offices of the entity are situated

Location	Number of plants	Number of offices	Total
National	3	2	5
International	1	0	1

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of states)	29
International (No. of countries)	29

b. What is the contribution of exports as a percentage of the total turnover of the entity? 7.48%

c. A brief on types of customers

Piccadily Agro Industries Limited supplies all alcohol products to the contractors, dealers & import agencies.

IV. Employees

20. Details as on March 31, 2026:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES						
1	Permanent (D)	317	287	90.54%	30	9.46%
2	Other than Permanent (E)	603	600	99.50%	03	0.50%
3	Total employees (D+E)	920	887	96.41%	33	3.59%
WORKERS*						
4	Permanent (F)	22	22	100%	0	0
5	Other than Permanent (G)	214	214	100%	0	0
		236	236	100%	0	0

b. Differently abled employees and workers:

S. No.	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)					
2	Other than Permanent (E)					
3	Total differently abled employees (D+E)			Nil		
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)					
5	Other than Permanent (G)					
6	Total differently abled workers (F+G)			NA		

21. Participation/ Inclusion /Representation of women:

	Total(A)	No. and percentage of females	
		No.(B)	%(B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	4	0	0.00%

22. Turnover rate for permanent employees and workers:

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.00%	7.00%	7.00%	6.00%	7.00%	6.00%	5.00%	7.00%	5.00%
Permanent Workers	6.00%	0.00%	6.00%	5.00%	0.00%	5.00%	4.00%	0.00%	4.00%

V. Holding, Subsidiary and Associate Companies (including joint ventures):**23. Names of holding / subsidiary / associate companies / joint ventures:**

S. No.	Name of Holding/ Subsidiary /Associate Companies/Joint Venture (A)	Indicate whether Holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	Six Trees Drinks Private Limited	Subsidiary	100.00%	Yes
2	Portavadie Distillers and Blenders Limited (Incorporated In United Kingdom)	Subsidiary	100.00%	Yes
3.	Piccadily Food & Essentials Limited	Subsidiary	100.00%	Yes

VI. CSR Details**24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: YES**(ii) Turnover (in ₹): **11428422000**(iii) Net worth (in ₹): **9004639000****VII. Transparency and Disclosures Compliances****25. Complaints/grievances on any of the principles (Principles1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC)**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	Nil	Nil	Nil	0	0	Nil
Investors (other than shareholders)	No	Nil	Nil	Nil	0	0	Nil
Shareholders	Yes	24	0	ALL COMPLAINTS HAS BEEN RESOLVED	19	0	ALL COMPLAINTS HAS BEEN RESOLVED
Employees and workers	Yes	4	43	Court cases	0	43	COURT CASES
Customers	No	Nil	Nil	Nil	0	0	Nil
Value Chain Partners	No	Nil	Nil	Nil	0	0	Nil
Other(please specify)	No	Nil	Nil	Nil	0	0	Nil

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to Adaptor mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
NIL					



SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
POLICY AND MANAGEMENT PROCESSES									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web link of the policies, if available	https://www.piccadilly.com/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	NA								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NA								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The commitments and goals wherever required are set by the company and have been mentioned in the respective principles.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA								

- 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.** (listed entity has flexibility regarding the placement of this disclosure)

Environment

The Company is putting its efforts towards conserving natural resources, reducing pollution, and sustaining the environment. The Company is taking various initiatives for reducing the carbon footprints, water conservation, usage of alternate source of energy etc. The Company continues to promote sustainable development through its business decisions and actions. Initiatives are being made towards ecological systems by growing more plants and trees.

Social

The Company is socially responsible towards its employees and the community at large. The Company encourages to create and maintain a diverse, inclusive, and vibrant work environment that nurtures and motivates its employees through various insurance and health schemes. For the community, the Company's CSR policy intends to focus its efforts on socio economic backward groups of the society by innovatively supporting them through programmes designed in the domains of education, health, sports and environment.

Governance

The Company's philosophy in relation to Corporate Governance is to ensure transparent disclosures and reporting that conforms fully to laws, regulations, and guidelines and to promote ethical conduct throughout the organization with the primary objective of enhancing stakeholders' value while being a responsible corporate citizen. The Company has always thrived towards building trust with shareholders, employees, customers, suppliers, regulators, and other stakeholders based on the principles of good Corporate Governance.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy.

Mr. Natwar Aggarwal (Chief Financial Officer)

E-mail: natwar.aggarwal@piccadily.com

9. Does the entity have a specified committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.

Yes. The Stakeholders Relationship Committee (SRC) of the board is responsible for decision making on Sustainability issues. Refer to Corporate Governance Report for additional information on SRC.

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) by the company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency: Annually (A) / Half yearly (H) / Quarterly (Q) / Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action																		
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		

Director

Quarterly

The Company ensures compliance with all the statutory requirements relevant to the principles.

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9

No

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/ No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not Applicable.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

01

PRINCIPLE

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	6	The topics are aligned with the material topics as identified during the stakeholder consultation, including, but not limited to, Business & Financial performance, Corporate Social Responsibility (CSR), assessments of Risks associated with Business, Evaluation of internal financial controls, Digitization initiatives, compliance and governance parameters, Companies Act, 2013, SEBI regulations as applicable to the Company, Code of Conduct for Employees and Prevention of Sexual Harassment at Workplace (POSH) etc. A statement with respect to the status of compliance with the provisions relating to the Maternity Benefit Act, 1961.	100.00%
Key Managerial Personnel	4	The topics are aligned with the material topics as identified during the stakeholder consultation, including, but not limited to, Business & Financial performance, Corporate Social Responsibility (CSR), assessments of Risks associated with Business, Evaluation of internal financial controls, Digitization initiatives, compliance and governance parameters, Companies Act, 2013, SEBI regulations as applicable to the Company, Code of Conduct for Employees and Prevention of Sexual Harassment at Workplace (POSH) etc.	100.00%
Employees other than BoD and KMPs	317	The topics were aligned with material topics as identified during stakeholder consultation, including, but not limited to compliance of Ministry of Corporate Affairs, Reserve Bank of India, FEMA, POSH, Water and energy conservation, IT security, incident investigation, productivity environment protection, digitization, safety related sessions and sensitization of compliances under Code of Conduct to regulate, monitor, and report trading by Designated Persons.	100.00%
Workers	839	Awareness Programmes on Health and Safety and On-skill Development Programmes	100.00%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:-

Monetary					
	NGRBC Principle	Name of the regulatory enforcement agencies/ judicial institutions	Amount in INR	Brief of the Case	Has an appeal been preferred (Yes/No)
Penalty/ Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

3. Of the instances disclosed in Question 2 above, details of the appeal/revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Under the Section 15A(a), 15A(b), 15HA, 15,HB of SEBI Act, Adjudicating Officer imposed the monetary penalties on Company, directors and ex-officials against which an appeal has been filed	NIL

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, PAIL covers its Anti-Corruption and Anti-Bribery policy under the Code of Conduct Policy which is available on Internet, which offers a formal mechanism for all employees to raise their voices on unethical behaviour, actual or suspected fraud or flag any violations of the Company's Code of Conduct. web-link to the policy www.piccadily.com.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	FY (2025-26)	FY (2024-25)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints about conflict of interest.

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors.	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs.	Nil	Nil	Nil	Nil

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

NOT APPLICABLE since there were no fines, penalties, or action taken by regulators, law enforcement agencies or judicial institutions on cases of corruption and conflict of interest..

8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2025-26	FY 2024-25
i) Accounts payable x 365 days.	2558504	2975536.08
ii) Cost of goods/services procured	73993.75	56962.12
iii) Number of days of accounts payables	35	52

9. Open-ness of business :

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameters	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. i) Purchases from trading houses	0.00	0.00
	ii) Total purchases	63,107.26	41,717.10
	iii) Purchases from trading houses as % of total purchases	0.00	0.00%
	b. Number of trading houses where purchases are made	0.00	0.00
	c. i) Purchases from top 10 trading houses	0.00	0.00
	ii) Total purchases from trading houses	0.00	0.00
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a. i) Sales to dealer / distributors	1,13,506.24	88,625.65
	ii) Total Sales	1,13,506.24	88,625.65
	iii) Sales to dealer / distributors as % of total sales	100%	100.00%
	b. Number of dealers / distributors to whom sales are made	1040	859
	c. i) Sales to top 10 dealers / distributors	22,025.86	27,079.46
	ii) Total Sales to dealer / distributors	1,13,506.24	88,625.65
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	19.40%	30.55%
Share of RPTs in	a. i) Purchases (Purchases with related parties)	5.53	291.10
	ii) Total Purchases	49,886.26	42,538.05
	iii) Purchases (Purchases with related parties as % of Total Purchases)	0.01%	0.68%
	b. i) Sales (Sales to related parties)	1,593.39	230.08
	ii) Total Sales	1,13,506.24	88,625.65
	iii) Sales (Sales to related parties as % of Total Sales)	1.40%	0.26%
	c. i) Loans & advances given to related parties	0.000.00	0.00
	ii) Total loans & advances	0.00	0.00
	iii) Loans & advances given to related parties as % of Total loans & advances		
	d. i) Investments in related parties	9,955.21	8,130.45
	ii) Total Investments made	9,955.21	8,130.45
	iii) Investments in related parties as % of Total Investments made	100%	100.00%

Leadership Indicators
1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year.

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL		

2. Does the entity have processes in place to avoid / manage conflicts of interest involving members of the Board? (Yes / No) If yes, provide details of the same.

Yes

The Company has Code of conduct for Employee, Senior Management and Directors, which requires the Employees, Senior Management and Directors of the Company to take utmost care when participating in any transaction directly

or indirectly in which they have a director indirect interest that conflicts, or may conflict, with the interests of the Company. They are expected to:

1. Avoid conflicts of interest
2. Refrain from accepting benefits from third parties
3. Disclose interest in a proposed transaction or arrangement (transactional conflicts)
4. Declare interest in an existing transaction or arrangement.
5. To observe at most care while applying for any tender and bid or adopting new policies.
6. Every member of the Board and Senior Management is required to submit an affirmation of compliance with the provisions of the code of Conduct annually.

02

PRINCIPLE**BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE****Essential Indicators**

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impact
R&D	0.00%	0.00%	0.00%
Capex	0.00%	0.00%	0.00%

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)** Yes
b. If yes, what percentage of inputs were sourced sustainably? 68%
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

(a) Plastics (including packaging)

PAIL has introduced the concept of re-usable packing all across its plants and continues to explore innovative ways to convert single use packaging methods into reusable packaging methods. PAIL also has the Life Cycle Management Process of the packaging material in place. E-waste, Hazardous Waste, and other waste (ETP Sludge, Spent Oil, Discarded Containers, Non-Hazardous Waste, Oil-Soaked, Sludge, etc.) are sent to the authorized processors for disposal with negligible land-fill risk.

(b) E-waste

PAIL has introduced the concept of re-usable packing all across its plants and continues to explore innovative ways to convert single use packaging methods into re-usable packaging methods. PAIL also has the Life Cycle Management Process of the packaging material in place. E-waste, Hazardous Waste, and other waste (ETP Sludge, Spent Oil, Discarded Containers, Non-Hazardous Waste, Oil-Soaked, Sludge, etc.) are sent to the authorized processors for disposal with negligible land-fill risk.

(c) Hazardous waste

PAIL has introduced the concept of re-usable packing all across its plants and continues to explore innovative ways to convert single use packaging methods into reusable packaging methods. PAIL also has the Life Cycle Management Process of the packaging material in place. E-waste, Hazardous Waste, and other waste (ETP Sludge, Spent Oil, Discarded Containers, Non-Hazardous Waste, Oil-Soaked, Sludge, etc.) are sent to the authorized processors for disposal with negligible land-fill risk.

(d) other waste

PAIL has introduced the concept of re-usable packing all across its plants and continues to explore innovative ways to convert single use packaging methods into reusable packaging methods. PAIL also has the Life Cycle Management Process of the packaging material in place. E-waste, Hazardous Waste, and other waste (ETP Sludge, Spent Oil, Discarded Containers, Non-Hazardous Waste, Oil-Soaked, Sludge, etc.) are sent to the authorized processors for disposal with negligible land-fill risk.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

No.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

No

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along with action taken to mitigate the same.

Name of Product/ Service	Description of the risk/ concern	Action Taken
NIL	NIL	NIL

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate Input Material	Recycled or re-used input material to total material	
	FY 25-26 Current Financial Year	FY24-25 Previous Financial Year
	NA	

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 25-26 Current Financial Year			FY 24-25 Previous Financial Year		
	Re-used	Recycled	Safety Disposed	Re-used	Recycled	Safety Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NIL	NA

03

PRINCIPLE

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1. a. Details of measures for the well-being of employees:

% of employees covered by											
Particulars	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	287	0	0	287	100.00%	0	0	0	0	0	0
Female	30	0	0	30	100.00%	0	0	0	0	0	0
Total	317	0	0	317	100.00%	0	0	0	0	0	0
OTHER THAN PERMANENT EMPLOYEES											
Male	600	0	0	600	100.00%	0	0	0	0	0	0
Female	3	0	0	3	100.00%	0	0	0	0	0	0
Total	603	0	0	603	100.00%	0	0	0	0	0	0

b. Details of measures for the well-being of workers:

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No.(B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	22	0	0	22	100.00%	0	0	0	0	0	0
Female	0	0	0	0	100.00%	0	0	0	0	0	0
Total	22	0	0	22	100.00%	0	0	0	0	0	0
OTHER THAN PERMANENT EMPLOYEES											
Male	214	0	0	0	0.00%	0	0	0	0	0	0
Female	0	0	0	0	0.00%	0	0	0	0	0	0
Total	214	0	0	0	0.00%	0	0	0	0	0	0

c. Spend on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2025-26	FY 2024-25
i) Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers))	49029665.00	16552000.00
ii) Total revenue of the company	11428422000.00	8928078000.00
iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.43%	0.19%

2. Details of retirement benefits for the current and previous financial year:

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered (as a % of total employee)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/N.A)	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority (Yes/No/N.A.)
PF	47.00%	100.00%	Yes	33.00%	73.00%	Yes
Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
ESI	0.61%	100.00%	Yes	1.75%	85.24%	Yes
Others- Please Specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

YES

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

NO

5. Return to work and retention rates of permanent employees that took parental leave.

Gender	Permanent employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No(If yes, then give details of the mechanism in brief)
Permanent Employees	No
Other than Permanent Employees	
Permanent Workers	
Other than Permanent Workers	

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	317	317	100.00%	267	0	0
- Male	287	287	100.00%	234	0	0
- Female	30	30	100.00%	33	0	0
Total Permanent Workers	22	22	100.00%	0	0	0
- Male	22	22	100.00%	22	0	0
- Female	0	0	100.00%	0	0	0

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health & safety measures		On skill up gradation		Total (D)	On health and safety measures		On skill up gradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	EMPLOYEES									
Male	690	690	100.00%	510	73.91%	687	687	100.00%	419	60.99%
Female	35	35	100.00%	35	100.00%	35	35	100.00%	35	100.00%
Total	725	725	100.00%	545	75.17%	722	722	100.00%	0	62.88%
	WORKERS									
Male	236	236	100.00%	236	100.00%	177	177	100.00%	575	324.86%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	236	236	100.00%	236	100.00%	177	177	100.00%	575	324.86%

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (D/C)
EMPLOYEES						
Male	690	690	100.00%	687	687	100.00%
Female	35	35	100.00%	35	35	100.00%
Total	725	725	100.00%	722	722	100.00%
WORKERS						
Male	236	236	100.00%	177	177	100.00%
Female	0	0	0.00%	0	0	0.00%
Total	236	236	100.00%	177	177	100.00%

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

Yes, all the plants of the PAIL –occupational, health and safety management systems and the scope of certification covers operations related to product manufacturing and supply. PAIL pays special attention to the health and safety of its employees.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

To ensure adherence to prescribed safety norms, teams visit workplaces/locations to carry out inspections and assessments of potential hazards that could harm workers. They also interact with the workmen and explain hazards and risks involved in allocated activities through toolbox talks.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/No)

Yes

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0.00	0.00
	Workers	0.00	0.00
No. of fatalities	Employees	0.00	0.00
	Workers	0.00	0.00
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0.00	0.00
	Workers	0.00	0.00

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

- Various safety trainings and awareness programmes, Emergency Preparedness Mock Drills and Fire safety are carried out.
- The Company has designated team members to continuously monitor activities and safety permits are issued by safety officers for high risk working conditions including working at heights, in confined locations, hot areas, on moving machinery and other critical activities.
- Across the plants of PAIL, an applause system is followed, wherein employees and workmen are felicitated for sharing the best ideas.

13. Number of complaints on working conditions and health and safety made by employees and workers

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00%
Working Conditions	100.00%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health and safety practices and working conditions.

As a proactive measure, several activities such as free medical treatment, organisation of medical camps, awareness programmes on various aspects are undertaken by the Company. Various safety protocols/SOPs are in place to ensure workplace safety and safety of team members.

All leading and lagging indicators are captured and accordingly, corrective and preventive actions are planned and implemented across all operations.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of
 - Employees (Y/N) Yes
 - Workers (Y/N)? Yes
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
No, the company doesn't have any value chain partners.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment

Indicate Input Material	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5. Details on assessment of value chain partners:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0.00%
Working Conditions	0.00%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No such assessments were undertaken during the year under review. However, we may do it in the future in order to address the health and safety concerns of our value chain partners.

04

PRINCIPLE

BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Stakeholder mapping is undertaken at various levels, covering the Company's plant level and corporate level. PAIL identified the key stakeholder groups by considering the individuals or entities that have a significant interest or influence on our activities, operations, or success. The list of identified stakeholders includes the Employees, Communities, Suppliers / Service Providers, Opinion Leaders / Experts / Academic Institutions, Media, Customers, Investors, Shareholders and Regulators / Government Authorities.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder groups.

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Regulatory bodies/ Government/ Industry Association	No	E-mail		Others – please specify	Need-based	Compliance-related requirements such as the filing of periodic returns, reports, payment of taxes, etc.
2	Opinion Leaders / Experts / Academic Institution	No	E-mail		Others – please specify	Need-based	Compliance to legal requirements, advice on business, legal, tax and environment-related issues.

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
3	Investors/ Fundors/ Shareholders	No	E-mail		Others – please specify	Annual, Quarterly, Monthly, Weekly, Daily	Regulatory compliances, Financial performance and business updates
4	Vendors/ Suppliers/ Contractors/ Sellers	Yes	E-mail		Others – please specify	Annual, Quarterly, Monthly, Weekly, Daily	To share and understand mutual needs and expectations including for quality, cost & delivery, growth in business avenues. Also, to ensure compliance to ethical practices.
5	Customers	No	Other	Customer Meets, Key Account Process, Surveys; Feedback calls; Training Forums; Direct Visits	Others – please specify	Need-based	Promote and grow business by educating them about the product, services, and new initiatives (if any). Understanding their expectations about products and services and ways to improve them. Fulfill transactions involved for doing business. Brand Satisfaction Survey.
6	Local communities	Yes	Other	Meetings with local community; Public hearing; CSR Initiatives	Others – please specify	Annual, Quarterly, Monthly, Weekly, Daily	PAIL has identified the disadvantaged, vulnerable and marginalized stakeholders in its areas of operation. Based on their needs, the Company engages in initiatives related to healthcare, education, infrastructure development, provision for safe drinking water, fighting hunger and sustainable livelihoods, etc. These objectives are achieved through the Company's CSR initiatives.
7	Employees	No	Other	Sunrise and sunset meetings, weekly/monthly reviews, HR forum; meeting stownhalls; focused group discussions meetings.	Others – please specify	Annual, Quarterly, Monthly, Weekly, Daily	Employee wellbeing, Enhancing efficiency and productivity, Imparting training through regular programmes; increasing awareness of all aspects of the business (codes, values, etc.), Health and safety, Rewards and recognitions.
8	Management/ Board	No	E-mail		Others – please specify	Board meetings with defined frequency.	To meet the highest standards of governance. Guidance on smooth operations, improving efficiency and productivity.
9	Media/NGOs	No	Other	Regular Interactions	Others – please specify	Ongoing	Maintaining quality standards, health, wellbeing and inclusive growth in the community. Interaction is done with NGO's to do need analysis for the CSR project related to Local Community and communication to local media for awareness.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company performs the materiality assessment periodically. By using the Principles of Global Reporting Initiatives to pin point the Company's crucial economic, environmental, and social issues, stakeholder assessment was carried out. The identification of material issues is based on inputs from the stakeholder engagement process, global and sectoral sustainability trends, and other factors. The comprehensive materiality evaluation helps the Company prioritize

strategies, policies, and action plans relating to economic, environmental and social consequences by providing context for sustainability. The outcomes of the materiality analysis are provided to the Board .

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No).

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Based on the consultation PAIL has adopted policies which include the CSR policy, as well as PAIL Code of Conduct. PAIL has implemented various CSR programmes and continuously improved on the HR practices. We take this feedback from the stakeholders to improve our performance

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

The Company has identified avenues to be meaningfully engaged with the communities through structured projects for improving their livelihood through education, skill based trainings as well as health awareness programs.

Under its CSR, the Company has been driving various activities to uplift the marginalized and vulnerable community. Details of CSR initiatives are available at the Company's website www.piccadily.com

05

PRINCIPLE

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
EMPLOYEES						
Permanent	317	287	90.54%	267	267	100.00%
Other than Permanent	603	600	99.50%	540	540	100.00%
Total employees	920	887	96.41%	807	807	100.00%
WORKERS						
Permanent	22	22	100.00%	22	22	100.00%
Other than Permanent	214	212	99.07%	212	212	100.00%
Total employees	236	234	99.15%	234	234	100.00%

2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
EMPLOYEES										
Permanent	317	9	2.84%	317	100.00%	267	0	0	267	100.00%
Male	287	9	3.14%	287	100.00%	234	0	0	234	100.00%
Female	30	0	0.00%	30	100.00%	33	0	0	33	100.00%
Other than permanent	603	622	103.15%	317	52.57%	540	118	21.85%	422	78.15%
Male	600	619	103.17%	287	47.83%	538	116	21.56%	422	78.44%
Female	3	3	100.00%	30	1000.00%	2	2	100.00%	0	0.00%

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
WORKERS										
Permanent	22	0	0.00%	0	0.00%	22	5	22.73%	34	154.55%
Male	22	0	0.00%	0	0.00%	22	5	22.73%	17	77.27%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	17	0.00%
Other than permanent	214	0	0.00%	214	100.00%	212	212	100.00%	0	0.00%
Male	214	0	0.00%	214	100.00%	212	212	100.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

3. Details of remuneration /salary /wages

a. Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	6	2,88,99,495	1	0
Key Managerial Personnel*	4	4,38,48,568	0	0
Employees other than BOD & KMP	294	51,88,39,361	32	3,55,80,814
Workers	839	25,16,38,356	0	0

b. Gross wages paid to females as % of total wages paid by the entity in the 3 following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females	35580814.00	33265137.00
Total wages	251638356.00	288626379.00
Gross wages paid to females (Gross wages paid to females as % of total wages)	14.14%	11.53%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?(Yes/No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues?

The Company has a Whistle Blower Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Necessary actions are taken to address the concerns/issues in the best interest of the aggrieved person.

6. Number of complaints on the following made by employees and workers:

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour /Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases

The Whistle Blower policy mentions a clause on maintaining confidentiality of complainant/ ensuring protection against victimization. It states that the disclosures of wrongful conduct are submitted on a confidential basis or submitted anonymously. Such disclosures are confidential to the extent possible, convenient with the need to conduct an adequate investigation. The Company is obligated to take stringent actions against any director, supervisor or employee found to have so violated this clause.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments for the year:

	% of offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Not applicable to all
Forced/ in voluntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others-please specify	

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

No corrective action was taken as no instance were reported on the above issues, hence the question is not applicable.

Leadership Indicators

- Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints. NA
- Details of the scope and coverage of any Human rights due-diligence conducted. NA
- Is the premise /office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/ Involuntary Labour	0.00%
Wages	0.00%
Others-please specify	0.00%

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above-

06

PRINCIPLE

BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. Details of total energy consumption (in joules or multiples) and energy intensity, in the following format:

Whether total energy consumption and energy intensity is applicable to the company? Yes

	FY (2025-26)	PY (2024-25)
Revenue from operations (in ₹)	11428422000.00	8928078000.00

Parameter	Units	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	198453.19	127037.00
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	198453.19	127037.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	4727.19	2589.00
Total fuel consumption (E)	Gigajoule (GJ)	60.2	83.01
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	4787.39	2672.01
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	203240.58	129709.01
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / ₹	0.0000177838	0.0000145282
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / ₹	0.00	0.00
Energy intensity in terms of physical output	Gigajoule (GJ)	0.00	0.00
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ)	0.00	0.00

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: NO

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N)

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. NO

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Ground Water	324771.00	255117.00
(iii) Third Party Water	0.00	0.00
(iv) Seawater/Desalinated Water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i+ ii+ iii+ iv+ v)	324771.00	255117.00
Total volume of water consumption (in kilolitres)	324771.00	255117.00

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	0.0000284178	0.0000285747
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption/ Revenue from operations adjusted for PPP)	0.00	0.00
Water intensity in terms of physical output	0.00	0.00
Water intensity (optional)– the relevant metric may be selected by the entity.	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Provide the following details related to water discharged.

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment, please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment, please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment, please specify level of treatment	0.00	0.00
(iv) Sent to third parties	2920.00	67726.00
- With treatment, please specify level of treatment	2920.00	67726.00
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- No treatment	0.00	0.00
- With treatment, please specify level of treatment	0.00	0.00
Total water discharged in kilolitres	2920.00	67726.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes The Company has adopted effective mechanism of zero liquid discharge through ETP & STP systems. The recycled water is used within the plants itself.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Kg	96063	102300.00
SOx	Kg	34991	54.00
Particulate matter (PM)	Kg	37055	9504.00
Persistent organic pollutants (POP)	Kg	0.00	0.00
Volatile organic compounds (VOC)	Kg	0.00	0.00
Hazardous air pollutants (HAP)	Kg	0.00	0.00
Others- Carbon Monoxide (CO)	Kg	0.00	0.00
Others- Lead (Pb)	Kg	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions*)& its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break- up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MtCO ₂ e	0.00	0.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MtCO ₂ e	0.00	0.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e / ₹	0.00	0.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO ₂ e / ₹	0.00	0.00
Total Scope 1 and Scope 2 emission intensity in terms of physical output***	MtCO ₂ e	0.00	0.00
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO ₂ e	0.00	0.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

8. Does the entity have any project related to reducing Green House Gas emission ? If yes, then provide details.

Yes, Target undertaken by Piccadily Agro Industries Limited.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	150.00	14.765
E-Waste (B)	0.00	0.00
Bio-Medical Waste (C)	0.00	0.00
Construction and demolition waste (D)	198.00	252.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)– Used Oil	0.375	0.025
Other non-hazardous waste generated (H). Please specify, if any.	15.43	20.047
Total (A+B+C+D+E+F+G+H)	363.805	286.837
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000000318	0.0000000321
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP)	0.00	0.00
Waste intensity in terms of physical output**	0.00	0.00
Waste intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
Recycled	136397.00	125088.00
Re-used	0.00	0.00
Other recovery operations	0.00	0.00
Total	136397.00	125088.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
Incineration	0.00	0.00
Land filling	9900.00	9504.00
Other disposal operations (safely disposed)	0.00	0.00
Total	9900.00	9504.00

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

We comply with all regulations concerning the safe & responsible management of waste material. The waste is disposed of to authorized vendors.

- **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details.**

S. No.	Locations of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA	NA	NA	NA

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in FY 2025-26.

Name and brief details of project	EIA Notification no.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules there under(Y/N).If not, provide details of all such non-compliances. Yes

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress(in kiloliters):

For each facility/plant located in areas of water stress, provide the following information:

- Name of the area District Karnal Haryana
- Nature of operations Manufacturing Unit
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Water withdrawal by source(in kiloliters)		
(i) Surface water	0.00	0.00
(ii) Groundwater	324771	50906.00
(iii) Third party water	0.00	0.00
(iv) Seawater/desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kiloliters)	324771	50906
Total volume of water consumption(in kiloliters)	324771	50906.00
Water intensity per rupee of turnover (Water consumed /turnover)	0.00	0.00
Water intensity(optional)- the relevant metric may be selected by the entity	0.00	0.00
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment-please specify level of treatment	0.00	0.00

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
(ii) Into Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment—please specify level of treatment	0.00	0.00
(iii) Into Sea water	0.00	0.00
- No treatment	0.00	0.00
- With treatment—please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment—please specify level of treatment	0.00	0.00
(v) Others	2920	64441
- No treatment		0.00
- With treatment—please specify level of treatment	2920	64441
Total water discharged (in kiloliters)	2920	64441

Note: Indicate if any independent assessment/evaluation /assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 3 emissions per rupee of turnover	NA	0	0
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	0	0

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. NA
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link , if any, may be provided along-with summary)	Outcome of the initiative
-	-	-	-

5. Does the entity have a business continuity and disaster management plan? Yes

Details of entity at which business continuity and disaster management plan is placed or weblink.

Yes, PAIL is committed to ensuring uninterrupted operations and the safety of its stakeholders. It covers the identification of critical business functions, risk assessments, and the implementation of preventive measures. It involves regular risk assessments, employee training, and the establishment of an Incident Response Mechanism. The Business Continuity Plan includes backup systems, and data recovery processes. Post incident, a detailed assessment and recovery plan will restore operations swiftly.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.** NA
7. **Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.** NA
8. **How many Green Credits have been generated or procured:**
- By the listed entity- None
 - By the top ten (in terms of value of purchases and sales, respectively) value chain partners- None

07

PRINCIPLE

BUSINESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicator

1. a. Number of affiliations with trade and industry chambers/ associations. 0
1. b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
NA		

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of the Authority	Brief of the case	Corrective Action Taken
NA		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NA					

08

PRINCIPLE

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year. NA

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

3. Describe the mechanisms to receive and redress grievances of the community.

The Company works closely with the community in the identified areas of contribution in the thrust areas for carrying out the Corporate Social Responsibility initiatives. Within the area of work, the employees of the Company work with the communities to understand the impact of the initiatives on the intended beneficiaries.

These interactions provide the people with ample opportunities to gauge and address community concerns. Based on these interactions, we have not encountered any specific grievances from the community at present.

4. Percentage of input material(inputs to total inputs by value)sourced from suppliers

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	73.40%	22.03%
Directly from within India	21.19%	0.92%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

	FY 2025-26	FY 2024-25
1. Rural		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	983.00	578.00
ii) Total Wage Cost	34557435	88571573.00
iii) % of Job creation in Rural areas	0.00%	0.00%
2. Semi-urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	51.00	189.00
ii) Total Wage Cost	270555	45545420.00
iii) % of Job creation in Semi-Urban areas	0.00%	0.00%
3. Urban		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	58	97.00
ii) Total Wage Cost	5247489.00	50489125.00
iii) % of Job creation in Urban areas	0.00%	0.00%
4. Metropolitan		
i) Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis)	77.00	97.00
ii) Total Wage Cost	17026835.00	109264257.00
iii) % of Job creation in Metropolitan area	0.00%	0.00%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments

Details of negative social impact identified	Corrective action taken
Not applicable as no social impact assessment was carried out during FY 2025-26	Not applicable as no social impact assessment was carried out during FY 2025-26

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)
		NA	

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) No
 (b) From which marginalized /vulnerable groups do you procure? NA
 (c) What percentage of total procurement (by value) does it constitute? 0%
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
-	The company does not own/ acquired any intellectual properties based on traditional knowledge. Hence not applicable.	No	No	NA

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of Authority	Brief Case`	Corrective action taken
As no intellectual properties involved, this is not applicable	As no intellectual properties involved, this is not applicable	As no intellectual properties involved, this is not applicable

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
		NA	

PRINCIPLE

09

BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

PAIL is focused upon Customer satisfaction therefore we have adopted a dynamic and vigilante customer complaint handling process to receive and address consumer concerns related to our product. Consumer can raise their concern to PAIL by calling on our Toll-free No.9996448100/0124 -4300840 or through an email cs@piccadily.com Post Registration of complaint PAIL Customer care team will take further action and resolve customer concern at the earliest. The team would ensure that sample is collected from consumer who has raised concern for investigation. Investigation result will be communicated to consumer and concern will be addressed as per our consumer policy.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	100%
Recycling and/or safe disposal	

3. Number of consumer complaints:

Category	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Cyber-security	0	0	0	0	0	0
Delivery of essential services	0	0	0	0	0	0
Restrictive Trade Practices	0	0	0	0	0	0
Unfair Trade Practices	0	0	0	0	0	0
Other (Viewer complaints received through MIB)	0	0	0	0	0	0
Other (Viewer complaints received directly by the Company)	0	0	0	0	0	0

4. Details of instances of product recalls on accounts of safety issues.

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy. Yes www.piccadily.com

6. Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No such incidents and hence it is not applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches- 0

b. Percentage of data breaches involving personally identifiable information of customer 0.00%

c. Impact, if any, of the data breaches – NA

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available)- www.piccadily.com

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

3. Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.

The Company informs through emails and phone calls.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/Not Applicable) If yes, provide details in brief.

Yes, Extra features of the product, benefits in comparison with others.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) YES