

Ref No: AWL/SECT/2026-27/19

June 13, 2026

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 543458

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: AWL

Sub: Business Responsibility and Sustainability Reporting.

Pursuant to Regulation 34 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 the financial year 2025-26, which also forms part of the Annual Report for the FY 2025-26, submitted to the exchanges vide letter dated June 13, 2026.

The Integrated Annual Report along with the Business Responsibility and Sustainability Report for the FY25-26 is also uploaded on the Company's website www.awl.in.

Kindly take the same on records.

Thanking you,

Yours faithfully,

For, **AWL Agri Business Limited**
(formerly known as Adani Wilmar Limited)

Darshil Lakhia
Company Secretary

M. No: A20217

Encl: as above

Business Responsibility & Sustainability Report



SECTION A:

GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Company	:	L15146GJ1999PLC035320
2	Name of the Listed Entity	:	AWL Agri Business Limited (formerly known as Adani Wilmar Limited)
3	Year of Incorporation	:	1999
4	Registered office address	:	Fortune House, Near Navrangpura Railway Crossing, Ahmedabad 380009.
5	Corporate address	:	Fortune House, Near Navrangpura Railway Crossing, Ahmedabad 380009.
6	E-mail:	:	investor.relations@awl.in
7	Telephone	:	+91 79 2645 5650
8	Website	:	www.awl.in
9	Financial year for which reporting is being done	:	01.04.2025 to 31.03.2026
10	Name of the Stock Exchange(s) where shares are listed	:	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	Paid-up capital	:	₹ 129.97 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	:	Mr. Abhik Das Tel: +91-79-26455650 Email: abhik.das@awl.in
13	Reporting Boundary	:	Disclosures made in this report are on a standalone basis and pertain only to AWL Agri Business Limited (formerly known as Adani Wilmar Limited).
14	Name of assurance provider	:	Intertek India Private Limited
15	Type of assurance obtained	:	Reasonable Assurance and Limited Assurance

II. Products/services

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

Sl. No.	Description of main activity	Description of business activity	% Turnover of the entity
1.	Manufacturing	Edible Oils, Food and FMCG Industry	96%
2.	Manufacturing	Others	4%

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

Sl. No.	Description of main activity	NIC Code	% Turnover of the entity
1.	Manufacture of vegetable oils and fats excluding corn oil	10402	75%
2.	Manufacture of oil cakes & meals incl. residual products noodles, glycerine etc	10406	10%
3.	Manufacture of hydrogenated oil and vanaspati ghee	10401	4%
4.	Manufacture of Castor Oil	10405	3%
5.	Flour Milling	10611	3%
6.	Rice Milling	10612	2%
7.	Dal (Pulses) Milling	10613	2%
8.	Others	-	1%

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	24	7	31
International	-	-	-

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of states)	28 States and 8 Union Territories
International (No. of countries)	68

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

7% of overall sales.

c. A brief on types of customers

AWL Agri Business Limited serves a diversified customer base across its Edible Oils, Food & FMCG and Industry Essentials businesses. Through its portfolio of everyday kitchen essentials, including edible oils, wheat flour, rice, pulses, besan, sugar and other food products, the Company caters to household consumers across India through a multi-channel distribution network spanning general trade, modern trade, e-commerce, quick commerce, HoReCa and exports. The Company also serves institutional customers through the supply of edible oils and food products tailored to their business requirements.

The Industry Essentials business caters to a broad spectrum of domestic and international industrial customers across sectors such as personal care, home care, pharmaceuticals and specialty chemicals. Its portfolio of oleochemicals, castor derivatives and allied products finds application in a wide range of end-use industries. In addition, the Company markets oil meals, which are utilised as high-protein ingredients for animal nutrition. Through its integrated value chain and diversified customer mix, the Company strives to deliver quality products, build enduring customer relationships and create long-term value across the markets it serves.

IV. Employees

20. Details as of 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)	2,881	2,781	96.53%	100	3.47%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D+E)	2,881	2,781	96.53%	100	3.47%
Workers						
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	4,069	4,049	99.51%	20	0.49%
3	Total workers (F+G)	4,069	4,049	99.51	20	0.49%

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 employees (D+E)	-	-	-	-	-
Differently Abled Workers						
1	Permanent (F)	-	-	-	-	-
2	Other than Permanent (G)	-	-	-	-	-
3	Total workers (F+G)	-	-	-	-	-

21. Participation/inclusion/representation of women

	No. and percentage of females		
	% (B/A)	% (B/A)	% (B/A)
Board of Directors	8	1	11.11%
Key Management Personnel [^]	6	-	-

[^] 4 Key Managerial Personnel are also a part of Board of Directors.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.71%	16.95%	12.84%	14.26%	20.14%	14.41%	15.80%	20.75%	15.92%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

23. a. 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 in column A, participate in the Business responsibility initiatives of listed entity? (Yes/No)
1	Golden Valley Agrotech Private Limited	Subsidiary	100	
2	G. D. Foods Manufacturing (India) Private Limited	Subsidiary	80	
3	Omkar Chemical Industries Private Limited	Subsidiary	67	
4	AWL Agri Holdings Pte. Ltd. (formerly known as Adani Wilmar Pte. Ltd.)	Subsidiary	100	
5	Leverian Holdings Pte. Ltd.	Step Down Subsidiary	100	These entities do not participate in the BRSR initiatives of AWL Agri Business Limited (formerly known as Adani Wilmar Limited).
6	Bangladesh Edible Oil Limited	Step Down Subsidiary	100	
7	Vishakha Polyfab Private Limited	Joint Venture	50	
8	K.T.V. Health Food Private Limited	Joint Venture	50	
9	AWN Agro Private Limited	Joint Venture	50	
10	KTV Edible Oils Private Limited	Subsidiary of K.T.V. Health Food Private Limited	50	
11	PT Flextech Packaging, Indonesia*	Associate	25	
12	Tops Foods & Beverages Trading LLC, UAE	Subsidiary of G.D. Foods Manufacturing (India) Private Limited	80	

*Joint venture of Vishakha Polyfab Private Limited

VI. CSR Details

24. CSR Details of the Entity

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

Yes. CSR is applicable as per section 135 of the Companies Act, 2013

ii. Turnover:

₹ 72,307.63 crore

iii. Net worth:

₹ 10,340.17 crore

VII. Transparency and Disclosures Compliances

23. Complaints/grievances on any of the principles (Principles 1 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	Remark	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remark
Communities	Nil	-	-	-	Nil	Nil	NA
Investors (other than Shareholders)	NA	-	-	-	Nil	Nil	NA
Shareholders	Yes	6	Nil	All the complaints received by the Company have been resolved at the end of the year.	1	Nil	All the complaints received by the Company have been resolved at the end of the year.
Employees and workers	Yes (The Company has an employee communication platform to encourage feedback and grievances called SETU.)	44*	Nil	-	52*	Nil	All the complaints received by the Company have been resolved at the end of the year.
Customers	Yes	3,424	59	Due to sales force migration, 59 complaints from customers were pending for closure which have been resolved after end of FY26.	3,727	Nil	NA
Value Chain Partners	Nil	-	-	-	Nil	Nil	NA
Others, please specify	NA	-	-	-	Nil	Nil	NA

*Also includes feedback, suggestions and ideas.

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, as per the following format:

S. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R/O)	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	Economic Performance	Risk + Opportunity	Directly linked to profitability, margins, cost optimisation, and access to capital. Poor performance affects Stakeholders confidence and the cost of capital.	Operational efficiency initiatives, procurement optimisation, portfolio diversification, digital and process improvements, and progressive integration of ESG and resource-related risks into business planning and operational decision-making.	Negative: Reduced profitability, margin pressures, increased operating costs and adverse impact on investor confidence and cost of capital. Positive: Improved operational efficiency, enhanced financial resilience, stronger market competitiveness and long-term value creation through optimised resource utilisation and diversified business operations.
2	Corporate Governance and Business Practices	Primarily Risk (also Opportunity)	Increasing stakeholder and regulatory expectations require robust governance, transparency and ethical business conduct. Strengthened governance practices also support organisational resilience and long-term stakeholder confidence.	Board and committee oversight, enterprise risk management frameworks, internal controls, ethical business policies, whistleblower mechanisms, compliance reviews and enhanced sustainability governance processes.	Negative: Regulatory actions, legal liabilities, reputational damage and potential loss of stakeholder confidence arising from governance or compliance failures. Positive: Improved stakeholder trust, stronger business resilience, enhanced access to capital and reinforcement of long-term organisational credibility through robust governance practices.
3	Product Stewardship/ Product Quality and Safety	Risk	Direct impact on consumer health, brand equity, and business continuity. Any food safety issue can lead to recalls, and reputational damage.	Quality management systems, supplier quality checks, testing protocols, traceability mechanisms, product recall procedures, and regulatory compliance (FSSAI standards).	Negative: Product recalls, regulatory penalties, operational disruptions and reputational impact arising from quality or food safety incidents. Positive: Strengthened consumer trust, improved brand equity, customer retention and sustained market positioning through consistent quality and product safety standards.
4	Sustainable Packaging Initiatives	Opportunity + Risk	Increasing regulatory pressure on plastic waste and EPR obligations. Opportunity to reduce material cost, improve brand perception, and ensure regulatory compliance.	Lightweighting of packaging, recyclable materials, EPR compliance programs, supplier engagement, and packaging redesign initiatives.	Positive: Reduction in packaging material intensity, improved regulatory preparedness and enhanced consumer perception. Negative: Transition costs associated with packaging redesign and adoption of sustainable alternatives.

S. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R/O)	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)
5	Customer Centricity and Engagement	Opportunity	Consumer trust, brand perception and customer engagement significantly influence market positioning, repeat purchase behaviour and long-term revenue growth. Evolving consumer expectations also necessitate greater transparency and responsiveness.	Consumer feedback and grievance redressal mechanisms, product transparency initiatives, digital consumer engagement platforms, customer awareness programmes and continuous market feedback assessment.	<p>Positive: Improved brand loyalty, stronger customer retention, enhanced market share and sustained revenue growth through increased consumer confidence and engagement.</p> <p>Negative: Inadequate consumer engagement or ineffective grievance handling may adversely impact brand reputation and customer retention.</p>
6	Nutritional Accessibility	Opportunity (with regulatory risk)	Increasing focus on nutrition, affordability and responsible food practices presents opportunities to strengthen consumer trust and product inclusivity, while also attracting heightened regulatory and public scrutiny.	Product fortification initiatives, development of affordable nutrition offerings, responsible marketing practices, transparent product labelling and continued product innovation aligned with consumer and regulatory expectations.	<p>Positive: Expansion into broader consumer segments, strengthened brand equity and long-term growth opportunities through accessible and value-added nutrition products.</p> <p>Negative: Regulatory non-compliance, product-related concerns or changing nutritional standards may result in reputational and compliance-related risks.</p>
7	Cyber Security and Data Privacy	Risk	Increasing digitalisation of operations and stakeholder interfaces exposes the Company to risks relating to cyber threats, operational disruption, data breaches and unauthorised access to sensitive information.	Strengthened IT security architecture, access management controls, cybersecurity monitoring systems, data protection frameworks, periodic security assessments and employee awareness programmes.	Negative: Financial losses, operational disruption, legal exposure and reputational impact arising from cybersecurity incidents or data breaches.
8	Talent Attraction, Development, and Retention	Risk + Opportunity	Workforce capability, leadership continuity and employee engagement directly influence operational performance, productivity and long-term business sustainability. Elevated attrition may impact operational continuity and increase talent-related costs.	Structured learning and development programmes, leadership development initiatives, performance management systems, employee engagement measures and career progression opportunities across functions.	<p>Negative: Increased recruitment and training costs, operational disruption and productivity impact arising from attrition or skill gaps.</p> <p>Positive: Improved workforce capability, stronger employee retention, enhanced productivity and organisational resilience through sustained talent development and engagement initiatives.</p>
9	Health and Safety	Risk	Workplace incidents may result in legal liabilities, operational shutdowns, and reputational damage.	Occupational health and safety management systems, safety audits, training, preventive controls, and contractor safety management.	<p>Negative: Operation disturbance</p> <p>Positive: Operational continuity and Improvement in employees' morale.</p>

S. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R/O)	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	Water Management	Risk + Opportunity	Several operational locations are situated in water-stressed geographies, exposing the Company to risks relating to water availability, rising water costs, operational disruption and evolving regulatory expectations. Effective water stewardship also presents opportunities for operational efficiency and long-term resilience.	Water conservation and circular water management initiatives through reduction, reuse, recycling and recovery practices, supported by water monitoring systems, location-specific water risk assessments and integration of resource resilience considerations into operational planning.	<p>Negative: Increased water procurement costs, operational downtime and potential capital expenditure related to water security measures.</p> <p>Positive: Improved operational resilience, reduced water intensity and long-term cost savings through efficiency initiatives.</p>
11	Responsible Consumption and Waste Management	Risk + Opportunity	Increasing regulatory expectations relating to waste management, circularity and environmentally responsible material usage create both compliance obligations and opportunities for operational efficiency and resource optimization.	Waste segregation, recycling and recovery initiatives, authorized disposal mechanisms, circular resource management practices, process optimization and employee awareness programmes.	<p>Negative: Regulatory non-compliance costs and waste handling expenditure.</p> <p>Positive: Reduced material losses, improved resource efficiency and potential cost savings through recovery and recycling initiatives.</p>
12	Climate Resilience	Strategic Risk	Climate-related physical and transition risks may impact agricultural raw material availability, supply chain continuity, commodity pricing, water availability and operational infrastructure across key geographies.	Climate scenario assessments, supply chain diversification, operational efficiency initiatives, renewable energy adoption, resource risk management and integration of climate resilience considerations into long-term operational and capital planning.	<p>Negative: Increased input costs, supply disruptions, infrastructure stress and climate-related operational losses.</p> <p>Positive: Enhanced business resilience, improved resource efficiency, strengthened stakeholder confidence and access to sustainability-linked financing opportunities.</p>



SECTION B:

MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
2. b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. c. Web link of the policies, if available	https://www.awl.in/investors								
4. Whether the entity has translated the policy into procedures. (Yes / No)	N	N	N	N	N	N	N	N	N
5. Do the enlisted policies extend to your value chain partners? (Yes/ No)	N	N	N	N	N	N	N	N	N
6. Name the national and international codes/ certifications/ labels/ standards	<ul style="list-style-type: none"> • FSSC 22000 V 5.1 • BRCGS Issue 8.0 • ISO 9001:2015 • ISO 14001:2015 • ISO 45001:2018 • RSPO SCC (For Palm refineries) • US FDA (select plants) • GMP+ (select plants) 								
7. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>AWL Agri Business Limited establishes annual operational targets to improve energy, steam and water efficiency across its manufacturing operations and monitors performance against these parameters to drive continuous improvement. Sustainability considerations remain embedded within the Company's operations and sourcing practices, guided by the Wilmar Group's No Deforestation, No Peat and No Exploitation (NDPE) policy framework. The Company also focuses on enhancing packaging circularity through increased use of recyclable materials and strengthening ESG disclosures in line with evolving stakeholder expectations.</p> <p>As part of its ESG roadmap, the Company had outlined the following medium-term priorities:</p> <ul style="list-style-type: none"> • Achieve approximately 95% traceability to mills (TTM) for self-sourced palm oil by FY26; and • Ensure that 99% of packaging materials used are recyclable by FY26. 								
8. Performance of the entity against specific commitments, goals and targets	<p>The Company continued to make progress against its stated ESG commitments during FY26. Key outcomes achieved during the year include:</p> <ul style="list-style-type: none"> • Achieved more than 95% traceability to mills (TTM) for palm oil sourcing, meeting the Company's FY26 medium-term target; • All palm refineries remained certified under the Roundtable on Sustainable Palm Oil (RSPO) standards; and • Approximately 98% of packaging materials used by the Company were recyclable, reflecting continued progress towards the Company's packaging sustainability objectives. 								

GOVERNANCE, LEADERSHIP AND OVERSIGHT

9. 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)

As AWL Agri Business Limited scales its role as one of India's leading food and essentials platforms, we believe that responsible business practices and sustainable growth must advance together. Sustainability considerations are increasingly embedded within our strategy, operations and decision-making processes, reflecting our commitment to creating long-term value for all stakeholders.

Our focus remains on strengthening resource efficiency across operations, enhancing food safety and quality standards, advancing packaging circularity, and improving transparency and traceability across supply chains. Guided by the Wilmar Group's No Deforestation, No Peat and No Exploitation (NDPE) framework, we continue to promote responsible sourcing practices and reinforce governance mechanisms that support ethical and resilient business conduct.

We also recognise our responsibility towards the communities connected to our business. Through initiatives such as Fortune SuPoshan, we continue to support improved nutrition and well-being outcomes, particularly amongst vulnerable sections of society.

As we scale India's food essentials, we remain committed to building a resilient, inclusive and responsible enterprise that delivers trusted products while creating enduring value for consumers, farmers, employees, communities and shareholders.

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

Mr. Shrikant Kanhere,
Managing Director and CEO
DIN: 07185218

11. 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, AWL Agri Business Limited has constituted an Environmental, Social and Governance (ESG) Committee comprising a majority of Independent Directors to provide oversight and strategic guidance on sustainability-related matters. The Committee assists the Board in overseeing the Company's ESG vision, priorities and sustainability framework, while monitoring progress against defined goals and commitments.

The Committee periodically reviews the Company's ESG policies, sustainability initiatives and stakeholder engagement approach, including matters relating to environmental stewardship, ethical governance, supply chain sustainability, climate-related risks, health and safety, and human capital management. It also reviews ESG disclosures, including the Business Responsibility and Sustainability Report (BRSR), and monitors alignment with applicable global reporting frameworks and evolving regulatory expectations.

The Committee meets periodically and may invite members of the senior management team and functional representatives to provide updates on specific ESG matters, performance indicators and implementation progress. Through these reviews, the Committee provides guidance to management and supports the Board in strengthening the Company's overall sustainability governance framework. The Charter of the Committee is available on the Company's website at [AWL Agri Business Limited – Board and Committee Charters](#)

12. 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	The Company's Business Responsibility policies are periodically reviewed by the respective functional heads and leadership team to ensure continued alignment with organisational values, regulatory expectations and evolving industry practices. As part of the annual reporting and governance review process, the effectiveness of these policies is assessed and, wherever required, appropriate revisions are undertaken to further strengthen the Company's commitment to responsible business conduct.																
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is in due compliance with all the required regulations as applicable.																	

*As and when required

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
No, but the Company does have an internal process of assessment in place. Going forward, the Company may engage with external agency to assess / evaluate the policies.									

14. 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

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programs held	Topics/ principles covered under the training audits impact	% of persons in respective category covered by the awareness programs
Board of Directors	-	-	-
Key Managerial Personnel (KMP)	-	-	-
Employees other than BoD and KMPs	206	POSH, Human Rights, Safety Trainings - Food, Workplace, Fire, Electrical, chemical hazards, Consumer Awareness, BBS, Product Trainings, EHS	95
Workers	297	POSH, GMP, Safety Trainings - Food, Fire, Chemical, Electrical. Hazards, Working at height, product training, BBS, EHS	68.76

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.

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	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

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
NA	NA

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

Yes, the Company maintains an anti-corruption and anti-bribery policy that aligns with its Code of Conduct and relevant regulations in India. The Company is committed to upholding the highest standards of transparency, integrity, and

accountability across all its operations. It seeks to achieve its objectives in compliance with applicable national and international standards. The Company adopts a zero-tolerance approach towards bribery, embezzlement, and corruption, and ensures strict adherence to all relevant laws aimed at preventing such unethical practices. The policy can be found on the Company's website at <https://www.awl.in/policies/>.

5. Number of Directors/KMPs/employees 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

Particulars	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	NA	0	N/A
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	N/A	0	N/A

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.

No complaints received in the reporting year, i.e., FY 25-26.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	46.22	42.90

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	Current FY 2025-26	Previous FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	15.79%	28.93%
	b. Number of trading houses where purchases are made from	6,879	4,498
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	16.13%	7.77%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	59.62%	60.84%
	b. Number of dealers /distributors to whom sales are made	7,669	7,279
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors	7.29%	7.87%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	24.07%	18.07%
	b. Sales (Sales to related parties / Total Sales)	3.02%	2.99%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	17.77%	61.62%
	d. Investments (Investments in related parties / Total Investments made)	51.75%	49.62%

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 product and processes to total R&D and capex investments made by the entity, respectively.

Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impact
R&D	Negligible	Negligible	The Company has a product application centre at Hyderabad and Kakinada for R&D of various new products. The Company also leverages the global R&D of its joint venture partner- Wilmar Group.
Capex	7.07%	4%	The Company has installed 2 more zero liquid discharge (ZLD) plants bringing the total to 13 ZLD systems installed across all locations with a combined treatment capacity of 3,850 KL per day. During the FY25-26, 42,342 trees were planted across various manufacturing sites of the Company to reduce carbon footprint. The Company has undertaken ongoing green belt enhancement initiatives across all its locations.

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

Yes, the Company does have a process in place for sustainable sourcing. The Company has established robust procedures to ensure sustainable sourcing across its supply chain.

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

The Company has implemented a robust mechanism to ensure the sustainable sourcing of palm oil. Guided by the Wilmar Group's NDPE policy, we trace 95% of our palm oil back to the mill (TTM). Additionally, we have embraced green energy by harnessing power from renewable sources.

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.

The Company has established a comprehensive process for the reuse and recycling of plastic, e-waste, and hazardous materials such as used oil and solvents. Our commitment to sustainability is evident, with 98% of our packaging material being recyclable.

Furthermore, all our plants are equipped with Effluent Treatment Plants to treat hazardous waste. Additionally, we ensure proper disposal of e-waste by collaborating with authorized e-waste recyclers.

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 plastic waste collection plan aligns with the Extended Producer Responsibility (EPR) plan submitted to the Central Pollution Control Board (CPCB) / State Pollution Control Boards (SPCBs).

As a responsible corporate citizen, the Company adheres to the government's EPR mandate regarding packaging materials. We collect plastic waste from various regions as part of our commitment to environmental stewardship.

PRINCIPLE 3

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:

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
	(A)	No. (B)	% (B/A)	No.(C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	2,781	2,781	100.00%	2,781	100.00%	0	0	2,781	100.00%	0	-
Female	100	100	100.00%	100	100.00%	100	100.00%	0	0.00%	0	-
Total	2,881	2,881	100.00%	2,881	100.00%	100	3.47%	2,781	96.53%	0	-
OTHER THEN PERMANENT EMPLOYEES											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
	(A)	No. (B)	% (B/A)	No.(C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
OTHER THEN PERMANENT WORKERS											
Male	4,049	4,049	100.00%	4,049	100.00%	-	-	-	0.00%	-	-
Female	20	20	100.00%	20	100.00%	20	100.00%	-	-	-	-
Total	4,069	4,069	100.00%	4,069	100.00%	20	0.49%	0	0.00%	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 wellbeing measures as a % of total revenue of the company	0.02%	0.02%

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 employees)	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 authority (Yes/No/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI*	100%	100%	Yes	100%	100%	Yes
Others - Please specify			NA	N/A	NA	NA

*All eligible employees and workers are covered under ESI. For the business locations which do not come under the purview of ESI, the workforce is covered under the Workmen's Compensation Act 1923.

3. Accessibility of workplaces: Are the premises/offices 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.

AWL Agri Business Limited remains committed to fostering a diverse, equitable and inclusive workplace environment, with continued emphasis on improving accessibility for differently abled persons across its operations. The Company endeavours to create infrastructure that enables safe, dignified and convenient access to workplace facilities, while supporting greater participation and inclusion.

Select facilities of the Company are equipped with accessibility-related infrastructure and amenities, including:

- Lifts enabled with Braille signages for persons with compromised vision
- Ramps and handrails to facilitate movement of persons with compromised mobility
- Accessible parking places
- Accessible washrooms.

The Company continues to assess opportunities for strengthening accessibility standards across its locations in line with operational requirements and evolving inclusivity practices.:

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.

The Company takes pride in its fair treatment of employees, both in policies and practices. This commitment is enshrined in the Company's Code of Conduct, emphasizing our leadership's dedication to being an equal employment opportunity provider. The Company is steadfast in delivering value through equality and fostering human diversity through its operations.

The Company cultivates an inclusive work culture that prioritizes a supportive professional environment, built on trust, empathy and mutual respect. Our policy on Diversity, Equality and Inclusion is a testament to this commitment. The policy is available on the website of the Company at <https://www.awl.in/policies/>

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	100%	92.22%	-	-
Female	NA	NA	-	-
Total	100%	92.22%	-	-

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.

Employee Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Employees	The Company's open-door practices encourage amicable resolution of grievances. Employees are encouraged to first discuss the grievance with their immediate reporting authority and attempt to arrive at a resolution. If grievances persist, employees can fill up the Grievance Redressal Form and submit to the concerned HR Manager. The process of registering a grievance is by accessing SETU and internal communication tool and filing the complaint there. The complaint is then taken up with the respective decision maker and the resolution is tracked to closure under supervision of Corporate HR. The grievance redressal guidelines and necessary forms are available on the Company intranet where employees can access the same directly. The Company's whistle blower policy (the Policy) encourages Directors and employees of the Company to upholds highest standards of professionalism, honesty, integrity and ethical behaviour. The Company investigates such reported incidents in an impartial manner and takes appropriate action to ensure that the requisite standards of professional and ethical conduct are always upheld.
Other than Permanent Employees	Not Applicable since the Company does not have other than permanent employees.
Permanent Workers	Not Applicable as the Company does not have permanent workers.
Other than Permanent Workers	Yes, the consultants, retainers and other partners engaged by the Company on projects or on periodic basis are governed by the terms outlined in their respective contracts. In case of grievances, they may raise concerns with the designated HR Business Partners and relevant department heads, in line with established procedures.

7. Membership of employees in association(s) or unions recognized by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers	No. of employees / workers part of association(s) or Union	% of employees / workers part of association(s) or Union	Total employees / workers	No. of employees / workers part of association(s) or Union	% of employees / workers part of association(s) or Union
Total Permanent Employees	-	-	-	-	-	-
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers						
Male						NA
Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health & safety/wellness measures		On skill upgradation		Total (D)	On health and safety measures/wellness		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
EMPLOYEES										
Male	2,781	1,281	46.06%	2,437	87.63%	2,695	1,496	56%	1,429	53%
Female	100	24	24.00%	85	85.00%	77	23	30%	33	43%
Total	2,881	1,305	45.30%	2,522	87.54%	2,772	1,519	55%	1,462	53%
WORKERS										
Male	4,049	2,059	50.85%	2,022	49.94%	3,830	2,585	67%	707	18%
Female	20	1	5.00%	5	25.00%	21	3	14%	1	5%
Total	4,069	2,060	50.63%	2,027	49.82%	3,851	2,588	67%	708	18%

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 (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	2,781	2,723	97.91%	2,695	2,622	97%
Female	100	96	96.00%	77	65	84%
Total	2,881	2,819*	97.85%	2,772	2,687	97%
WORKERS						
Male	4,049	3,830	94.59%	3,830	3,591	94%
Female	20	17	85.00%	21	21	100%
Total	4,069	3,847*	94.54%	3,851	3,612	94%

* Rest of the employees were not eligible for performance appraisal as per applicable service rules of the Company.

10. Health & Safety Management System

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

The Company continues to strengthen its occupational health and safety framework through the implementation of the Occupational Health and Safety Management System (OHSMS) aligned with ISO 45001:2018 standards across 24 manufacturing facilities. During the year, the Company further expanded its safety management framework by initiating the implementation of the Integrated Management System (IMS) at newly acquired units to ensure alignment with the Company's health, safety and operational excellence standards.

The ISO 45001:2018 certification reflects the Company's commitment to providing a safe and healthy workplace, preventing work-related injuries and ill health, and fostering a proactive safety culture across its operations. The standardized OHSMS framework enables systematic identification of workplace hazards, assessment and mitigation of risks, compliance with applicable statutory requirements, and continuous improvement in occupational health and safety performance.

Key benefits of the Company's OHSMS implementation include:

- Strengthening a safety-first culture through enhanced employee awareness, participation and accountability in health and safety practices.
- Improving risk identification, hazard control and incident prevention mechanisms, thereby contributing to safer workplaces.
- Supporting compliance with applicable occupational health and safety regulations and industry best practices.
- Enhancing stakeholder confidence by demonstrating the Company's commitment to employee wellbeing and responsible business practices.
- Driving operational efficiency through the reduction of workplace incidents, associated disruptions and related costs.

The Company remains committed to continually improving its occupational health and safety performance and embedding best-in-class safety practices across all its operations.

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 uses the Global EHS Reporting Digital Platform for hazard reporting. Digital Platform is a leading provider of Environmental, Health, and Safety (EHS) management software solutions, including a robust reporting platform. When a company utilizes Enablon as its Global EHS Reporting Platform for hazard reporting, it signifies a strategic approach to managing health and safety risks across its operations. A detailed explanation of the same is as under:

Comprehensive Hazard Reporting: Digital Platform allows employees at all levels of the organization to report hazards they encounter in the workplace easily. Whether it's a near-miss incident, an unsafe condition, or a potential environmental hazard, the system provides a user-friendly interface for capturing this information.

- 1. Standardized Reporting Process:** By using Digital Platform as the Global EHS Reporting Platform, the company can standardize its hazard reporting process across different locations, departments, and business units. This consistency ensures that all reported hazards are documented using the same procedures and criteria, facilitating easier analysis and comparison of data.
- 2. Real-time Data Capture:** Digital Platform enables real-time data capture, allowing for immediate reporting and response to hazards as they occur. This rapid reporting capability is crucial for addressing safety concerns promptly and preventing potential accidents or injuries.
- 3. Risk Assessment and Prioritization:** The platform likely includes features for conducting risk assessments and prioritizing hazards based on factors such as severity, likelihood, and potential impact. This helps the Company focus its resources on addressing the most critical risks first, thereby maximizing the effectiveness of its hazard management efforts.

- 4. Analytics and Reporting:** Digital Platform provides robust analytics and reporting capabilities, allowing the company to analyse hazard data trends, identify recurring issues, and track the effectiveness of risk mitigation measures over time. These insights enable data-driven decision-making and continuous improvement in health and safety performance.
- 5. Integration with Other Systems:** Digital Platform may integrate with other internal systems, such as incident management, compliance management, and document control systems. This seamless integration streamlines data exchange and ensures that hazard reporting is part of a broader EHS management framework.
- 6. Compliance Management:** Digital Platform likely offers features for managing regulatory compliance requirements related to hazard reporting and EHS management. The platform may include tools for tracking regulatory obligations, managing permits and licenses, and generating compliance reports to demonstrate adherence to legal requirements.
- 7. Auditing and Inspections:** The platform may facilitate auditing and inspection activities related to hazard identification and control. It may include checklists, audit trails, and scheduling capabilities to ensure that workplace hazards are regularly assessed and addressed in accordance with internal policies and regulatory standards.

Overall, by leveraging Digital Platform as its Global EHS Reporting Platform for hazard reporting, the Company demonstrates a commitment to proactively managing health and safety risks, fostering a culture of transparency and accountability, and continuously improving its EHS performance to protect employees, assets, and the environment.

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

Yes, the Company has EHS Digital platform for reporting of hazards.

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

The Company provides healthcare coverage to employees through Employees' State Insurance (ESI) and medical insurance benefits, as applicable. In addition, employees have access to occupational health services and may consult qualified medical professionals at the Occupational Health Centres established across the Company's locations. These facilities support preventive healthcare, medical guidance, health monitoring and timely medical assistance, contributing to the overall health and wellbeing of the workforce.

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	0.21	0.18
Total recordable work-related injuries	Employees	0	0
	Workers	8	7
No. of fatalities	Employees	0	0
	Workers	2	0
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

AWL Agri Business Limited maintains a structured Environment, Health and Safety (EHS) framework focused on prevention, operational discipline, workforce capability and continuous improvement across its manufacturing and construction operations. The Company adopts a proactive approach towards workplace safety through risk-based controls, standardised operational practices and employee engagement initiatives. Key measures implemented to ensure a safe and healthy workplace include:

- Adoption of a safety-by-design approach while developing infrastructure and operational processes;
- Conduct of qualitative and quantitative risk assessments to identify and mitigate workplace hazards;

- Implementation of Life Saving Rules across operational and construction activities;
- Deployment of stringent permit-to-work systems for high-risk activities, including work at height, hot work, confined space entry, excavation, heavy lifting, energy isolation and electrical work;
- Implementation of risk reduction measures through elimination, substitution, engineering controls, administrative controls and use of appropriate personal protective equipment (PPE);
- Adoption of Process Safety Management (PSM) practices and Process Safety Fundamentals across manufacturing operations;
- Implementation of standard operating procedures (SOPs) for critical operational activities; and
- Deployment of qualified and trained personnel, supported by experienced technical and supervisory teams for day-to-day operational oversight.

The Company also maintains emergency preparedness and workplace safety infrastructure to strengthen incident response capability and improve workforce awareness. These measures include:

- Firefighting and fire detection systems across facilities;
- Periodic fire drills and mock drills;
- Safety signages, operating instructions and hazard communication systems; and
- Structured EHS training programmes, safety meetings and awareness campaigns across locations.

In addition, AWL Agri Business promotes a proactive safety culture through leadership engagement and employee participation. The Company encourages open reporting of unsafe conditions, hazards and near misses to facilitate timely corrective and preventive actions, while also developing frontline managers as safety leaders across operations.

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	
Health & Safety	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%
Working Conditions	100%

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. –

The Company follows a structured framework for reporting, investigating and addressing safety-related incidents, near misses and workplace hazards identified through audits, inspections, risk assessments and operational reviews. Corrective and preventive actions are implemented based on root cause analyses and periodic management review mechanisms.

Key corrective and preventive measures undertaken include:

- Strengthening permit-to-work compliance for high-risk activities;
- Reinforcing adherence to Life Saving Rules across operational and construction sites;
- Enhancing engineering and administrative controls to mitigate identified workplace risks;
- Improving supervision and monitoring mechanisms for critical operational activities;

- Conducting targeted training and awareness programmes based on identified risk areas and incident learnings; and
- Integrating incident observations and assessment findings into operational procedures and safety improvement plans.

The Company also continues to strengthen its overall health and safety systems through ongoing review of workplace practices and operational controls. Areas receiving continued focus include:

- Process safety management and operational risk controls;
- Emergency preparedness and response capability;
- Contractor and workforce safety management;
- Hazard communication and safety awareness; and
- Workforce competency development through structured EHS training initiatives.

The Company continues to integrate safety considerations into operational planning, workforce management and day-to-day decision-making processes. Insights arising from incident reviews, audits and workplace assessments are systematically utilised to refine controls, improve response mechanisms and strengthen resilience across facilities, thereby supporting sustained improvement in occupational health and safety performance.

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.

Any individual or group of individuals that adds value or has potential to impact the Company is identified as a key stakeholder. This includes employees, shareholders and investors, customers, vendors, regulators, lenders, research analysts, various government organisations amongst others.

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), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Direct, through email / town hall, CEO interactions	Need based	The Company follows an open-door policy and regularly engages with employees to foster a transparent and inclusive workplace. Key areas of engagement include employee wellbeing, workplace health and safety, learning and development, performance management, diversity and inclusion, employee engagement, career growth, and organizational updates. Employee feedback and concerns are addressed through structured communication channels and leadership interactions.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and investors	No	Email, website, newspaper advertisements, stock exchange intimations, annual/ quarterly financial results and investor meetings and conferences	Frequent and need based	To provide timely updates on the Company's operational, financial and strategic developments, business performance, growth initiatives, governance practices and sustainability initiatives, while addressing investor queries and expectations.
Customers	No	Customer surveys, Call center, Emails, Social media handles, one-on-one interactions, digital platforms, trade fairs	Frequent and need based	To understand customer needs and preferences, obtain feedback on products and services, enhance customer satisfaction, strengthen relationships, and address concerns relating to product quality, availability, innovation, safety and service standards.
Regulators	No	Emails, one on one meetings, con-calls, video conference	Frequent and need based	To ensure compliance with applicable laws, regulations and statutory requirements through ongoing engagement on regulatory developments, approvals, inspections, reporting obligations, policy changes and compliance-related matters.
Vendors and suppliers	No	Emails, digital platforms, one-on-one interactions	Frequent and need based	To strengthen supply chain resilience and collaboration through discussions on procurement practices, product quality, delivery performance, business continuity, responsible sourcing, sustainability expectations, health and safety requirements, and mutual growth opportunities.
Communities and NGOs	No	Directly or through Adani Foundation	Frequent and need based	To understand and address community needs and social development priorities through stakeholder consultations and CSR initiatives. Key focus areas include nutrition, health, education, sustainable livelihoods, women empowerment, environmental sustainability, water conservation and other community development programmes, including the Fortune SuPoshan initiative aimed at addressing malnutrition and anaemia.

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	2,881	2,451	85%	2,772	2,537	92%
Other than Permanent	-	-	-	-	-	-
Total employees	2,881	2,451	85%	2,772	2,537	92%
WORKERS						
Permanent	-	-	-	-	-	-
Other than Permanent	4,069	-	-	3,851	-	-
Total workers	4,069	-	-	3,851	-	-

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	2,781	0	0%	2,781	100.00%	2,695	0	0%	2,695	100%
Female	100	0	0%	100	100.00%	77	0	0%	77	100%
Non-permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
WORKERS										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Non-permanent										
Male	4,049	0	-	4,049	100%	3,830	0	0%	3,830	100%
Female	20	0	-	20	100%	21	0	0%	21	100%

3. Details of remuneration/salary/wages:

a. Median remuneration/ wages:

Categories	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	₹ 1.55 crore*	1	₹ 0.32 crore
KMP (other than BoD)	6	₹ 0.96 crore^	-	-
Employees other than BOD & KMP	2,775	₹ 0.10 crore	100	₹ 0.11 crore
Workers	4,049	₹ 0.04 crore	20	₹ 0.03 crore

* Median remuneration has been computed for all 8 male Directors, however 1 Non-Executive Director is not drawing any remuneration from the Company.

^ includes Interim CFO & CS

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

	FY 2026 (Current Financial Year)	FY2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.91%	1.96%

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)

The Company is committed to upholding and safeguarding human rights across its operations and value chain. The Company’s approach to human rights is embedded within its policy framework, including the AWL Code of Conduct and other people-centric policies applicable to employees, suppliers and service providers.

The Company’s policies and practices are guided by applicable legal and regulatory requirements and are aligned with internationally recognised principles, including the Universal Declaration of Human Rights and the Fundamental Conventions of the International Labour Organization (ILO). The Company continues to strengthen systems and processes aimed at effective implementation of its human rights commitments across business operations.

Human rights-related expectations are also integrated into supplier and service provider engagements. Contracts with suppliers incorporate provisions relating to workplace safety, labour practices, employee welfare and compliance with applicable human rights requirements. Adherence to these requirements is monitored through oversight by designated Company representatives and operational management teams. The contracts of the Company with its suppliers incorporate the health, safety and human rights clauses, including workplace environment and compliance of labour practices and are supervised by the Company’s managers for adherence.

Key human rights-related policies of the Company include:

- AWL Code of Conduct;
- Policy on Freedom of Association; and
- Policy on Diversity, Equity and Inclusion.

Implementation and oversight of these policies is supported by the Chief Human Resources Officer (CHRO), Plant HR Heads and Zonal HR representatives across locations.

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

AWL Agri Business Limited has established internal grievance redressal mechanisms aimed at addressing employee concerns, including matters relating to workplace conduct, fair treatment and human rights-related issues, in a timely and confidential manner.

The Company follows an open-door approach that encourages employees to raise concerns and seek resolution through constructive dialogue. Employees are encouraged to initially discuss grievances with their immediate reporting authority to facilitate early and amicable resolution. Where concerns remain unresolved, employees may formally register grievances through the prescribed grievance redressal process by submitting a Grievance Redressal Form through SETU and other designated internal communication platforms. Such grievances are reviewed by the concerned functional authority, while resolution status is monitored by the Corporate HR team until closure.

The grievance redressal framework is supported by documented guidelines and standardised procedures accessible through the Company intranet, enabling employees across locations to directly access relevant forms, policies and escalation channels.

In addition, the Company’s Whistleblower Policy provides a formal mechanism for Directors and employees to report concerns relating to unethical conduct, integrity issues, discrimination, harassment or suspected violations of applicable policies and standards. Reported matters are reviewed through an impartial process, and appropriate corrective or disciplinary actions are undertaken, wherever necessary.

Implementation and oversight of these mechanisms are supported by the Corporate HR function, Plant HR Heads and other designated management representatives to ensure fair and effective resolution of concerns.

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	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other issues	0	0	-	0	0	-

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 demonstrates zero tolerance to all forms of harassment at workplace, including sexual harassment at the workplace, and considers all such actions as unacceptable conduct. The Company encourages reporting of any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. As part of the policy, the complainant will not suffer any harassment, retaliation or adverse employment condition upon this reporting. The policy is made aware to all employees through regular training and awareness on the subject and confidentiality clauses are clearly stated. Committees are constituted to conduct enquiries into the complaints of sexual harassment and to recommend appropriate action, wherever required.

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

Yes. The supplier code of conduct available on the AWL Agri Business Ltd.'s website, details the obligations of suppliers to uphold Human Rights and the same is cascaded in the contracts with the suppliers as well.

10. Assessments for the year:

Category	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company's plants are periodically inspected by competent authorities from state and central government to review the status, reports and returns. There have been no incidents of any non-compliance or observation from the authorities regarding any of the indicators.
Forced/ involuntary 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.

Not Applicable.

PRINCIPLE 6 Business should respect and make efforts to protect and restore the environment

1. Details of total energy consumption (in Giga Joules) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
	(Current Financial Year)	(Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	1,52,251	65,024.37
Total fuel consumption(B)	0	0
Energy consumption through other sources (C)	12,00,840	8,13,303
Total energy consumption from renewable sources (A+B+C)	13,53,091	8,78,327
From non renewable sources		
Total electricity consumption (D)	13,81,056	13,43,700
Total fuel consumption(E)	56,64,259	55,13,346
Energy consumption through other sources (F)	-	-
Total energy consumption from non-renewable sources (D+E+F)	70,45,316	68,57,046
Total energy consumed (A+B+C+D+E+F)	83,98,407	77,35,373
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.000012	0.000013
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00024	0.000026
Energy intensity in terms of physical output	1.28	1.31
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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. The PAT scheme is not applicable to the Company's businesses.

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

Parameter	FY 2025-26	FY 2024-25
	(Current Financial Year)	(Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,01,628	3,76,876
(ii) Groundwater	7,79,848	5,75,201
(iii) Third party water	16,48,558	19,17,885
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	28,30,034	28,69,962
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)	0.000004	0.000005
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00008	0.000010
Water intensity in terms of physical output	0.43	0.48
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)

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

4. Provide details of the following disclosures 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	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: All the plants of the Company have effluent treatment facilities, utilizing treated water internally for domestic and industrial needs such as cooling and green belt development. This helps us save water and minimize our water impact.

The Company has in place a Zero Liquid Discharge (ZLD) system as part of its commitment to sustainable environmental practices. The ZLD system is designed to minimize water wastage by treating and reusing wastewater, thereby achieving zero discharge of liquid effluents into the environment. Currently, zero discharge facilities are available at 13 plant locations of the Company.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

The entity has successfully implemented a Zero Liquid Discharge (ZLD) mechanism as part of our commitment to sustainable environmental practices. The ZLD system is designed to minimize water wastage by treating and reusing wastewater, thereby achieving zero discharge of liquid effluents into the environment. Currently Zero discharge facility is available in 13 factories.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	MG/NM ³	43.96	67.57
SOx	MG/NM ³	31.32	59.70
Particulate matter (PM)	MG/NM ³	26.50	53.88
Persistent organic pollutants (POP)	Microgram/ m ³	-	-
Volatile organic compounds (VOC)	Kg	-	-
Hazardous air pollutants (HAP)	Microgram/ m ³	-	-
Others- please specify – Carbon Monoxide	Kg	-	-

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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 CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	5,38,730	5,23,942
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)	Metric tons of CO ₂ equivalent	2,72,375	2,71,353
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tons of CO ₂ equivalent/Rupees (lakhs)	0.0000011	0.0000013
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)	tCO ₂ e/PPP (lakhs)	0.000023	0.000027
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/MT	0.12	0.13
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?

Yes, this data has been subject to independent assurance by Intertek India Private Limited, and its report shall form part of this Annual Report.

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

Yes. AWL Agri Business Limited has undertaken multiple initiatives aimed at reducing greenhouse gas (GHG) emissions and increasing the share of renewable and lower-carbon energy sources across its operations. These initiatives form part of the Company's broader approach towards operational efficiency, climate resilience and long-term decarbonisation. Key initiatives undertaken by the Company include:

- **Rooftop Solar Installations:** The Company has commissioned rooftop solar systems across 17 manufacturing locations with a cumulative installed capacity of 11661 kWp. The use of on-site solar energy supports reduction in dependence on conventional grid power and contributes towards lowering operational carbon emissions.
- **Use of Biomass-Based Fuel:** AWL Agri Business utilises biomass-based fuel, including agricultural and forestry residues, in select boiler and steam generation operations as a partial substitute for fossil fuels. This supports reduction in emissions intensity while also promoting utilisation of renewable and circular fuel alternatives.
- **Procurement of Renewable Power through Open Access:** The Company is progressively increasing procurement of renewable power through open access arrangements with solar and wind energy providers. This initiative supports diversification of the Company's energy mix and reduction in reliance on fossil fuel-based electricity sources.
- **Operational and Logistics Efficiency Measures:** The Company continues to focus on improving operational efficiency through process optimisation, integrated business operations and logistics rationalisation. Increased use of rail transport for long-distance freight movement, port-based refinery infrastructure and direct pipeline transfer systems also contribute towards reduction in logistics-related emissions.
- **Climate Resilience and Resource Risk Assessments:** AWL Agri Business has undertaken climate-related and water risk assessments across key operational locations to evaluate long-term physical and transition risks associated with climate change, resource availability and operational continuity. Insights from these assessments are being progressively integrated into resource management, energy planning and sustainability prioritisation across facilities, particularly in water-stressed and climate-sensitive geographies.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tons)		
Plastic waste (A)	1,141	922
E-Waste (B)	17	14
Bio-Medical Waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery For (E)	4	10
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) – Lube Oil from DG Sets	23,899	24,306
Other non-hazardous waste generated (H). Please specify, if any. - Dry and Wet Waste	1,16,979	1,09,059
Total (A+B+C+D+E+F+G+H)	1,42,040	1,34,311
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000020	0.00000022
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000040	0.00000045
Waste intensity in terms of physical output	0.022	0.023
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-26	FY 2024-25
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
Recycled	7,496	1,26,181
Re-used	1,26,419	-
Other recovery operations (safely disposed)	3,626	-
Total	1,37,541	1,26,181

For each category of waste generated, total waste disposed of by nature of disposal method (in metric tons)		
Category of waste		
Incineration (a) Waste incinerated with energy recovery	-	3,291
b) Waste incinerated without energy recovery	-	-
Landfilling	4,499	4,746
Other disposal operations	-	-
Total	4,499	8,037

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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.

AWL Agri Business Limited follows a structured waste management framework focused on regulatory compliance, environmental protection, operational safety and resource efficiency across its manufacturing operations. The Company’s approach emphasises responsible waste handling, waste minimisation and circular resource management practices aimed at reducing environmental impact and strengthening long-term operational sustainability.

Key waste management practices adopted across establishments include:

- **Standard Operating Procedures (SOPs):** The Company has established standard operating procedures governing the segregation, handling, storage, transportation and disposal of waste streams. These procedures are designed to ensure safe operations, regulatory compliance and minimisation of environmental risks. Waste management practices are guided by the principles of Reduction, Reuse, Recycling and Recovery (4R), along with adoption of the waste hierarchy framework prioritising prevention, reduction and resource recovery over disposal.
- **Hazardous Waste Authorisations and Compliance:** Manufacturing facilities handling hazardous waste operate under requisite authorisations obtained from the respective State Pollution Control Boards (SPCBs). The Company undertakes monitoring, documentation and statutory reporting in accordance with applicable environmental regulations and compliance requirements.
- **Dedicated Storage Infrastructure:** Designated storage areas have been established within plant premises for temporary storage of hazardous waste prior to disposal. These areas are equipped with appropriate containment and safety measures aimed at minimising risks relating to spills, leakage and contamination.
- **Authorised Treatment and Disposal Partnerships:** Hazardous waste generated across operations is disposed of through authorised Treatment, Storage and Disposal Facilities (TSDFs), recyclers and waste management agencies approved by the relevant regulatory authorities.
- **Monitoring and Reporting Mechanisms:** The Company maintains records relating to waste generation, handling and disposal, including submission of prescribed returns and compliance documentation to regulatory authorities, wherever applicable.

In addition, AWL Agri Business continues to focus on process optimisation, material efficiency and responsible resource management practices to progressively reduce waste generation and minimise environmental risks associated with operations. Insights from ongoing environmental and resource risk assessments are also being integrated into operational planning and sustainability initiatives across facilities.

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 in the following format:

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 & 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 (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes.

S. No.	Specify the law / regulation / guidelines was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards / by courts	Corrective action taken
The Company is compliant with the applicable environmental laws/ regulations/guidelines in India and no fines/penalties/ actions were taken by the regulatory agencies/courts.				

PRINCIPLE 7

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

1. a. Number of affiliations with trade and industry chambers/ associations: 9
- 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	Confederation of Indian Industry (CII)	National
2	The Soyabean Processors Association of India (SOPA)	National
3	The Solvent Extractors Association of India (SEA)	National
4	Indian Vegetable Oil Producers' Association (IVPA)	National
5	Federation of Oils, Seeds and Fats Association (FOSFA)	International
6	Grain and Feed Trade Association (GAFTA)	International
7	International Castor Oil Association	International
8	Round Table on Sustainable Palm Oil (RSPO)	International
9	SEDEX	International

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
		Nil

PRINCIPLE 8 **Businesses Should Promote Inclusive Growth And Equitable Development**

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
No such requirement in the current financial year					

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)
Rehabilitation and Resettlement (R&R) was not applicable in the reporting year.						

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

The Company does not have a formal mechanism in place for such grievances. However, the Company does have informal connect with the community in and around its manufacturing locations to hear and address any grievance.

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	18.06%	13.66%
Directly from within India	45.98%	46.36%

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	9.53	8.12
Semi-urban	28.69	24.07
Urban	19.35	16.15
Metropolitan	42.44	51.66

PRINCIPLE 9 **Businesses should engage with and provide value to their consumers in a responsible manner**

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

The Company has established a robust consumer grievance redressal mechanism to address consumer complaints effectively and in a timely manner. Consumers can register their complaints through any of the following channels: (a) email, (b) toll-free helpline, and (c) social media platforms.

The Company has implemented an internal application and web-based portal, namely Samaadhaan, for recording, tracking, and monitoring all complaints received through these channels. All complaints are logged into the system and are accessible to relevant cross-functional teams for coordinated resolution.

Upon registration, a complaint is automatically assigned to the concerned local sales team and manufacturing plant. The local sales team is required to contact the customer, visit the customer's premises, investigate the complaint, and physically inspect the product, wherever necessary. Upon resolution of the complaint, the sales team records the details in the Samaadhaan application and generates a unique "Happy Code," which is sent directly to the customer's registered mobile number. Once the customer confirms satisfaction with the resolution provided, the customer shares the Happy Code with the local sales team. The code is then entered into the Samaadhaan system, resulting in closure of the complaint at the customer level.

Simultaneously, the plant team concerned is required to investigate the complaint and upload a Corrective and Preventive Action (CAPA) report in the Salesforce CRM portal. The investigation is carried out using the controlled sample corresponding to the same manufacturing date as the product against which the complaint has been received. The product is assessed against prescribed specifications, and the investigation findings along with the CAPA details are recorded in the system. The Plant Head reviews the submitted report and forwards it through the Salesforce CRM portal to the Corporate Quality Assurance (QA) team for review and approval.

Upon completion of the Complaint Investigation Form (CIF) by the Sales team in the Samaadhaan application and approval of the CAPA by the Corporate QA team through the Salesforce CRM portal, the complaint is considered as closed. Additionally, depending on the nature and severity of the complaint, the plant team may undertake a comprehensive reassessment of retained samples from the relevant manufacturing batch to identify root causes and implement necessary corrective measures.

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	The Company's products bear appropriate safety, usage, and disposal instructions and declarations in accordance with applicable laws and regulatory requirements.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints:

	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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others – Consumer Complaints on food products, adulteration, short weight, etc.	3,424	59	Due to sales force migration, 59 complaints from customers were pending for closure which have been resolved after end of FY26.	3,727	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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 a Cyber Security and Data Privacy Policy in place that covers cyber security risks across its information technology infrastructure and business operations. The policy is designed to establish, maintain, and continuously strengthen the Company's cyber security framework, with the objective of safeguarding information assets, ensuring data confidentiality, integrity and availability, and minimizing exposure to cyber threats and related risks.

The Cyber Security and Data Privacy Policy is available on the Company's website at: <https://www.awl.in/policies/>

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.

During the year under review, the Company did not receive any complaints nor was it subject to any regulatory action, penalty, or product recall relating to advertising and delivery of essential services, cyber security and customer data privacy, or product safety. Consequently, no corrective actions were required to be taken in these areas.

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

Independent Limited Assurance Statement to AWL Agri Business Limited on Selected Sustainability Disclosures presented within their Integrated Annual Report FY2025-26.

To the Management of AWL Agri Business Limited, Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by AWL Agri Business Limited ("AWL") to provide an independent Limited assurance on selected sustainability disclosures ("selected disclosures") presented within their Integrated Annual Report ("the Report"), covering the reporting period from 1st April 2025 to 31st March 2026. The Report is prepared by AWL based on SEBI's (Securities and Exchange Board of India) BRSR (Business Responsibility and Sustainability Reporting) guidelines ("reporting criteria").

The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that selected disclosures in alignment with reporting criteria, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Integrated Annual Report of AWL Agri Business Limited.

Responsibilities

The management of AWL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of AWL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.



Assurance Scope

The assurance has been provided for selected disclosures presented by AWL in the Report. The assurance boundary included data and information for AWL's operational sites at Mundra, Krishnapattanam-I & II, Mangalore, Kakinada, Haldia Unit 1, Paradip, Haldia Unit 2, Kadi Karan Nagar, Vidisha, Saoner, Nagpur, Mantralyam, Neemuch, Alwar, Bundi, Meda Adraj, Pragapar (Mundra Castor), Nimrani, Hazira, Ferozpur, Bardhwan and Corporate Office.

Our scope of assurance included verification of internal control systems, data and information on selected disclosures reported as summarized below:

Section A: General Disclosures
<ul style="list-style-type: none"> • Total number of permanent and other than permanent employees. • Total number of permanent and other than permanent workers. • Total number of differently abled employees and workers (permanent and other than permanent). • Turnover rate for permanent employees and permanent workers.
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains
<ul style="list-style-type: none"> • Return to work and retention rates of permanent employees and workers that took parental leave. • Performance and career development reviews of employees and workers. • % of plants and offices that were assessed for health and safety practice and working conditions • Number of employees and workers covered under Skill upgradation and Health and Safety trainings.
Principle 5: Businesses should respect and promote human rights
<ul style="list-style-type: none"> • Number and % of employees and workers covered under training on human rights policy and issues. • Minimum wage paid to employees and workers.

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.

A limited assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.



Limitations

We have relied on the information, documents, records, data, and explanations provided to us by AWL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information fall outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages are articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.

Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visits to AWL's sites at Gujarat and stakeholder interviews with regards to the reporting and supporting records for the FY2025-26. Our assurance task was planned and carried out during March-June 2026. The assessment included the following:

- Review of the Report that was prepared in accordance with the reporting criteria.
- Review of processes and systems used for collection, aggregation and consolidation of data.
- Review of documents, data and other supporting information made available at AWL's operational sites, Corporate Office and through digital sources.
- Conducted interviews with key personnel responsible for data management and reporting.
- Assessment of appropriateness of assumptions, estimations and thresholds applied by AWL for data analysis and reporting.
- Review of BRSR disclosures on sample basis for the period from 1st April 2025 to 31st March of 2026 for AWL was carried out at AWL's operational sites and Corporate Office.
- Obtain appropriate documentary evidence to support our conclusions on the information and data reviewed, and detailed observations provided separately through management report.

Conclusions

Intertek reviewed the selected disclosure in the Report for the reporting period from 1st April 2025 to 31st March 2026. Based on the data and information provided by AWL, Intertek concludes with limited assurance there is no evidence that the sustainability data and information presented in the Report is not materially correct as per stated reporting criteria.



Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha

Poonam Sinha, Verifier
Sr. Manager-Sustainability

2026/06/04

Beth Mielbrecht

Elizabeth Mielbrecht, Reviewer
Project Director

2026/06/05

No member of the verification team (stated above) has a business relationship with AWL Agri Business Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.

Independent Limited Assurance Statement to AWL Agri Business Limited on Selected Sustainability Disclosures presented within their Integrated Annual Report FY2025-26.

To the Management of AWL Agri Business Limited, Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by AWL Agri Business Limited ("AWL") to provide an independent Limited assurance on selected sustainability disclosures ("selected disclosures") presented within their Integrated Annual Report ("the Report"), covering the reporting period from 1st April 2025 to 31st March 2026. The Report is prepared by AWL based on SEBI's (Securities and Exchange Board of India) BRSR (Business Responsibility and Sustainability Reporting) guidelines ("reporting criteria").

The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that selected disclosures in alignment with reporting criteria, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Integrated Annual Report of AWL Agri Business Limited.

Responsibilities

The management of AWL is solely responsible for the development of the Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of AWL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.



Assurance Scope

The assurance has been provided for selected disclosures presented by AWL in the Report. The assurance boundary included data and information for AWL's operational sites at Mundra, Krishnapattanam-I & II, Mangalore, Kakinada, Haldia Unit 1, Paradip, Haldia Unit 2, Kadi Karan Nagar, Vidisha, Saoner, Nagpur, Mantralyam, Neemuch, Alwar, Bundi, Meda Adraj, Pragapar (Mundra Castor), Nimrani, Hazira, Ferozpur, Bardhwan and Corporate Office.

Our scope of assurance included verification of internal control systems, data and information on selected disclosures reported as summarized below:

Section A: General Disclosures
<ul style="list-style-type: none"> • Total number of permanent and other than permanent employees. • Total number of permanent and other than permanent workers. • Total number of differently abled employees and workers (permanent and other than permanent). • Turnover rate for permanent employees and permanent workers.
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains
<ul style="list-style-type: none"> • Return to work and retention rates of permanent employees and workers that took parental leave. • Performance and career development reviews of employees and workers. • % of plants and offices that were assessed for health and safety practice and working conditions • Number of employees and workers covered under Skill upgradation and Health and Safety trainings.
Principle 5: Businesses should respect and promote human rights
<ul style="list-style-type: none"> • Number and % of employees and workers covered under training on human rights policy and issues. • Minimum wage paid to employees and workers.

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.

A limited assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.



Limitations

We have relied on the information, documents, records, data, and explanations provided to us by AWL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information fall outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages are articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.

Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visits to AWL's sites at Gujarat and stakeholder interviews with regards to the reporting and supporting records for the FY2025-26. Our assurance task was planned and carried out during March-June 2026. The assessment included the following:

- Review of the Report that was prepared in accordance with the reporting criteria.
- Review of processes and systems used for collection, aggregation and consolidation of data.
- Review of documents, data and other supporting information made available at AWL's operational sites, Corporate Office and through digital sources.
- Conducted interviews with key personnel responsible for data management and reporting.
- Assessment of appropriateness of assumptions, estimations and thresholds applied by AWL for data analysis and reporting.
- Review of BRSR disclosures on sample basis for the period from 1st April 2025 to 31st March of 2026 for AWL was carried out at AWL's operational sites and Corporate Office.
- Obtain appropriate documentary evidence to support our conclusions on the information and data reviewed, and detailed observations provided separately through management report.

Conclusions

Intertek reviewed the selected disclosure in the Report for the reporting period from 1st April 2025 to 31st March 2026. Based on the data and information provided by AWL, Intertek concludes with limited assurance there is no evidence that the sustainability data and information presented in the Report is not materially correct as per stated reporting criteria.



Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha

Poonam Sinha, Verifier
Sr. Manager-Sustainability

2026/06/04

Beth Mielbrecht

Elizabeth Mielbrecht, Reviewer
Project Director

2026/06/05

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