



BANNARI AMMAN SUGARS LIMITED

Regd. Office : 1212, Trichy Road Coimbatore - 641 018 Tamilnadu India
Phone : 91 - 422 - 2204100 Fax : 2309999 (Sales) 2204222 (Purchase) 2204233 (Accounts)
E-Mail : bascbe@bannari.com Website : www.bannari.com CIN : L15421TZ1983PLC001358

SEC/MAIL/2026

22.08.2026

National Stock Exchange of India Ltd Exchange Plaza C-1, Block G Bundera-Kurla Complex, Bandra (E) Mumbai 400051 NSE CODE : BANARISUG ISIN No. : INE459A01010	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001 BSE CODE : 500041 ISIN No. : INE459A01010
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Dear Sirs,

Sub: Submission of Business Responsibility and Sustainability Report
(BRSR) for the year ended 31st March, 2026

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report (BRSR) for the year ended 31st March, 2026. The same is also available on the website of the company at <https://www.bannari.com/InvestorInformation.html>

Kindly take on record the above.

Thanking you,

Yours faithfully,

For BANNARI AMMAN SUGARS LIMITED

PALANISWAMY
CHINNAPPAN

Digitally signed by PALANISWAMY CHINNAPPAN
DN: c=IN, o=Personal, postalCode=641045,
st=Tamil Nadu,
serialNumber=A3896C8F8745DF15DFA158928631
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cn=PALANISWAMY CHINNAPPAN
Date: 2026.08.22 16:31:16 +05'30'

(C PALANISWAMY)
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl:


ANNEXURE V
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING BY LISTED ENTITIES
SECTION A : GENERAL DISCLOSURES
I. Details of the listed entity

S.No.	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L15421TZ1983PLC001358
2	Name of the Listed Entity	BANNARI AMMAN SUGARS LIMITED
3	Year of incorporation	1983
4	Registered office address	1212 TRICHY ROAD, COIMBATORE 641018
5	Corporate address	1212 TRICHY ROAD, COIMBATORE 641018
6	E-mail	secretary@bannari.com / shares@bannari.com
7	Telephone	0422 - 2302277, 2204100
8	Website	http://www.bannari.com
9	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange Limited
11	Paid-up Capital	₹ 1253.97 Lakhs
12	Name and contact details (phone and E-mail) of the person who may be contacted in case of any queries on the BRSR report	A R Palanisamy, Chief Executive (0422 - 2204345 - arpalanisamy@bannari.com)
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of Assessment or Assurance Provider	Not Applicable
15	Type of Assessment or Assurance obtained	Not Applicable

II. Products / Services
16 Details of business activities (accounting for 90% of the turnover)

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Sugar	Manufacturing and Sale of Sugar	78.68%
2	Distillery	Manufacturing and Sale of Alcohol	14.07%
3	Power	Generation and Sale of electricity	6.44%
4	Granite Products	Producing and Sale of Granite products	0.81%

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

S.No.	Product / Service	NIC Code	% of total Turnover contributed
1	Sugar	10721	78.68%
2	Alcohol	1101	14.07%
3	Power	35106	6.44%
4	Granite Products	08102	0.81%



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	8	4	12
International	--	--	--

19 Market Served by the entity

Number of Locations		Number
a.	National (No. of States)	9 States and 1 Union Territory
	International (No. of Countries)	The Company exported Granite to 6 Countries
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	0.63%
c.	A brief on type of customers	The Company serves a broad spectrum of customers across multiple grades of sugar, including white, refined, pharmaceutical grade, icing, golden syrup, sugar syrup, and brown sugar supplied in both bulk and consumer retail packs to institutional buyers, traders, and retail consumers across domestic markets. Surplus power generated from cogeneration facilities is supplied to State Distribution Utilities, third party consumers, and traded via electricity exchanges, while alcohol products are distributed directly to distilleries, state beverage corporations, and chemical industries, ensuring diversified downstream utility. The Company operates in the granite segment, serving customers across Indian and overseas markets, and provides agri natural inputs primarily targeted at sugarcane and other crop cultivators, directly reaching the farming community. Sales and distribution are facilitated through multiple channels, including a robust distributor network and direct to consumer engagements, reflecting the Company's commitment to serving institutional, industrial, and retail customers across varied sectors.

IV. Employees

20 Details as at the end of Financial Year

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. C	% (C/A)
EMPLOYEES						
1	Permanent (D)	478	477	99.79%	1	0.21%
2	Other than Permanent (E)	--	--	--	--	--
3	Total employees (D+E)	478	477	99.79%	1	0.21%


Details as at the end of Financial Year : (Contd...)
a. Employees and workers (including differently abled) Contd...

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. C	% (C/A)
WORKERS						
4	Permanent (F)	1503	1496	99.53%	7	0.47%
5	Other than Permanent (G)	297	296	99.66%	1	0.34%
6	Total workers (F+G)	1800	1792	99.61%	8	0.39%

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)	Nil				
2	Other than Permanent (E)					
3	Total differently abled employees (D+E)					
	Differently Abled Workers					
4	Permanent (F)	Nil				
5	Other than Permanent (G)					
6	Total differently abled workers (F+G)					

21 Participation/Inclusion/Representation of women :

Particulars	Total (A)	Number and % of Female	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29%
Key Management Personnel	2	0	0%

22 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025 - 26 (Turnover rate in current FY)			FY 2024 - 25 (Turnover rate in previous FY)			FY 2023 - 24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10.89%	66.67%	11.06%	11.23%	40.00%	11.38%	9.79%	0.00%	9.79%
Permanent Workers	7.22%	0.00%	7.19%	4.22%	0.00%	4.20%	3.42%	0.00%	3.42%


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

a)	Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
				Nil	

VI. CSR Details

24	i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	ii) Turnover for the year ended 31.3.2026	₹ 191667.24 lakhs
	iii) Net worth as on 31.3.2026	₹ 188617.07 lakhs

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	Year ended 2025 - 26			Year ended 2024 - 25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. The Company has grievance redressal mechanism in place for all its stockholders https://bannari.com / contact us	--	--	--	--	--	--
Investors (other than shareholders)		--	--	--	--	--	--
Shareholders		4	--	--	3	--	--
Employees and workers		--	--	--	--	--	--
Customers		--	--	--	--	--	--
Value Chain Partners		--	--	--	--	--	--
Other		--	--	--	--	--	--



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.	Energy and Emission Management	Risk & Opportunity	Risk - High dependence on fossil fuels and inefficient energy use can increase greenhouse gas emissions, raise operating costs, and expose the company to regulatory penalties. This also impacts sustainability ratings and stakeholder confidence. Opportunity - Adoption of renewable energy sources, energy efficient technologies, and emission reduction practices lowers carbon footprint, reduces costs, and enhances compliance with environmental regulations. It strengthens the company's sustainability credentials and builds trust with investors and communities	The Company periodically monitors energy consumption and emission levels across operations. Energy efficiency measures such as process optimization, waste heat recovery, and equipment upgrades are implemented. Variable Frequency Drives (VFDs) are installed to reduce electricity consumption and improve efficiency. Renewable energy sources are being adopted to reduce reliance on conventional fuels. Emission control systems are installed to comply with statutory norms, while regular audits and reporting ensure transparency in sustainability performance.	Positive: Reduced energy expenses, improved operational efficiency, and enhanced sustainability ratings that attract responsible investors and long term business growth. Negative: Rising fuel costs, penalties for non compliance, and reputational damage due to high emissions
2.	Employee Health & Safety	Risk & opportunity	Risk - Industrial operations involve exposure to machinery, chemicals and high temperature processes. Inadequate safety measures can lead to accidents, occupational illnesses, and legal liabilities. This increases downtime, compensation costs, and reputational damage. Opportunity - Strong health and safety practices reduce accidents, improve workforce morale, and enhance productivity. A safe workplace builds trust with employees and contractors, while demonstrating compliance with statutory requirements.	Mitigate - The company conducts mandatory safety induction training for all employees and contract workers, along with mock drills and emergency response exercises to ensure preparedness. It has implemented an Occupational Health and Safety Management System (OHSMS) certified under ISO 45001:2018. Personal protective equipment (PPE) is provided and strictly enforced across operations. Safety audits and inspections are conducted to ensure compliance with the Factories Act and Industrial Safety regulations.	Positive: Implementation of safety protocols enhances workplace productivity, improves employee retention, and provides a secure environment for sustained operations. Negative: Increased accident costs, compensation claims, production downtime, and potential regulatory penalties.
3.	Employees Engagement & Development	Risk & Opportunity	Risk - Lack of employee engagement and limited development opportunities can result in low morale, reduced productivity, and higher attrition. This creates skill gaps, increases recruitment costs, and weakens organizational performance. Opportunity - Effective engagement programs and skill development initiatives improve employee satisfaction, strengthen loyalty, and enhance productivity. A motivated workforce contributes to innovation, operational efficiency, and long term business growth.	The company promotes open communication channels and participative decision making to strengthen employee involvement. Training and skill development programs are conducted to enhance technical and managerial capabilities. Performance appraisal systems are aligned with career growth opportunities. Employee welfare initiatives are recognition programs, and grievance redressal mechanisms are implemented to build trust and motivation.	Positive: Enhanced employee productivity, reduced turnover costs, and improved organizational stability through a motivated and skilled workforce. Negative: Increased attrition, higher recruitment and training costs, and productivity losses due to disengaged workforce.



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 ormitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Water & Wastewater Management	Risk & opportunity	Risk - Excessive withdrawal of raw water and inefficient treatment of effluents can lead to scarcity, community disputes, and non compliance with discharge standards. Opportunity - Efficient water management through recycling, reuse, and zero liquid discharge (ZLD) reduces consumption, lowers operating costs, and enhances sustainability credentials. Proper wastewater treatment supports irrigation, improves community goodwill.	The company implements a condensate polishing unit for water recovery and recycling to reduce raw water intake. Treated effluent is reused for irrigation and greenbelt development. In the distillery, Zero Liquid Discharge (ZLD) systems are adopted to achieve complete recycling of wastewater. Mechanical seals and process optimization minimize leakages, while strict monitoring and compliance with environmental regulations are maintained to avoid penalties.	Positive : By focusing on sustainable water management, the company safeguards long term business continuity and community trust. Negative : High treatment costs, regulatory fines, production disruption due to water scarcity.
5.	Waste & By product Utilization	Risk & Opportunity	Risk - Improper disposal of bagasse, pressmud, ash, or spentwash can cause air, soil, and water pollution. This exposes the company to regulatory fines, reputational damage, and higher waste management costs. Opportunity - By products can be converted into bio fertilizer, animal feed, renewable energy, and industrial inputs. Proper utilization supports a circular economy, reduces waste, and creates new revenue streams.	The company addresses waste and by product risks through multiple sustainable practices. Pressmud is processed into compost and organic manure, which is distributed to farmers to improve soil fertility. Boiler ash is reused in brick manufacturing and applied as a soil conditioner, reducing disposal burdens. Spentwash is concentrated and incinerated to recover energy, ensuring compliance with zero liquid discharge norms. In addition, strict adherence to environmental regulations is maintained to avoid penalties and safeguard community trust.	Positive : New revenue streams from ethanol, compost, and ash products; reduced waste management costs; improved ESG ratings. Negative : Disposal costs, regulatory penalties, environmental remediation expenses.
6.	Business Ethics	Risk & opportunity	Risk - Weak ethical practices can lead to corruption, fraud, regulatory violations, and reputational damage. This increases legal liabilities, erodes stakeholder trust, and may result in financial penalties or loss of business opportunities. Opportunity - Strong ethical standards foster transparency, accountability, and fairness. They build long term trust with employees, customers, investors, and regulators. Ethical conduct enhances brand reputation, attracts responsible investors, and supports sustainable growth.	The company enforces a Code of Conduct and anti corruption policies across all operations. Training programs are conducted to ensure employees understand ethical standards and compliance requirements. Whistleblower mechanisms and grievance redressal systems are established to report unethical practices confidentially. Periodic audits and monitoring are carried out to ensure adherence to statutory and regulatory frameworks.	Positive : Ethical practices reduce compliance risks, strengthen stakeholder confidence, and improve long term profitability through sustainable and transparent operations. Negative : Exposure to fraud, corruption, or regulatory violations may result in fines, litigation costs, and reputational damage leading to business loss.



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 ormitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Product Quality & Safety	Risk & opportunity	Risk - Poor product quality or safety lapses can lead to customer dissatisfaction, regulatory non compliance, recalls, and reputational damage. This increases costs, reduces market share, and weakens consumer trust. Opportunity - Strong quality and safety standards ensure customer satisfaction, regulatory compliance, and brand loyalty. Consistent product quality builds competitive advantage, enhances market reputation, and supports long term growth.	The Company enforces strict quality assurance protocols across all production stages. Standard Operating Procedures (SOPs) and Good Manufacturing Practices (GMP) are followed to ensure product safety. Regular inspections, laboratory testing, and certifications are conducted to maintain compliance with statutory requirements. Employee training programs are implemented to strengthen awareness of quality and safety standards. Customer feedback mechanisms are established to continuously improve product performance and reliability.	Positive : Reduced wastage, improved efficiency, stronger brand reputation, and higher customer retention leading to sustainable profitability. Negative : Increased costs due to recalls, rework, penalties, and loss of customer trust.
8.	Supply Chain Management	Risk	Risk - Businesses that rely on suppliers for components, finished goods, and raw materials run the risk of poor quality, late deliveries, unforeseen price adjustments, or even supplier bankruptcy. Production schedules can be disrupted by subpar supplier performance, resulting in inventory shortages and dissatisfied customers. In addition, risks such as the unavailability of harvesting labour, crop failure, and lower yield recovery can directly affect raw material supply and production continuity.	The company conducts supplier evaluation to ensure reliability and avoids dependence on a single supplier by developing multiple vendor options. Mechanical harvesting is being developed to reduce labour shortages, while engagement with farmers on best farming practices through the BASL Cane Management System supports secure raw material procurement. Safety stock is maintained to handle supply disruptions effectively.	Negative : Supplier issues can cause higher costs, delivery failures, and unreliable inputs. Breakdowns in supply chains lead to halted operations, excess expenses, and reduced customer confidence. Agricultural risks like labour gaps, crop damage, and poor recovery further weaken material availability and impact financial performance.

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
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
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	http://www.bannari.com/Policies.html								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y



SECTION B : MANAGEMENT AND PROCESS DISCLOSURES (Contd...)

4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company holds several key certifications, including ISO 9001:2015 (Quality Management), ISO 22000:2018, ISO/TS 22002-1:2009 and FSSC 22000 Version 6 (Food Safety Management System), ISO 45001:2018 (Occupational Health and Safety), ISO 14001:2015 (Environmental Management), and HALAL certification. These reflect its commitment to quality, safety, and sustainability. All policies and practices are aligned with the National Guidelines on Responsible Business Conduct (NGRBC, formerly NVGs) issued by the Ministry of Corporate Affairs, Government of India, and mapped to Environmental, Social, and Economic responsibilities
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Environmental: ❖ Purified biogas from the ETP will be used for canteen cooking, thereby reducing LPG consumption by approximately 9,120 kg annually. ❖ Green belt development will be undertaken over 4 acres with 1,500 native trees to strengthen environmental sustainability. ❖ A 90 KLPD sewage treatment plant will be installed in the company quarters premises to treat domestic wastewater, and the treated water will be reused for gardening. ❖ Expansion of the CO₂ recovery plant in the distillery with an additional 1,050 MT/month capacity is planned to reduce direct emissions. ❖ Sulphur free sugar production will be adopted to eliminate SO₂ emissions from the process. ❖ The sugar plant capacity will be expanded from 7,500 TCD to 10,000 TCD with a steam economy system, resulting in a 10% reduction in steam consumption. Social: ❖ Employee welfare programs will be strengthened through regular safety training, health check ups, and skill development workshops. ❖ Farmers' support schemes will be expanded by providing enriched bio products and conducting awareness programs on sustainable farming. ❖ Occupational health and safety will be enhanced by conducting periodic mock drills, safety induction programs, and awareness campaigns for employees and workers. ❖ CSR activities will be directed towards improving sanitation, drinking water facilities, and education in the surrounding community. Governance: ❖ The entity will continue engagement with industry associations to support policy advocacy and ensure alignment with national sustainability goals.



SECTION B : MANAGEMENT AND PROCESS DISCLOSURES (Contd...)

6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Environmental: ❖ Replacement of 15 conventional 250W street lights with 90W LED fittings resulted in an annual energy saving of 10,512 units ❖ Up gradation of the centrifugal machine to a higher capacity model resulted in an annual energy saving of 54,720 units ❖ As part of continuous green belt development, 1,500 trees have been planted around the premises, contributing to air pollution control and ecological sustainability ❖ Modification of the FFE condensate pump with a mechanical seal resulted in an annual saving of 458 m³ DM water. Social: ❖ Maintained engagement with local farming community through awareness sessions and informal interactions, strengthening trust and collaboration. ❖ CSR activities sustained through ongoing community engagement, ensuring continued goodwill and positive relations with local stakeholders.
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Governance, leadership and oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Bannari, we continue to uphold strong Environment, Social, and Governance (ESG) values as the foundation of our business responsibility. As a trusted Indian sugar manufacturer, our commitment is to balance growth with sustainability, ensuring that our operations remain responsible, resource efficient, and community focused. Our sustainability journey has been marked by consistent progress in energy optimization, water stewardship, waste minimization, and circular economy practices. We have expanded our CSR footprint to empower local communities through education, skill enhancement, farmer support programs, and livelihood opportunities. Looking forward, we aim to accelerate our ESG integration by scaling renewable energy adoption, strengthening carbon recovery and reuse, expanding biodiversity through greenbelt development, and deepening farmer engagement in sustainable agriculture. We also remain focused on reinforcing workplace safety, employee training, and embedding ESG accountability into every level of governance. While challenges such as climate variability and resource constraints persist, Bannari remains resolute in its mission to drive sustainable growth, create long term stakeholder value, and contribute positively to society and the environment.
8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors has primary role in implementing Business Responsibility Policy. Sri B Saravanan, Managing Director and Sri A R Palanisamy, Chief Executive of the Company are the highest authority responsible for implementation and oversight of the Business Responsibility Policy.


Governance, leadership and oversight (Contd...)

9 Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	There is no specific committee. The Board of Directors will ensure effective oversight of the sustainable operations across the business activities.
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10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other - please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Board of Directors									Annually								
11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	No																	
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:																		
a. The entity does not consider the Principles material to its business (Yes/No) b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) c. The entity does not have the financial or/human and technical resources available for the task (Yes/No) d. It is planned to be done in the next financial year (Yes/No) e. Any other reason (please specify)	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	Not Applicable																	



SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURES

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership".

While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

- Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	BRSR General Disclosure and covering all the principles	100%
Key Managerial Personnel	1	BRSR General Disclosure and covering all the principles	100%
Employees	1	Business Responsibility and Sustainability Practices of the company	100%
Workers	1	Business Responsibility and Sustainability Practices of the company	100%

- Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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



- 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
Nil	

- 4 Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
- Yes, The Company is committed to conducting its operations in strict compliance with all applicable laws and regulations, while upholding the highest standards of honesty, integrity, governance, ethics, and transparency across its business activities. These principles are formally embedded in the Company's Anti Bribery and Anti Corruption Policy, which provides clear guidance to prevent unethical practices and reinforces its dedication to responsible and transparent governance.
- Link: <http://www.bannari.com/pdfs/policy/antibribery&anticorruption>.

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

	FY 2025 - 26	FY 2024 - 25
Directors	No disciplinary action has been taken against any of the Director / KMP / Employee / Workers.	
KMPs		
Employees		
Workers		

- 6 Details of complaints with regard to conflict of interest:

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

- 7 Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.
- Not Applicable

- 8 Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured)

	FY 2025 - 26	FY 2024 - 25
Number of days of accounts payable	13	31



9 OPEN-NESS OF BUSINESS

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

Parameter	Metrics	FY 2025 - 26	FY 2024 - 25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	27.09 %	51.05 %
	b. Number of trading houses where purchases are made from	826	665
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	52.33 %	26.37 %
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	91.77 %	91.63 %
	b. Number of dealers / distributors to whom sales are made	1378	1268
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	17.38 %	18.77 %
Share of RPTs in	a. Purchases (Purchases with related parties/ total purchases)	Nil	Nil
	b. Sales (Sales to related parties/ total sales)	5.30%	7.54 %
	c. Loans & advances (Loans & advances given to related parties / total loans and advances)	Nil	Nil
	d. Investments (Investments in related parties / total investments made)	Nil	Nil

LEADERSHIP INDICATORS

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

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

2	Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same	Yes, the Company has established a Code of Conduct for all Board Members and senior management. The Code includes provisions to prevent and manage conflicts of interest. Additionally, Directors and senior management are required to annually disclose to the Board any material interest, whether direct or indirect, or on behalf of third parties, in transactions or matters that could directly impact the Company. Link: http://www.bannari.com/pdfs/CodeofConduct.pdf
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PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe

1

Essential Indicators			
Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively			
	FY 2025 - 26	FY 2024 - 25	Details of improvements in environmental and social impacts
R & D	100%	100%	I. SISMA TN, in association with ICAR Sugarcane Breeding Institute, Coimbatore, initiated Sweet Bloom Project 2.0 at the Sathyamangalam and Tirukoilur units to identify location specific, high yielding and high sugar varieties. A set of 17 clones were evaluated during 2023-24 and 2024-25 (two plant crops and a ratoon crop), and Co 21003, which performed better, was released as a new variety for Tamil Nadu in 2026. II. Under a Public Private Partnership with ICAR Sugarcane Breeding Institute, Coimbatore, we collaborated to develop new varieties and initiated group nursery trials at the Research & Development farm in Sathyamangalam. III. Quality breeder seed and tissue culture materials of Co 86032 and Co 11015 were procured from ICAR Sugarcane Breeding Institute, Coimbatore, multiplied through three tier nurseries, and supplied as fresh, disease free planting material to farmers. More than 430 MT of quality seed cane and 4,00,000 bud chip seedlings were produced at the Research and Development farm and distributed to farmers. IV. In 2025-26, ICAR Sugarcane Breeding Institute, Coimbatore supported the demonstration of drone technology for sugarcane farmers, enabling precision application of weedicides, pesticides, and micronutrient mixtures. The technology was successfully demonstrated across more than 200 acres of farmers' fields in the Sathyamangalam, Tiruvannamalai, and Tirukoilur units. V. In association with VC Farm Mandya, trials were undertaken at the Research and Development farm in the Nanjangud unit to evaluate and identify high yielding, non flowering varieties suitable for Southern Karnataka. These trials have advanced to preliminary yield testing, and a set of clones are currently being evaluated in replicated trials. VI. To reduce planting costs for farmers, a two row sugarcane sett cutter planter was introduced in the Tiruvannamalai and Tirukoilur units in 2023. By 2025-26, more than 400 acres were planted using this equipment at a subsidized rate, and single row planters are being introduced in 2026 for small fields. VII. Organic manure production units were established at the Sathyamangalam and Tirukoilur units to produce enriched manures such as Bio Super, Bio Phosphate, and Bio Organic Potash, which are supplied to farmers to improve soil health and crop productivity.
Capex	--	--	I. Hydraulic Reversible MB 2 Plough to introduce advanced mechanized technology that reduces planting costs, improves soil management, and enhances environmental and social impact for farmers. II. Bio Compost Unit with pulverising and auto bagging machinery to strengthen environmental sustainability and deliver social impact through efficient production and farmer friendly distribution of enriched organic manure. III. Electric vehicles- purchase 2 electric cars and 9 electric two wheeler to reduce carbon emissions, promote clean mobility, and strengthen environmental and social sustainability.



2	a.	Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes
	b.	If yes, what percentage of inputs were sourced sustainably?	Approximately 90% of the total input cost is attributed to sugarcane, the primary raw material purchased by the company. The sugarcane is sourced through sustainable practices or by promoting sustainable behaviors among suppliers.
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)	Plastic packaging waste is managed under Extended Producer Responsibility (EPR) in accordance with the Plastic Waste Management (Amendment) Rules 2022. Through the EPR approach, the company ensures safe disposal of both pre-and post-consumer plastic packaging waste. In the FY 2025 - 26, the Company successfully recycled or safely disposed of 1491 tonnes of plastic packaging waste collected across its pan-India operations, in compliance with EPR mandate.
	b.	E-waste	E-waste is recycled through authorized dealers.
	c.	Hazardous waste and	Waste oil is handed over to agencies authorized by the State Pollution Control Board of reprocessing / recycling.
	d.	Other waste	Waste such as bagasse & filtercake the company repurposed in environmentally sustainable ways like being used for biofuel or biogas generation, or transformed into fertilizers for agricultural purposes. By repurposing waste in these ways, the company can reduce its environmental impact and contribute to a circular economy where waste is used as a resource.
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, in compliance with the Plastic Waste Management (Amendment) Rules 2022, we are registered with the Central Pollution Control Board (CPCB) under the Brand Owners (BOs) category for Extended Producer Responsibility (EPR).

Leadership Indicators

1

Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.					
NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Nil					

2

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

3

Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).		
Indicate input material	Recycled or re-used input material to total material	
	FY 2025 - 26	FY 2024 - 25
Nil		



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

	FY 2025 - 26			FY 2024 - 25		
	Re-Used	Recycled	Safety Disposed	Re-Used	Recycled	Safety Disposed
Plastics (including packaging)	0	604	887	0	452	1028
E-waste	0	2.28	0	0	0	3.01
Hazardous waste	0	19.89	0	0	0	19.74
Other waste	873399.98	0	0	1193002.15	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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

1

Essential Indicators												
a.	Details of measures for the well-being of employees:											
	Category	% of employees covered by										
		Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
			Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
	Permanent employees											
	Male	477	Medical expenses of all permanent employees and their family members will be reimbursed to the extent of one month salary			--	--	--	--	--	--	
	Female	1				--	--	--	--	--	--	
	Total	478				--	--	--	--	--	--	
	Other than Permanent employees											
	Male	Nil										
Female												
Total												



b.	Details of measures for the well-being of workers												
	Category	% of workers covered by											
		Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities		
			Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)	
	Permanent workers												
	Male	1496	Medical expenses of all permanent employees and their family members will be reimbursed to the extent of one month salary				--	--	--	--	--	--	
	Female	7					--	--	--	--	--	--	
	Total	1503					--	--	--	--	--	--	
	Other than Permanent workers												
	Male	296	--	--	--	--	--	--	--	--	--	--	
	Female	1	--	--	--	--	--	--	--	--	--	--	
	Total	297	--	--	--	--	--	--	--	--	--	--	
	c.	Spending on measures towards well-being of employees and workers (including permanent and other than permanent):											
							FY 2025 - 26			FY 2024 - 25			
Cost incurred on well-being measures as a % of total revenue of the company					0.58%			0.71%					

Note: Medical expenses of all permanent employees & their family members will be reimbursed to the extent of one month's salary

2 Details of retirement benefits for current financial year and previous financial year

Benefits	FY 2025 - 26			FY 2024 - 25		
	Number of employees covered as a % of total employees	Number of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	Number of employees covered as a % of total employees	Number of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	Not Applicable	--	--	Not Applicable	--	--
Others	--	--	--	--	--	--

3 Accessibility of workplaces

4	Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes, Head office building is differently abled accessible with lift facility
	Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	No, the Company does not currently have a formal policy in place; however, it is committed to providing equal opportunities to all employees. It ensures a workplace free from unfair discrimination based on race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability, or any other category protected under applicable law.



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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Nil			
Female				
Total				

6 Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? (Yes / No) If yes, give details of the mechanism in brief.

Permanent Workers	Yes, the Company has a well-established grievance redressal mechanism. Grievances of employees and workers are initially addressed by the respective unit heads at the local level. Significant issues, if any, are escalated to the top management through the Chief Executive for resolution.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025 - 26			FY 2024 - 25		
	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	%	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	%
	(A)	(B)	(B / A)	(C)	(D)	(D / C)
Total Permanent Employees	478	0	0	481	0	0
Male	477	0	0	479	0	0
Female	1	0	0	2	0	0
Total Permanent Workers	1503	651	43.31%	1502	765	50.93%
Male	1496	651	43.52%	1495	765	51.17%
Female	7	0	0	7	0	0



8 Details of training given to employees and workers

Category	FY 2025 - 26					FY 2024 - 25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	477	407	85.32%	425	89.10%	479	420	87.68%	453	95%
Female	1	1	100%	1	100%	2	2	100.00%	2	100%
Total	478	408	85.36%	426	89.12%	481	422	87.73%	455	95%
Workers										
Male	1792	1486	82.92%	1451	80.97%	1827	1437	78.65%	1535	84%
Female	8	7	87.50%	8	100.00%	8	6	75.00%	6	75%
Total	1800	1493	82.94%	1459	81.06%	1835	1443	78.64%	1541	84%

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

Category	FY 2025 - 26			FY 2024 - 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	477	445	93.29%	479	479	100%
Female	1	1	100.00%	2	2	100%
Total	478	446	93.31%	481	481	100%
Workers						
Male	1792	1559	87.00%	1827	1827	100%
Female	8	7	87.50%	8	8	100%
Total	1800	1566	87.00%	1835	1835	100%

10 Health and safety management system

a.	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes, the Company is certified under OHSMS - ISO 45001:2018 (Occupational Health and Safety Management System). The Nanjangud unit operates under a formal OHSMS framework, while other units follow standard workplace safety practices. The Company has organized health camps and provided employees with safety gear, including helmets, shoes, and work-specific protective kits. Additionally, On-Site Emergency Plans have been approved by the Department of Industrial Safety and Health, Government of Tamil Nadu, and the Department of Factories, Boilers, Industrial Safety & Health, Government of Karnataka.
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10 Health and safety management system (Contd...)

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 entity has established robust processes to identify and assess work related hazards, both routine and non routine bases Routine Hazard Identification & Risk Assessment: - o Conducting regular workplace inspections and safety audits to proactively detect unsafe acts and conditions. - o Using a risk assessment matrix and Hazard Identification & Risk Assessment (HIRA) methodology to evaluate likelihood and severity, prioritize hazards, and assign appropriate control measures. - o Conducting annual safety mock drills (e.g., fire, chemical spill, evacuation) to test emergency preparedness and validate effectiveness of safety protocols. Non Routine Hazard Identification & Risk Assessment: - o Implementing permit to work systems for maintenance, shutdown, and confined space activity to ensure safe commencement and controlled execution of tasks. - o Conducting change management reviews before introducing new processes, equipment, or chemicals to anticipate potential hazards. - o Reviewing hazards during project commissioning, plant modifications, or special assignments to ensure safe execution and compliance. These structured processes form an integral part of the entity, helping maintain a safe work environment and comply with applicable legal requirements. Regular reviews of risk assessments and safety protocols ensure they reflect changes in work processes, equipment, and regulations. By systematically approaching hazard identification and risk assessment, the Company creates a safer workplace that accounts for both routine and non routine activities.
c.	Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes - the entity has established processes that enable workers to report work related hazards and to withdraw from unsafe conditions. All employees are trained on hazard reporting procedures during induction programs and internal training. Workers are encouraged to report safety concerns directly to their supervisors or the designated Safety Officer for immediate attention, and are empowered to stop or remove themselves from hazardous situations until risks are controlled.
d.	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes / No)	Yes, employees have access to non-occupational medical and healthcare services. The Company has organized various health initiatives to support the well-being of its workforce beyond occupational needs. Notable activities include: ❖ Eye camps - conducted at factory premises in collaboration with M/s. Agarwal Eye Hospital ❖ Hearing and audiometry screenings - for all employees ❖ Comprehensive medical examinations - for all employees ❖ Typhoid vaccinations - administered to canteen and sugar packing staff ❖ Chest X-rays - conducted for employees in the canteen and Effluent Treatment Plant (ETP) These proactive healthcare measures reflect the Company's commitment to promoting holistic employee well-being.



11. Details of safety related incidents as per the following format :

Safety Incident / Number	Category	FY 2025 - 26	FY 2024 - 25
Lost Time Injury Frequency Rate (LTIFR) (per million persons hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	21
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contract workforce.

12

Describe the measures taken by the entity to ensure a safe and healthy work place.	As part of its safety and welfare measures, the Company provides employees with safety shoes, helmets, uniforms, and other required personal protective equipment (PPE). Dedicated Safety Officers are appointed to oversee safety-related activities, ensuring that all critical operations are supervised by competent personnel. Key initiatives include: 1. Eliminating potential workplace hazards. 2. Ensuring mandatory use of appropriate PPE. 3. Establishing a Safety Committee and conducting monthly safety meetings. 4. Providing comprehensive training to all workers. 5. Organizing Safety Month programmes, including safety quizzes, safety connect sessions, hazard identification activities, and reinforcement of the work permit system. 6. Conducting annual mock drills. 7. Delivering regular safety training to enhance employee awareness and preparedness.
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13 Number of Complaints on the following made by employees and workers

	FY 2025 - 26			FY 2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil		Periodic site inspections are done	Nil		Periodic site inspections are done
Health & Safety			General medical check-up is done			General medical check-up is done

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	General medical check-up is done. 100% for all employees
Working Conditions	100% safety patrolling is done 100% fire production system available 100% general safety equipments given to all employees

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 & safety practices and working conditions.	Nil
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Leadership Indicators

1	Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).	Yes - Under Provident Fund Employees Deposit Linked Insurance (EDLI) Scheme		
2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	The Accounts and HR departments oversee the deduction and remittance of statutory dues by value chain partners, ensuring compliance with applicable legal and regulatory requirements.		
3	Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:			
		Total No. of affected employees / workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment
		FY 2025 - 26	FY 2024 - 25	FY 2025 - 26FY 2024 - 25
	Employees	Nil		Nil
	Workers			
4	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)	No		
5	Details on assessment of value chain partners:			
		% of value chain partners (by value of business done with such partners) that were assessed		
	Health and safety practices	100% Periodic site visits		
	Working Conditions	100% Safety patrolling is done		
6	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.	Nil		



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	A stakeholder is defined as any individual or entity that influences or is influenced by the Company's operations and value creation. The Company identifies stakeholders as internal or external based on their role and impact. Employees are recognized as internal stakeholders, while shareholders, customers, value chain partners, regulators, and farmers are considered external stakeholders. Stakeholder engagement is driven by the extent of influence, impact, and interest they have in the business. The Company periodically reviews and updates its stakeholder groups, evaluating them on parameters such as dependency, urgency, responsibility, vulnerability, and influence to ensure continued relevance to its operations.																																										
2	List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.	<table> <tr> <th>Stakeholder Group</th><th>Whether identified as Vulnerable & Marginalized Group (Yes/No)</th><th>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</th><th>Frequency of engagement (Annually/ Half yearly/ Quarterly/others- please specify)</th><th>Purpose and scope of engagement including key topics and concerns raised during such engagement</th></tr> <tr> <td>1. Employees / Workers</td><td>No</td><td>Notice Board, Union Meetings, Induction program</td><td>Need based</td><td>Employee well-being, Grievance handling, career development</td></tr> <tr> <td>2. Customers</td><td>No</td><td>Company Website, complaints management</td><td>Need based</td><td>Product quality, service feedback & satisfaction, Communication about product specifications & guidelines</td></tr> <tr> <td>3. Shareholders</td><td>No</td><td>E-mail, Post / Courier, Newspaper, Stock Exchange communication, Website publication</td><td>Quarterly / Annually / Need based</td><td>Disseminating and sharing financial & non financial performance updates; seeking shareholder approval where required</td></tr> <tr> <td>4. Value chain partners</td><td>No</td><td>Vendor meets, conferences, e-mail, voice calls</td><td>On going / Need based</td><td>Supply chain coordination, quality standards, sustainability</td></tr> <tr> <td>5. Regulators / Govt Ministries</td><td>No</td><td>Communication with regulatory bodies, Regulatory compliance filing and disclosure, Engagement through industry association and chambers</td><td>Need based</td><td>Compliance with law and regulations, Policy advocacy & membership with industry bodies</td></tr> <tr> <td>6. Farmers</td><td>No</td><td>Community Meetings, Pamphlets, SMS, BASL-CANE Application, Farmers Meeting At Block Level And Zonal Level</td><td>On going and Need based</td><td>On farm trials, exposure visit, training lecture by scientist, field survey for pest and disease, solutions for issue relating to crop, explaining sustainable agriculture practice, grievance collected from farmers</td></tr> <tr> <td>7. Communities</td><td>Yes</td><td>Meetings with community representatives, local authorities, town councils, location heads, Focused Group Discussions (FGDs), community visits, collaborative projects, partnerships with NGOs and local charities, volunteer programs, seminars, and conferences.</td><td>Periodically</td><td>Engaging with communities to understand expectations related to CSR initiatives.</td></tr> </table>			Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement	1. Employees / Workers	No	Notice Board, Union Meetings, Induction program	Need based	Employee well-being, Grievance handling, career development	2. Customers	No	Company Website, complaints management	Need based	Product quality, service feedback & satisfaction, Communication about product specifications & guidelines	3. Shareholders	No	E-mail, Post / Courier, Newspaper, Stock Exchange communication, Website publication	Quarterly / Annually / Need based	Disseminating and sharing financial & non financial performance updates; seeking shareholder approval where required	4. Value chain partners	No	Vendor meets, conferences, e-mail, voice calls	On going / Need based	Supply chain coordination, quality standards, sustainability	5. Regulators / Govt Ministries	No	Communication with regulatory bodies, Regulatory compliance filing and disclosure, Engagement through industry association and chambers	Need based	Compliance with law and regulations, Policy advocacy & membership with industry bodies	6. Farmers	No	Community Meetings, Pamphlets, SMS, BASL-CANE Application, Farmers Meeting At Block Level And Zonal Level	On going and Need based	On farm trials, exposure visit, training lecture by scientist, field survey for pest and disease, solutions for issue relating to crop, explaining sustainable agriculture practice, grievance collected from farmers	7. Communities	Yes	Meetings with community representatives, local authorities, town councils, location heads, Focused Group Discussions (FGDs), community visits, collaborative projects, partnerships with NGOs and local charities, volunteer programs, seminars, and conferences.	Periodically	Engaging with communities to understand expectations related to CSR initiatives.
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement																																								
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5. Regulators / Govt Ministries	No	Communication with regulatory bodies, Regulatory compliance filing and disclosure, Engagement through industry association and chambers	Need based	Compliance with law and regulations, Policy advocacy & membership with industry bodies																																								
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Leadership Indicators

1	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	The management maintains regular communication with key stakeholders including customers, suppliers, employees, farmers, and local communities. Periodic Board meetings are convened where the Board engages with the Managing Director and senior leadership to review updates and stakeholder concerns. Feedback and issues raised by stakeholders are channelled through relevant departments such as Cane Management, Sales & Marketing, and Human Resources, along with inputs received from community engagement and CSR activities. This continuous engagement facilitates alignment with stakeholder expectations across economic, environmental, and social dimensions, thereby strengthening the Company's ability to address their needs effectively. The Board remains informed of significant developments and provides strategic guidance based on consolidated stakeholder and community feedback, ensuring that business practices are aligned with sustainability goals and societal welfare.
2	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.	Yes, the Company maintains continuous engagement with both internal and external stakeholders to identify and manage key environmental and social topics. The Company actively seeks feedback from various stakeholder groups such as farmers, employees, local community members, vendors, and regulatory bodies. For instance, farmers share insights on fertilizer use, pest management, seed quality, and sustainable cultivation methods, which are integrated into our agricultural support programs. Vendors contribute perspectives on supply chain efficiency and responsible practices, helping us strengthen both operational performance and ESG commitments. Employees provide inputs on workplace safety and welfare programs, while community members highlight local development needs. Regulatory bodies guide compliance and reporting standards, ensuring alignment with environmental and social governance requirements.
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	The Company is deeply committed to supporting vulnerable and marginalized stakeholders through targeted initiatives. Its CSR activities are primarily focused on uplifting disadvantaged communities, ensuring that the needs of these groups are addressed through meaningful and impactful support. To strengthen this commitment, the Company provides agriculture inputs such as seeds and fertilizers to farmers and offers training programs on sustainable farming practices to enhance their income and resilience.



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 in the following format :

	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	No Training programme on human rights issues and policies has been conducted during the financial year			No Training programme on human rights issues and policies has been conducted during the financial year		
Other than Permanent						
Total Employees						
Workers						
Permanent	No Training programme on human rights issues and policies has been conducted during the financial year			No Training programme on human rights issues and policies has been conducted during the financial year		
Other than Permanent						
Total Workers						

- 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	478	0	0%	478	100%	481	0	0%	481	100%
Male	477	0	0%	477	100%	479	0	0%	479	100%
Female	1	0	0%	1	100%	2	0	0%	2	100%
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent	1503	0	0%	1503	100%	1502	0	0%	1502	100%
Male	1496	0	0%	1496	100%	1495	0	0%	1495	100%
Female	7	0	0%	7	100%	7	0	0%	7	100%
Other than Permanent	297	0	0%	297	100%	333	0	0%	333	100%
Male	296	0	0%	296	100%	332	0	0%	332	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%



3. Details of remuneration/salary/wages:

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹/Yr.)	Number	Median remuneration/ salary/ wages of respective category (₹/Yr.)
Board of Directors (BoD) (Other than Key Managerial Personnel viz., Chairman and Managing Director)	4	2,00,000	1	1,50,000
Key Managerial Personnel (Chairman, Managing Director, Company Secretary & Chief Financial Officer)	4	2,57,97,401	0	--
Employees other than BoD and KMP	475	6,08,976	1	4,70,169
Workers	1,496	4,63,791	7	4,35,254

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

	FY 2025 - 26	FY 2024 - 25
Gross wages paid to females as % of total wages	0.37%	0.40%

- | | | |
|----|---|---|
| 4. | Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) | Yes, Employees can address their complaints or grievances to HR Department |
| 5. | Describe the internal mechanisms in place to redress grievances related to human rights issues. | Yes, the Company has a well established mechanism to receive and redress grievances. Respective Heads of the units at local level receive and settle the grievances of employees / workers. Any major issues will be taken upto the top management through Chief Executive. |

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

	FY 2025 - 26			FY 2024 - 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	No complaints were received			No complaints were received		
Discrimination at workplace						
Child Labour						
Forced Labour / Involuntary Labour						
Wages						
Other human rights related issues						



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)	Nil	Nil
	Complaints on POSH as a % of female employees / workers		
	Complaints on POSH upheld		
8.	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	The Company has complied with the applicable provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the reporting period, no complaints or cases were filed under the said Act.	
9.	Do human rights requirements form part of your business agreements and contracts? (Yes / No)		No
10.	Assessments for the year		
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
	Child labour	All plants and offices were assessed internally	
	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		Nil

Leadership Indicators

1.	Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.	Nil
2.	Details of the scope and coverage of any Human rights due-diligence conducted.	No due-diligence has been conducted on human rights during the financial year 2025 - 26
3.	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	Yes
4.	Details on assessment of value chain partners	
		% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Sexual Harassment	None
	Discrimination at workplace	
	Child Labour	
	Forced Labour / Involuntary Labour	
	Wages	
	Others - please specify	
5.	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	There are no significant risks / concerns arising from the assessments at Question 4 above, which entail any corrective actions.


PRINCIPLE 6 : Businesses should respect and make efforts to protect and restore the environment
Essential Indicators
1. Details of total energy consumption (in Giga Joules (GJ) or multiples) and energy intensity

Parameter	FY 2025 - 26 (Giga Joules)	FY 2024 - 25 (Giga Joules)
From renewable sources		
Total electricity consumption (A)	--	--
Total fuel consumption (B)	71,41,939	88,93,174
Energy consumption through other sources (C)	--	--
Total energy consumed from renewable sources (A+B+C)	71,41,939	88,93,174
From non-renewable sources		
Total electricity consumption (D)	29,330	44,335
Total fuel consumption (E)	11,92,027	11,71,838
Energy consumption through other sources (F)	--	--
Total energy consumed from non-renewable sources (D+E+F)	12,21,357	12,16,173
Total energy consumed (A+B+C+D+E+F)	83,63,296	1,01,09,347
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations) (GJ / Rs)	0.000436	0.000564
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ / Dollar)	0.0098	The Company exports granite; however, its contribution to over-all turnover is less than 1%. As a result, PPP is not applicable.
Energy intensity in terms of physical output (GJ / MT)	30.51	31.71
Energy intensity (optional) – the relevant metric may be selected by the entity	--	--
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		No
2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.		No



3. Provide details of the following disclosures related to water		
Parameter	FY 2025 - 26	FY 2024 - 25
Water withdrawal by source (in kilolitres)		
i) Surface water	23,86,209.90	24,00,350.65
ii) Groundwater	25,257.85	63,000.50
iii) Third party water (tanker)	--	--
iv) Seawater / desalinated	--	--
v) Others	20,49,716.64	23,89,442.11
Water from municipal corporation	700.00	450.00
Water Bottles / Aquaguard (Ltr X number of bottle) (KL)	0.00	0.12
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	44,61,884.39	48,53,243.37
Total volume of water consumption (in kilolitres)	47,41,153.39	51,47,065.37
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL / Rs)	0.00026	0.00029
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL / Dollar)	0.0055	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.
Water intensity in terms of physical output (KL / Mt)	17.30	16.14
Water intensity (optional) – the relevant metric may be selected by the entity	--	--
Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		No



4. Provide the following details related to water discharged			
Parameter		FY 2025 - 26	FY 2024 - 25
Water discharge by destination and level of treatment (in kilolitres)			
i) To Surface water			
No treatment		--	--
With treatment		--	--
ii) To Groundwater			
No treatment		--	--
With treatment		--	--
iii) To Seawater			
No treatment		--	--
With treatment		--	--
iv) Sent to third-parties			
No treatment		--	--
With treatment		--	--
v) Others			
No treatment (water recycled)		--	--
With treatment		--	--
Total water discharged (in kilolitres)		--	--
Note: Indicate if any independent assessment / evaluation /assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency			No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	Yes, the Company has implemented concentration and incineration technology for effective spent wash management in its distillery operations. The condensate generated from spent wash concentration is further treated using biological processes followed by a reverse osmosis (RO) system. The treated water is then reused in the process, thereby reducing dependence on fresh/raw water and promoting sustainable water management.
--	--

6. Please provide details of air emissions (other than GHG emissions) by the entity			
Parameter	Please specify unit	FY 2025 - 26	FY 2024 - 25
NOx	Tons / year	1733	1035
SOx	Tons / year	1107	727
Particulate matter (PM)	Tons / year	1786	1281
Persistent organic pollutants (POP)	Tons / year	--	--
Volatile organic compounds (VOC)	Tons / year	--	--
Hazardous air pollutants (HAP)	Tons / year	--	--
Others	Tons / year	--	--
Note : Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency			No



7. Provide details of greenhouse gas emissions (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 tonnes of CO ₂ equivalent	1,53,992.47	1,11,742.61
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 tonnes of CO ₂ equivalent	5,784.53	8,953.24
Total Scope 1 and Scope 2 emissions/intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent / Rs	0.000008	0.000007
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent / Dollar	0.0002	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ equivalent / MT	0.6	0.4
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	–	–	–
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			No

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.
- The entity has actively implemented a range of sustainability initiatives across its all unit to mitigate greenhouse gas emissions and environmental conservation
1. Spent wash and industry effluent are treated through anaerobic digestion in biogas plants, generating biogas that is utilized inside premises, thereby reducing reliance on conventional energy sources.
 2. Under green belt initiatives, the entity undertakes afforestation and tree plantation programs that contribute to greenhouse gas reduction and support overall sustainability goals. During FY 2025-26, total of 1500 trees were planted across all units, enhancing biodiversity and long term carbon capture.
 3. CO₂ recovery equipment is installed in the distillation plant to capture the carbon dioxide produced during the distillation process, helping to prevent its direct release into the environmental

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

Parameter	FY 2025 - 26	FY 2024 - 25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	6.39	5.15
E-waste (B)	2.28	3.01
Bio-medical waste (C)	0.07	0.07
Construction and demolition waste (D)	--	--
Battery waste (E)	2.83	4.89
Radioactive waste (F)	--	--
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil).(G)	21.57	20.14



9. Provide details related to waste management by the entity (Contd...)

Parameter	FY 2025 - 26	FY 2024 - 25
Other Non-hazardous waste generated (H). (Fly ash, Bottom ash, Bagasse, Filter Cake, Lime Sludge.)	8,73,399.98	11,93,002.15
Total (A + B + C + D + E + F + G + H)	8,73,433.12	11,93,035.41
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT / Rs)	0.00005	0.00007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT / Dollar)	0.0010	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.
Waste intensity in terms of physical output (MT / MT)	3.19	3.70
Waste intensity (optional)	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
i) Recycled	1,84,008.00	43,481.00
ii) Re-used	3,31,626.00	52,747.00
iii) Other recovery operations	--	--
Total	5,15,634.00	96,228.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i) Incineration	7,82,222.16	9,36,867.93
ii) Landfilling	98.11	111.26
iii) Other disposal operations	79,300.20	89,080.12
Total	8,61,620.47	10,26,059.30
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		No
10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes	The company is engaged in integrated operations covering sugar manufacturing and distillery production. By products such as bagasse, molasses, press mud, and biogas are systematically utilized in co generation, ethanol production, bio composting, and renewable energy generation. Sustainability practices are embedded across all plants to ensure responsible waste management and the safe handling of chemicals. 1. Industrial effluent undergoes anaerobic biological treatment, producing biogas in bioreactors that is utilized in boilers as fuel, for electricity generation, and as the cooking gas in canteen, thereby replacing a major part of fossil fuel consumption. 2. Bagasse and spent wash, which are by products of the sugar and distillery processes, are primarily utilized as fuel in co generation plants. 3. Molasses from sugarcane is reused in distillery operations for ethanol production.	



10.

(Contd...)

4. Filter cake, ETP sludge, fly ash, and bottom ash, which are by products of sugarcane processing, are all utilized as manure for agricultural land, helping improve soil nutrients, reduce soil erosion, and support afforestation.
5. Zero Liquid Discharge (ZLD) has been implemented across distillery plants to ensure complete recycling and reuse of wastewater, thereby eliminating liquid effluent discharge into the environment.
6. Used oil is handed over to CPCB authorized third parties for safe disposal. The company also partners with authorized recycling agencies to channelize e waste and used chemical cans for responsible recovery or disposal in line with environmental regulations.
7. The Company minimizes hazardous chemical usage by adopting process optimization and substituting safer alternatives wherever feasible.
8. All hazardous wastes are managed in line with CPCB guidelines, Hazardous Waste Management Rules, and E Waste Rules to ensure full regulatory compliance.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Specify the law /regulation / uidelines which was not complied with	Provide details of the non- compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The company complies with all the applicable environmental laws				



Leadership Indicators

1.	Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):		
	For each facility / plant located in areas of water stress, provide the following information:		
	i) Name of the area		Nil
	ii) Nature of operations		Nil
	iii) Water withdrawal, consumption and discharge in the following format		
	Parameter	FY 2025 - 26	FY 2024 - 25
	Water withdrawal by source (in kilolitres)		
	i) Surface water	--	--
	ii) Groundwater	--	--
	iii) Third party water	--	--
	iv) Seawater / desalinated water	--	--
	v) Others	--	--
	Total volume of water withdrawal (in kilolitres)	--	--
	Total volume of water consumption (in kilolitres)	--	--
	Water intensity per rupee of turnover (Water consumed / turnover)	--	--
	Water intensity (optional)	--	--
	Water discharge by destination and level of treatment (in kilolitres)		
	i) Into Surface water		
	---No treatment	--	--
	---With treatment	--	--
	ii) Into Groundwater		
	---No treatment	--	--
	---With treatment	--	--
	iii) Into Seawater		
	---No treatment	--	--
	---With treatment	--	--
	iv) Sent to third-parties		
	---No treatment	--	--
	---With treatment	--	--
	v) Others		
	---No treatment	--	--
	---With treatment	--	--
	Total water discharged (in kilolitres)	--	--
	Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		
	No		



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

Parameter	Unit	FY 2025 - 26	FY 2024 - 25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3915	949
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent / Rs	0.00000020	0.00000005
Total Scope 3 emission intensity (optional)	–	–	–
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency			No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

NA

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives in the following format :

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Electrostatic precipitator in boiler	Captures particulate matter from flue gas	Reduced PM emissions, ensured compliance with CPCB & TNPCB norms, improved ambient air quality concentration, and ensured sustainable utilization of collected ash through agricultural reuse
2	CO ₂ Capturing from Fermentation	During ethanol fermentation, large volumes of CO ₂ are released. A CO ₂ recovery unit is installed to collect, purify, and store the gas for industrial use.	Reduced greenhouse gas emissions, prevented direct release into atmosphere
3	Falling Film Evaporator (FFE)	Efficient steam utilization in evaporation	Reduced steam consumption, improved energy efficiency
4	Distillery Incineration Ash	Ash generated from incineration is rich in potash.	Converted waste into a useful agricultural input, reduced solid waste disposal, and improved soil nutrient supply through potassium enrichment
5	Green belt development	Plantation around factory premises	Improved ambient air quality, biodiversity enhancement
6	Biomass Utilization for Renewable Energy	Bagasse, a by product of sugarcane, is used as boiler fuel to generate renewable energy.	Reduced dependence on fossil fuels, lowered greenhouse gas emissions, promoted circular economy by reusing by products, and contributed to sustainable energy generation.
7	Utilization of Water through Condensate Polishing Unit (CPU)	Condensate recovered from boiler and process operations is treated in a CPU using the 3R principle (Reduce, Reuse, Recycle) to ensure efficient water management	Reduced fresh water consumption, improved water recycling efficiency, minimized wastewater discharge, and supported sustainable resource management



S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
8	Anaerobic Bioreactor	Effluent from operations is treated in an Upflow Anaerobic Sludge Blanket (UASB) reactor, where microorganisms degrade organic matter under anaerobic conditions, producing biogas	Reduced effluent organic and inorganic load (COD/BOD), generated renewable biogas energy, minimized environmental pollution, and promoted sustainable resource recovery.
9	Filter Cake & Press Mud Utilization	By products from sugar manufacturing (filter cake and press mud) are composted and converted into organic manure.	Supported circular economy practices, improved soil fertility, and promoted sustainable agriculture
10	Treated Water Irrigation	Treated effluent from the Effluent Treatment Plant (ETP) is reused for crop irrigation.	Reduced freshwater demand, supported agriculture, and promoted sustainable water management.

5.	Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.	The company has implemented a comprehensive Business Continuity and Disaster Management framework to ensure resilience and preparedness. Both the On Site Emergency Plan and the Major Emergency Control Plan have been formally approved by the Department of Factories, Boilers, Industrial Safety & Health, Government of Karnataka. These plans establish clear roles and responsibilities for employees and management, supported by structured training programs. Regularly scheduled mock drills are conducted to test readiness and strengthen response capabilities. The framework safeguards employees, contractors, and the surrounding community, ensuring chemical safety and compliance with statutory requirements while promoting a culture of proactive risk management.
6.	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard	The entity has not identified any significant adverse environmental impacts arising from its value chain.
7.	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	The entity has not undertaken any assessment of value chain partners for environmental impacts during the reporting year
8.	How many Green Credits have been generated or procured:	
	a. By the listed entity	Not Applicable
	b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners.	Not Applicable



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

Essential Indicators

1	a.	Number of affiliations with trade and industry chambers / associations.	The Company maintains active affiliations with leading trade and industry associations, including the ISMA and SISMA , and other recognized chambers. Through these platforms, the Company engages in policy advocacy and collaborative initiatives aimed at advancing the interests of the sugar industry and promoting public good. The Company supports government programs and industry efforts in areas such as farmer welfare, environmental sustainability, consumer awareness, and education.
	b.	List the top 9 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.	
		S. No.	Reach of trade and industry chambers / associations (State / National / International)
		1	Indian Sugar and Bio-energy Manufacturers Association
		2	South Indian Sugar Mills Association
		3	S. Nijalingappa Sugar Institute
		4	Pharmaceuticals Export Promotion Council of India
		5	National Safety Council
		6	All India Distillers' Association
		7	Federation of Indian Export Organisations
		8	Chemical and Allied Products Export Promotion Council
		9	Indian Wind Power Association

- 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 authority	Brief of the case	Corrective action taken
Nil		

Leadership Indicators

- 1 Details of public positions advocated by the entity

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


PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development
Essential Indicators

1	Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.					
	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
	Not Applicable					

- 2 Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity as per the following format:

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)
Nil						

3	Describe the mechanisms to receive and redress grievances of the community.	The Company has a structured grievance redressal mechanism to address complaints and concerns raised by the community. Grievances are received in both verbal and written form. At the unit level, the Unit Head, Human Resource, and Cane Departments interact with the community on a variety of matters and work toward resolving grievances. Regular CSR activities serve as additional platforms for engagement, enabling the Company to receive feedback and concerns from local residents.
---	---	---

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

Parameter	FY 2025 - 26	FY 2024 - 25
Directly sourced from MSMEs / small producers	70.60%	19.11%
Directly from within India	100%	98%

- 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	66.66%	67.69%
Semi-urban	24.25%	23.09%
Urban	--	--
Metropolitan	9.09%	9.22%



Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Nil	

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

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

- 3

a.	Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)	No
b.	From which marginalized /vulnerable groups do you procure?	No
c.	What percentage of total procurement (by value) does it constitute?	No

- 4 Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes / No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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

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

- 6 Details of beneficiaries of CSR Projects :

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting quality education (Item (ii) of Schedule VII)	14,474	Not Available
2	Promoting health care (Item (i) of Schedule VII)	9,500	
3	Rural development (Item (x) of Schedule VII)	49,387	


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

1	Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	The Company has established a comprehensive Customer Complaint Management System to ensure timely resolution of complaints and drive continuous improvement. Customer complaints, whether verbal or written, may be received through telephone, email, or direct communication. Upon receipt, the Sales Department at the Head Office records the complaint and informs the respective Unit Head, Process Head, and Quality Assurance (QA) Head. All complaints are entered into the complaint register and classified according to their severity as Critical, Major, or Minor. Appropriate corrective actions are initiated based on the nature of the complaint, supported by root cause analysis to prevent recurrence. The QA Head is responsible for assessing the requirement for a formal investigation and assigning the investigation to a designated investigator. The assigned investigator is required to complete and document the investigation within the stipulated timeline. The QA Head monitors the investigation process and ensures effective implementation of corrective and preventive actions (CAPA). Customer Feedback Analysis: Customer feedback forms are circulated annually and collected within one month for evaluation. Feedback is analyzed against defined parameters and rated using the following scale: 1 - Poor, 2 - Fair, 3 - Good, and 4 - Excellent. A score of 3 indicates opportunities for improvement, while scores below 2 require corrective action. Feedback reflecting poor ratings is escalated to senior management for appropriate action and resolution. In addition, the Company periodically develops, reviews, updates, and communicates Standard Operating Procedures (SOPs) to ensure compliance with applicable food safety and quality standards across all units.
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- 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	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

- 3 Number of consumer complaints in respect of the following

	FY 2025 - 26			FY 2024 - 25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil					
Advertising						
Cyber-security						
Delivery of Essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						



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

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

5	Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	Yes, the company has a policy on Cyber Security which can be accessed: http://www.bannari.com/pdfs/policy/CYBER%20SECURITY%20POLICY.pdf
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	Nil

7 Provide the following information relating to data breaches

a.	Number of instances of data breaches	In fiscal year 2025 - 26, there were no sustainable complaints or data breach activities received during the reporting period on inside and outside the organization
b.	Percentage of data breaches involving personally identifiable information of customers	Nil
c.	Impact, if any, of the data breaches	Not Applicable

Leadership Indicators

1	Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available).	www.bannari.com
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Product information is provided as per FSSAI requirements and other applicable regulations
3	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services	There has been no disruption or discontinuation of our operation, which has significantly affected the Company's business.
4	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes / No / Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	Yes, the Company ensures that all its products are labelled accurately and in compliance with applicable regulatory requirements. Product labels are regularly reviewed for accuracy and updated to reflect current safety guidance and product information as mandated by relevant laws, including: ❖ Food Safety and Standards Act, 2006 ❖ Legal Metrology (Packaged Commodities) Rules, 2011 ❖ Drugs and Cosmetics Act, 1940 ❖ Fertiliser (Control) Order, 1985 In addition to meeting statutory labelling obligations, the Company voluntarily adheres to enhanced customer information practices and



Leadership Indicators (Contd...)

	follows the Food Safety and Standards (Labelling and Display) Regulations, 2020. To support informed consumer choices and ensure transparency, product packaging includes key information such as: 1. Name of the product 2. Grade 3. Season 4. Type of process 5. Handling instructions (e.g., "Use No Hooks", "No Footprints") 6. Veg logo 7. Manufacturing plant address 8. Storage conditions 9. Nutritional information 10. Customer care number 11. Lot number 12. Manufacturing and expiry date 13. FSSAI license number 14. Statement indicating "Not for retail sale" The Company also conducts periodic market research to monitor brand health and consumer perception, thereby aligning product information and communication with customer expectations and regulatory standards.
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