

August 6, 2026

BSE Limited,
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001
Scrip Code: 544545

National Stock Exchange of India Limited,
The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai-400051
Symbol: TRUALT

Sub: Business Responsibility and Sustainability Reporting

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for financial year 2025-26 ("FY 2026") of the Company, which also forms part of the Integrated Annual Report for FY 2025-26.

The disclosure will also be hosted on the Company's website viz. www.trualtbioenergy.com

We request you to kindly take the above on record.

Thanking you,

Yours Sincerely
For **TruAlt Bioenergy Limited**

Monu Kumar
Company Secretary & Compliance Officer
(Membership No.: A38853)

Encl: as above

The background of the page is a large, high-quality image. It depicts a massive, transparent glass sphere that serves as a lens, showing a detailed, futuristic cityscape with green spaces and modern buildings. The sphere is set against a dark blue sky. In the foreground, several silhouetted figures of people are walking on a circular path that surrounds the base of the sphere, suggesting a public space or a park. The overall mood is one of global connectivity and sustainable urban development.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

1. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L15400KA2021PLC145978
2.	Name of the Listed Entity	TRUALT BIOENERGY LIMITED
3.	Year of incorporation	2021
4.	Registered office address	Survey No. 166, Kulali Cross, Jamkhandi Mudhol Road, Bagalkot, Karnataka, India, 587313
5.	Corporate address	Unit No. N-1501 World Trade Centre, Brigade Gateway Campus, Rajajinagar, Bangalore - Karnataka, India - 560055
6.	E-mail	contact@trualtbioenergy.com
7.	Telephone	080 23255600 080 23255000
8.	Website	https://www.trualtbioenergy.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	NSE and BSE
11.	Paid-up Capital	₹85,75,25,910
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Shivani Rai +91 95458 50823 avpcomms@trualtbioenergy.com
13.	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).	Standalone
14.	Name of assurance or assessment provider	Not Applicable
15.	Type of assurance or assessment obtained	Not Applicable

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1	Manufacturing	Coke and refined petroleum products	100%

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	Revenue from sale of Ethanol	20119	80.03%
2	Revenue from sale of ENA	20119	10.82%
3	Revenue from sale of CO2	20111	0.15%

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	5	2	8
International	0	0	0



19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	7
International (No. of Countries)	0

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

NIL

c. A brief on types of customers

We serve a broad spectrum of clients across key industries, including oil and gas, government agencies, spirits producers, and major consumer goods companies. Our longstanding relationships are built on delivering tailored, innovative solutions that address complex operational and strategic challenges. Additionally, we collaborate closely with state-owned enterprises to support their unique requirements, leveraging our deep domain expertise to help them achieve their objectives.

IV. Employees

20. Details as at the end of the Financial Year:

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)	335	323	96.42%	12	3.58%
2.	Other than Permanent (E)	83	83	100%	0	0%
3.	Total employees (D + E)	418	406	97.13%	12	2.87%
WORKERS						
4.	Permanent (F)	949	505	100%	0	0%
5.	Other than Permanent (G)	03	444	99.33%	3	0.67%
6.	Total workers (F + G)	952	949	99.68%	3	0.32%

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	2	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	2	2	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	2	2	100%	0	0%
5.	Other than Permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	2	2	100%	0	0%



21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.53%	10.52%	26.88%	27%	46.15%	55.08%	27%	133%	58.25%
Permanent Workers	11.22%	0%	11.22%	13.82%	0%	13.82%	26.28%	0%	26.28%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Leafiniti Bioenergy Private Limited	Subsidiary	51%	No
2	TruALT Gas Private Limited	Subsidiary	51%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs. Lakhs): ₹ 1,70,465.34

(iii) Net worth (in Rs. Lakhs): ₹ 1,51,350.07

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	No	0	0	Not Applicable	0	0	Not Applicable
Investors (other than shareholders)	Yes	8	0	Complaints received at SEBI Scores	0	0	Not Applicable
Shareholders	Yes	0	0	Not Applicable	0	0	Not Applicable
Employees and workers	Yes	1	0	Not Applicable	0	0	Not Applicable



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Customers	No	0	0	The grievance redressal mechanism is embedded in the agreements entered into with the concerned parties; accordingly, no separate policy has been formulated in this regard	0	0	Our grievance resolution process is embedded in the agreements we have with parties, eliminating the need for a separate policy.
Value Chain Partner	No	0	0	The grievance redressal mechanism is embedded in the agreements entered into with the concerned parties; accordingly, no separate policy has been formulated in this regard	0	0	Our grievance resolution process is embedded in the agreements we have with parties, eliminating the need for a separate policy.

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	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Corporate Governance	Risk and Opportunity	At TruAlt, robust corporate governance lies at the heart of everything we do. By embedding accountability, ethics, and transparency into our operations, we foster enduring stakeholder trust, uphold regulatory compliance, and drive sustainable long-term value, reinforcing our standing as a dependable and responsible organization	TruAlt Bioenergy is committed to proactively mitigating governance risks through strengthened board oversight, rigorous regulatory compliance, and unwavering transparency in decision-making. The Company shall institute robust internal controls, comprehensive ethical conduct policies, and meaningful stakeholder engagement mechanisms fostering a culture of accountability, eliminating conflicts of interest, and upholding exemplary corporate governance standards across all operations.	Positive and Negative



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Data Privacy and Cybersecurity	Risk	TruAlt Bioenergy places paramount importance on data privacy and cybersecurity, recognizing them as fundamental pillars in safeguarding client information and preserving stakeholder trust. Through strategic investments in robust, state-of-the-art security measures, the Company remains steadfast in its commitment to preventing data breaches and ensuring uninterrupted business continuity	TruAlt Bioenergy is committed to proactively mitigating cybersecurity risks through the implementation of advanced IT security systems, periodic vulnerability assessments, and stringent data encryption protocols, ensuring the comprehensive protection of critical information assets across all operational domains.	Negative
3	Risk Management	Risk	Effective risk management is a strategic imperative at TruAlt. By proactively identifying and mitigating risks across a complex and evolving business landscape, the Company fortifies its financial stability, protects its reputational standing, and drives long-term value creation, embedding resilience and adaptability as defining hallmarks of its operational philosophy.	Business risk mitigation is a strategic cornerstone of TruAlt Bioenergy's operational philosophy. By instituting a rigorous risk management framework, conducting regular and thorough risk assessments, and embedding ESG principles into every facet of decision-making, the Company proactively identifies, monitors, and addresses operational, financial, environmental, and regulatory risks, ensuring unwavering business continuity and fortifying long-term organizational resilience.	Negative
4	Energy and Emissions Management	Risk and Opportunity	TruAlt Bioenergy adopts a disciplined and responsible approach to energy management and emissions reduction, recognizing their pivotal role in minimizing environmental impact and advancing a sustainable energy future.	Mitigating energy and emissions-related risks is a defining priority at TruAlt Bioenergy. By rigorously optimizing process efficiency, channelling investments into cutting-edge cleaner technologies,	Positive and Negative



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Through continuous innovation and adherence to evolving stakeholder expectations, the Company reinforces its credibility as a conscientious corporate citizen committed to environmental stewardship and long-term sustainability	and accelerating its transition towards renewable energy sources, the Company takes decisive strides in reducing its environmental footprint and advancing a sustainable, low-carbon operational future.	
5	Climate Strategy	Risk	TruAlt Bioenergy's climate strategy is deeply embedded within its broader organizational mission, serving as a defining pillar of its role in the renewable energy sector. By enabling the proactive mitigation of climate-related risks, unlocking emerging opportunities, and actively supporting the global transition to a low-carbon future, the Company reinforces its standing as a credible, responsible, and forward-thinking energy provider committed to sustainable progress.	TruAlt Bioenergy takes a decisive and proactive stance on climate change risk mitigation, driven by enhanced energy efficiency, adoption of low-carbon technologies, and strategic diversification of feedstock sources. By integrating climate risk assessments into strategic planning, investing purposefully in renewable energy solutions, and maintaining vigilant emissions monitoring, the Company ensures steadfast alignment with its climate goals and builds lasting environmental and business resilience	Negative
6	Water and Effluent Management	Opportunity	Water stewardship is a strategic and non-negotiable priority at TruAlt Bioenergy. Through disciplined resource conservation, proactive pollution reduction, and steadfast ecosystem protection, the Company upholds its unwavering commitment to environmental sustainability, strengthening its social license to operate and cementing its reputation as a responsible, environmentally conscious energy provider.	-	Positive



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Waste Management	Opportunity	TruAlt Bioenergy champions environmentally responsible waste management as an integral pillar of its sustainability agenda. Through the rigorous reduction of ecological impact, active promotion of recycling, and steadfast advancement of a circular economy approach, the Company strengthens its reputation as a responsible energy leader and ensures the long-term viability and sustainability of its operations.	-	Positive
8	Product Sustainability	Opportunity	Product sustainability is a non-negotiable strategic priority at TruAlt Bioenergy, one that seamlessly integrates environmental stewardship with market responsiveness and long-term growth. By pioneering eco-conscious, circular, and regenerative energy solutions, the Company proactively meets evolving regulatory demands, responds decisively to the surging consumer appetite for green energy, and drives meaningful reductions in environmental impact. This unwavering commitment strengthens brand credibility, fuels continuous innovation, and solidifies TruAlt Bioenergy's standing as a trusted and visionary leader in the transition towards a low-carbon, climate-resilient future.	-	Positive
9	Human Capital Development	Opportunity	TruAlt Bioenergy's greatest strength lies in its people. By placing human capital development at the heart of its strategic agenda and investing purposefully in professional growth, holistic well-being, and leadership excellence, the Company cultivates a high-performing, diverse, and empowered workforce, driving innovation, operational excellence, and deep employee engagement. This people-first philosophy strengthens retention, builds resilience, and powerfully advances TruAlt Bioenergy's commitment to delivering sustainable energy solutions with purpose and impact.	-	Positive



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Labour Management	Risk and Opportunity	At TruAlt Bioenergy, responsible labour management transcends regulatory compliance, it is a deeply held organizational conviction and a strategic cornerstone of its broader commitment to sustainable and ethical operations. By deliberately fostering an inclusive, compliant, and safe work environment, anchored in fair and equitable practices, open and transparent communication, and stringent safety standards, the Company meaningfully enhances operational efficiency and holistic employee well-being. This people-first and ethics-driven approach proactively mitigates reputational risks, cultivates a deeply ingrained culture of trust, respect, and accountability, and upholds the highest standards of labour ethics and fundamental human rights. In doing so, TruAlt Bioenergy not only strengthens its social license to operate but also builds enduring workforce resilience and operational sustainability, firmly establishing itself as a responsible, principled, and purpose-driven corporate leader committed to the dignity, safety, and empowerment of every individual within its workforce.	-	Positive and Negative
11	Diversity, Equity & Inclusion	Opportunity	Diversity, Equity, and Inclusion are not aspirational ideals at TruAlt Bioenergy, they are lived organizational values. By cultivating a culture of belonging, equity, and inclusion, the Company empowers a dynamic and agile workforce that fuels innovation and drives superior business performance. This enduring DEI commitment strengthens community bonds, attracts diverse and exceptional talent, and solidifies TruAlt Bioenergy's reputation as a purpose-driven, inclusive, and forward-thinking organization.	-	Positive



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Human Rights	Risk	TruAlt Bioenergy upholds human rights as an inviolable cornerstone of its ethical business practices, ensuring the dignity and well-being of every individual impacted by its operations. By embedding human rights principles into its policies and practices, the Company promotes fairness, prevents misconduct, and fosters a culture of respect and accountability. This principled commitment strengthens stakeholder trust and reaffirms TruAlt Bioenergy's identity as a responsible, ethical, and purpose-driven organization dedicated to sustainable business conduct.	Company is actively in the process of implementing a comprehensive Human Rights Policy, meticulously aligned with globally recognized frameworks and standards. Through regular and rigorous audits, robust grievance redressal mechanisms, and meaningful employee awareness initiatives, TruAlt Bioenergy ensures the consistent and unwavering protection of human rights at every level of its organizational ecosystem, proactively identifying and decisively addressing critical risks including forced labour, discrimination, and unsafe working conditions.	Negative
13	Employee Health and Safety	Risk	At TruAlt Bioenergy, the health and safety of every employee truly matter. The Company actively promotes a culture of care and accountability by putting in place clear safety procedures, ongoing training, and early risk identification. This commitment to workforce safety not only keeps operations running smoothly but also strengthens employee well-being and builds lasting trust with all stakeholders	TruAlt Bioenergy is committed to keeping its workplace safe by putting in place strong safety protocols, carrying out regular risk assessments, and providing thorough training to all employees across its operations. The Company actively promotes a strong safety culture by continuously monitoring the workplace, ensuring the proper use of personal protective equipment (PPE), and following all relevant national and international safety standards.	Negative
14	Sustainable Value Chain	Risk and Opportunity	At TruAlt Bioenergy, building a sustainable value chain is about more than just business, it is about doing	At TruAlt Bioenergy, building a reliable and responsible supply chain is a shared commitment. The Company strengthens its supplier relationships,	Positive and Negative



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			the right thing for people, the planet, and the communities the Company serves. By working hand in hand with suppliers and stakeholders, TruAlt Bioenergy promotes openness, efficiency, and shared responsibility, reducing environmental impact, improving product quality, and managing risks effectively. This collaborative and values-driven approach strengthen the Company's reputation and contributes to a cleaner, more responsible energy ecosystem	sources from diverse regions, and invests in long-term partnerships built on trust and mutual benefit. By putting in place strong due diligence and traceability systems, TruAlt Bioenergy ensures that its raw materials are of the highest quality, ethically sourced, and fully compliant with regulations. A focus on local procurement further reduces transportation risks and helps build a supply chain that is resilient, responsible, and ready for the future.	
15	Community Development	Opportunity	At TruAlt Bioenergy, giving back to the communities where it operates is a deeply held commitment. The Company actively engages with local communities, supports education, and drives initiatives that promote economic growth and improve social well-being. By building genuine and lasting relationships with the people it serves, TruAlt Bioenergy creates shared value, strengthens its social license to operate, and contributes meaningfully to a more inclusive and sustainable future for all.	-	Positive
16	Customer Relationship	Opportunity	TruAlt Bioenergy places great importance on building and maintaining strong customer relationships to enhance satisfaction and support long-term business success.	-	Positive



S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Through clear communication, reliable service, and regular engagement, the Company delivers solutions tailored to each customer's needs and builds lasting loyalty. By putting customers at the heart of everything it does, TruAlt Bioenergy responds effectively to changing expectations, drives innovation, and strengthens its reputation as a trusted partner in the sustainable energy transition.		



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1.a. Whether your entity's 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	No	Yes	Under progress	Yes	No	No	Yes	No
c. Web Link of the Policies, if available	https://www.trualtbioenergy.com/investor-relations								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Under progress	Yes	Under progress	Yes	Under progress	Under progress	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Under progress	Yes	Under progress	Yes	Under progress	Under progress	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	TruAlt Bioenergy Limited is committed to upholding robust sustainability and responsibility standards. Although the Company does not presently hold specific national or international certifications, codes, or labels mapped to each principle, it is proactively assessing and pursuing relevant frameworks aligned with its strategic objectives and values, including the United Nations Sustainable Development Goals (SDGs).								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company commenced its sustainability journey in FY 2025–26, marking the start of a long-term commitment to environmental stewardship, social responsibility, and strong governance practices. As part of this initiative, TruAlt aims to establish and progressively achieve defined targets, driving measurable progress and continuous improvement. Sustainability considerations will be increasingly embedded into business operations, guiding decision-making and supporting the Company's long-term growth strategy.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	Not applicable								



Governance, leadership, and oversight																			
7.Statement by director responsible for the business responsibility report, highlighting ESG -related challenges, targets, and achievements																			
Refer to the Director’s message on Page No. 29 of the Annual Report																			
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									Board of Directors										
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details									No										
10. Details of Review of NGRBCs by the Company:																			
Subject for Review		Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		Director									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances		Director									Quarterly								
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No)											P1	P2	P3	P4	P5	P6	P7	P8	P9
		No									No	No	No	No	No	No	No	No	No
If yes, provide name of the agency.		NA									NA	NA	NA	NA	NA	NA	NA	NA	NA

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

Disclosure 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 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)									



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.

PRINCIPLE 1: 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	%age of persons in respective category covered by the awareness
Board of Directors	3	ESG, Business operations & Regulatory compliances	100%
Key Managerial Personnel	2	ESG, Business operations & Regulatory compliances	100%
Employees other than BoD and KMPs	413	Health & Safety	100%
Workers	952	Health & Safety	100%

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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	Not Applicable				
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable				



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
Not Applicable	

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, TruAlt Bioenergy has established a comprehensive anti-bribery and anti-corruption policy that promotes ethical conduct and transparency in all business dealings. The policy strictly prohibits all forms of bribery, including kickbacks, facilitation payments, and money laundering. It also provides clear guidelines on gifts, hospitality, expenses, as well as donations and sponsorships. Employees and associates are required to adhere to the policy, report any suspected breaches, and undergo relevant training. The company also carries out periodic risk assessments and maintains a secure, confidential reporting mechanism to enable individuals to report concerns without fear of retaliation.

[Policy Link](#)

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 with regard to 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	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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.

None

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
Number of days of accounts payables	89	139

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:



Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	100%	100
	b. Number of trading houses where purchases are made from	633	1078
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	33.01%	23.43%
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	85.91%	91.4%
	b. Number of dealers / distributors to whom sales are made	7	5
	c. Sales to top 10 dealer/ distributors as % of total sales to dealer/distributors	85.91%	91.4%
Share of RPTs in	a. Purchases (Purchases with related parties /Total Purchases)	62.35%	81.32%
	b. Sales (Sales to related parties / Total Sales)	6.17%	4.29%
	c. Loans & advances (Loans & advances given to related parties as % of Total loans & advances)	55.77%	4.43%
	d. Investments (Investments in related parties/Total Investments made)	91.77%	79.50%

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
The Company has currently not undertaken awareness programmes for the value chain partners however plans to do so in the forthcoming years.		

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

Yes,

The Board of Directors has duly approved and adopted the Policy on Related Party Transactions and the Policy on Materiality, as ratified in the meeting held on March 21, 2024. This reflects the company's commitment to maintaining high standards of corporate governance, transparency, and accountability in its dealings with related parties and in the disclosure of material information.



PRINCIPLE 2 *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 products and processes to total R&D and CAPEX investments made by the entity, respectively.

	Amount	Percentage	Details of improvements in environmental and social impacts
R&D (in INR Crores)	-	-	-
Capex (in INR Crores)	-	-	-

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

No, while the Company currently does not have a policy and procedure in place for sustainable sourcing, it plans to undertake the same in the forthcoming years.

b. If yes, what percentage of inputs were sourced sustainably?

NIL

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.

Type of waste	Mechanism
Plastics (including packaging)	Not applicable. Our products do not generate Plastic waste, E-waste or any other material hazardous waste.
E-waste	
Hazardous waste	
Other waste	

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.

Yes

The distillery's waste management strategy is fully integrated with the Extended Producer Responsibility (EPR) framework. It guarantees a systematic approach to the collection, segregation, storage, transportation, and environmentally responsible management of all EPR-applicable wastes generated during operations. The discharge of post-consumer waste responsibilities is meticulously fulfilled through partnerships with authorized recyclers, processors, and registered Producer Responsibility Organizations (PROs), ensuring strict adherence to CPCB and SPCB guidelines.

Leadership Indicators

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



NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective /Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
11019	1G Ethanol	78.72%	Cradle to Grave	Yes	Detailed reports are provided to customers / suppliers on request
19201	Sustainable Aviation Fuel (SAF)	SAF plant commissioning is currently underway	Cradle to Grave	Yes	Detailed reports are provided to customers / suppliers on request

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
Not Applicable		

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 2025-26	FY 2024-25
Molasses	100%	100%
Bagasse	100%	100%
Raw CO2	100%	100%

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.165	0.150	0.1	0.276	0.198	0.15
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
Not Applicable	



PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains



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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefit		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	323	312	96.59%	323	100%	0	0%	0	0%	0	0%
Female	12	12	100%	12	100%	12	100%	0	0%	0	0%
Total	335	324	100%	335	100%	12	3.58%	0	0%	0	0%
Other than Permanent employees											
Male	83	82	98.79%	83	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	83	82	98.79%	83	100%	0	0%	0	0%	0	0%

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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefit		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	505	485	96.03%	505	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	505	485	96.03%	505	100%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	444	428	96.39%	444	100%	0	0%	0	0%	0	0%
Female	3	3	100%	3	100%	3	100%	0	0%	0	0%
Total	447	431	96.42%	447	100%	3	0.67%	0	0%	0	0%

c. Spending 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
Cost incurred on well- being measures as a % of total revenue of the company	0.013%	0.014%



2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/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 (Y/N/N.A.)
Provident Fund	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	34.62%	57.22%	Y	40%	60%	Y
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.

While we do not have a standalone policy, our Employee Handbook includes an Anti-Discrimination, Harassment, and Abuse Policy that ensures fair and equal treatment of all employees and promotes an inclusive workplace.

5. Return to work and Retention rates of permanent employees and workers 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
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 worker? If yes, give details of the mechanism in brief.

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	No	Not Applicable
Other than Permanent Workers	No	
Permanent Employees	No	
Other than Permanent Employees	No	

7. Membership of employees and worker 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						
Male	323	0	0%	342	0	0%
Female	12	0	0%	7	0	0%
Total	335	0	0%	349	0	0%



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 Workers						
Male	505	0	0%	763	0	0%
Female	0	0	0%	6	0	0%
Total	505	0	0%	769	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	323	255	79%	323	100%	342	342	100%	200	58.4%
Female	12	12	100%	12	100%	7	7	100%	0	0%
Total	335	267	79.70%	335	100%	349	349	100%	200	57.3%
Workers										
Male	949	604	63.6%	949	100%	763	150	19.7%	140	18.3%
Female	3	3	100%	952	100%	6	0	0	0	0%
Total	952	607	63.8%	952	100%	769	150	19.5%	140	18.2%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	323	323	100%	342	342	100%
Female	12	12	100%	7	7	100%
Total	335	335	100%	349	349	100%
Workers						
Male	949	949	100%	763	763	100%
Female	03	03	100%	6	6	100%
Total	952	952	100%	769	769	100%

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, the Company has implemented a comprehensive Occupational Health and Safety Management System, ensuring complete coverage across all relevant facilities, processes, and protocols.

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

The Company adopts a proactive approach towards employee health and safety through structured hazard management practices. Regular inspections and established Hazard Identification and Risk Assessment (HIRA) processes form the foundation of its safety framework, enabling identification and mitigation of potential risks across operations. This approach promotes a culture of vigilance and accountability, ensuring that employees operate in a safe and secure work environment.



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	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The Company undertakes a range of measures to ensure a safe and healthy workplace. These include regular training and awareness programs to educate employees on potential hazards and safety practices. Safety signage is prominently displayed across facilities to highlight potential risks. Personal Protective Equipment (PPE) is provided to employees to minimize exposure to hazards. These measures support accident prevention and foster a strong safety culture, ensuring a secure working environment. The effectiveness of these initiatives is periodically monitored and reviewed. Employee well-being remains a key priority.

13. Number of Complaints on the following made by employees and workers:

	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	Not Applicable	0	0	Not Applicable
Health & Safety	0	0	Not Applicable	0	0	Not Applicable

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	-
Working conditions	-

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

	(Y/N)
Employees	Yes
Workers	Yes



2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the 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:

	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)

Yes



PRINCIPLE 4 *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.

We acknowledge the critical role of stakeholder engagement in achieving our sustainability objectives. Accordingly, we have systematically identified key stakeholder groups that significantly influence our business operations and strategic priorities. These include farmers, employees, customers, suppliers, local communities, government and regulatory bodies, and shareholders. Through continuous engagement with these stakeholders, we aim to promote transparency, strengthen collaboration, and drive sustainable outcomes that create shared value. Our approach ensures that business practices remain environmentally and socially responsible while addressing stakeholder expectations. By adopting this structured engagement process, we strive to enhance long-term stakeholder well-being and foster a culture of sustainability and accountability across our operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	Yes	Message, Meetings, Notice Board	Ongoing	We are driving a sustainable sugarcane cultivation and sourcing program aimed at improving farming practices. Our initiative supports farmers by equipping their tractors with advanced CNG kits, helping enhance efficiency, reduce environmental impact, and transform traditional agricultural operations.
Employees	No	Regular emails Communication / town hall briefing website, code of conduct grievance redressal mechanism, wellness initiatives exit interviews	Ongoing and need based	We focus on employee development through structured talent management and skill-building initiatives. Our approach emphasizes adherence to the Code of Conduct, ethical standards, and organizational policies. We also promote capacity building, fair compensation and benefits, continuous learning opportunities, and overall improvement in employee performance and well-being.



Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Website, grievance and feedback systems, helpdesk support, customer interaction meetings, and satisfaction surveys	Ongoing	We ensure robust after-sales support and structured feedback mechanisms. We emphasize transparency in ESG practices and sustainable operations while strengthening product quality, safety, and labelling standards to build customer trust.
Suppliers	No	Communication and partnership meet vendor assessment questionnaires vendor meets contract / Agreements	Ongoing and need based CSR activities	We focus on building long-term partnerships through collaborative initiatives. Our approach promotes responsible sourcing, along with systematic supplier assessment and performance management.
Communities	Yes(Partly)	CSR projects meetings community visits, volunteerism	Ongoing and need based CSR activities	We undertake initiatives aimed at enhancing education, livelihoods, and healthcare access. These efforts support community development, strengthen social cohesion, and address climate-related challenges faced by vulnerable groups.
Government and regulatory authority	No	Submission of compliance reports Participation in local/ State/ national government Seminars & conferences, Media releases, Visits from regulators	Ongoing and need based	We ensure strict compliance with applicable regulations and remain updated on policy changes. Our engagement supports timely alignment with evolving regulatory requirements.
Investors and shareholders	No	Annual general meetings-mail media releases, company website	Annually/ quarterly/ need based	We maintain transparent disclosure of financial and ESG performance, enabling informed decision-making and facilitating access to investment opportunities.



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 has established structured mechanisms to facilitate consultation with stakeholders on economic, environmental, and social (ESG) matters, either directly with the Board or through delegated management channels, in alignment with the BRSR framework prescribed by the principles of the NGRBC issued by the Ministry of Corporate Affairs. Shareholders and investors engage directly with the Board through forums such as Annual General Meetings, while other stakeholders including employees, farmers, customers, suppliers, local communities, and regulators are engaged through respective functional teams such as HR, procurement, business, CSR, and compliance functions. Feedback and key concerns arising from such engagements are consolidated by the management and periodically presented to the Managing Director and the Board or its Committees, including the Audit Committee and CSR Committee, for review and guidance whenever necessary. Through this structured approach, the Company ensures that stakeholder perspectives are effectively integrated into its decision-making processes at the highest level.

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.

No.



PRINCIPLE 5 Businesses should respect and promote human rights



Essential Indicators

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

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	335	335	100%	275	275	100%
Other than permanent	83	83	100%	74	74	100%
Total	418	418	100%	349	349	100%
Workers						
Permanent	505	505	100%	439	439	100%
Other than permanent	447	447	100%	330	330	100%
Total	952	952	100%	769	769	100%

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										
Male	323	68	21.05%	255	78.94%	268	0	0%	268	100%
Female	12	0	0%	12	100%	7	0	0%	7	100%
Other than Permanent										
Male	83	83	100%	0	0%	74	74	100%	0	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	505	210	41.58%	295	58.41%	439	439	100%	0	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent										
Male	444	444	100%	0	0%	324	324	100%	0	0%
Female	3	3	100%	0	0%	6	6	100%	6	100%

3. Details of remuneration/salary/wages:

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	25744162	0	0
Key Managerial Personnel	2	625827	0	0



	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Employees other than BoD and KMP	413	23368	11	66083
Workers	952	13830	3	8500

b. Gross wages paid to females as % of total wages paid by the entity

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages paid by the entity	4.44%	4.20%

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

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

Employees can report concerns through designated channels such as a grievance HR department. All complaints are handled confidentially and investigated promptly by a responsible committee

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

	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	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/ Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Human Rights Issues	0	0	Not Applicable	0	0	Not Applicable

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 Company recognizes its responsibility to address human rights concerns and is committed to providing appropriate remedies and mitigation measures where risks arise. It promotes a culture of transparency and open communication, encouraging stakeholders to report concerns related to discrimination and harassment.



Upon receiving a complaint, the designated authority undertakes prompt and impartial investigation, ensuring fair and timely resolution. Measures like conducting regular training and awareness sessions are implemented to safeguard the rights, dignity, and well-being of the complainant, thereby preventing any adverse consequences.

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0%
Forced/involuntary labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others – please specify	0%

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

The scope includes employee welfare, occupational health and safety, ethical employment practices, non-discrimination and stakeholder grievance mechanisms.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

In response to human rights grievances, we have enhanced our employee reporting channels to ensure they are more accessible and maintain strict confidentiality. Additionally, we have integrated human rights due diligence into our operational procedures to proactively address and prevent such issues.

2. Details of the scope and coverage of any Human rights due diligence conducted.

No

3. 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?

Yes



PRINCIPLE 6 Businesses should respect the interests of and be responsive to all its stakeholders



Essential Indicators

1. Details of total energy consumption (GJ) and energy intensity:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	202557.52	23114
Total fuel consumption (B)	1519381.94	183160
Energy consumption through other sources (C)	11381.23	1021
Total energy consumed from renewable sources (A+B+C)	1733320.69	207295
From non-renewable sources		
Total electricity consumption (D)	10631.34	14300
Total fuel consumption (E)	50289.17	59115.35
Energy consumption through other sources (F)	9885.08	3810
Total energy consumed from non-renewable sources (D+E+F)	70805.59	542507
Total energy consumed (A+B+C+D+E+F)	1740401.28	619732.35
Energy intensity per rupee of turnover (GJ/ ₹ Cr) (Total energy consumed / Revenue from operations)	1020.97	1008.33
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (GJ/Million \$) (Total energy consumed / Revenue from operations adjusted for PPP)	2076.65	2018.18
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an 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? 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.

Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	11,86,378	10,09,430
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0



Parameter	FY 2025-26	FY 2024-25
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	11,82,378	10,09,430
Total volume of water consumption (in kilolitres)	11,82,378	10,09,430
Water intensity per rupee of turnover (KL/₹ Cr) (Total water consumption / Revenue from operations)	693.61	520.13
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (KL/Million \$) (Total water consumption / Revenue from operations adjusted for PPP)	1410.82	1074.59
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity		

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		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	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

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

Yes,



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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	134.38	67.02
SOx	Tonnes	45.01	81.88
Particulate matter (PM)	Tonnes	333.35	325.5
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – Carbon monoxide (CO)	Tonnes	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.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 equivalent	The company has recently initiated the tracking of these KPIs and is committed to sharing the data in the forthcoming years as part of its ongoing efforts to enhance transparency and performance measurement.	
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric Tonnes of CO2 equivalent		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric Tonnes of CO2 equivalent / INR Cr of turnover		
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)	Metric Tonnes of CO2 equivalent / Million \$		
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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



The Company has undertaken several initiatives to reduce its environmental footprint through adoption of sustainable energy practices. It utilizes bagasse and spent wash as biofuels to power steam turbines, thereby reducing dependence on fossil fuels and lowering greenhouse gas emissions. In addition, a carbon capture system has been implemented to capture CO₂ emissions generated during the fermentation process. The captured CO₂ is further processed and utilized in the form of solid CO₂ or dry ice, contributing to emission reduction and improved resource efficiency. These initiatives collectively support the Company's transition towards more sustainable and low-carbon operations.

9. Provide details related to waste management by the entity:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric Tonnes)		
Plastic waste (A)	0.28	0.398
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0.985	1.45
Non-hazardous waste generated (H):		
Sludge		0
Used Oil		0
Boiler Ash		0
Total (A+B + C + D + E + F + G + H)	1.265	1.848
Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (MT/INR Cr.) (Total waste generated / Revenue from operations)	0.00074	0.0009
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity *(PPP) (MT/ \$ Million)* (Total waste generated / Revenue from operations adjusted for PPP)	0.00000089	0.0019
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric Tonnes)		
Category of waste		
(i) Recycled	0.44	0.578
(ii) Re-used	0.55	0.82
(iii) Other recovery operations	0.275	0.150
Total	1.265	1.548
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.725	0.515
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.725	0.515

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an 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 follow a structured and responsible approach to waste management to minimize environmental impact. Empty plastic containers are repurposed, and used oil is collected and handed over to authorized recyclers for reuse. Oil-soaked cotton waste is disposed of through incineration at a KSPC-approved facility, ensuring safe and compliant disposal. These practices support effective waste handling, reduce environmental risks, and promote responsible resource management across our operations.

11. 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.	Location 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.
Not Applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

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
Not Applicable					

13. 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 thereunder. If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, we are compliant with all applicable laws and guidelines				

Leadership Indicators

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

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

- (i) Name of the area: Kallapur SK Village
- (ii) Nature of operations: Distillery Unit
- (iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	226442	257210
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-



Parameter	FY 2025-26	FY 2024-25
Total volume of water withdrawal (in kilolitres)	226442	257210
Total volume of water consumption (in kilolitres)	226442	257210
Water intensity per rupee of turnover (Water consumed / turnover)	132.83	132.53
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

- (i) Name of the area: Jalageri Village
(ii) Nature of operations: Distillery Unit
(iii) Water withdrawal, consumption, and discharge:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	217553	15494
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	217553	15494
Total volume of water consumption (in kilolitres)	217553	15494
Water intensity per rupee of turnover (Water consumed / turnover)	127.62	7.98
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	15494	0
- With treatment – please specify level of treatment	0	0



Parameter	FY 2025-26	FY 2024-25
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	15494	0

(i) Name of the area: TBL UNIT -1 MUDHOL

(ii) Nature of operations: Distillery Unit

(iii) Water withdrawal, consumption, and discharge

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	588192	583726
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	588192	583726
Total volume of water consumption (in kilolitres)	588192	583726
Water intensity per rupee of turnover (Water consumed / turnover)	345.05	300.78
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0



Parameter	FY 2025-26	FY 2024-25
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	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.

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
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	Presently, the Company does not track these details. However, we look forward to monitoring the same in the future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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 10 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.

Not Applicable

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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Air Pollution Control	We have installed a wet scrubber as part of our air pollution control equipment to effectively reduce emissions and improve ambient air quality across operations.	Significant reduction in air pollutants, improved air quality, and enhanced regulatory compliance.
2	Water Conservation	We have implemented a Process Cooling and Treatment Plant (PCTP) to treat and reuse process water, thereby optimizing water usage and reducing freshwater dependency.	Reduced water footprint, improved water efficiency, and strengthened sustainable water management practices.
3	Emissions Reduction	We have installed an Electrostatic Precipitator (ESP) and enhanced electrical fields to effectively control flue gas emissions and minimize particulate matter.	Noticeable reduction in particulate emissions and improved control over air pollutants, ensuring better environmental performance.
4	Water Quality Enhancement	We have upgraded our PCTP by installing a new UV lamp system and advanced RO membranes to enhance the quality of recycled water.	Improved quality of treated water, increased reuse efficiency, and further reduction in environmental impact.



5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes

We have established a comprehensive business continuity and disaster management framework. Our manufacturing facilities in Bagalkot, Karnataka, are strategically located but remain exposed to certain natural risks. To address this, we have implemented structured measures such as regular fire drills, employee safety training, emergency response protocols, and clearly defined evacuation routes. We prioritize employee safety and operational resilience through proactive risk mitigation strategies, ensuring minimal disruption to operations and continuity of product supply even during unforeseen events.

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?

We recognize the importance of identifying and managing environmental risks across our value chain. While a formal, comprehensive assessment of value chain partners has not yet been completed, we are committed to progressively evaluating these impacts. This ongoing approach will enable us to strengthen risk management practices, promote responsible sourcing, and drive sustainable environmental performance across our broader ecosystem.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

None

8. Number of Green Credits generated or procured by the reporting company and its top 10 value chain partners.

None



PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent



Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 2
- 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)
1	All India Distillery Association	National
2	ASSOCHAM	National

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

Company has not received any adverse order from the regulatory authority.

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

Leadership Indicators

1. Details of public policy positions advocated by the entity

S. No.	Public policy advocated	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Applicable				



PRINCIPLE 8 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.

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
Not Applicable					

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)
Not Applicable						

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

We emphasize open communication and active community engagement by offering multiple accessible channels for stakeholders to raise concerns and grievances. Contact details are prominently displayed at our facility for direct communication, while a dedicated email channel is available for community queries. We ensure timely and responsive resolution of issues, fostering trust and strengthening relationships with the community. Through transparent communication and continuous engagement, we aim to build long-term, mutually beneficial relationships and ensure that community voices are acknowledged and addressed effectively.

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	12.33%	13.4%
Directly from within India	100%	100%

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

Location	FY 2025-26	FY 2024-25
Rural	62.40%	79%
Semi-urban	21.15	-
Urban	4.47%	18%
Metropolitan	4.00%	3%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):



Details of negative social impact identified	Corrective action taken
Not Applicable	

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)
1	Karnataka	Bagalkot	16450000

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

NA

(b) From which marginalized /vulnerable groups do you procure?

NA

(c) What percentage of total procurement (by value) does it constitute?

NA

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
Not Applicable				

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 of the Case	Corrective action taken
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
1	Health Activity	871	82%
2	Training	740	24%
3	Education	176	89%
4	Job Fair	1654	47%
5	Drinking Water Supply	5600	100%



PRINCIPLE 9 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.

Not Applicable

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	0%
Safe and responsible usage	0%
Recycling and/or safe disposal	0%

3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Unfair Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Other	0	0	Not Applicable	0	0	Not Applicable

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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, the Company has established an IT Security Policy aimed at safeguarding its IT systems, data, and digital assets from unauthorized access, misuse, or disruption.



The policy ensures the confidentiality, integrity, and availability of sensitive information and is applicable to all employees, contractors, vendors, and stakeholders accessing company systems, including remote users. The Company remains committed to maintaining a secure IT environment and mitigating cyber risks. All users are required to comply with the policy and promptly report any security incidents. The policy is effective from July 22, 2024.

Policy Link

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.

We have maintained incident-free operations during the reporting period, with no significant issues observed across areas such as cybersecurity, product safety, or service delivery. Proactive measures, including enhanced data protection systems and regular cybersecurity awareness training, have been implemented to strengthen resilience. These efforts have helped prevent product recalls, regulatory actions, and service disruptions, while reinforcing our commitment to quality, compliance, and customer trust.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches:

Nil

Leadership Indicators

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

Our website serves as a comprehensive platform for accessing information on our sustainable bioenergy solutions, innovative technologies, and environmental initiatives. It highlights how our offerings support industries and communities in transitioning towards cleaner energy, while reflecting our commitment to sustainability and environmental stewardship. Additionally, we provide convenient access to resources such as our internal helpdesk, service catalogues, email support, and onboarding materials, enabling users to easily explore our solutions and obtain the necessary assistance.

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

TruAlt Bioenergy supports local farmers by providing knowledge on sustainable bioenergy solutions through interactive workshops, demonstration farms, and educational materials. We also engage with agricultural experts and participate in industry forums to encourage environmentally responsible practices, including FOM and LFOM. Continuous support and training are provided to facilitate the adoption of sustainable methods. In addition, we conduct regular training programs, share user manuals, and implement IT policies to ensure smooth adoption and responsible use of our solutions.

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

To ensure effective communication with consumers regarding any potential disruption or discontinuation of essential services, the company has implemented multiple notification channels. These include email alerts, MS Teams notifications, system downtime messages, and IT helpdesk communications, ensuring timely, clear, and efficient dissemination of information to all stakeholders.

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. 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)

Not Applicable

