

June 12, 2026

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400 001 Scrip Code (BSE): 544203	National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 Symbol: ABDL
Our Reference No: 33/ 2026-27	

Sub : Business Responsibility and Sustainability Report for the Financial Year 2025-26

Ref: Our Intimations dated May 14, 2026 & May 21, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ("BRSR") for Financial Year 2025-26, which also forms part of the Annual Report for Financial Year 2025-26.

The BRSR Report alongwith the Annual Report for Financial Year 2025-26 is also available on the Company's website at: <https://www.abdindia.com/wp-content/uploads/2026/06/18th-AGM-Notice-and-Annual-Report.pdf>

This intimation is also being uploaded on the Company's website at www.abdindia.com.

This is for your kind information and records.

Thanking you.
Yours sincerely,

For Allied Blenders and Distillers Limited

Sumeet Maheshwari
Company Secretary and Compliance Officer
Membership No. ACS 15145

Encl: a/a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Welcome to Allied Blenders and Distillers Limited's (ABD) maiden Business Responsibility and Sustainability Report (BRSR). This publication marks a defining milestone in our corporate journey, reflecting a formalized commitment to embedding Environmental, Social, and Governance (ESG) principles into our core operations, strategy, and stakeholder-centric value creation. As one of India's leading spirits companies, we recognize that sustaining long-term market leadership is intrinsically linked to creating positive outcomes for the environment, our people, and society.

Over the years, ABD has built a credible foundation through a portfolio of trusted brands, robust distribution capabilities, and a deep culture of innovation. As we continue to scale our presence across domestic and international markets, we are guided by the broader responsibilities that accompany our expanding footprint.

For the alcobev sector, sustainable growth demands active stewardship. At ABD, we view sustainability as a driver of operational resilience. Our current strategic investments in advanced manufacturing capabilities, backward integration, and supply chain security are explicitly designed to enhance resource efficiency, optimize water stewardship, and promote responsible packaging management.

As we look ahead, sustainability will remain integral to our growth journey. We are committed to strengthening our ESG performance and building a business that delivers lasting value for society, the environment and our stakeholders.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L15511MH2008PLC187368
2.	Name of the Listed Entity	ALLIED BLENDERS AND DISTILLERS LIMITED
3.	Year of incorporation	2008
4.	Registered office address	394-C Lamington Chambers Lamington Road, Mumbai City, Mumbai, Maharashtra, India, 400004
5.	Corporate address	Ashford Centre, 3rd and 4th floor, Shankarrao Naram Marg, Lower Parel (W), Mumbai – 400013
6.	E-mail	abdir@abdindia.com
7.	Telephone	91 22 4300 1111
8.	Website	www.abdindia.com
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	1. National Stock Exchange of India Limited 2. BSE Limited
11.	Paid-up Capital (in ₹ Lakhs)	5,594.20
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. Mukund J Head -Investor Relations & Chief Risk Officer Contact Number: 91 22 4300 1111 Email Address: abdir@abdindia.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	This report covers the period from April 1, 2025, to March 31, 2026, and includes all the financial and Non-financial information of Allied Blenders and Distillers Limited on a Standalone Basis.
14.	Name of assurance or assessment provider	Not Applicable
15.	Type of assurance or assessment obtained	Not Applicable

II. Products/services

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

S. No.	Description of the main activity	Description of business activity	% of the turnover of the entity
1.	Manufacturing of Alcohol and Alcoholic Products	Manufacturing, Sale and Distribution of Alcoholic Beverages	99

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	Manufacturing of Alcohol and Alcoholic Products	1101	99

III. Operations

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

Location	Number of plants	Number of offices	Total
National	39*	14**	53
International	-	-	-

*Includes third party plants manufacturing for ABDL

**Includes leased office premises

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	30+ (States and Union Territories)
International (No. of Countries)	36

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

The contribution of export as a percentage of the Net Revenue (Revenue from operations less Excise Duty) of ABDL is 6%

c. A brief on types of customers

Allied Blenders and Distillers Limited (ABD) serves a broad and diversified customer base across both domestic and international markets. Within India, the company primarily supplies state government-owned beverage corporations across states, Canteen Stores Department in the defense sector and private distributors and retailers in the open market. ABD's portfolio ultimately reaches consumers through an extensive network of licensed retail outlets, including liquor stores, bars, restaurants, hotels, and other hospitality establishments. In export markets, the Company works with international distributors and partners to serve Indian diaspora as well as global consumers. This multi layered customer ecosystem helps ABD sustain strong market penetration and brand visibility across super-premium, premium, prestige, and mass premium segments.

IV. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	871	839	96%	32	4%
2.	Other than Permanent (E)	9	9	100%	0	0%
3.	Total employees (D + E)	880	848	96%	32	4%
WORKERS						
4.	Permanent (F)	58	57	98%	1	2%
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	58	57	98%	1	2%

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	14	3	21%
Key Management Personnel	4	0	0%

Managing Director included in both Board of Directors and Key Management Personnel

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	25%	17%	25%	19%	8%	19%	20%	23%	20%
Permanent Workers	2%	0%	2%	13%	0%	13%	4%	0%	4%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity*	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	ABD DWELLINGS PRIVATE LIMITED	Subsidiary	100	The subsidiary companies have not participated in the Business Responsibility initiatives of ABDL.
2.	CHITWAN BLENDERS & BOTTLERS PRIVATE LIMITED	Subsidiary	100	
3.	DECCAN STAR DISTILLERIES INDIA PRIVATE LIMITED	Subsidiary	100	
4.	MADANLAL ESTATES PRIVATE LIMITED	Subsidiary	100	
5.	NV DISTILLERIES & BREWERIES (AP) PRIVATE LIMITED	Subsidiary	100	
6.	SARTHAK BLENDERS AND BOTTLERS PRIVATE LIMITED	Subsidiary	100	
7.	ABD FOUNDATION	Subsidiary	100	
8.	ABD MAESTRO PRIVATE LIMITED	Subsidiary	80	
9.	MINAKSHI AGRO INDUSTRIES LLP	Subsidiary	99	
10.	ALLIED BLENDERS AND DISTILLERS MAHARASHTRA LLP	Subsidiary	85	
11.	ALLIED BLENDERS AND DISTILLERS (UK) LIMITED	Subsidiary	100	
12.	UTO ASIA PTE LTD.	Subsidiary	100	
13.	KION BLENDERS INDUSTRIES PRIVATE LIMITED	Subsidiary	50	

*Percentage holding in subsidiaries represents aggregate percentage of shares/voting power held by the Company.

VI. CSR Details

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

(ii) **Turnover (in ₹ Lakhs):** 750982.91

(iii) **Net worth (in ₹ Lakhs):** 174430.47

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes	-	-	NA	-	-	NA
Investors (other than shareholders)	Yes	-	-	NA	-	-	NA
Shareholders	Yes	1	0	NA	437	0	All 437 complaints received during the PY were satisfactorily resolved and primarily related to routine IPO queries, including credit of shares and refund processing.
Employees and workers	Yes	-	-	NA	-	-	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (If yes, then provide web link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Customers	Yes	74	0	All the complaints were resolved with appropriate actions taken.	122	0	All the complaints were resolved with appropriate actions taken
Value Chain Partner	Yes	-	-	NA	-	-	NA

Note 1: The Company has a structured grievance redressal mechanism in place for all its stakeholders enabling them to reach out through various mechanisms such as emails, phone calls and website at <https://www.abdindia.com/contact-us/>. Further, the Company also has the Whistleblower Policy and Vigil Mechanism in place which provides a structured process for all stakeholders to raise concerns or complaints.

Note 2: Customer/ Consumer complaints include complaints pertaining to product quality. All complaints have been validated and resolved during the reporting period.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Energy Management & Climate Change	Risk	Distillation, bottling and logistics operations are energy intensive and rely significantly on grid power and fossil fuels, exposing the Company to rising energy costs, possible carbon-related regulation and climate-related disruption across facilities and distribution networks.	Improve energy efficiency across boilers and process equipment, increase share of renewables (solar, biomass) in the energy mix, optimise boiler operations using biomass fuels such as rice husk, monitor GHG intensity, and explore longterm transition planning and capex for lowcarbon technologies.	Negative if unmanaged due to increased operating costs, regulatory exposure and disruption risk; positive over time where efficiency and renewable adoption reduce specific energy cost and improve resilience.
2.	Water Management	Opportunity	Water is a critical input for ENA, blending and bottling; efficient and responsible use in a water-stressed country like India protects long-term availability, reduces operating costs and supports licence to operate in key states and union territories.		Positive through reduced water procurement and treatment costs, lower risk of production curtailment, and stronger regulatory and community acceptance.
3.	Waste Management & Circularity	Risk / Opportunity	Spirit, IMFL & PET production generates byproducts (stillage, spent grain, packaging waste) that can pose environmental and compliance risks if not managed, while circular use (e.g., byproduct valorization, glass recycling) can lower input costs and create additional revenue streams.	Strengthen waste segregation and tracking, expand recovery and reuse of byproducts (e.g., animal feed, biogas, compost), increase recycled content and recyclability of glass and packaging, and collaborate with EPR partners for postconsumer collection.	Negative where poor waste management leads to higher disposal costs, noncompliance and reputational impact; positive where circular solutions reduce rawmaterial intensity, stabilise costs and occasionally create saleable byproducts.

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Occupational Health & Safety	Risk	Distillation, bottling and logistics operations involve flammable materials, glass handling and manual processes; any lapse in safety can cause injuries, fatalities, asset damage and disruption, directly impacting ABD's overall productivity.	Maintain robust safety management systems, conduct regular HAZOP and firesafety assessments, invest in engineering controls and PPE, run periodic training and emergency drills, and track leading and lagging safety indicators for all own and contract sites.	Negative due to potential medical and legal costs, downtime and reputational damage; positive when strong safety performance improves plant reliability, morale and retention and is valued by business partners.
5.	Human Rights & Labour Practices	Risk / Opportunity	ABD's footprint across multiple states and contract manufacturing locations creates exposure to labour, human rights and contractor-management risks; strong performance in this area protects operations and brand while supporting a stable workforce.	Implement and communicate human rights and labour practice policies, ensure compliance with wages and working hours regulations, strengthen contractor management, deploy grievance mechanisms, and extend due diligence to key suppliers and bottling partners.	Positive when fair labour practices improve retention, reduce absenteeism and support brand preference with stakeholders.
6.	Human Capital Management	Opportunity	A skilled and engaged workforce is essential to maintain quality, innovation and compliance in a branded spirits business competing on scale and premiumization.	-	Positive through higher productivity, lower recruitment and training costs, better execution in route to market and innovation pipelines, and stronger organisational resilience.
7.	Diversity, Equity and Inclusion	Opportunity	Building a diverse and inclusive workforce, especially in sales, marketing and leadership roles, can enhance understanding of varied consumer segments across India and export markets and strengthen ABD's employer brand.	-	Positive via improved decision making, access to wider talent pools and a stronger reputation with employees, investors and partners.
8.	Supply Chain Management	Risk / Opportunity	ABD depends on a wide supplier base for ENA, glass, closures, packaging and logistics; ESG issues in this chain can disrupt supply, affect quality and lead to cost volatility, but strategic partnerships can enhance resilience and efficiency.	Map critical suppliers, integrate quality and ESG criteria into sourcing, run supplier assessments and capability building (e.g., on safety, environment and ethics), and develop alternative sourcing and inventory strategies for key materials.	Negative where disruptions or non compliance increase material costs, stock outs or reputational risk; positive where resilient, responsible supply chains stabilize margins and support growth and premiumization.
9.	Corporate Governance & Ethics	Risk	As a large listed spirits producer operating in a highly regulated sector, ABD faces significant exposure to excise, marketing, competition and anticorruption compliance risk; any breach can lead to severe penalties and licence related actions.	Strengthen governance frameworks, codes of conduct and antibribery policies, provide periodic training for employees and channel partners, maintain whistleblower and investigation mechanisms, and regularly review compliance controls.	Negative due to potential fines, legal costs, loss of market access and brand damage; positive when a strong compliance record supports regulator trust, partner confidence and longterm value creation.

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10.	Promoting Moderation & Ethical Marketing	Opportunity	Spirits marketing is under regulatory and societal scrutiny; responsible, transparent communication and surrogate branding that avoid misleading claims can build long term consumer trust and differentiate ABD from peers.	-	Positive via stronger brand equity, customer loyalty and more sustainable premiumization, while reducing risk of regulatory censure or withdrawal of campaigns.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards adopted by your entity and mapped to each principle.	ISO 22000:2018 Food Safety Management System R-PET FSSAI ABDL is in the process of implementing Integrated Management System (IMS) Certification by FY 2027 covering ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 at their own distillery unit.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has embarked on its sustainability journey, and this report marks its maiden disclosure under the Business Responsibility and Sustainability Reporting (BRSR) framework. As a first step, the Company has undertaken a structured materiality assessment to identify and prioritise key environmental, social and governance topics that are most relevant to its business model and stakeholders. Recognising that robust sustainability performance requires clear direction and accountability, the Company is now in the process of translating these material topics into specific goals and measurable targets, supported by internal baselines, implementation plans and indicative timelines. Initial efforts are centred on high-priority topics where the Company has the most significant impacts and dependencies, with cross-functional working teams evaluating feasible short-, medium- and long-term commitments. As this work progresses, the Company intends to formalize these goals through appropriate governance mechanisms and integrate them into business planning and performance management. Given that this is the Company's maiden BRSR, certain commitments and targets are still under development and therefore not fully disclosed in the current reporting cycle. The Company is committed to progressively enhancing the depth and coverage of its disclosures and will report the finalised goals, targets and corresponding timelines for high-priority material topics in its subsequent BRSR filings, along with updates on implementation progress and performance against these commitments.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	Not Applicable								

Governance, leadership, and oversight

7. At Allied Blenders and Distillers, we believe that sustainable growth and responsible business practices go hand in hand. As we continue to strengthen our position in the Indian alcoholic beverages industry, we remain committed to creating long-term value for all stakeholders while integrating Environmental, Social and Governance (ESG) principles into our business strategy.

FY2026 was a year of significant progress marked by portfolio expansion, manufacturing investments, backward integration initiatives and growing international presence. Alongside business growth, we focused on enhancing operational efficiency, responsible resource management and sustainable value creation.

We recognize the importance of addressing environmental challenges through improved water and energy efficiency, waste reduction and responsible packaging practices. Our investments in manufacturing and supply chain capabilities are aimed at building a resilient and resource-efficient business for the future.

Our people and communities remain central to our success. We are committed to fostering a safe, inclusive and empowering workplace while contributing positively to society through initiatives focused on community development and well-being. At the same time, strong governance, ethical conduct and robust risk management continue to underpin our decision-making processes.

As we look ahead, sustainability will remain integral to our growth journey. We are committed to strengthening our ESG performance and building a business that delivers lasting value for society, the environment and our stakeholders.

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

ESG Committee

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability-related issues? If yes, provide details.

Yes, the ESG Committee is responsible to periodically review environmental, social and governance ("ESG")/ sustainability matters pertaining to the Company, including initiatives and reporting. The ESG Committee comprises the following members:

1. Mr. Narayanan Sadanandan, Independent Director –Chairman of the Committee (DIN: 07263104)
2. Mr. Vivek Sett, Independent Director - Member (DIN 00031084)
3. Mr. Shekhar Ramamurthy, Whole Time Director, Executive Deputy Chairman - Member (DIN: 00504801)

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	ESG Policies have been approved by the ESG Committee to comply with the regulatory requirements. The Board ESG Committee shall undertake a review of the policies.									The policies are reviewed internally on a periodic basis.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	ABDL is in compliance with all applicable statutory requirements. No non-compliance was observed against any NGRBC Principles.									Annually								

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

The implementation of the Policies shall be reviewed from time to time by the Board ESG Committee and the respective functional heads. However, no external evaluation of working of the Policies was carried out.

If yes, provide name of the agency.

-

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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



Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	18	ESG & Sustainability, NGRBC Principles, Familiarization Program, competitive landscape, and the broader industry context encompassing risks and opportunities.	100%
Key Managerial Personnel	18	ESG & Sustainability, NGRBC Principles, competitive landscape, and the broader industry context encompassing risks and opportunities.	100%
Employees other than BoD and KMPs	566	ESG & Sustainability, Health and Safety, Human Rights, FoStAc Training & Certification on Advance Manufacturing (Level 2) & COVID Food Safety, Range Selling Trainings, Awareness session Corporate Governance, PoSH, Skills upgradation, Leadership trainings, Fire Safety	100%
Workers		Environmental Stewardship, Health and Safety, Human Rights, Industrial skill upgradation, PoSH, First Aid Trainings, Fire Safety	

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

Monetary

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

Non-Monetary

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

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

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

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

Yes, ABDL's Anti-Bribery Policy underscores the Company's firm zero-tolerance stance on bribery and corruption across all levels of its operations. It applies to all employees, directors and relevant third parties, including vendors, agents and consultants, and requires strict adherence to applicable laws, regulations and internal ethical standards. The Policy sets out explicit prohibitions on offering, soliciting, receiving or facilitating any form of bribe, whether direct or indirect, in the course of business. It also places strong emphasis on maintaining accurate and complete records, and on ensuring transparency and accountability in every transaction undertaken by the Company. Oversight of the Policy rests with senior management and the Board, who provide direction, resources and periodic review, thereby reinforcing ABDL's commitment to conducting business ethically and in full compliance with all legal and regulatory requirements. Weblink: <https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/>

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

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

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of 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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	112	111

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2%	2%
	b. Number of trading houses where purchases are made from	31	30
	c. Purchases from Top 10 trading houses as % of total purchases from trading houses	89%	88%
Concentration of Sales	a. Sales to dealer/ distributors as % of total sales	100%	100%
	b. Number of dealers / distributors to whom sales are made	4718	4127
	c. Sales to top 10 dealer/ distributors as % of total sales to dealer/distributors	59%	53%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3%	1%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	31%	30%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Leadership Indicators

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

Yes, ABDL has established a formal framework to manage conflicts of interest involving members of the Board. The Company's Code of Conduct for Directors and Senior Management provide clear guidance on ethical conduct and on avoiding situations where a director's personal, professional, or external interests could conflict with the interests of the Company. This helps ensure that board decisions are made objectively, transparently, and in the best interests of the organization. In addition, the Company requires each Director to submit an annual disclosure covering all board and committee positions held in other organizations, including chairmanships. This disclosure process allows the Company to monitor potential overlaps or competing interests on an ongoing basis. Directors are also expected to promptly notify the Company of any changes during the year, which strengthens real-time oversight and supports timely action if any conflict risk arises. Overall, this process reflects a structured governance mechanism designed to promote accountability, independence of judgment, and transparency at the Board level. The Code of Conduct can be accessed at: <https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/>

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



Essential Indicators

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

	Amount	Percentage	Details of improvements in environmental and social impacts
R&D (in ₹ Lakhs)	-	-	-
Capex (in ₹ Lakhs)	812	25	Various initiatives have been implemented to strengthen safety infrastructure and foster a world-class safety and environmental culture. Continuous improvements have been achieved in water efficiency, environmental management infrastructure, and overall environmental performance.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

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

As ABDL embarks on its sustainability reporting journey, the Company is instituting robust systems and procedures to systematically capture and monitor inputs procured through sustainable practices. Recognizing that responsible sourcing is instrumental to driving long-term value creation, ABDL has established a Sustainable Procurement Policy that codifies its commitment to integrating environmental, social, and governance (ESG) considerations across the entire supply chain continuum. Complementing this framework, the Company has established a Supplier Code of Conduct that explicitly delineates key ESG expectations and standards that all suppliers are mandated to adhere to. Building on this foundational architecture, ABDL is actively embedding sustainability criteria into its procurement workflows and supplier engagement paradigms, while developing comprehensive mechanisms to evaluate suppliers' ESG performance and regulatory compliance. Concurrently, the Company is architecting a sophisticated system to quantify and benchmark the proportion of inputs sourced through sustainable practices, thereby enabling enhanced transparency, evidence-based decision-making, and rigorous performance monitoring. These strategic initiatives collectively harmonize ABDL's procurement practices with its overarching sustainability imperatives, fortify supplier relationships anchored in shared ESG values, and position the Company to generate measurable impact while cultivating a resilient and ethically-grounded supply chain ecosystem.

- Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Type of waste	Mechanism
Plastics (including packaging)	Plastic waste is managed under the Extended Producer Responsibility (EPR) framework, in accordance with the Plastic Waste Management Rules. Collection and recycling are carried out through authorized agencies, ensuring responsible disposal and compliance with regulatory requirements.
E-waste	E-waste is segregated and disposed of through authorized recyclers in full compliance with the E-Waste Management Rules.
Hazardous waste	Hazardous waste, including used oil, lab waste, and ETP sludge, is systematically identified and stored in designated, properly labeled areas. These materials are then handed over to authorized hazardous waste treatment, storage, and disposal facilities, ensuring compliance with regulatory requirements and safe environmental practices
Other waste	The Company successfully reclaimed approximately 22% of its glass bottles, substantially enhancing resource circularity and reducing reliance on virgin glass materials.

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

Yes, the entity demonstrates its commitment to environmental responsibility by strictly adhering to the Plastic Waste Management Rules issued by regulatory authorities. In line with its approved Extended Producer Responsibility (EPR) plan, submitted to the State Pollution Control Board, the Company has established a robust system for the collection, channelization, and recycling of plastic waste. This process is managed exclusively through authorized recyclers and registered agencies, ensuring traceability and accountability. Compliance is proactively maintained through meticulous record-keeping, regular reporting, and ongoing review of regulatory requirements.

Leadership Indicators

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

No, while a comprehensive Life Cycle Assessment (LCA) has not yet been conducted, AB DL remains firmly committed to minimizing its environmental and social footprint. The Company has proactively implemented a diverse range of measures across its manufacturing operations to mitigate adverse impacts and promote sustainability. This commitment is demonstrated through ongoing initiatives focused on: reducing energy consumption through process optimization and adoption of energy-efficient technologies; minimizing water utilization by implementing water conservation and recycling practices; and decreasing waste generation by enhancing operational efficiency and promoting responsible waste management systems. These initiatives reflect AB DL's dedication to integrating sustainable practices into its core operations, even as the Company advances toward establishing more comprehensive assessment frameworks in the future.

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

Name of Product / Service	Description of the risk / concern	Action Taken
	Not Applicable	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Market Return Bottle	22%	18%

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

In alignment with its commitment to circular economy principles, AB DL has consistently focused on enhancing the reuse of glass bottles across its operations. The Company has established a robust system through which reclaimed glass bottles are collected via multiple recovery channels where they are sorted, cleaned and transported to bottling facilities, where they undergo a standardized process of refilling. This initiative significantly reduces dependence on virgin glass materials, lowers energy consumption, and supports AB DL's broader sustainability and emissions reduction goals.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Glass Bottles	22%

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



Essential Indicators

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

Category	Total (A)	% of employees covered by									
		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	839	839	100%	839	100%	NA	NA	0	0%	0	0%
Female	32	32	100%	32	100%	32	100%	NA	NA	0	0%
Total	871	871	100%	871	100%	32	4%	0	0%	0	0%
Other than Permanent employees											
Male	9	9	100%	9	100%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	9	9	100%	9	100%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		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	57	57	100%	57	100%	NA	NA	0	0%	0	0%
Female	1	1	100%	1	100%	1	100%	NA	NA	0	0%
Total	58	58	100%	58	100%	1	2%	0	0%	0	0%
Other than Permanent workers											
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue* of the Company	0.17%	0.15%

*Net Revenue

2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	0.11%	21%	Yes	0.24%	42%	Yes
Others-please specify						

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

The Company is committed to building an inclusive and barrier-free workplace and recognises its responsibility to progressively align its infrastructure and employee experience with the requirements of the Rights of Persons with Disabilities Act, 2016. At present, while some accessibility measures have been implemented across our offices, full end-to-end accessibility is still a work in progress.

Moving Between Levels: Ramps and Elevators are provided for wheelchair users to move easily between different levels. Since some people with disabilities may prefer using stairs, both ramps and steps are available for safe and convenient access.

Clear Pathways: Internal corridors and walkways are kept clear of obstacles and obstructions. Lighting is evenly distributed and designed to avoid glare or shadows.

Clear Signs: Visible signage is placed at important locations such as doorways, reception areas, water fountains, and restrooms to help people find their way easily.

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

Yes, the Company has adopted an Equal Opportunity Policy that is aligned with the provisions of the Rights of Persons with Disabilities Act, 2016. The Policy reinforces the Company's commitment to building an inclusive and equitable workplace, where all current and prospective employees are provided equal opportunity to participate, develop and progress in their careers irrespective of disability status. Through this Policy, the Company seeks to identify and remove barriers that may hinder the full and effective participation of persons with disabilities across the employment lifecycle, including recruitment, training, performance management and career advancement. By fostering a culture of respect, fairness and nondiscrimination, the Company strives to ensure that employees with disabilities are treated with dignity, and that their skills, talents and contributions are duly recognized, supported and valued. Weblink: <https://www.abdindia.com/investor-relations/corporate-governance/policies-schemes/>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes	The Company has instituted a comprehensive grievance redressal framework to address employee concerns with transparency, impartiality, and confidentiality. Employees may escalate issues through multiple channels, directly to their functional head, HR team, or respective unions, with a clear escalation pathway from their immediate Head of Department to HR or Unit Head if matters remain unresolved. The organization upholds workplace integrity through three core mechanisms: a responsive grievance system ensuring swift resolution; a stringent Prevention of Sexual Harassment (PoSH) policy providing secure, confidential reporting channels while safeguarding dignity and privacy; and a robust Whistleblower Policy empowering stakeholders to report misconduct without fear of retaliation, with thorough investigations ensuring accountability. These integrated frameworks underscore the Company's unwavering commitment to fostering an ethical, inclusive workplace that prioritizes employee well-being and organizational integrity.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	839	0	0%	816	0	0%
Female	32	0	0%	28	0	0%
Total	871	0	0%	844	0	0%
Total Permanent Workers						
Male	57	57	100%	59	59	100%
Female	1	1	100%	1	1	100%
Total	58	58	100%	60	60	100%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	848	207	24%	198	23%	819	173	21%	32	4%
Female	32	31	97%	6	19%	28	4	14%	2	7%
Total	880	238	27%	204	23%	847	177	21%	34	4%
Workers										
Male	57	57	100%	57	100%	59	58	98%	58	98%
Female	1	1	100%	1	100%	1	1	100%	1	100%
Total	58	58	100%	58	100%	60	59	98%	59	98%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	848	734	87%	819	632	77%
Female	32	26	81%	28	18	64%
Total	880	760	86%	847	650	77%
Workers*						
Male						
Female						
Total						Not Applicable

Note: 100% of the eligible employees have undergone performance and career development review.

* Workers are governed by established agreements with the Workers' Union.

10. Health and safety management system:

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

Yes, the Company has implemented an Occupational Health & Safety Management System across all the units, ensuring compliance with all applicable labour laws and internal statutory safety requirements. All employees and workers are covered under the Formal Occupational Health & Safety (OHS) framework, Factory Safety Management System and the Corporate EHS Policy.

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

ABDL systematically detects occupational hazards and evaluates associated risks through an integrated approach that includes Hazard Identification and Risk Analysis (HIRA), scheduled safety inspections, and ongoing Safety Committee discussions. The organization conducts regular site evaluations and risk assessments to proactively identify potential dangers. Additionally, assessments are performed for new procedures, machinery setups, and operational modifications to ensure comprehensive risk management for both routine and exceptional scenarios. The company also maintains an effective system for documenting near misses, first aid cases, and lost-time incidents, underscoring its dedication to employee well-being. PPE adherence is maintained at 100%, with external HIRA evaluations conducted, and select facilities undergo independent safety audits to enhance overall safety standards.

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

Yes, The Company has instituted a comprehensive occupational health and safety framework that proactively identifies, monitors, and mitigates potential hazards including leakages, fire risks, and other safety concerns. All employees and contract workers undergo rigorous induction and safety training programs designed to enhance risk management capabilities and emergency response proficiency. These sessions encompass safe work practices, emergency protocols, and foster transparent communication regarding safety concerns. Emergency preparedness is fortified through regular mock drills and well-defined response strategies. We cultivate active employee participation in safety initiatives, nurturing a culture of collective responsibility and continuous improvement that sustains a secure and healthy workplace environment. Further, the Company has a robust system in place to capture near misses, first aid and lost time cases which showcases the Company's commitment towards health and safety of employees and workers.

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

Yes, The Company demonstrates a strong commitment to employee well-being by ensuring access to comprehensive non-occupational healthcare services. The Company has a collaboration with Amaha, a specialized mental health and wellness platform highlighting its approach toward addressing the psychological well-being of its workforce, going beyond conventional healthcare provisions. As part of the Company's employee well-being initiatives, employees aged 40 years and above are eligible to avail one comprehensive annual health check-up at the Company's expense. In addition, the Company conducts periodic health screenings across its plant locations, including routine medical examinations, vision testing, and other preventive health assessments, to support the overall health and well-being of employees.

11. Details of safety related incidents:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

The Company is committed to providing a safe, healthy and secure working environment for all employees, workers and relevant stakeholders across its operations. This commitment is articulated through a comprehensive Environment, Health and Safety (EHS) Policy that lays down clear roles, responsibilities and performance expectations for preventing incidents and promoting a culture of safety and well-being.

To operationalise this commitment, the Company has instituted robust Hazard Identification and Risk Assessment (HIRA) processes to proactively identify, evaluate and control workplace risks related to food safety. Regular workplace inspections, job safety analyses and implementation of appropriate engineering and administrative controls help in minimising potential hazards and ensuring compliance with applicable legal and regulatory requirements.

The Company conducts periodic safety induction and refresher training programmes for employees and contract workers, covering topics such as safe work practices, use of personal protective equipment, emergency preparedness and response,

first aid and incident reporting. Specialised trainings and toolbox talks are organised for high-risk activities to reinforce safe behaviours and strengthen risk awareness at the shop-floor level.

An Internal Responsibility System (IRS) is in place to involve line management and employees in jointly maintaining and improving safety performance, supported by documented procedures, permits-to-work, incident reporting and investigation mechanisms. Active Safety Committees at each plant comprising management and worker representatives meet at defined intervals to review safety performance, analyse incidents and near-misses, recommend corrective and preventive actions, and monitor the implementation of agreed measures.

In addition, the Company periodically reviews its EHS management practices, conducts internal audits and, where applicable, leverages external assessments to drive continual improvement in its safety systems. These combined measures are aimed at fostering a culture where safety is integral to everyday operations, and where all personnel are encouraged to identify risks, raise concerns and contribute to a safer and healthier workplace.

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

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

14. Assessments for the year:

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

The Company has established a robust, proactive framework at the plant level to systematically evaluate and monitor health and safety practices and working conditions, integrated within its internal audit system. These mechanisms are operationalized through formal risk-based assessments conducted as part of internal audits, with reported figures reflecting the outcomes of such evaluations. This structured approach ensures consistent oversight of employee well-being and workplace safety standards.

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

Not Applicable, as there have been no safety-related incidents or significant risks arising from assessments of health and safety practices and working conditions.

Leadership Indicators

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

	(Y/N)
Employees	Yes
Workers	Yes

The Company has Group term life insurance is in place for all employees and permanent workers. Further, in case of an event of death, the Company provides immediate financial support and long-term assistance to the family. An immediate payment equivalent to three months' basic salary will be disbursed. The employee's spouse shall receive a monthly basic salary for the subsequent three years, upto a capped limit. Additionally, educational expenses for the employee's children, including school fees and books, shall be reimbursed until they complete the 12th grade, with an annual capped limit. The nominee will be entitled to the term life insurance benefit, and in cases where death results from an accident, an accident insurance payout will be provided.

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

The Company undertakes statutory compliance review, due diligence review, etc from time to time to ensure that it adheres to the requirements of deduction and deposit of employee dues like provident fund, profession tax, ESIC, etc. In case of value chain partners, they are equally responsible to comply as per the requirements.

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.

ABDL follows a structured and inclusive process to identify its key stakeholder groups, which emphasizes responsiveness to the interests of all stakeholders. Stakeholders are identified and periodically reviewed based on their level of influence, dependence and potential impact on, or by, the Company’s operations, products, services and value chain.

As part of this exercise, ABDL considers both direct and indirect stakeholders, including but not limited to employees, contract workers, suppliers and other value chain partners, customers, distributors, investors and lenders, regulatory authorities, local communities around its manufacturing locations, and civil society organisations. Particular attention is given to identifying vulnerable and marginalized stakeholder groups that may be disproportionately impacted by the Company’s operations. Inputs are also drawn from existing engagement channels such as grievance redressal mechanisms, customer feedback, community interactions, investor meetings and industry forums, which help validate and, where necessary, refine the list of key stakeholder groups.

The outcome of this process is a prioritised stakeholder map for ABDL, which informs the Company’s stakeholder engagement plan, frequency and mode of engagement, and the topics to be discussed with each stakeholder group. This mapping is periodically revisited to reflect changes in ABDL’s business context, expansion into new markets, regulatory developments and emerging stakeholder expectations, thereby ensuring that the Company’s stakeholder engagement remains relevant, inclusive and aligned with its longterm valuecreation strategy.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	<ul style="list-style-type: none"> Annual general meeting Financial result declarations Email & Newspapers advertisement Media releases Investor calls and meets One-on-one interactions & calls Group meetings Investor Conferences Non-Deal Roadshows Quarterly Results Declaration/ Earning calls Websites 	<ul style="list-style-type: none"> Ongoing Quarterly Annually Event Based 	<ul style="list-style-type: none"> Updates on Financial Results and Business Performance Addressing Investors’ Concerns and queries

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	<ul style="list-style-type: none"> Email Surveys Training Sessions Performance review meetings Townhall HRMS Newsletters 	On-going basis	<ul style="list-style-type: none"> Empowering Work Environment Personal Development and Growth Health and Safety Grievance Resolution Compensation On-job Trainings
Communities	No	<ul style="list-style-type: none"> Website, E-mail and Public Hearings 	As and when required	<ul style="list-style-type: none"> Communication regarding Sustainable growth Addressing grievances and concerns Providing assurance and solutions
Supply Chain Partners	No	<ul style="list-style-type: none"> Website and E-mail, one to one/ group meet 	As and when required	<ul style="list-style-type: none"> Communication regarding Sustainable use of natural resources Addressing grievances and concerns Providing assurance and solutions Infrastructural Support
Government/ regulators	No	<ul style="list-style-type: none"> Ongoing Meetings and Dialogues 	On-going basis	<ul style="list-style-type: none"> Regulatory Compliances Transparency in Disclosures Corporate Governance Practices
Industrial Association	No	<ul style="list-style-type: none"> Participation in various Trade Associations and events, Membership in various Committees and Forums 	On-going basis	<ul style="list-style-type: none"> Responsible Corporate Citizenship Discussion on Best Industrial Practices Compliance and Transparency
Media	No	<ul style="list-style-type: none"> Press Conference, Press Release, Media Events 	On-going basis	<ul style="list-style-type: none"> Addressing stakeholders Product Launch Branding Sharing Management views
Customers	No	<ul style="list-style-type: none"> Website, E-mail and one to one/ group meet 	As and when required	<ul style="list-style-type: none"> Assessment of product quality and development Addressing grievances and concerns Providing assurance and solutions Feedback and Suggestions

PRINCIPLE 5 Businesses should respect and promote human rights



Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total C	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	871	871	100%	844	844	100%
Other than permanent	9	9	100%	3	3	100%
Total	880	880	100%	847	847	100%
Workers						
Permanent	58	58	100%	60	59	98%
Other than permanent	0	0	100%	0	0	0%
Total	58	58	100%	60	59	98%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. C	% (C / A)		No. E	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	839	0	0%	839	100%	816	0	0%	816	100%
Female	32	0	0%	32	100%	28	0	0%	28	100%
Other than Permanent										
Male	9	0	0%	9	100%	3	0	0%	3	100%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	57	0	0%	57	100%	59	0	0%	59	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	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)*	3	6,99,36,950	1	3,69,60,000
Key Managerial Personnel*	4	1,71,02,913	0	-
Employees other than BoD and KMP	842	6,95,401	31	12,58,512
Workers	57	4,61,664	1	2,76,401

* The remuneration comprises of remuneration paid to Executive Directors and Key Management Personnel of the Company.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages paid by the entity	5.47%	5.97%

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, the Chief Human Resources Officer (CHRO) is responsible for addressing any human rights-related grievances. Further, the Human Resources team for each location serves as the primary contact point for identifying, assessing, and resolving human rights concerns promptly and effectively. This framework is underpinned by comprehensive policies including the Employee Code of Conduct, Whistle-Blower Policy, Sexual Harassment Policy, Anti-Bribery Policy, and Human Rights Policy, which collectively ensure that all concerns are addressed with transparency, sensitivity, and unwavering commitment to fairness and ethical conduct across the organization.

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

ABDL has instituted robust mechanisms in place for addressing human rights related issues. In cases of complaints, the Company has processes in place to protect complainants in cases of discrimination, harassment and other workplace misconduct. Drawing on its Whistle-Blower Policy and Code of Conduct, the Company explicitly prohibits any form of retaliation, victimization or adverse treatment against individuals who raise concerns in good faith and aligns these safeguards with prevailing Indian regulatory expectations for listed entities. All complaints are handled with strict confidentiality, and ABDL's procedures include clear provisions to safeguard the identity and dignity of complainants at every stage of the process, from intake and investigation to resolution. The Company also enforces a zero tolerance approach towards any attempt to intimidate, influence or retaliate against complainants or witnesses, with such behavior attracting appropriate disciplinary action, up to and including termination.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/ Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Human Rights Issues	0	0	Not Applicable	0	0	Not Applicable

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

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

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

The Company has established an Internal Complaints Committee (ICC) in accordance with the POSH Policy. The step-by-step process for filing complaints under this policy is clearly displayed in easily accessible locations within our offices. Additionally, we conduct periodic POSH awareness programs for both new and existing employees across all offices and units to promote a safe and respectful workplace.

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

Yes, While our current business contracts do not explicitly incorporate human rights-specific clauses, however, all suppliers are required to acknowledge and comply with our Supplier Code of Conduct, which comprehensively covers key Environmental, Social and Governance (ESG) principles, including commitments related to human rights, ethical business practices, labour standards, and responsible sourcing.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

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

Not Applicable

Leadership Indicators

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

Not Applicable

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

The Company currently has not undertaken any Human Rights Due Diligence as a part of its operations, however ABDL continues to monitor all aspects prevention of sexual harassment (POSH), non-discrimination, prohibition of child and forced labour, fair wages, safe and healthy working conditions and overall labour rights compliance.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The Company is committed to building an inclusive and barrier-free workplace and recognises its responsibility to progressively align its infrastructure and employee experience with the requirements of the Rights of Persons with Disabilities Act, 2016. At present, while some accessibility measures have been implemented across our offices, full end-to-end accessibility is still a work in progress.

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



Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	25,421	14,182
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	25,421	14,182
From non-renewable sources		
Total electricity consumption (D)	1,28,987	1,08,182
Total fuel consumption (E)	668	441
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,29,655	1,08,623
Total energy consumed (A+B+C+D+E+F)	1,55,077	1,22,806
Energy intensity per rupee of turnover (GJ/ ₹ Lakhs) (Total energy consumed / Net Revenue)	0.40	0.35
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (GJ/Million \$) (Total energy consumed / Net Revenue adjusted for PPP)	81.30	70.06
Energy intensity in terms of physical output (GJ/Overall Production in KL)	0.4	0.34
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: PPP rates taken as ₹ 20.34 for FY 2026 and ₹ 20.08 for FY 2025.

Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable, as we do not fall under the categories mandated by PAT scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	653008	638846
(ii) Groundwater	85431	84902
(iii) Third party water	121760	104012
(iv) Seawater / desalinated water	0	0.0
(v) Others	1594	1988
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	8,61,793	8,29,748
Total volume of water consumption (in kilolitres)	7,84,541	7,58,665
Water intensity per rupee of turnover (KL/ ₹ Lakhs) (Total water consumption / Net Revenue)	2.02	2.16
Water intensity per rupee of turnover adjusted for Purchasing Power Parity* (PPP) (KL/Million \$) (Total water consumption / Net Revenue adjusted for PPP)	411.26	432.82
Water intensity in terms of physical output (Total water consumption in KL/Overall Production in KL)	2.03	2.1
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: PPP rates taken as ₹20.34 for FY 2026 and ₹20.08 for FY 2025.

Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD>

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

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	76681	70396
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	201	277
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	370	410
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	77252	71083

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

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

Allied Blenders and Distillers Limited recognizes the critical importance of water stewardship and is committed to sustainable water management across all its operations. The Company has implemented several advanced initiatives to optimize water usage, promote recycling, and reduce reliance on freshwater resources. As a testament to the organization's commitment, the Company has successfully achieved Zero Liquid Discharge (ZLD) at its Rangapur Plant.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	0.0022	0.0023
SOx	Tonnes	0.0029	0.003
Particulate matter (PM)	Tonnes	2.24	2.33
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – Carbon monoxide (CO)	Tonnes	0	0

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	96,854	1,20,450
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	9,588	2,768
Total Scope 1 & 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	1,06,442	1,23,218
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Net Revenue)	Metric Tonnes of CO ₂ equivalent / ₹ Lakhs of turnover	0.27	0.35
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total Scope 1 and Scope 2 GHG emissions / Net Revenue adjusted for PPP)	Metric Tonnes of CO ₂ equivalent / Million \$	55.80	70.30
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions in tCO₂e/Overall Production in KL)	Metric Tonnes of CO ₂ equivalent / Production in KL	0.28	0.34
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: PPP rates taken as ₹20.34 for FY 2026 and ₹20.08 for FY 2025.

Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD>

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

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

In pursuit of operational excellence and environmental sustainability, the Company has orchestrated a comprehensive modernization initiative across its manufacturing facilities. This transformation includes the strategic deployment of VFD-enabled motors, energy-efficient DG sets, and LED lighting systems, all seamlessly integrated with advanced process controls to optimize energy consumption. On the production floor, the Company has automated its bottling operations, by upgrading from semi-automatic to fully automatic systems, significantly enhancing throughput and operational efficiency. The installation of high-speed unscramblers, automatic cap feeders, and precision case packers has substantially reduced manual intervention while mitigating operational losses. Complementing these technological advancements, the Company has implemented robust fuel mix optimization strategies designed to increase renewable energy contributions and reduce reliance on fossil fuels. This commitment to sustainability is further reinforced through the strategic expansion of solar power infrastructure across multiple regions. Together, these initiatives are strategically implemented with the primary goal of reducing the Company's overall greenhouse gas emissions and aligning its operations with global climate action objectives.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric Tonnes)		
Plastic waste (A)	1080	489
E-waste (B)	0.6	0.0
Bio-medical waste (C)	0.0	0.0
Construction and demolition waste (D)	0.0	0.0
Battery waste (E)	0.0	0
Radioactive waste (F)	0.0	0.0
Other Hazardous waste. Please specify, if any. (G)	5	2
Non-hazardous waste generated (H):	4943	4944
Total (A+B + C + D + E + F + G + H)	6028	5435

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (MT/₹ Lakhs) (Total waste generated / Net Revenue)	0.02	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity *(PPP) (MT/ \$ Million)* (Total waste generated / Net Revenue adjusted for PPP)	3.16	3.10
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric Tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0

Note: PPP rates taken as ₹20.34 for FY 2026 and ₹20.08 for FY 2025.

Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - No

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

The Company has established robust waste management systems across its IMFL and grain-based distillery units, fully aligned with the Central and State Pollution Control Board (CPCB/SPCB) regulations and the Hazardous Waste Management Rules.

Distillery Operations:

- o Zero Liquid Discharge (ZLD): Spent wash generated during distillation is concentrated using a Multiple Effect Evaporator (MEE) and subsequently dried, ensuring no liquid discharge from the facility.
- o By-Product Utilization: Wet cake and Distillers Dried Grains with Soluble (DDGS) are repurposed as cattle feed, promoting resource efficiency.
- o Boiler Ash Management: Boiler ash is supplied to brick and cement manufacturers for further utilization, supporting circular economy principles.
- o ETP Sludge Disposal: Effluent Treatment Plant (ETP) sludge is disposed of strictly as per regulatory approvals.
- o Hazardous Waste Handling: Used oil and other hazardous wastes are securely stored in designated, labeled areas and handed over exclusively to authorized recyclers or Treatment, Storage, and Disposal Facilities (TSDF), in compliance with statutory requirements.

IMFL Operations:

- o Wastewater Treatment and Reuse: Wastewater from bottling operations is treated in Effluent Treatment Plants (ETP) and reused wherever feasible, minimizing freshwater consumption.
- o Material Segregation and Recycling: Glass scrap, carton waste, plastic scrap, and metal scrap are systematically segregated and sent for recycling through authorized vendors.
- o EPR Compliance: Label and packaging waste are managed in accordance with Extended Producer Responsibility (EPR) mechanisms, ensuring responsible collection and recycling through registered agencies.

Strategy to Reduce Hazardous Waste:

- o Raw Material Selection: Only food-grade, FSSAI-approved raw materials and chemicals are used to minimize hazardous inputs.
- o Process Optimization: Cleaning processes are optimized and controlled dosing systems are employed to reduce chemical consumption and minimize excess use of Cleaning-in-Place (CIP) chemicals.
- o Preference for Safer Alternatives: Eco-friendly and low-toxicity cleaning agents are preferred wherever technically feasible, and hazardous chemicals are periodically reviewed and substituted with safer alternatives.
- o Strict Segregation and Storage: Hazardous substances are strictly segregated, clearly labeled, and safely stored to prevent cross-contamination and ensure safe handling.
- o Authorized Disposal: All hazardous waste is disposed of solely through authorized recyclers and TSDF facilities, in accordance with regulatory guidelines.

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:

The Company currently does not have any operations/offices in/around ecologically sensitive areas.

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Existing Grain Based Distillery 180 KLPD (65,700 KLPA) and Proposed 12 KLPD Malt Spirit Plant (4,380 KLPA) along with Existing 6.5 MW Captive Power Plant at Survey No. 690/AA, 691/AA2 & 692, Rangapur Village, Pebbair Mandal, Wanaparthy District, Telangana. Capacity after expansion: 192 KLPD (180 KLPD Grain Based + 12 KLPD Malt Spirit) and 6.5 MW Power Plant.	EIA Notification, 2006 – Schedule 5(g), Category B1	13-Jul-2023 (Terms of Reference issued by SEIAA Telangana; File No. SIA/TG/IND2/435309/2023)	Yes	Yes	To be updated / Available on SEIAA Telangana & PARIVESH Portal

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

Yes, the Company is in compliance with all applicable environmental laws and regulations.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, ABDL adheres to all applicable environmental laws, regulations, guidelines, and provisions as prescribed under Indian legislation.				

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.

4

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	All India Distillers Association	National
2	Confederation of Indian Alcoholic Beverage Companies	National
3	Advertising Standards Council of India	National
4	Maharashtra Distillers Association	State
5	Bombay Chamber of Commerce and Industry	State
6	Karnataka Brewers and Distillers Association	State
7	Association of Liquor and Beer Suppliers	State

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

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

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

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development



Essential Indicators

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not Applicable						

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

The organization has institutionalized a robust grievance redressal mechanism at the plant/unit level, ensuring that stakeholder concerns are acknowledged, reviewed, and resolved in a structured and transparent manner. Grievances are escalated to the Plant Head and a designated committee of senior officials, who collectively evaluate each matter with due diligence. Resolution is prioritized based on the nature and urgency of the concern, reinforcing the organization's commitment to timely, fair, and accountable stakeholder engagement.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	19%	14%
Directly from within India	84%	91%

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

Location	FY 2025-26	FY 2024-25
Rural	9%	9%
Semi-urban	22%	22%
Urban	11%	12%
Metropolitan	58%	57%

Leadership Indicators

1. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects (approx.)	% of beneficiaries from vulnerable and marginalized groups (approx.)
1	<p>Project "Siri Vikasam"</p> <p>Model Anganwadi Project – Telangana Transformation of 13 Anganwadi Centres in the Wanaparthy District into "Model centres" in Wanaparthy district around the integrated Distillery cum Bottling complex by renovating the existing buildings, including infrastructure improvements to the compound wall, doors, windows, kitchen slab, waterproofing, painting, gates, flooring, electrical wiring, water facilities, toilet rectification, educational wall designs, Toys & Games items.</p> <p>These centres are completely renovated to provide safe, child-friendly spaces for pregnant women, lactating mothers, and children under six. These upgrades are designed to significantly improve early childhood nutrition and pre-school outcomes at the grassroots level.</p>	40,000	30%
2	<p>Project "Siri Vikasam"</p> <p>Schools and Colleges Safe Water and Educational aid program-Telangana RO Water purifiers and plants have been provided to 11 schools and colleges in Wanaparthy district . Bridging the digital divide, digital smart board is provided to a school. The intervention ensures that underprivileged students in government institutions have access to the same high-quality facilities and interactive learning technologies as their urban counterparts.</p>	3500	40%
3	<p>Anganwadi Transformation project- Maharashtra</p> <p>Renovation of 2 Anganwadis @Mudhalwadi in Dist: Sambhajinagar has been taken up with Water proofing ,Civil and paint works, flooring mats, Water Purifiers and Installation and provision of educational and playing equipment and child friendly learning spaces.</p>	5490	40%
4	<p>School Development Program- Maharashtra</p> <p>A holistic development program with 3 schools in Sambhajinagar around the manufacturing complex aimed at Improving High School basic requirements for a conducive environment for learning. The following areas were covered :</p> <p>Water proofing, Installation of RO water filtration plant and Protective sheds in School, Construction of Drinking Water Station Floor Tiles replacement, Roof Sheet Replacement of Class Rooms, Electrical works, Paints and other infrastructure improvement including Digital Smart Board . The program was followed by a health camp covering over 300 students.</p>	2000	30%

*The % of beneficiaries are projected based on old census and may have changed.

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.

We are committed to providing a seamless and efficient consumer complaint management process, ensuring that all concerns are addressed promptly and effectively. Our robust system guarantees the timely resolution of issues related to our products. Consumers can conveniently register their grievances through our user-friendly web portal or by reaching out to our customer care team, whose contact details are provided on our product packaging. Additionally, complaints can be lodged via our toll-free helpline at 1800 209 1011 or by emailing csso@abdindia.com.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product Safe and responsible usage	100% of our products prominently display the warning: "Consumption of alcohol is injurious to health," to ensure consumers are adequately informed.
Recycling and/or safe disposal	-

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Unfair Trade Practices	0	0	Not Applicable	0	0	Not Applicable
Other	74	0	All the complaints were resolved with appropriate actions taken.	122	0	All the complaints were resolved with appropriate actions taken

Customer/ Consumer complaints include complaints pertaining to product quality. All complaints have been validated and resolved during the reporting period.

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

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

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

Yes,

Policy: <https://www.abdindia.com/privacy-policy/>

Our policy outlines the comprehensive framework designed to protect our technological infrastructure, secure sensitive information, and ensure uninterrupted business operations. The core directives mandate:

- o **Data Protection:** Safeguarding data integrity and confidentiality via secure storage, systematic backups, and strict handling protocols.

- o **Cybersecurity & Threat Management:** Deploying advanced defenses, continuous monitoring, and rapid incident response mechanisms to thwart unauthorized access.
- o **Operational Resilience:** Maintaining robust business continuity and disaster recovery plans to guarantee stability under adverse conditions.
- o **Infrastructure Management:** Enforcing secure software development lifecycles and meticulous IT asset tracking.
- o **Employee Accountability:** Fostering a security-first culture through mandatory compliance declarations and continuous awareness training.

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

There were no issues, product recalls, penalties, or regulatory actions during the year.

7. Provide the following information relating to data breaches:

- a. **Number of instances of data breaches:** 0
- b. **Percentage of data breaches involving personally identifiable information of customers:** 0%
- c. **Impact, if any, of the data breaches:** Not Applicable

Leadership Indicators

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

Comprehensive information about all our products is available across the following channels:

- Website: <https://www.abdindia.com/>
- Instagram: https://www.instagram.com/abdl_india/
- LinkedIn: <https://www.linkedin.com/company/abdl>
- X: https://x.com/ABDL_India
- Youtube: www.youtube.com/@alliedblendersdistillers
- Facebook: [ABDL Facebook](#)

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

To promote safe and responsible use of their products, Allied Blenders and Distillers Limited implements several key measures:

- o **Clear Labeling of Risks:** The labels on their products prominently display important health warnings, such as "Consumption of alcohol is injurious to health."
- o **Promoting Responsible Behavior:** They include messages like "Be Safe - Don't Drink and Drive" to encourage responsible drinking and prevent accidents related to alcohol consumption.

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

Not applicable; our products are not classified as essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, we collaborate with consumers and commercial stakeholders through systematic surveys to ensure that our market offerings consistently adhere to the highest standards of excellence. These surveys also serve to evaluate the efficacy of our initiatives aimed at fostering responsible drinking, moderation, and the prevention of alcohol misuse. By utilizing an integrated approach that combines digital platforms with in-person engagements, we amass comprehensive insights into consumer perceptions and consumption behaviors.