# Business Responsibility and Sustainability Report (April 2025 - March 2026)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| Details | | Response |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L15311MP2009PLC021746 |
| 2. | Name of the Listed Entity | Prataap Snacks Limited |
| 3. | Year of incorporation | 2009 |
| 4. | Registered office address | Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore - 452020, Madhya Pradesh, India |
| 5. | Corporate address | Khasra No. 378/2, Nemawar Road, Near Makrand House, Palda, Indore - 452020, Madhya Pradesh, India |
| 6. | E-mail | complianceofficer@yellowdiamond.in |
| 7. | Telephone | 0731-2437604/642 |
| 8. | Website | www.yellowdiamond.in |
| 9. | Financial year for which reporting is being done | 01/04/2025 - 31/03/2026 |
| 10. | Name of the Stock Exchange(s) where shares are listed | 1. BSE<br>2. National Stock Exchange |
| 11. | Paid-up Capital | 11,95,17,730 ₹ |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Sanjay Chourey,<br>Company Secretary and Compliance Officer<br>Tel: 0731-2437679<br>E-mail: complianceofficer@yellowdiamond.in |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone |
| 14. | Name of assurance provider / assessor | Not Applicable |
| 15. | Type of assurance / assessment 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 |
|---|---|---|---|
| 1 | Manufacturing | Potato Chips and Namkeen (viz. traditional namkeen, fried pellets based namkeen & extruded namkeen); Snacks; Sweet snacks like cake | 99.22 % |

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

| S. No. | Product/Service | NIC Code | % of Total Turnover |
|---|---|---|---|
| 1 | Namkeen Snacks | 1079 | 76.15 % |
| 2 | Potato Chips | 1030 | 20.02 % |

### III. Operations

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

| | Number of plants | Number of offices | Total |
|---|---|---|---|
| National | 14* | 5 | 19 |
| International | 0 | 0 | 0 |

* The total count of 14 plants comprises 5 Company-owned manufacturing plants and 9 third-party owned manufacturing facilities.

## 19. Markets served by the entity:

### a. Number of locations

| Locations | Number |
|---|---|
| National (No. of States) | 30* |
| International (No. of Countries) | 16 |

* Including Union Territories

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

0.21 %

### c. A brief on types of customers

Prataap Snacks Limited is a leading Indian snack food company, reaching consumers through a robust network of over 5,000 Super/Sub Distributors and over 2.5 million retail touchpoints across urban, semi-urban, and rural India.

Key customer segments include:

- Retail Consumers – End users across all geographies
  Traditional Retailers – Kirana stores enabling last-mile access
  Modern Trade: Supermarkets and hypermarkets
- Quick Commerce Platforms – Instant delivery partners (e.g., Blinkit, Zepto) catering to evolving consumer preferences
- Distributors/Wholesalers – Channel partners ensuring reach and availability
- Institutional Buyers – Offices, canteens
- Export Customers – International buyers

## 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) | 1,134 | 1,114 | 98.24% | 20 | 1.77% |
| 2. | Other than Permanent (E) | 1,664 | 1,654 | 99.40% | 10 | 0.61% |
| 3. | **Total employees (D + E)** | **2,798** | **2,768** | **98.93%** | **30** | **1.08%** |
| | **WORKERS** | | | | | |
| 1. | Permanent (F) | 0 | 0 | 0% | 0 | 0% |
| 2. | Other than Permanent (G) | 1,448 | 1,054 | 72.80% | 394 | 27.21% |
| 3. | **Total workers (F + G)** | **1,448** | **1,054** | **72.80%** | **394** | **27.21%** |

### 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) | 6 | 6 | 100 % | 0 | 0 % |
| 2. | Other than Permanent (E) | 0 | 0 | 0 % | 0 | 0 % |
| 3. | **Total differently abled employees (D + E)** | **6** | **6** | **100 %** | **0** | **0 %** |
| | **DIFFERENTLY ABLED WORKERS** | | | | | |
| 1. | Permanent (F) | 0 | 0 | 0 % | 0 | 0 % |
| 2. | Other than Permanent (G) | 0 | 0 | 0 % | 0 | 0 % |
| 3. | **Total differently abled workers (F + G)** | **0** | **0** | **0 %** | **0** | **0 %** |

**Note 1:**

- Permanent Employees refer to individuals directly employed by the Company on its payroll with an employment contract of an indefinite duration.
- Other than Permanent Employees include fixed-term employees, temporary employees, trainees, interns, apprentices, and other personnel engaged directly by the Company or indirectly through third-party agencies, who are not classified as permanent employees.

**Note 2:**

- Permanent Workers refer to workers engaged in the Company's operations on a permanent basis.
- Other than Permanent Workers include contractual, temporary, casual, and other non-permanent workers engaged either directly or through third-party agencies.

## 21. Participation/Inclusion/Representation of women

| | Total (A) | No. of Females (B) | % of females (B / A) |
|---|---|---|---|
| Board of Directors | 6 | 1 | 16.67 % |
| Key Management Personnel | 2 | 0 | 0 % |

## 22. Turnover rate for permanent employees and workers

| | 2025 - 26 | | | 2024 - 25 | | | 2023 - 24 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 28.68 % | 11.36 % | 28.40 % | 24 % | 13 % | 24 % | 33 % | 0 % | 33 % |
| Permanent Workers | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

Note: The Company does not have any Permanent Workers.

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

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

| S. No. | Name of 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) |
|---|---|---|---|---|
| Not Applicable | | | | |

## VI. CSR Details

### 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

### (ii) Turnover (in ₹)

17,16,04,62,906 ₹

### (iii) Net worth (in ₹)

6,99,68,04,818 ₹

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) | If yes, then provide web-link for grievance redress policy | FY Current Financial Year | | | FY Previous Financial Year | | |
|---|---|---|---|---|---|---|---|---|
| | | | 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 | https://www. yellowdiamond. in/ contact-us/ | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes | https://www. yellowdiamond. in/ investor-relations/ investor-contact/ | 0 | 0 | - | 0 | 0 | - |
| Employees and workers | Yes | https://www. yellowdiamond. in/ wp-content/ uploads/2024/09/ Vigil-MechanismWhistle-BlowerPolicy.pdf | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes | https://www. yellowdiamond. in/ contact-us/ | 141 | 0 | - | 109 | 0 | - |
| Value Chain Partners | Yes | https://www. yellowdiamond. in/ contact-us/ | 119 | 0 | - | 189 | 0 | - |

**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 |
|---|---|---|---|---|---|
| 1 | Energy Management | Risk and Opportunity | The Company's manufacturing operations, including frying, baking and packaging processes across its manufacturing facilities require significant energy consumption. Rising energy costs, evolving environmental regulations and planned capacity expansion make efficient energy management important for operational resilience and long-term business performance. | The Company monitors energy consumption across its operations and continues to explore opportunities to improve energy efficiency and increase the use of cleaner energy sources where feasible. The company also considers energy efficiency aspects while planning new facilities and operational improvements. | Positive Implications |
| 2 | Water Management | Risk and Opportunity | The Company's manufacturing operations depend on water production and utility requirements. Increasing regulatory focus on water conservation and varying levels of water availability in the regions where the company operates make responsible water management an important business consideration. | The Company undertakes measures for water treatment and responsible water management at certain locations, while ensuring compliance with applicable regulatory requirements. It continues to assess opportunities to improve water efficiency, conservation, reuse practices, and rainwater harvesting across its operations. | Negative Implications |
| 3 | Greenhouse Gas (GHG) Emissions | Risk | The Company's manufacturing operations, including frying, baking, utilities and logistics activities, contribute to greenhouse gas emissions. Growing regulatory focus on climate change, investor expectations and future business expansion make the management of emissions an important consideration for operational efficiency and long-term sustainability. | The Company monitors its energy consumption and related emissions and continues to explore opportunities to improve operational efficiency and increase the use of cleaner energy sources where feasible. The Company is also strengthening its understanding of its emissions profile to support future climate-related initiatives. | Negative Implications |
| 4 | Diversity and Inclusion | Opportunity | The Company operates across multiple locations and employs a diverse workforce comprising employees and workers from varied socio-economic backgrounds. Promoting an inclusive and equitable workplace supports employee engagement, talent retention, and organizational performance while aligning with evolving stakeholder expectations. | Not applicable—this is an opportunity to be pursued | Positive Implications |
| 5 | Cyber Security Risk | Risk | The Company's increasing reliance on digital systems for finance, operations, human resources and business reporting exposes it to cyber security and data privacy risks. Protecting sensitive information and ensuring secure and reliable systems are important for business continuity and stakeholder trust. | The Company maintains processes and systems for managing information security and continues to enhance data protection measures and employee awareness to address evolving cyber security risks. | Negative Implications |

| S. No | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity |
|---|---|---|---|---|---|
| 6 | Plastic Packaging and EPR Compliance | Risk | The Company's products are primarily sold in flexible plastic packaging, making packaging waste management and compliance with India's Plastic Waste Management and Extended Producer Responsibility (EPR) regulations important considerations. Increasing regulatory and stakeholder focus on sustainable packaging further elevates this topic's significance. | The Company fulfils its EPR obligations through authorized partners and monitors compliance with applicable regulations. It continues to explore opportunities to improve packaging sustainability and strengthen packaging-related data management and reporting practices. | Negative Implications |
| 7 | Product Nutrition and Health | Opportunity | The Company's products cater to a wide consumer base across urban and rural markets, making nutrition and changing consumer preferences increasingly important. Growing awareness around healthier snacking and responsible product offerings presents an opportunity for the Company to enhance its product portfolio and drive innovation. | Not applicable—this is an opportunity to be pursued | Positive Implications |
| 8 | Labour Practices, Human Rights and Grievance Redressal | Risk | The Company's workforce includes employees and contract workers across multiple locations and manufacturing facilities. Ensuring fair labour practices, respect for human rights and effective grievance mechanisms is important for maintaining a positive workplace environment and meeting evolving regulatory and stakeholder expectations. | The Company maintains grievance redressal mechanisms and promotes fair labour practices across its operations. It continues to review and strengthen processes related to employee welfare, workplace conduct and grievance management. | Negative Implications |
| 9 | ESG Governance, Ethics and Data Integrity | Risk and Opportunity | As a listed company, the Company is subject to increasing stakeholder expectations for transparent disclosures, sound governance practices, and reliable ESG data. Effective ESG governance and data management are important to support informed decision-making and regulatory compliance. | The Company is working towards strengthening ESG governance and improving the quality and consistency of ESG-related data and disclosures. It continues to enhance internal coordination and oversight on sustainability matters. | Positive and Negative Implications |

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

### Disclosure Question

### 1. Policy coverage, Board approval, procedures & value-chain extension

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs (Yes/No) | | | | | Yes | | | | |
| b. Has the policy been approved by the Board? (Yes/No) | | | | | Yes | | | | |

**c. Web-links of the policies, mapped to each principle**

| Principle | Policies covered & web-links |
|---|---|
| P1 – Ethics & Transparency | – Anti-Bribery and Anti-Corruption Policy *<br>– Whistle Blower / Vigil Mechanism Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Vigil-Mechanism-Whistle-Blower-Policy.pdf<br>– Code of Conduct for Board of Directors and Senior Management Personnel — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Code-of-Conduct-for-Boardof-Directorsand-Senior-Management-1.pdf |
| P2 – Sustainable & Safe Goods | – ESG Policy Framework *<br>– Product Lifecycle Sustainable Policy *<br>– Preservation of Environment Policy * |
| P3 – Employee Well-being | – Prevention of Sexual Harassment of Women at Workplace (POSH) Policy *<br>– Equal Opportunity Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Equal-Opportunity-policy.pdf<br>– Nomination and Remuneration Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Nomination-and-Remuneration-Policy.pdf<br>– ESG Policy Framework *<br>– Environment, Health and Safety Policy * |
| P4 – Stakeholder Responsiveness | – CSR Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/CSR-Policy-Prataap-Snacks-1.pdf |
| P5 – Human Rights | – Nomination and Remuneration Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Nomination-and-Remuneration-Policy.pdf<br>– Prevention of Sexual Harassment of Women at Workplace (POSH) Policy *<br>– Equal Opportunity Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Equal-Opportunity-policy.pdf<br>– Whistle Blower / Vigil Mechanism Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/Vigil-Mechanism-Whistle-Blower-Policy.pdf |
| P6 – Environment | – ESG Policy Framework *<br>– Preservation of Environment Policy *<br>– Enterprise Risk Management Policy *<br>– Environment, Health and Safety Policy * |
| P7 – Public Policy | Responsible Advocacy Policy * |
| P8 – Inclusive Growth | – CSR Policy — https://www.yellowdiamond.in/wp-content/uploads/2024/09/CSR-Policy-Prataap-Snacks-1.pdf<br>– ESG Policy Framework * |
| P9 – Consumer Value | – ESG Policy Framework *<br>– Consumer / Customer Value Policy * |

*Internal Policies

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 2. Has the entity translated the policy into procedures? (Yes/No) | | | | | Yes | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | | | | | Yes | | | | |

**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**

Our manufacturing facilities at Indore, Tillore, and Guwahati operate in alignment with the requirements of ISO 22000:2018, and the certification is currently under renewal. We also comply with the standards prescribed by the Food Safety and Standards Authority of India (FSSAI), reinforcing our commitment to maintaining high standards of food safety, quality, and hygiene across our operations.

In addition, we are actively working towards strengthening our environmental management practices and are in the process of aligning our operations with relevant sustainability standards. We are also exploring additional certifications to further enhance our commitment to environmental responsibility and sustainable growth.

5. **Specific commitments, goals and targets set by the entity**

| Principle | Specific commitments, goals and targets |
|---|---|
| P1<br>P2<br>P3<br>P4<br>P5<br>P6<br>P7<br>P8<br>P9 | The Company remains committed to integrating sustainability into its business strategy through continuous improvements across environmental, social, and governance (ESG) priorities. During the year, the Company continued to focus on reducing its environmental footprint by increasing the use of renewable energy, enhancing energy efficiency across manufacturing operations, promoting responsible water management, and strengthening waste management and recycling practices. The Company also remains committed to responsible sourcing and sustainable packaging initiatives.<br><br>For its workforce, the Company continues to promote a safe, inclusive, and equitable workplace by strengthening occupational health and safety practices, providing learning and development opportunities, fostering diversity and inclusion, and ensuring employee well-being and engagement.<br><br>With respect to customers, the Company remains focused on maintaining the highest standards of product quality and food safety, enhancing customer satisfaction through robust grievance redressal mechanisms, and ensuring efficient and reliable distribution of its products.<br><br>At the community level, the Company continues to implement its Corporate Social Responsibility (CSR) programmes aimed at creating sustainable social impact through initiatives in education, healthcare, livelihood enhancement, environmental conservation, and community development.<br><br>The Company periodically reviews its sustainability objectives and, while several initiatives are ongoing, it continues to work towards establishing measurable medium- and long-term ESG targets aligned with its business strategy and applicable regulatory expectations. |

6. **Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**

| Principle | Performance of the entity against the Specific commitments, goals and targets |
|---|---|
| P1<br>P2<br>P3<br>P4<br>P5<br>P6<br>P7<br>P8<br>P9 | During the year, the Company continued to make steady progress towards its sustainability commitments across environmental, social and governance (ESG) priorities. The Company further strengthened its focus on renewable energy, energy efficiency, responsible water management, waste reduction, and sustainable business practices across its operations.<br><br>The Company also continued to invest in employee health and safety, capability building, diversity and inclusion, and employee well-being through various training and engagement initiatives. Product quality, food safety, and customer satisfaction remained key priorities, supported by robust quality management systems and customer feedback mechanisms. Through its CSR programmes, the Company continued to contribute towards community development in the areas of education, healthcare, livelihood enhancement, environmental sustainability, and social welfare.<br><br>Additionally, we transitioned to FSC-certified recycled paper for office stationery across our locations, reinforcing our commitment to responsible resource consumption. This initiative contributed to the conservation of natural resources, reduced greenhouse gas emissions, and supported our broader environmental objectives.<br><br>Several sustainability initiatives are long-term in nature and are being implemented in a phased manner. Accordingly, certain medium- and long-term sustainability objectives are still under execution. The Company continues to periodically review its progress, strengthen internal processes, and identify opportunities to improve ESG performance. It remains committed to achieving its sustainability objectives while aligning with evolving stakeholder expectations and regulatory requirements. |

**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)**

India's snacking market is growing rapidly, and so are the expectations placed on the companies that serve it. At Prataap Snacks Limited, we have always believed that sustainable success is measured not only by how fast we grow, but by how responsibly we grow.

During the year, we achieved several significant milestones, including record quarterly revenues and the approval of our largest-ever capital investment—a new 60,000 MT manufacturing facility near Indore. As we expand our footprint, we are equally focused on strengthening the foundations that will support our long-term growth: environmental stewardship, responsible operations, our people, resilient supply chains, and strong governance.

We recognize that climate change, resource availability, and evolving stakeholder expectations present both challenges and opportunities. Accordingly, we continue to enhance our environmental performance through renewable energy adoption, efficient water management, waste reduction, and responsible sourcing initiatives. Today, more than 54% of the energy used in our manufacturing operations is derived from renewable sources, supported by solar power installations and biomass-based fuels. We have also strengthened our water conservation efforts through recycling, rainwater harvesting, and Zero Liquid Discharge (ZLD) systems at key manufacturing facilities.

Our people remain at the heart of everything we do. We continue to invest in employee health and safety, learning and development, diversity, and an inclusive workplace culture. At the same time, we remain committed to delivering safe, high-quality products while promoting responsible and ethical practices throughout our value chain.

Strong governance is the cornerstone of our sustainability journey. Our Board brings together diverse expertise in consumer goods, supply chain management, finance, and risk management, providing strategic guidance on the ESG opportunities and challenges that shape our business. ESG is viewed as a strategic business priority, embedded within our decision-making processes rather than treated solely as a reporting requirement.

To further strengthen our governance framework, we are formalizing a dedicated ESG team with Board-level oversight. The team will oversee the implementation of our ESG strategy, monitor progress against key initiatives, review emerging risks, and help ensure that sustainability remains integrated into business decisions. Complementing this oversight, our internal audit function periodically reviews ESG-related processes and controls, reinforcing accountability and continuous improvement across the organization.

Sustainability is reflected not only in our strategic initiatives but also in the choices we make every day. During FY 2025–26, we transitioned to FSC-certified recycled paper for office stationery across our locations, reinforcing our commitment to responsible resource consumption. This initiative contributed to the conservation of natural resources, reduced greenhouse gas emissions, and supported our broader environmental objectives. While modest in the context of our overall operations, it reflects our belief that meaningful progress is built through consistent and conscious actions, both large and small.

As we look ahead, we remain committed to building a business that is resilient, responsible, and future-ready. We believe that integrating environmental, social, and governance principles into our strategy will create long-term value for our shareholders, customers, employees, business partners, and the communities we serve.

Amit Kumat
Managing Director & Chief Executive Officer
Prataap Snacks Limited

### 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. Amit Kumat, Managing Director and Chief Executive Officer

### 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues?

Yes

**If yes, provide details**

To advance our vision and commitment to Environmental, Social, and Governance (ESG) principles, we have established a dedicated ESG team at the management level. The team comprises senior representatives from key functions across the Company and is led by a senior member of the management team. It is responsible for regularly updating the Risk Management Committee (RMC) of the Board of Directors on the Company's ESG strategy and progress against its goals. In addition, the team plays a critical role in strengthening ESG disclosures, ensuring transparency, and reinforcing our commitment to stakeholders.

### 10. a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| Performance against above policies and follow up action | Any Other Committee | | | | | | | | |
| Description of any other committee | The Company's policies are reviewed periodically or as needed by department heads, business heads, or functional heads. During each review, the effectiveness of the policy is assessed, and any necessary updates or modifications are made accordingly. | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any noncompliance | Any Other Committee | | | | | | | | |
| Description of any other committee | The Company's policies are reviewed periodically or as needed by department heads, business heads, or functional heads. During each review, the effectiveness of the policy is assessed, and any necessary updates or modifications are made accordingly. | | | | | | | | |

**b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)**

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| Performance against above policies and follow up action | Periodically and as stipulated by applicable laws | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any noncompliance | | | | | | | | | |

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

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? | No | | | | | | | | |
| If yes, provide the name of the agency. | | | | | | | | | |

12. **If answer to Q1 of section B.1 - Policy and management processes are "No" i.e. not all principles are covered by a policy, reasons to be stated:**

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| The entity does not consider the principles material to its business | NA | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task | | | | | | | | | |
| It is planned to be done in the next financial year | | | | | | | | | |

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### Essential Indicators

1. **Percentage coverage by training and awareness program 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 | 4 | Workshop was conducted to familiarize the Board of Directors with the Company's financial performance framework, key financial metrics, strategic priorities, and governance responsibilities. The session focused on enhancing financial awareness, strengthening oversight capabilities, and enabling informed decision-making aligned with the Company's business objectives and long-term sustainability goals. | 100 % |
| Key Managerial Personnel | 4 | | 100 % |
| Employees other than BoD and KMPs | 54 | During the year, key training topics covered included Prevention of Sexual Harassment (POSH), Safety and Whistleblower Awareness, Workplace Security, Good Manufacturing Practices (GMP), SAP Portal – MMNPP Module, and a wellness workshop on Unlock Inner Peace and Rejuvenation. These initiatives are aimed at promoting a safe, ethical, compliant, and productive work environment while enhancing employees' technical, behavioural, and operational competencies. | 100% |
| Workers | 54 | | 100 % |

Note 1: Employees include all personnel directly employed by the Company (Permanent employee as defined in the question 20, Section A)

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

***Monetary***

| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred |
|---|---|---|---|---|---|
| Penalty/ Fine | Principle 1, Principle 2, Principle 3, Principle 4, Principle 5, Principle 6, Principle 7, Principle 8, Principle 9 | Not Applicable | | | |
| Settlement | Principle 1, Principle 2, Principle 3, Principle 4, Principle 5, Principle 6, Principle 7, Principle 8, Principle 9 | | | | |
| Compounding fee | Principle 1, Principle 2, Principle 3, Principle 4, Principle 5, Principle 6, Principle 7, Principle 8, Principle 9 | | | | |

***Non-Monetary***

| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred |
|---|---|---|---|---|
| Imprisonment | Principle 1, Principle 2, Principle 3, Principle 4, Principle 5, Principle 6, Principle 7, Principle 8, Principle 9 | No Case | Not Applicable | |
| Punishment | Principle 1, Principle 2, Principle 3, Principle 4, Principle 5, Principle 6, Principle 7, Principle 8, Principle 9 | | | |

Note: During the financial year 2025-26, no fines/penalties/punishment/award/compounding fees/settlement amount was paid in proceedings (by the Company or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions.

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|---|---|
| Not Applicable | |

**4. Does the entity have an anti-corruption or anti-bribery policy?**

Yes

**If yes, provide details in brief and if available, provide a web-link to the policy.**

The Company has established an Anti-Bribery and Anti-Corruption framework as part of its overall governance and ethics management system, aimed at ensuring compliance with applicable laws and promoting ethical business conduct across all operations. The Company's commitment is embedded through its Code of Conduct and related internal policies, which prohibit all forms of bribery, corruption, facilitation payments, and unethical business practices involving employees, directors, vendors, contractors, and other business partners.

The policy framework is supported through:

1. defined guidelines on gifts, hospitality, donations, and conflict of interest management;
2. periodic employee awareness and compliance communication programmes;
3. internal control and audit mechanisms to monitor adherence;
4. a whistleblower / vigil mechanism for confidential reporting of unethical conduct, with protection against retaliation.

These measures are communicated internally to all relevant personnel (as described above) and reinforce the Company's commitment to transparency, accountability, and responsible business practices across its value chain.

The policy is communicated internally to all relevant personnel and is shared with external stakeholders, vendors, and partners as required.

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

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| Directors | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

**6. Details of complaints with regard to conflict of interest:**

| | 2025 - 26 | | 2024 - 25 | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Complaints received in relation to issues of Conflict of Interest of the Directors | 0 | No complaints were received during the financial year in relation to issues of Conflict of Interest of the Directors and KMPs; however, the Company has provided training sessions and awareness programs on this topic throughout the year to promote compliance and ethical governance practices. | 0 | No complaints were received during the financial year in relation to issues of Conflict of Interest of the Directors and KMPs; however, the Company has provided training sessions and awareness programs on this topic throughout the year to promote compliance and ethical governance practices. |
| Complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | | 0 | |

**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 as there were no such instances reported during the financial year.

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

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| Number of days of accounts payables | 26.29 | 27.57 |

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 | 2025 - 26 | 2024 - 25 |
|---|---|---|---|
| Concentration of Purchases | Purchases from trading houses as % of total purchases | 0 % | 0 % |
| | Number of trading houses where purchases are made from | 0 | 0 |
| | Purchases from top 10 trading houses as % of total purchases from trading houses | 0 % | 0 % |
| Concentration of Sales | Sales to dealers / distributors as % of total sales | 98.53 % | 100 % |
| | Number of dealers / distributors to whom sales care made | 1,925 | 2,048 |
| | Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 28.47 % | 25.45 % |
| Share of RPTs in | Purchases with related parties / Total Purchases | 1.11 % | 1.95 % |
| | Sales to related parties / Total Sales | 0 % | 0 % |
| | Loans & advances given to related parties / Total loans & advances | 0 % | 0 % |
| | Investments in related parties / Total Investments made | 0 % | 0 % |

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**

## Essential Indicators

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

| | 2025 - 26 | 2024 - 25 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| Sustainable R&D % | 0 % | 0 % | - |
| Sustainable Capex % | 31.34 % | 4.31 % | Investment in environmental and social infrastructure, including the installation of a Captive Solar Power Plant to enhance renewable energy utilization, development of sanitation facilities (toilets), and upgradation of Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) systems to strengthen wastewater management and environmental compliance. |

Note: The Company undertakes research and development initiatives focused on product innovation and continuous improvement. Sustainability aspects are considered, where relevant, during the product development process; however, sustainable R&D is not currently tracked as a separate category.

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?**
   36.00 %

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life**

| | |
|---|---|
| **Plastics (including packaging)** | The Company has established robust processes for the collection, recycling, reuse, and environmentally sound disposal of plastic waste, including packaging materials, in accordance with applicable environmental regulations and extended producer responsibility (EPR) obligations. Plastic waste is collected through CPCB-authorised waste management partners, ensuring responsible handling, transportation, and processing in compliance with regulatory requirements. The Company continues to enhance its waste management practices through engagement with authorised recyclers, material recovery initiatives, and circularity-focused interventions aimed at improving resource efficiency, minimising environmental impact, and advancing circular economy principles. |

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities**
   Yes

   **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Boards?**
   Yes

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

## Essential Indicators

**1. Well-being of employees and workers**

*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 | 1,114 | 1,114 | 100% | 1,114 | 100% | 0 | 0% | 1,114 | 100% | 1,114 | 100% |
| Female | 20 | 20 | 100% | 20 | 100% | 20 | 100% | 0 | 0% | 20 | 100% |
| **Total** | **1,134** | **1,134** | **100%** | **1,134** | **100%** | **20** | **1.76%** | **1,114** | **98%** | **1,134** | **100%** |
| **Other than Permanent employees** | | | | | | | | | | | |
| Male | 1,654 | 1,654 | 100% | 1,654 | 100% | 0 | 0% | 0 | 0% | 1,654 | 100% |
| Female | 10 | 10 | 100% | 10 | 100% | 10 | 100% | 0 | 0% | 10 | 100% |
| **Total** | **1,664** | **1,664** | **100%** | **1,664** | **100%** | **10** | **0.61%** | **0** | **0%** | **1,664** | **100%** |

Note: Other than Permanent Employees include fixed-term employees, temporary employees, trainees, interns, apprentices, and other personnel engaged directly by the Company who are not classified as permanent employees.

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

| Cate-gory | % 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 | 0 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 0 | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% | 0 | 0% |
| **Total** | **0** | **0** | **0%** | **0** | **0%** | **0** | **0%** | **0** | **0%** | **0** | **0%** |
| **Other than Permanent workers** | | | | | | | | | | | |
| Male | 1,054 | 1,054 | 100% | 1,054 | 100% | 0 | 0% | 0 | 0% | 1,054 | 100% |
| Female | 394 | 394 | 100% | 394 | 100% | 394 | 100% | 0 | 0% | 394 | 100% |
| **Total** | **1,448** | **1,448** | **100%** | **1,448** | **100%** | **394** | **27.21%** | **0** | **0%** | **1,448** | **100%** |

*c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)*

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| % of costs incurred on well-being / total revenues | 0.04 % | 0.03 % |

Notes: All employees are either covered under ESI (wherever ESI facility is available) or Group Health Insurance & Group Accident Insurance or Workmen Compensation.

**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

| Category | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/ N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/ N/N.A.) |
| PF | 100 % | 100 % | Yes | 100 % | 100 % | Yes |
| Gratuity | 100 % | 100 % | Yes | 100 % | 100 % | Yes |
| ESI | 100 % | 100 % | Yes | 100 % | 100 % | Yes |

Note: All eligible employees and workers on whom ESI is applicable as per ESI Act, 1948 are covered under ESI. For the business locations, which do not come under purview of ESI, the workforce is covered through workmen compensation.

**3. Accessibility of workplaces**

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

**4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?**

Yes

**If so, provide a weblink to the policy.**

https://www.yellowdiamond.in/wp-content/uploads/2023/07/Equal-Opportunity-policy.pdf

Note: Yes, our Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The policy applies to the entire establishment and aims to promote inclusiveness and strives to maintain a work environment that is free from any harassment or discrimination of persons with disability. The same is uploaded on our website and the weblink of the same is https://www.yellowdiamond.in/wp-content/uploads/2023/07/EqualOpportunity-policy.pdf

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

| | Permanent employees | | Permanent workers | |
|---|---|---|---|---|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100 % | 0 % | 0 % | 0 % |
| Female | 0 % | 0% | 0 % | 0 % |
| **Total** | **100 %** | **0 %** | **0 %** | **0 %** |

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

Yes

<table>
<tr><th>Category</th><th>If Yes, then give details of the mechanism in brief</th></tr>
<tr><td>Permanent Workers</td><td>There are no permanent workers.</td></tr>
<tr><td>Other than permanent workers</td><td rowspan="3">The Company has established a structured grievance redressal mechanism to receive, address, and resolve concerns raised by employees and workers in a fair, transparent, and accessible manner, irrespective of their role, position, or seniority within the organization.<br><br>The grievance redressal process includes the following key steps:<br><br>1. Complaint Submission: Employees and workers may raise grievances through designated channels, including complaint boxes and email. Complaints may be submitted anonymously, and the confidentiality of the complainant is maintained throughout the process.<br><br>2. Grievance Assessment: Upon receipt, grievances are reviewed by the designated grievance officer, who evaluates the nature and validity of the complaint and determines the need for further investigation or corrective action.<br><br>3. Investigation and Resolution: Where required, a detailed investigation is undertaken, which may include discussions with concerned stakeholders, review of relevant records, and collection of supporting information. Appropriate corrective and preventive actions are implemented based on the findings.<br><br>4. Communication and Closure: The outcome of the investigation and the actions taken are communicated to the complainant, wherever applicable, and the grievance is formally closed upon resolution.<br><br>5. To strengthen awareness and accessibility of the mechanism, the Company also conducts periodic training and awareness programmes for employees and workers regarding the grievance redressal process, including their rights, responsibilities, and the available channels for reporting concerns.</td></tr>
<tr><td>Permanent employees</td></tr>
<tr><td>Other than permanent employees</td></tr>
</table>

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

| Category | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of associations(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 1,134 | 0 | 0 % | 1,177 | 0 | 0 % |
| Male | 1,114 | 0 | 0 % | 1,160 | 0 | 0 % |
| Female | 20 | 0 | 0 % | 17 | 0 | 0 % |
| Total Permanent Workers | 0 | 0 | 0 % | 0 | 0 | 0 % |
| Male | 0 | 0 | 0 % | 0 | 0 | 0 % |
| Female | 0 | 0 | 0 % | 0 | 0 | 0 % |

**8. Details of training given to employees and workers:**

| Category | 2025 - 26 | | | | | 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 | 2,768 | 2,768 | 100% | 2,371 | 85.66% | 2,950 | 2,950 | 100% | 55 | 1.87% |
| Female | 30 | 30 | 100% | 15 | 50% | 19 | 19 | 100% | 7 | 36.85% |
| **Total** | **2,798** | **2,798** | **100%** | **2,386** | **85.28%** | **2,969** | **2,969** | **100%** | **62** | **2.09%** |
| **Workers** | | | | | | | | | | |
| Male | 1,054 | 1,054 | 100% | 527 | 50% | 1,510 | 1,510 | 100% | 13 | 0.87% |
| Female | 394 | 394 | 100% | 255 | 64.73% | 444 | 444 | 100% | 22 | 4.96% |
| **Total** | **1,448** | **1,448** | **100%** | **782** | **54.01%** | **1,954** | **1,954** | **100%** | **35** | **1.80%** |

Note 1: The training coverage disclosed above includes both permanent and other than permanent employees, as well as other than permanent workers, wherever applicable.

Note 2: The increase in Skill upgradation training coverage compared to the previous year is mainly due to the inclusion of other than permanent employees, such as interns, trainees, and apprentices, in the current year's training data.

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

| Category | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Employees** | | | | | | |
| Male | 2,768 | 979 | 35.37% | 2,950 | 1,058 | 35.8% |
| Female | 30 | 12 | 40% | 19 | 17 | 89.47% |
| **Total** | **2,798** | **991** | **35.42%** | **2,969** | **1,075** | **36.20%** |
| **Workers** | | | | | | |
| Male | 1,054 | 1,054 | 100% | 1,510 | 1,058 | 35.86% |
| Female | 394 | 394 | 100% | 444 | 17 | 89.47% |
| **Total** | **1,448** | **1,448** | **100%** | **1,954** | **1,075** | **36.20%** |

Note 1: Performance and career development reviews are only applicable to permanent employees.

Note 2: The Company does not have Permanent Workers, only other than permanent workers data have been provided.

**10. Health and safety management system**

**Whether an occupational health and safety management system has been implemented by the entity?**

Yes

**If yes, the coverage of such a system**

The Company has established and implemented processes to identify work-related hazards and assess risks on both a routine and non-routine basis. These processes include regular workplace inspections, job safety/risk assessments for routine activities, review of incidents and near-misses, and employee hazard reporting. For non-routine activities, hazards and risks are identified through specific risk assessments conducted prior to maintenance, shutdowns, start-ups, changes in processes or equipment, contractor activities, and emergency situations.

The identified hazards and risks are assessed, evaluated, and addressed through appropriate control measures, including engineering controls, safe operating procedures, use of personal protective equipment (PPE), employee training, and periodic monitoring and review to ensure continual improvement in occupational health and safety performance.

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

The Company follows a proactive and systematic approach to identify work-related hazards and assess risks for both routine and non-routine activities. Regular workplace inspections, safety walk-throughs, job safety/risk assessments, and observations are conducted across all operational areas to identify potential hazards associated with machinery, equipment, work practices, and workplace conditions. Incident and near-miss reviews, along with employee hazard reporting mechanisms, are also used to identify and address potential risks on an ongoing basis.

In addition, specific risk assessments are carried out prior to the commencement of non-routine activities such as maintenance work, shutdowns, start-ups, contractor activities, emergency situations, or changes in processes/equipment to evaluate potential health and safety risks. The identified hazards are evaluated, documented, and appropriate control measures are implemented in a timely manner. Continuous monitoring and periodic reviews ensure the effectiveness of these controls and support continual improvement in maintaining a safe and healthy work environment.

**Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?**

Yes

**Do the employees/workers of the entity have access to non-occupational medical and healthcare services?**

Yes

**11. Details of safety related incidents, in the following format:**

| Safety Incident/Number | Category* | 2025 - 26 | 2024 - 25 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Number of fatalities from work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| Number of high-consequence work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 0 |

* Including the contract workforce

NOTE: The Company maintains a structured system for recording and monitoring all workplace safety incidents on a continuous basis. Safety performance is reviewed regularly through periodic health and safety meetings, including monthly reviews, to assess trends, identify corrective actions, and strengthen preventive measures across operations. The above disclosure is based on records maintained and reviewed under this established safety management framework.

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

The Company places a strong emphasis on the safety and well-being of its employees and workers and is committed to maintaining a safe and healthy workplace. To ensure this, the following measures have been implemented:

1. ***Safety Policies and Procedures:***
   Comprehensive safety policies and standard operating procedures have been established to define safe working practices across all operations. These policies are communicated to all employees and workers through induction and periodic training programs.

2. ***Safety Training and Awareness:***
   Regular safety training programs are conducted to enhance awareness on workplace hazards, safe use of equipment, and emergency response procedures. These initiatives help promote safe behavior and prevent accidents.

3. ***Incident Reporting and Corrective Actions:***
   A structured mechanism is in place for reporting workplace incidents, accidents, and near misses. Each incident is investigated to identify root causes, and appropriate corrective and preventive actions are implemented to minimize recurrence.

   These measures collectively support a culture of safety and continuous improvement across the organization.

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

| | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 0 | 0 | Our company is committed to ensuring a safe and healthy workplace for all employees and workers. To support this, any concerns related to working conditions, health, or safety can be raised through the complaint boxes installed at each plant location. All employees and workers are encouraged to use this facility to share their concerns, which will be addressed promptly and appropriately. | 0 | 0 | NA |
| Health & Safety | | | | | | |

NOTE: The Company has an established Vigil Mechanism/Whistleblower framework through which all complaints are formally recorded, assessed, and investigated. The above disclosure is based on the annual review and analysis of complaints received through these established reporting and governance mechanisms.

**15. Assessments for the year**

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Health and safety practices | 100 % |
| Working Conditions | 100 % |

Note: We regularly conduct internal assessments at most of our plants to evaluate health, safety practices, and overall working conditions.

**16. 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.**

During the reporting period, no major safety-related incidents requiring significant corrective action were reported.

**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.**

The Company follows a structured and inclusive approach to identify its key stakeholder groups based on the nature of its business operations, value chain linkages, and the extent to which stakeholders influence or are impacted by the Company's activities, decisions, products, and services. Stakeholder identification is carried out through periodic internal assessments considering factors such as business relevance, level of engagement, degree of dependency, regulatory requirements, and material sustainability impacts.

Based on this assessment, key stakeholder groups include employees, workers, customers, investors and shareholders, suppliers and distributors, local communities, regulatory authorities, and other business partners. The stakeholder mapping and prioritization process is reviewed periodically to ensure that emerging stakeholder expectations and evolving business contexts are adequately addressed.

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

| Stakeholder group | Whether identified as Vulnerable & Marginalized Group | Channels of communication | Other Channel of Communication | Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|---|
| Customers / Consumers | No | Other | Website, surveys, marketing activities, social media, pamphlets, advertisement | Continuous | Customers' / Consumers' needs, business challenges and opportunities |
| Investors (other than shareholders) | No | Other | Email, meetings/ conferences, media, website, press release, advertisement | Annually, half-yearly, quarterly, and event-based engagement | Financial Performance, Business Development, Queries and Dividend |
| Shareholders | No | Other | Email, SMS, meetings, website, press release, advertisement | Annually, half-yearly, quarterly, and event-based engagement | Financial performance, Queries and Dividend |
| Value Chain Partners | No | Other | Meetings, Phone, Emails | Ongoing / Need basis | Business volume, Customer Expectation, Sustainability, Supply chain issues |
| Distributors | No | Other | Meetings, Phone, Emails | Ongoing / Need basis | Sales planning, Distribution expansion, Delivery and Dispatch planning, product and retailer feedback |
| Vendors | No | Other | Meetings, Phone, Emails | Ongoing / Need basis | Business matters, Collaboration with Vendors |
| Employees | No | Other | Induction Programme, Emails, Notice Board, Training, Personal / Group Interaction, HR support | Ongoing / Need Basis | Career growth, Professional development, Training, Health & Safety and Work practices |
| Lenders / Banking Partners | No | Other | Meetings, Phone, Emails | Ongoing / Need Basis | Facilitate the funding requirements for business and financial transactions |
| Government / Regulatory Bodies | No | Other | Filings, Meetings, Letters, Emails | Need Basis | Reporting requirements, Statutory Compliances |
| Community (Residents residing in vicinity of Plants) | No | Other | Community development initiatives - CSR projects, Website | Need Basis | Uplifting of livelihood of community in which Company operates its business |

**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:**

| Category | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees / workers covered (D) | % (D / C) |
| **Employees** | | | | | | |
| Permanent Employees | 1,134 | 1,134 | 100% | 1,177 | 1,177 | 100% |
| Other than permanent | 1,664 | 1,664 | 100% | 1,792 | 1,792 | 100% |
| Total Employees | 2,798 | 2,798 | 100% | 2,969 | 2,969 | 100% |
| **Workers** | | | | | | |
| Permanent Workers | 0 | 0 | 0% | 0 | 0 | 0% |
| Other than permanent | 1,448 | 1,448 | 100% | 1,954 | 1,954 | 100% |
| Total Workers | 1,448 | 1,448 | 100% | 1,954 | 1,954 | 100% |

**2. Details of minimum wages paid to employees and workers, in the following format:**

| Category | 2025 - 26 | | | | | 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 Employees | 1,134 | 0 | 0% | 1,134 | 100% | 1,177 | 0 | 0% | 1,177 | 100% |
| Male | 1,114 | 0 | 0% | 1,147 | 100% | 1,160 | 0 | 0% | 1,160 | 100% |
| Female | 20 | 0 | 0% | 19 | 100% | 17 | 0 | 0% | 17 | 100% |
| Other than Permanent Employees | 1,664 | 0 | 0% | 1,664 | 100% | 1,792 | 0 | 0% | 1,792 | 100% |
| Male | 1,654 | 0 | 0% | 1,654 | 100% | 1,790 | 0 | 0% | 1,790 | 100% |
| Female | 10 | 0 | 0% | 10 | 100% | 2 | 0 | 0% | 2 | 100% |
| **Workers** | | | | | | | | | | |
| Permanent Workers | 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% |
| Other than Permanent workers | 1,448 | 1,448 | 100% | 0 | 0% | 1,954 | 1,954 | 100% | 0 | 0% |
| Male | 1,054 | 1,054 | 100% | 0 | 0% | 1,510 | 1,510 | 100% | 0 | 0% |
| Female | 394 | 394 | 100% | 0 | 0% | 444 | 444 | 100% | 0 | 0% |

**3. Details of remuneration/salary/wages**

*a. Median remuneration / wages:*

| | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 5 | 1,08,00,000 ₹ | 1 | 15,12,500 ₹ |
| Key Managerial Personnel | 2 | 1,08,00,000 ₹ | 0 | - |
| Employees other than BoD and KMP | 1,112 | 3,71,827 ₹ | 20 | 3,60,855 ₹ |
| Workers | 1,054 | 2,18,141 ₹ | 394 | 2,18,141 ₹ |

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

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| Gross wages paid to females as % of total wages | 24.09 % | 2.35 % |

Note: During the previous two reporting years, the disclosure included only permanent female employees of the Company. For FY 2025–26, the scope has been expanded to include female contract workers in addition to permanent female employees.

**4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?**

Yes

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

The Company has established a structured grievance redressal mechanism to receive, address, and resolve concerns raised by employees and workers in a fair, transparent, and accessible manner, irrespective of their role, position, or seniority within the organization.

The grievance redressal process includes the following key steps:

1. Complaint Submission: Employees and workers may raise grievances through designated channels, including complaint boxes and email. Complaints may be submitted anonymously, and the confidentiality of the complainant is maintained throughout the process.
2. Grievance Assessment: Upon receipt, grievances are reviewed by the designated grievance officer, who evaluates the nature and validity of the complaint and determines the need for further investigation or corrective action.
3. Investigation and Resolution: Where required, a detailed investigation is undertaken, which may include discussions with concerned stakeholders, review of relevant records, and collection of supporting information. Appropriate corrective and preventive actions are implemented based on the findings.
4. Communication and Closure: The outcome of the investigation and the actions taken are communicated to the complainant, wherever applicable, and the grievance is formally closed upon resolution.

To strengthen awareness and accessibility of the mechanism, the Company also conducts periodic training and awareness programmes for employees and workers regarding the grievance redressal process, including their rights, responsibilities, and the available channels for reporting concerns.

The Company has established internal mechanisms to address and resolve grievances related to human rights matters and is committed to upholding and promoting human rights across its operations and value chain. The Company ensures that all stakeholders, including employees, workers, and suppliers, are treated with dignity and respect.

The key grievance redressal mechanisms for human rights matters include:

***1. Grievance Reporting Channels:***

Multiple channels are available for employees and workers to report human rights–related grievances. These include complaint/suggestion boxes installed at plant locations and the option to submit grievances through designated email communication.

The Company has established multiple grievance reporting channels to enable employees and workers to report human rights-related concerns in a safe and confidential manner. These include complaint/suggestion boxes installed at plant locations, positioned to ensure privacy and confidentiality, with CCTV coverage designed so as not to capture the grievance submission process. In addition, stakeholders may also submit grievances through designated email communication channels. These mechanisms are intended to promote transparent reporting, timely resolution, and protection against retaliation.

***2. Training and Awareness:***

Regular training and awareness programs are conducted to educate employees and workers on human rights principles, rights and responsibilities, and identification of potential human rights concerns.

***3. Investigation and Corrective Action:***

All reported grievances are examined through a structured investigation process. Appropriate corrective and remedial actions are taken, which may include disciplinary action against employees or corrective measures with suppliers, including termination of contracts in cases of serious violations.

These mechanisms support timely resolution of grievances and reinforce the Company's commitment to ethical and responsible business practices.

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

| | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | Not Applicable | 0 | 0 | Not Applicable |
| Discrimination at workplace | 0 | 0 | | 0 | 0 | |
| Child Labor | 0 | 0 | | 0 | 0 | |
| Forced Labour/ Involuntary Labour | 0 | 0 | | 0 | 0 | |
| Wages | 0 | 0 | | 0 | 0 | |
| Other human rights related issues | 0 | 0 | | 0 | 0 | |

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

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

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

The Company has established robust mechanisms to prevent adverse consequences to complainants in cases of discrimination and harassment. The objective is to ensure that complainants can raise concerns without fear of retaliation or victimization. The key measures include:

*1. Confidentiality:*

All complaints relating to discrimination and harassment are handled with strict confidentiality. Information is shared only with authorized personnel directly involved in the investigation and resolution process, thereby safeguarding the privacy of the complainant.

*2. Anti-Harassment and POSH Policy:*

The Company has implemented a Prevention of Sexual Harassment (POSH) Policy that clearly defines prohibited conduct, reporting procedures, and mechanisms for redressal of complaints. The policy reinforces a zero-tolerance approach towards harassment.

*3. Protection Against Retaliation:*

The Whistle Blower Policy explicitly prohibits retaliation against complainants. It provides safeguards to protect complainants from adverse actions such as physical harm, termination of employment, punitive work assignments, or any negative impact on salary, wages, or career progression.

These measures ensure a safe, fair, and supportive environment for raising and addressing discrimination and harassment-related concerns.

9. **Do human rights requirements form part of your business agreements and contracts?**

Yes

10. **Assessments conducted**

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Child labour | 100% (We assess our plants and offices internally) |
| Forced/involuntary labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |

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

The assessments identified no major risks or concerns, so no corrective actions were needed.

## PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

### Essential Indicators

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

| Parameter | 2025 - 26 | 2024 – 25** |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) | 17945.17 GJ | 15147.68 GJ |
| Total fuel consumption (B) | 174283.28 GJ | 177344.09 GJ |
| Energy consumption through other sources (C) | 0 GJ | 0 GJ |
| Total energy consumed from renewable sources (A+B+C) | 192228.46 GJ | 192491.77 GJ |
| **From non-renewable sources** | | |
| Total electricity consumption (D) | 50042.34 GJ | 36834.32 GJ |
| Total fuel consumption (E) | 115064.63 GJ | 115755.08 GJ |
| Energy consumption through other sources (F) | | |
| Total energy consumed from non-renewable sources (D+E+F) | 165106.97 GJ | 152589.40 GJ |
| Total energy consumed (A+B+C+D+E+F) | 357335.43 GJ | 345081.17 GJ |
| Energy intensity per rupee of turnover | 208.23 GJ / Cr ₹ | 203.10 GJ / Cr ₹ |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | 4236.06 GJ / Int. US$ Cr ₹ | 4196.42 GJ / Int. US$ Cr ₹ |
| Energy intensity in terms of physical output | 5.24 GJ / tonne | 4.85 GJ / tonne |
| Energy intensity (optional) – the relevant metric may be selected by the entity | | |

Note: Data for energy consumption for the FY 2024-25 have been updated to account for Company's owned significant vehicle fleet trucks (comprising BS III, BS IV, and BS VI vehicles) have now been included in the reporting boundary.

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

**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?**

No

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

| Parameter | 2025 - 26 | 2024 - 25 |
|---|---|---|
| **Water withdrawal by source (in KL)** | | |
| (i) Surface water withdrawal | 0 Kiloliter | 0 Kiloliter |
| (ii) Groundwater withdrawal | 98250.03 Kiloliter | 91741.68 Kiloliter |
| (iii) Third party water withdrawal | 1152 Kiloliter | 1710 Kiloliter |
| (iv) Seawater / desalinated water withdrawal | 0 Kiloliter | 0 Kiloliter |
| (v) Other withdrawal | 0 Kiloliter | 0 Kiloliter |
| Total volume of water withdrawal (in kilo-liters) (i + ii + iii + iv + v) | 99402.03 Kiloliter | 93451.68 Kiloliter |
| Total volume of water consumption (in kilo-liters) | 95233.88 Kiloliter | 89536.68 Kiloliter |
| Water intensity per rupee of turnover | 55.496 KL / Cr ₹ | 52.69 KL / Cr ₹ |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | 1128.957 KL / Int. US$ Cr ₹ | 1088.82 KL / Int. US$ Cr ₹ |
| Water intensity in terms of physical output | 1.40 KL / tonne | 1.26 KL / tonne |
| Water intensity (optional) – the relevant metric may be selected by the entity | | |

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

**4. Provide the following details related to water discharged (in kiloliters):**

| Parameter | 2025 - 26 | 2024 - 25 |
|---|---|---|
| **Water discharge by destination and level of treatment (in kiloliters)** | | |
| (i) To Surface water | 0 Kiloliter | 0 Kiloliter |
| - No treatment | 0 Kiloliter | 0 Kiloliter |
| - With treatment | 0 Kiloliter | 0 Kiloliter |
| (ii) To Groundwater | 4168 Kiloliter | 3915 Kiloliter |

| Parameter | 2025 - 26 | 2024 - 25 |
|---|---|---|
| - No treatment | 0 Kiloliter | 0 Kiloliter |
| - With treatment | 4168 Kiloliter | 3915Kiloliter |
| Level of treatment | | |
| (iii) To Seawater | 0 Kiloliter | 0 Kiloliter |
| - No treatment | 0 Kiloliter | 0 Kiloliter |
| - With treatment | 0 Kiloliter | 0 Kiloliter |
| (iv) Sent to third parties | 0 Kiloliter | 0 Kiloliter |
| - No treatment | 0 Kiloliter | 0 Kiloliter |
| - With treatment | 0 Kiloliter | 0 Kiloliter |
| Level of treatment | | |
| (v) Others | 0 Kiloliter | 0 Kiloliter |
| - No treatment | 0 Kiloliter | 0 Kiloliter |
| - With treatment | 0 Kiloliter | 0 Kiloliter |
| Total water discharged | 4168 Kiloliter | 3915 Kiloliter |

**Note:** Water discharge from the Company's operations is maintained within the limits prescribed under the applicable CTO.

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

5. **Has the entity implemented a mechanism for Zero Liquid Discharge?**
Yes

**If yes, provide details of its coverage and implementation.**

Indore Plant:

The Company has implemented a Zero Liquid Discharge (ZLD) system at its Indore plant to ensure responsible wastewater management and maximize water reuse. Wastewater generated from various operational processes undergoes a multi-stage treatment process comprising screening, equalization, primary clarification, anaerobic treatment through an Up-flow Anaerobic Sludge Blanket Reactor (UASBR), aerobic treatment, secondary clarification, disinfection, and tertiary filtration through Pressure Sand Filters (PSF) and Activated Carbon Filters (ACF).

Subsequently, the treated water is processed through advanced recycling systems, including Ultrafiltration (UF) and Reverse Osmosis (RO), enabling recovery and reuse of water within plant operations. The treatment system is designed to effectively manage organic load, suspended solids, and other contaminants while facilitating resource recovery and minimizing environmental impact. Through the implementation of the ZLD framework, the plant ensures that wastewater is treated, recycled, and reused, thereby eliminating liquid effluent discharge outside the facility and supporting efficient water resource management.

**Treatment Capacity:** Approximately 800 $m^3$/day.

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

| Parameter | Please specify FY unit | 2025 - 26 | 2024 – 25** |
|---|---|---|---|
| NOx | (MT) | 92.377 | 95.687 |
| SOx | (MT) | 1.851 | 1.862 |
| Particulate matter (PM) | (MT) | 1.789 | 1.771 |
| Persistent organic pollutants (POP) | (MT) | 0 | 0 |
| Volatile organic compounds (VOC) | (MT) | 0 | 0 |
| Hazardous air pollutants (HAP) | (MT) | 0 | 0 |

**Note: Data for air emissions for the FY 2024-25 have been updated to account for Company's owned significant vehicle fleet trucks (comprising BS III, BS IV, and BS VI vehicles) have now been included in the reporting boundary.

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

**7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

| Parameter | Unit | 2025 - 26 | 2024 - 25 |
|---|---|---|---|
| Total Scope 1 emissions | T $CO_2e$ | 27587.58* | 27038.34* |
| Total Scope 2 emissions | T $CO_2e$ | 9869.47 | 7,438.49 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover | T $CO_2e$ / Cr ₹ | 21.83 | 20.29 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | T $CO_2e$ / Int. US$ Cr ₹ | 444.04 | 419.26 |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | T $CO_2e$ / tonne | 0.55 | 0.48 |

Note: Data for Scope-1 emissions for the FY 2024-25 have been updated to account for Company's owned significant vehicle fleet trucks (comprising BS III, BS IV, and BS VI vehicles) have now been included in the reporting boundary.

*Note: These values also include biogenic emissions (t-$CO_2$-eq) used in the Indore and Rajkot facilities. The values for Biogenic emissions for FY 2025-26 are 19097.391 (t-$CO_2$-eq) and for FY 2024-25 are 18791.289 (t-$CO_2$-eq).

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2026. This rate is 20.34'/international $.

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

**8. Does the entity have any project related to reducing Green House Gas emissions?**

The Company has undertaken projects such as installation of on-site and captive solar plant, capturing and reutilizing process heat, actively switching to biomass-based renewable sources, sourcing raw materials locally and diversifying alternatives for import-dependent palm oil.

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

| Parameter | 2025 - 26 | 2024 - 25 |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste (A) | 11.32 Metric Ton | 10.26 Metric Ton |
| E-waste (B) | 0 Metric Ton | 0 Metric Ton |
| Bio-medical waste (C) | 0 Metric Ton | 0 Metric Ton |
| Construction and demolition waste (D) | 0 Metric Ton | 0 Metric Ton |
| Battery waste (E) | 0 Metric Ton | 0 Metric Ton |
| Radioactive waste (F) | 0 Metric Ton | 0 Metric Ton |
| Other Hazardous Waste(G) | 0.08Metric Ton | 4.13 Metric Ton |
| Other Non-hazardous Waste(H) | 460.55 Metric Ton | 538.66 Metric Ton |
| Total (A+B + C + D + E + F + G + H) | 471.96 Metric Ton | 553.05 Metric Ton |
| Waste intensity per rupee of turnover | 0.28 MT / Cr ₹ | 0.33 MT / Cr ₹ |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | 5.59 MT Int. US$ / Cr ₹ | 6.73 MT Int. US$ / Cr ₹ |
| Waste intensity in terms of physical output | 0.01 | 0.01 |
| Custom Waste intensity metric (optional) | | |

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

| Parameter | 2025 - 26 | 2024 - 25 |
|---|---|---|
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| (i) Recycled | 122.81 Metric Ton | 231.96 Metric Ton |
| (ii) Re-used | 0.008 Metric Ton | 0 Metric Ton |
| (iii) Other recovery operations | 205.31 Metric Ton | 261.42001 Metric Ton |
| Total | 328.204 Metric Ton | 493.38001 Metric Ton |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| (i) Incineration | 0 Metric Ton | 0 Metric Ton |
| (ii) Landfilling | 0 Metric Ton | 0 Metric Ton |
| (iii) Other disposal operations | 143.75 Metric Ton | 59.69 Metric Ton |

The revenue from operations, adjusted for purchasing power parity (PPP) for both the current and previous financial years, has been calculated using the most recent implied PPP conversion rate for India, as published by the International Monetary Fund (IMF) in April 2026. This rate is 20.34'/international $.

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

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment. No independent assurance has been carried out.

**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 follows a structured and systematic approach to waste management across its establishments, guided by the principles of reduce, reuse, recycle, and responsible disposal. Waste generated from operations is segregated at source into recyclable, non-hazardous, and hazardous categories to enable appropriate handling and treatment. Recyclable waste is channeled through authorized recyclers, while hazardous waste, wherever generated, is managed in accordance with applicable regulatory requirements through authorized handlers and disposal facilities. Specifically, for electronic waste, the Company has established a systematic process wherein e-waste generated at operational locations is transferred to its primary facility in Indore and subsequently collected and processed through certified recycling partners to ensure environmentally sound disposal and resource recovery.

Guwahati Plant: The food waste is sold to an authorized vendor for animal feed. Waste cartons are recycled by an authorized vendor.

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

| Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? | 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 | Results communicated in public domain | Relevant Web link |
|---|---|---|---|---|---|
| Not Applicable | | | | | |

**13. 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).**

Yes

**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.*

   3

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/ National) |
|---|---|---|
| 1 | CII | National |
| 2 | The Federation of Sweets and Namkeen Manufacturers (FSNM) | National |
| 3 | SNAC International | International |

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

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

Note: The Company has not engaged in any anti-competitive conduct.

**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, in the following format:**

| 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 ₹) |
|---|---|---|---|---|---|
| | | | Not Applicable | | |

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

   The Company has established a comprehensive and structured grievance redressal mechanism to ensure the timely receipt, tracking, and resolution of concerns raised by all stakeholders, including community members. Stakeholders may submit their grievances and feedback through a dedicated email address, a toll-free helpline number, all of which are prominently displayed on the Company's official website for easy accessibility.

   All communications received through these channels are actively monitored and managed by the designated team. The team ensures that each grievance is duly recorded, reviewed, and resolved within defined timelines, thereby enhancing responsiveness, accountability, and stakeholder confidence.

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

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| % of materials sourced from MSMEs / small producers | 21.27 % | 23.86 % |
| % of materials sourced directly from India | 100 % | 100 % |

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

| | 2025 - 26 | 2024 - 25 |
|---|---|---|
| Rural | 21.54 % | 11.62 % |
| Semi-urban | 5.70 % | 3.68 % |
| Urban | 54.70 % | 60.56 % |
| Metropolitan | 18.06 % | 24.14 % |

**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.**

   Our organization has implemented a structured and comprehensive mechanism for effectively managing consumer complaints and feedback. Consumers can conveniently raise their concerns through dedicated telephone helplines and email channels. Upon receipt, the Operational Excellence team carefully reviews the inputs and escalates relevant matters to the respective unit's Quality Control (QC) Head. The QC team then undertakes a detailed root cause analysis, coordinating with the Operational Excellence team wherever necessary. Based on the findings, a Corrective and Preventive Action (CAPA) report is prepared, and the identified corrective actions are implemented and verified for effectiveness. After successful resolution, consumers are updated through a formal closure of communication via email or message, ensuring transparency and enhanced consumer satisfaction.

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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | 0.05 % |
| Safe and responsible usage | 100 % |
| Recycling and/or safe disposal | 100 % |

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

| | 2025 - 26 | | | 2024 - 25 | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | 0 | 0 | NA | 0 | 0 | NA |
| Advertising | 0 | 0 | NA | 0 | 0 | NA |
| Cyber-security | 0 | 0 | NA | 0 | 0 | NA |
| Delivery of essential services | 0 | 0 | NA | 0 | 0 | NA |
| Restrictive Trade Practices | 0 | 0 | NA | 0 | 0 | NA |
| Unfair Trade Practices | 0 | 0 | NA | 0 | 0 | NA |
| Other | 260 | 0 | Complaints received from consumers and value chain partners | 298 | 0 | Complaints received from consumers and value chain partners |

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

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

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy?**

   Yes

   **If available, provide a web-link of the policy**

   https://www.yellowdiamond.in/privacy-policy/

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

   During the reporting year, the Company strengthened its data privacy and customer information security framework through implementation of the Digital Personal Data Protection (DPDP) Act, 2023 requirements, in line with applicable regulatory obligations. Necessary processes and controls have been incorporated to support compliance with the Act and enhance protection of customer data and privacy. Further, no incidents or material concerns related to advertising, delivery of essential services, cyber security, data privacy, product recalls, or regulatory actions on product/service safety were reported during the year.

7. **Provide the following information relating to data breaches**

| | As a percentage to total turnover |
|---|---|
| a. Number of instances of data breaches | 0 |
| b. Percentage of data breaches involving personally identifiable information of customers | 0 % |
| c. Impact, if any, of the data breaches | Not Applicable |