AEGIS

July 14, 2026

To,

The Secretary,	Capital Market Operations
Market Operations Department,	The National Stock Exchange of India Ltd.
The BSE Ltd.	Exchange Plaza, 5th Fl., Plot No.C/1,
Phiroze Jeejeebhoy Towers,	G Block, Bandra-Kurla Complex,
Dalal Street, Fort,	Bandra (E),
Mumbai – 400 001.	Mumbai – 400 051.
Scrip Code: 500003	Scrip Code: AEGISLOG

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Reporting

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year (FY) 2025- 26, which also forms part of the Annual Report for FY 2025-26, submitted to the Exchanges vide letter dated July 14, 2026.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For AEGIS LOGISTICS LIMITED

Sneha Lavaraj Parab
Digitally signed by Sneha Lavaraj Parab
Date: 2026.07.14 16:00:36 +05'30'

Sneha Parab
Company Secretary

Encl.: a.a.

Annexure 'F' to the Director's Report
Business Responsibility and Sustainability Report

[As per Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

PRINCIPLE 2

BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

PRINCIPLE 3

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

PRINCIPLE 4

BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

PRINCIPLE 5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

PRINCIPLE 6

BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

PRINCIPLE 7

BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

PRINCIPLE 8

BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

PRINCIPLE 9

BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

No.	Particulars	Company Information
1.	**Corporate Identity Number (CIN) of the Company**	L63090GJ1956PLC001032
2.	**Name of the Listed Company**	Aegis Logistics Limited
3	**Year of Incorporation**	30/06/1956
4.	**Registered office address**	502, 5th Floor, Skylon Co. Op. Housing Society Ltd., GIDC, Char Rasta, Vapi-396195, Dist. Valsad, Gujarat State, India
5	**Corporate address**	1202, Tower B, Peninsula Business Park G K MARG, Lower Parel (WEST) Mumbai 400013 MH
6.	**E-mail ID**	secretarial@aegisindia.com
7.	**Telephone**	(022)-66663666
8.	**Website**	www.aegisindia.com
9.	**Financial year for which reporting is being done**	2025-2026
10.	**Name of the Stock Exchange(s) where shares are listed**	Equity shares are listed on BSE Limited and National Stock Exchange of India Limited
11.	**Paid-up Capital**	INR 35,10,00,000/-
12.	**Name and contact details (Telephone, email address) of the person who may be contacted in case of queries on the BRSR Report**	Mr. Rajiv Chohan President- Business Development (022)-66663666
13.	**Reporting boundary-Are the disclosures under this report made on standalone basis (i.e; only for the entity) or on a consolidated basis (i.e; for the entity and all the entities which forms part of its consolidated financial statements, taken together).**	Disclosures made in this report are on a standalone basis
14.	**Name of assessment or assurance provider**	M/s. CNK Associates and LLP
15.	**Type of assessment or assurance obtained**	Reasonable assurance of Core KPIs

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Trade	Wholesale Trading	93.54
2.	Transport and storage	Warehousing and storage	6.35

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.	Wholesale of gaseous fuels: such as liquefied petroleum gases, liquefied natural gas, butane and propane gas, and their related bio and renewable forms (blended or pure)	467103	93.54
2.	Warehousing and storage of liquids and gas	521003	6.35

III. Operation

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

Location	Number of plants	Number of offices	Total
National	1. Storage Terminals at Mumbai 2. Network of 142 Autogas Station over 10 states	2	3
International	NIL		

19. Markets served by the entity

a. Number of locations

Locations	Number
National (No. of States)	The company has its presence in 10 states through terminals and network of auto gas stations
International (No. of Countries)	None

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

Exports contribute to 0.36% of total turnover of the Company on a Standalone basis

c. A brief on types of customers

OMC's, MNC and other industrial and commercial establishments as well as Auto LPG users.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
			EMPLOYEES			
1.	Permanent (D)	401	381	95.01%	20	4.99%
2.	Other than Permanent (E)	132	132	100 %	0	0.00
3.	**Total employees (D + E)**	**533**	**513**	**96. 25%**	**20**	**3.75%**
			WORKERS			
4.	Permanent (F)	12	12	100%	0	0
5.	Other than Permanent (G)	109	109	100%	0.00	0.00
6.	**Total workers (F + G)**	**121**	**121**	**100%**	**0.00**	**0.00**

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)**	**-**	**-**	**-**	**-**	**-**

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21. **Participation/Inclusion/Representation of women**

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
*Key Management Personnel	3	1	33.33%

** Key Management Personnel refers to the Chief Executive Officer, Chief Financial Officer and Company Secretary as defined under Section 203 (1) of the Companies Act, 2013.*

22. **Turnover rate for permanent employees and workers**

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.26%	10.81%	27.07%	18.03%	7.14%	25.17%	10.69%	19.05%	29.74%
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	8.00%	0.00%	8.00%

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

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

S. No.	Name of the holding/subsidiary/ associate companies/ joint ventures (A)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Sealord Containers Limited	Wholly owned Subsidiary	100	Yes, subsidiary Companies namely Sealord Containers Limited, Aegis Gas (LPG) Private Limited and Hindustan Aegis LPG Limited, Konkan Storage Systems (Kochi) Private Limited, Aegis Vopak Terminals limited and CRL Terminals Private Limited participate in BR Initiatives of Aegis Group as a whole.
2.	Konkan Storage Systems (Kochi) Private Limited*	Step Down Subsidiary	51	
3	Hindustan Aegis LPG Limited*	Step Down Subsidiary	75	
4	Aegis Gas (LPG) Private Limited	Wholly owned subsidiary	100	
5	Eastern India LPG Company Private Limited	Wholly owned Subsidiary	100	
6	Aegis Vopak Terminals Limited#	Subsidiary	50.10	
7	Aegis Terminal (Pipavav) Limited*	Step Down Subsidiary	86	
8	CRL Terminals Private Limited*	Step down subsidiary	51	
9	Aegis Group International Pte. Limited	Subsidiary	60	
10	Aegis International Marine Services Pte. Limited	Wholly owned subsidiary	100	

** Effective ownership being step down subsidiary*

VI. CSR Details

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

ii) Turnover (in INR)- INR. 29,76,77,91,000 /-

iii) Net worth (in INR)- INR. 27,96,66,78,000 /-

VII Transparency and Disclosures Compliances

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

Stakeholder group from, whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investor (other than shareholders)	Yes, Shareholders can register their complaints/ grievances by following the below web link: https://aegisindia.com/investor-information/#investor-contacts.	35	1**	Source: Stakeholder Relationship Committee Complaints were suitably resolved in a timely manner	24	0	Source: Stakeholder Relationship Committee Complaints were suitably resolved in a timely manner
Shareholders *Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes Yes, Grievance Redressal Mechanism is in place. The customer can write their grievances at customercare@aegisindia.com. They can also reach us at our customer care number.	0	0	NA	0	0	NA
Value Chain Partners (Supply Chain partners)	Yes	0	0	NA	0	0	NA

**Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms are placed on the Company's website. The hyperlink is: www.aegisindia.com. In addition, there are internal policies which are approved by the Board of Directors of the Company.*

***As on March 31, 2026, no investor grievance remained unattended for more than thirty days.*

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Community and Social Impact	O	Opportunity: Harmonious relations with the community is essential for a business to be sustainable. Aegis actively supports CSR activities around its facilities.	Not Applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Changing expectations of the Workforce and work environments	O	**Opportunity:** To attract best-in-class talent and improve productivity.	Not Applicable	Positive
3.	Corporate Governance – Board oversight, Conflict of Interest, Ethics, Risk and Compliance, Succession Planning	O	**Opportunity:** Strong corporate governance is core to achieving the organization's mission and any risks can undermine stakeholder trust, damage reputation and disrupt business. Hence, the Company adheres to the Corporate Governance framework.	Not Applicable	Positive
4.	Environmental Footprint	R &O	Non Compliance with Environmental standards is not a sustainable, desirable or ethical practice.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions			P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes											
1.	a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b.	Has the policy been approved by the Board? (Yes/ No)	Yes, the policies are approved by the Board of Directors.								
	c.	Web Link of the Policies, if available	The BRSR Policy of the Company can be viewed at weblink www.aegisindia.com The policies of the Company relevant to the employees and other internal stakeholders are accessible to them.								
2.	Whether the entity has translated the policy into procedures. (Yes / No)		Yes. The Company has translated the policies as applicable and imbibed the same into procedures and practices in all spheres of activities that the Company undertakes.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)		NA	NA	NA	NA	NA	NA	NA	NA	NA

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has Standards such as ISO 45001:2018, Occupational, Health & Safety, ISO 14001:2015, Environmental Management Systems and ISO 9001:2015, Quality Management Systems. The Code of Conduct and Business Ethics ("the code") and other policies of the Company are in line with the general laws and regulations, sound ethical practices and professional standards followed nationally. The Company has Anti Bribery and Anti-Corruption Policy, Policy on Related Party Transactions and the Whistle Blower Policy. The Whistle Blower policy confirms to the requirements as stipulated by the Companies Act, 2013 and the rules thereunder and of the applicable securities laws and regulations. The Whistle Blower policy broadly conforms to the standards set by the regulators of the country.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Policy of the Company is to be in strict compliance with all applicable laws, regulations and operating permit conditions.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is audited, inspected and reviewed on a regular basis by local, state and national authorities as well as by external auditors								
	Governance, leadership and oversight									
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) The Company's Vision and Mission statement embodies the principles of safety, sustainability and environmental responsibility. ***Vision: To support India's transition to a more sustainable future.*** ***Mission: To store and distribute bulk liquids and gases in a safe and sustainable manner***									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Rajiv Chohan, President – Business Development								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Board has delegated to the CEO to oversee policy implementation.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	All the policies of the Company are approved by the Board and reviewed periodically. During the review, the effectiveness of the policies is evaluated and necessary amendments to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in compliance with the extant regulations as applicable.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.	Yes SGS India Private Limited, ICT and IIT Mumbai, Various government regulatory agencies.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors/ Key Managerial Personnel	29 hours	Familiarization was provided on various topics related to regulatory changes comprising NGRBC principles, economic development, and other various market scenarios and Capacity building programmes.	100%
Employees other than BoD and KMPs	15 hours	All employees undergo training programmes in the areas of skill upgradation, process orientation, soft skill development and safety, ESG awareness programmes. Refer Note No 1	100%
Workers*	3824.92 Manhours	Continuous training on HSE, Safety data sheet, Aegis Fundamentals	85% -90% ongoing

**Includes both the M1 and M3 terminal.*

Note No 1:

All employees of the Company undergo various training programmes throughout the year. Various trainings were undertaken during the year such as Prohibition of Insider Trading, Prevention of Sexual Harassment at the Workplace, Code of Conduct, Know Your Customer guidelines. The Company has established Learning Centre in Mumbai, where regular training is carried out, using both audio-visual aids, as well as practical on the job training in the area of Health and Safety of operations.

The Company has a Code of Conduct (Code) which defines the professional and ethical standards that employees and Directors need to adhere to in compliance with all applicable statutory laws, regulations and internal policies. The Code is published on the Company's website www.aegisindia.com. Employees are required to annually confirm that they have read and understood the Code. All new employees are also required to confirm that they have read and understood the Code at the time of their induction. In addition, the Company has instituted several policies to ensure adherence to existing statutory laws and regulations such as The Whistle Blower (WB) policy etc.

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the case	Has the appeal been preferred (Yes/No)
Penalty/ Fine	-	-	Nil	-	-
Settlement	-	-	Nil	-	-
Compounding					
Fee	-	-	Nil	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the case	Has the appeal been preferred (Yes/No)
Imprisonment	-	-	Nil	-	-
Punishment	-	-	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-** 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, the Company has an Anti-corruption and Anti-bribery Policy which explains our responsibility to comply with anti-bribery and anti-corruption laws (as applicable). The Company has a zero-tolerance attitude towards corruption and bribery. The Company is committed to doing business ethically and expects its employees to follow ethical business practices.

   This policy applies to all stakeholders or persons associated with the Company and who may be acting on behalf of Company and sets out conduct that must be adhered to at all times.

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	NIL	NIL
KMPs		
Employees		
Workers		

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

   No complaints were received with regard to conflict of interest against Directors/KMPs in FY26 and FY25.

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.

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

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Number of days of accounts payable	45	34

9. **Open-ness of business:**

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

Parameters	Metrics	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Concentration of Purchases	a. Purchase from trading houses as % of total purchases	86.81	83.95
	b. Number of trading houses where purchases are made from	5.00	4.00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	86.81	83.95
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	3.02	4.73
	b. Number of dealers/distributors to whom sales are made	88.00	84.00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	30.27	31.67
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	1.11	2.42
	b. Sales (Sales to related parties/Total sales)	10.30	9.70
	c. Loan & advances (Loan & advances given to related parties/Total loans & advances)	100	100.00
	d. Investments (Investments in related parties/Total Investments made)	36.06	100.00

Leadership Indicators

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

Total no of awareness programmes held	Topics/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
3 (3 Hours)	Environment, health and safety trainings and awareness, SOP, Safety Campaign, Governance, ethics & compliance with law, fair business practices, labor practices and human rights. Driver Training on Road safety.	Varying from 60 % to 80 %

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

Yes. The Company has code of conduct in place for the Board of Directors and Senior Management which inter-alia includes to make prudent judgement to avoid all situations, decisions or relationship in case of conflict of interest.

The Company also receives an annual declaration (changes from time to time) from its Board members and KMP on the entities they are interested in and ensures requisite approvals as required under the statute as well as the Company's policies are in place before transacting with such entities / individuals.

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex*	14.02%	26.16%	Various types of emission reduction and elimination.

**Includes both for M1 and M3 terminal.*

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

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

   Yes (100%)

   Yes. Company's Sustainable sourcing policy outline its commitment to making its supply chain more responsible and sustainable.

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

   Active deployment of the Re-use, Recycle and Reduce mindset is encouraged with several initiatives undertaken at key sites. These include recycling programs with vendor partners, water recycling and energy conservation. The mechanism at Terminals is such that it generates very meagre waste and is used effectively in followings ways.

   (a) Plastics (including packaging): Plastic and Paper waste is given for recycling.

   (b) E-waste: Authorized E-waste recycler is identified for disposal.

   (c) Hazardous waste: Used Foam PIG's and Used Oil is handed over to Authorized waste disposal agency.

   (d) other waste.- NA

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.**

   Not applicable.

Leadership Indicators

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

NIC Code	Name of the product/Service	% of total turnover contributed	Boundary for which the life Cycle Perspective/ Assessment was conducted	Whether conducted by Independent external agency (Yes/ No)	Results communicated in public domain (Yes/No) If yes, provide the web link
467103	Wholesale of gaseous fuels: such as liquefied petroleum gases, liquefied natural gas, butane and propane gas, and their related bio and renewable forms (blended or pure)	-	For the Terminal area	No. (carried out internally)	No
521003	Warehousing and storage of liquids and gas	-	For the Terminal area	No. (carried out internally)	No

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.-**

There are no significant social or environmental concerns.

Name of the Product/Service	Description of the risk/concern	Action taken
Storage of gases and liquids automobiles, gas and oil, chemicals, textiles, etc.) Wholesale of solid, liquid and gaseous fuels and related products	Vapour Emissions, Spillage, Leaks, Vehicle fumes Emission, Waste generation	Continuous monitoring of air quality in and around facilities to meet air quality standards.

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	Recycle or re-used input material to total material	
	April 2025-March 2026	April 2024-March 2025
Foam Pigs	100 % (Sustained basis)*	95% (Sustained basis)

** M3 terminal being commissioned in mid of FY 25-26 no pigs have been disposed.*

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

Parameters	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safety Disposed	Re-Used	Recycled	Safety Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	0	0	0	0	0	0
Hazardous waste	0	0.96 MT	15.81 MT	NA	0	14.96
Other waste	NA	NA	NA	NA	NA	NA

**This relates to M1 Terminal*

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

Indicate product category	Reclaimed products and their packaging material
Not applicable	

PRINCIPLE 3

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

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	381	381	100%	381	100%	0	0	0	0	0	0
Female	20	20	100%	20	100%	0	0	0	0	0	0
Total	**401**	**401**	**100%**	**401**	**100%**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent employees											
Male	132	132	100%	132	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**132**	**132**	**100%**	**132**	**100%**	**0**	**0**	**0**	**0**	**0**	**0**

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

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 workers											
Male	12	12	100%	12	100%	0	0%	0	0%	0	0%
Female	0	0	0	0	0	0	0%	0	0%	0	0%
Total	**12**	**12**	**100%**	**12**	**100%**	**0**	**0%**	**0**	**0%**	**0**	**0%**
Other than Permanent workers											
Male	109	109	100%	109	100%	0	0%	0	0%	0	0%
Female	0	0	0	0`	0	0	0%	0	0%	0	0%
Total	**109**	**109**	**100%**	**109**	**100%**	**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 (Current Financial year)	FY 2024-25 (Previous Financial year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.06%*	0.10%

**it includes Transport, Canteen Facility, Woman's day celebrations, Annual medical checkup and Insurance premium*

AEGIS

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

Parameters	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)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	-	Y	100%	-	Yes. Eligible employees only.
Others –please specify- Superannuation fund	100%	-	Y	100%	-	Y

3. **Accessibility of workplaces**

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

Yes. The premises / offices of the entity are accessible to differently abled employees and workers.

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

The Company has adopted an Equal Opportunity Policy in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016 and the rules framed thereunder and provides a framework which is committed towards the empowerment of persons with disabilities. This policy aims to provide practical guidance on the management of disability issues in the workplace in accordance with the provisions of the act and its rules.

The Company has zero tolerance for harassment and discrimination of employees at the workplace. We promote a culture wherein employees can freely raise and discuss issues concerning themselves with their Superiors, or HR Managers. We have several channels through which employees can discuss have an engagement, and seek clarifications on their issues.

The Company believes in equal opportunity for all its employees, wherein the Company is committed to providing an inclusive work culture and an environment free from any discrimination. The Company values and welcomes diversity and does not treat anybody differently based on their race, sex, religion/beliefs, disability, marital or civil partnership status, age, sexual orientation, gender identity, gender expression, caring responsibilities, or any other class of person protected by laws in the country.

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	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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 (If Yes, then give details of the mechanisms in brief)
Permanent workers	A grievance redressal policy has been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal.
Other than Permanent workers	
Permanent Employees	The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers. The Company follows an open door Culture. Open Door provides an opportunity for employees to express suggestions, observations or concerns regarding the Organization to the attention of any Manager, Human Resource or Presidents in charge. Every Employee is assured that each issue, concern or suggestion will be given priority consideration and addressed in a manner best suited to resolve the matter satisfactorily.
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No of employees/ workers in respective category who are part of association(s) or union (B)	% (B/A)	Total employees/ worker 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	401	0	0.00%	374	0	0.00%
- Male	381	0	0.00%	357	0	0.00%
- Female	20	0	0.00%	17	0	0.00%
Total permanent workers	12	12	100%	12	12	100%
- Male	12	12	100%	12	12	100.00%
- Female	0	0	0.00%	0	0	0

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On Health and safety measures		On skill upgradation	
		No (B)	% (B/A)	No (C)	& (C/A)		No (E)	%(E/D)	No (F)	% (F/D)
Employees										
- Male	381	196	51.44 %	206	54. 07%	357	172	48.18 %	198	55.46 %
- Female	20	14	70.00 %	20	100%	17	14	82. 35 %	17	100%
Total	**401**	**210**	**52.37 %**	**226**	**56.36%**	**374**	**186**	**49.73 %**	**215**	**57.49%**
Workers										
- Male	12	12	100%	12	100%	12	12	100.00 %	12	100.00 %
- Female	0	0	0	0	0	0	0	0	0	0
Total	**12**	**12**	**100%**	**12**	**100%**	**12**	**12**	**100.00 %**	**12**	**100.00%**

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	381	196	51.44%	357	172	48.18%
- Female	20	14	70.00%	17	14	82. 35%
Total	**401**	**210**	**52.37%**	**374**	**186**	**49.73%**
Workers						
- Male	12	12	100	12	12	100
- Female	0	0	0	0	0	0
Total	**12**	**12**	**100**	**12**	**12**	**100**

10. Health and safety management system:

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

Yes, the Company has Occupational, Health and safety Management system in place. Meeting Health & Safety standards, while delivering superior customer service is a key performance parameter within Aegis and is designed into its management processes. The Company stands committed to health & safety of its employees, especially those managing operations, and also its customers and the general public at large. From macro operations like unloading of a large LPG cargo ship to filling and leak testing of a small 2Kg LPG cylinder, the Aegis team is fully trained to ensure no compromise in safety standards of the smallest of the operations.

Aegis has established a Learning Centre in Mumbai, where regular training is carried out, using both audio-visual aids, as well as practical on the job training in the area of Health and Safety of operations.

The Company has develop performance measures & set goals to:

- Drive Continuous Improvement in all aspects of our processes.
- Institutionalize communication, learning, sharing.
- Carry out regular inspection, checks, audit and follow up.
- Provide e¬ffective HSE training to all employees.
- Recognition of good performance and replication.

In addition to monthly reviews by the management, the Company has formed a high level committee comprising of three directors and other Company executives, wherein matters concerning the subject are discussed. Safety drills are regularly carried out at all the Group's main facilities.

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

HIRA – Hazard identification & Risk assessment – implemented at our terminal (HAZOP & JSA as applicable).

c. **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)-Yes**

Reporting of Unsafe Act, Unsafe Conditions and Near Misses in place. The terminal team analyses and implements the recommended control measures.

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

Employees and workers can avail medical services from a chain of hospitals across the country through the insurance coverage extended by the organisation.

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

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

12. **Describe the measures taken by the entity to ensure a safe and healthy work place:**

As an organization, we aspire to perform to the highest standards of HSE (Health, Safety and Environment), recognizing that this is a duty to all our stakeholders. We are therefore committed to the protection and safeguarding of our stakeholders such as employees, contractors, customers and vendors, community and the environment.

We are inspired by following principles:

- HSE & Quality are core business values.
- Excellence in HSE & Quality are a precursor to sustainable business growth.
- Adoption of risk awareness, control and mitigation as proactive approach from all levels of organization including workers.
- Compliance to all applicable legal & statutory requirements.
- A safe, healthy and pleasant work environment is a necessary condition to attract and retain good employees.

We demonstrate our commitment by:

- Establishing HSE & Quality as line responsibilities.
- Setting HSE & Quality assurance processes for systemic control, prevention and elimination of Hazards & strive towards our goals of zero incidents.
- Adhering to guidelines, procedures and systems consistent with sub policies.
- Following the principle of Reduce, Reuse and Recycle.

We develop performance measures & set goals to:

- Drive Continual Improvement in all aspects of our processes.
- Institutionalise communication, learning, sharing.
- Carry out regular inspection, checks, audit and follow up.
- Provide effective HSE training to all employees and contractors.
- Recognition of good performance and replication.
- Periodic evaluation and review of this policy.

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

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

14. **Assessments for the year:**

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

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

Reporting of Unsafe Act, Unsafe Conditions and Near Misses is a mandatory practice in terminal. And terminal team analyze & implement the recommended control measures/corrective actions for avoiding the re-occurrence of same.

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).**

(A) Employees: Yes

(B) Workers: Yes

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

The Company is compliant with deduction of statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time. Value chain partners (vendors) are equally responsible to comply as per the contract with the Company.

3. **Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q2 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

Safety Incident/Number	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable Employment	
	FY2025-26	FY 2024-25	FY2025-26	FY 2024-25
Employees	0	0	NA	NA
Workers	0	0	NA	NA

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, The Organisation get engaged with retiring employees and provides them necessary assistance to get suitable assignments in case the employee express to do so.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Not Applicable
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

It is a normal practice to evaluate the storage and Handling practices. Based on the health evaluation of the product being stored, effective control measures like chilling system to reduce vapour emissions are undertaken. The list of products handled at M3 terminal is now limited being new one . However moving forward suitable corrective actions will be taken when hazardous chemicals are handled .

In our M1 terminal provision of Chilling system for Styrene Monomer during storage and loading facility to minimise risk of evaporation loss and make operation safer has been undertaken.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. **Describe the processes for identifying key stakeholder groups of the entity.-**

The Company views key stakeholders as those who can be reasonably anticipated to be significantly impacted by the organization's activities, products, or services; or whose actions can be reasonably anticipated to have an impact on the ability of the organization to implement its strategies or achieve its objectives. This inter alia includes employees, shareholders and investors, suppliers, customers, and key partners, regulators, lenders, communities, and non-governmental organisations, amongst others. We are privileged to share a strong relationship with our stakeholders based on our deep understanding of their expectations and our commitment to fulfil them.

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

Stakeholders 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.
Communities	Yes (Some of the Company's CSR Project Beneficiaries)	CSR organizations, Direct engagement and through the Company's CSR project implementation Partners (NGO)	Frequent and need basis	Their expectation and feedback on impact/ success of CSR project. Also review scale up potentials and further engagement scope.
Investors (other than Shareholders) Shareholders	No	Investor meet, email Annual General Meeting, email, newspaper advertisement, notice board, website intimation to stock exchanges, annual/ financials	Ongoing engagement with at least one engagement on a quarterly basis	❖ To answer investor queries on financial performance; ❖ To present business performance highlights to investors; ❖ To discuss publicly available Company information to shareholders and investors.

Stakeholders 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	Direct contact, CEO connect and senior leadership, team engagements, SMS, Calls, Website	Ongoing	❖ Company follows an open door policy. ❖ Further to create opportunities to take employee feedback, suggestions, ideas and involve them in the delivery of the Company's commitment towards its stakeholders.
Directors	No	Emails, Conference calls, Board & Committee meetings	As and when required	Statutory and Business requirement
Value chain partners	No	Supplier and dealer meets	Annual, periodic	Process refresh, Engagement, Supply chain issue
Customers	No	Customer meets, mailers, news bulletins, brochures, social media, website, Business interaction	Frequent and need basis	For stronger customer relationships. To enhance business. Stay in touch with them to understand the industry and business challenges and address any issues that the customers may have.
Government	No	Press Releases, Quarterly Results, Annual Reports, Sustainability / Integrated Reports, Stock Exchange filings.	As and when required	Reporting requirement, statutory compliance, support from authority and resolution of issues.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   The Company has always maintained that a constant and proactive engagement with our key stakeholders enabling the Company to better communicate its strategies and performance. A continuous engagement helps align expectations, thereby enabling the Company to better serve its stakeholders. Consultation with stakeholders on E,S and G topics are delegated to the departments within the organization who are also responsible for engaging with stakeholders continually.

   The Board is actively working with employees and stakeholders to identify the materials factors and collect data on key factors impacting ESG.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. The Board of the Company is actively working with employees and stakeholders to identify the materials factors and collect data on key factors impacting ESG.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups**

   The Company has identified the disadvantaged, vulnerable & marginalised stakeholders and engages with them through CSR Projects. The Company's CSR activities focus on the disadvantaged, vulnerable and marginalised segments of society. Kindly refer to the Corporate Social Responsibility Report and Policy for further details. The Hyperlink of the website www. aegisindia.com.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. employees / Workers covered (B) of	% (B / A)	Total (C)	No. of employee / Workers covered (D)	% (D / C)
Employees						
Permanent	401	328	81.80 %	374	300	80.21%
Other permanent than	132	111	84.09 %	96	96	100%
Total Employees	**533**	**439**	**82. 36%**	**470**	**396**	**84.26%**
Workers						
Permanent	12	12	100%	12	12	100%
Other permanent than	109	95	87. 16 %	118	100	84.75%
Total Workers	**121**	**107**	**88.43 %**	**130**	**112**	**86.15%**

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

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent	401	0	0	401	100%	374	0	0	374	100%
Male	381	0	0	381	100%	357	0	0	357	100%
Female	20	0	0	20	100%	17	0	0	17	100%
Other than Permanent	132	132	100%	0	0	96	96	100%	0	0
Male	132	132	100%	0	0	96	96	100%	0	0
Female	0	0	0	0	0	0	0	0%	0	0

Category	FY 2025-26 Current Financial Year					FY 2024-25 Previous Financial Year				
	Total (A)	Equal Minimum Wage		More than Minimum Wage		Total (D)	Equal Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No (F)	% (F/D)
Workers										
Permanent	12	0	0	12	100%	12	0	0	12	100%
Male	12	0	0	12	100%	12	0	0	12	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	109	109	100%	0	100%	118	118	100%	0	0
Male	109	109	100%	0	0	118	118	100%	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages, in the following format:

a) Median remuneration/ wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Rupees p.a)	Number	Median remuneration/ salary/ wages of respective category (in Rupees p.a)
*Board of Directors (BoD)	1	10,00,00,000	NA	NA
**Key Managerial Personnel	2	1,84,92,556	-	-
^Employees other than BoD and KMP	379	4,69,518	20	6,78,392
^Workers	12	7,82,097	0	-

**Commission paid to Managing Director*

***Includes Chief Financial Officer, Chief Executive Officer and Company Secretary*

^Salary Amount given above is the Median salary in the respective category.

The Company has 7 Directors including 4 Independent Directors, 2 Non-Executive Non Independent Directors and 1 Executive Director. Non-executive Directors do not draw any remuneration from the Company and are paid sitting fees for attending meetings of the Board and its Committees, along with reimbursement of expenses for attending Board and Committee meetings.

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

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Gross wages paid to females as % of total wages	4.13%	3.93%

**Gross wages were calculated using payroll data for permanent employees and workmen on Company's payroll only for FY 2025-26.*

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)- Yes

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

All grievances are addressed as and when received by the senior Management through respective departmental heads in coordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit.

The Company has also adopted Policy on Human Rights and the objective of the policy is to regards respect for human rights as one of its fundamental and core values and strives to support, protect and promote human rights to ensure that fair and ethical business and employment practices are followed.

The Company is committed to maintain a safe and harmonious business environment and workplace for everyone, irrespective of the ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation and such other parameters. The Company believes that every workplace shall be free from violence, harassment, intimidation and/or any other unsafe or disruptive conditions, either due to external or internal threats. Accordingly, the Company has aimed to provide reasonable safeguards for the benefit of employees at the workplace, while having due regard for their privacy and dignity.

The Company also has zero tolerance towards and prohibits all forms of slavery, coerced labour, child labour, human trafficking, violence or physical, sexual, psychological or verbal abuse. As a matter of policy, the Company does not hire any employee or engage with any agent or vendor against their free will.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at work place	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

Safety Incident/Number	FY 2025-26 Current Financial year	FY 2024-25 Previous Financial year
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % female employees/Workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

The Company has a Whistle Blower Policy wherein the employees report, without fear of retaliation, any wrong practices, unethical behaviour or non compliance which may have a detrimental effect on the organisation, including financial damage and impact on brand image. Also, the Code of Conduct of the Company requires employees to behave responsibly in their action and conduct. A grievance redressal policy has also been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal.

The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers.

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

Yes, in certain business agreements and contracts where relevant.

AEGIS

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company is in compliance with the laws, as applicable. The Company internally monitors compliance for all relevant laws and policies pertaining to these issues.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Not applicable.

Leadership Indicators

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

No such grievances on Human Rights violations.

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

No such due diligence is conducted. However, Fostering a culture of caring and trust are embedded in various corporate policies like Environment, Health & Safety (EHS) Policy, Whistle-Blower policy, Protection of Women's Rights at Workplace Policy and Code of Conduct (CoC). The Company has laid down its CoC, which is applicable to Board members, senior management and employees. The objective is to be committed and vigilant towards the ethical conduct of business processes and instill a sense of ownership within the Company. All designated employees, including Board Members, adhere to the CoC and provide an annual declaration of their compliance. The Code covers all aspects of functioning, including anti-trust behaviour, information security, insider trading rules, professional engagements, use of Company assets and intellectual property, human rights, compliance with environmental regulations, health and safety, labour practices, ethical behaviour, human rights aspects, freedom of association, collective bargaining, prohibition of child labour and forced and compulsory labour. The Company is committed to treating every employee with dignity and respect.

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

Yes, most of our locations are accessible to differently-abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company is in compliance with the laws as applicable. The Company internally monitors compliance for all relevant laws and policies pertaining to these issues.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not applicable

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

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
From renewable sources		
Total electricity consumption (A)	26,49,302 (95,37,487MJ)	39,34,378 (1,41,63,760.8 MJ)
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	26,49,302 (95,37,487MJ)	39,34,378 (1,41,63,760.8 MJ)
From non-renewable sources		
Total electricity consumption (D)	74,80,050 (2,69,28,180MJ)	59,82,383 (2,15,36,578.8 MJ)
Total fuel consumption (E)	174742 (6,29,071MJ)	1,040 (3,744 MJ)
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**(76,54,792 (2,75,57,251MJ)**	**59,83,423 (2,15,40,322.8 MJ)**
Total energy consumed (A+B+C+D+E+F)	**1,03,04,094 (3,70,94,738MJ)**	**99,17,801 (3,57,04,083.6 MJ)**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	1,03,04,094KWH/ 44,91,54.46= 22.941 KWH/lakh	3,57,04,083.6 MJ /29,767.8 million = 1199.42 MJ/million
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1,03,04,094/ 21,759.25= 473.55	-
Energy intensity in terms of physical output	Not Applicable as there is no manufacturing involved and our business is providing logistics to customers by providing storage/ handling facilities.	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

No independent assessment/ evaluation/assurance has been carried out by an external agency.

**M3 Terminal being commissioned in the mid of FY 25-26, accordingly details are included for this parameters*

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

Not applicable

AEGIS

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

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not applicable	NA
(ii) Groundwater	Not applicable	NA
(iii) Third party water	13,078	13,388
(iv) Seawater / desalinated water	Not applicable	NA
(v) Others	105	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13,183	13,388
Total volume of water consumption (in kilolitres)	13,183	17,857
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	13,183 kL/ 4,49,154.46 = 0.002935 kL/lakh INR	17,857kL/ 29,76,77,91,000 = 0.0000005999kL/ INR
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	13,183 kL/ 21,759.25= 0.6059kL/lakh INR	-
Water intensity in terms of physical output	Not Applicable as there is no manufacturing involved and our business is providing logistics to customers by providing storage/ handling facilities.	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

4. **Provide the following details related to water discharged**

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Water discharge by destination and level of treatment (in Kilolitres)		
(i) To Surface water	Nil	NA
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	Nil	NA
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	Nil	NA
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
(iv) Sent to third-parties	Nil	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	Nil	NA
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: There is no water discharge as we are a Zero Liquid Discharge(ZLD) terminal.

No independent assessment/ evaluation/assurance has been carried out by an external agency

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

   All the water waste generated is been treated in Effluent treatment plant. This treated water is used for gardening purposes.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
NOx	-	26.49 mg/cum	33.15 mg/cum
SOx	-	36.518 mg/cum	40.6 mg/cum
Particulate matter (PM)	-	73.347 (PM 10)	80.3(PM10) 42.1(PM2.5)
Persistent organic pollutants (POP)	-		-
Volatile organic compounds (VOC)	µg/m3	Method: USEPA TO-17 Benzene: 0.515 Toluene: 0.23, Ethyl Benzene: 1.827 Meta Para Xylene: 1.842 Ortho Xylene: 1.808	Method: USEPA TO-17 Benzene: 0.42 Toluene: 3.06, Ethyl Benzene: 2.21 Meta Para Xylene: 2.62 Ortho Xylene: 0.72
Hazardous air pollutants (HAP)	-		-
Others – please specify	-		-

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.

Yes, independent assessment/ evaluation/assurance has been carried out by an external agency

If yes, name of the external agency- ***Glen Innovation***

AEGIS

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

Parameter*	unit	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	*Metric tonnes of CO_2 Equivalent*	46	NA
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	*Metric tonnes of CO_2 Equivalent*	5356	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		5402/4,49,154.46 = 0.0120MT/lakh INR	NA
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		5402/ 21,759.2510 = 0.2483 MT/lakh INR	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Not Applicable as there is no manufacturing involved and our business is providing logistics to customers by providing storage/ handling facilities.	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			NA

**M3 Terminal being commissioned in the mid of FY 25-26, accordingly the details are included in this parameter*

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

25% of electricity consumption is sourced from Wind Energy. Tata Power is our electricity supplier wherein they are partly sourcing it from wind energy and pass on the credit in our monthly electricity bill.

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

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	0	NA
E-waste **(B)**	0.14	0
Bio-medical waste **(C)**	0	NA
Construction and demolition waste **(D)**	0	NA
Battery waste **(E)**	NA (By back purchase)	NA(By back purchase)
Radioactive waste **(F)**	NA	NA
Other Hazardous waste. Please specify, if any. **(G)**	15.81 (This includes foam pigs, ETP sludge, brine condensate, and gaskets)	14.96

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1.77 (This includes paper waste)	NA
Total (A+B + C + D + E + F + G + H)	17.72	14.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	17720000gm/ 4,49,154.46lakh INR = 39.45gm/lakh INR	14960000gm/ 29,76,77,91,000 = 5.0255 x 10e-4 gm/ INR
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	17720000gm/ 29,759.25 lakh INR = 814.37gm/lakh INR	-
Waste intensity in terms of physical output	Not Applicable as there is no manufacturing involved and our business is providing logistics to customers by providing storage/ handling facilities.	-
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: OIL		
(i) Recycled	2.73	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	2.73	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste: Foam Pigs ETP Sludge		
(i) Incineration	15.59	14.73
(ii) Landfilling	0.22	0.23
(iii) Other disposal operations	Nil	Nil
Total	**15.81**	**14.96**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of thes external agency.

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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.**

NA

AEGIS

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	Mahul	Storage	Yes

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

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

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

Yes, Entity is complying with applicable environmental law/ regulations/ guidelines in India.

Leadership Indicators

1. **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Not applicable**

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

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

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

Parameter	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
(iii) Into Seawater	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NA	NA
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	**NA**	**NA**

No independent assessment/ evaluation/assurance has been carried out by an external agency

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	unit	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes Of C02 equivalent	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

NA

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Emission reduction	Part of our electrical energy is also sourced from renewable resources like solar/wind	25% of the total electricity consumption is sourced from solar energy.
2.	Emission reduction	The fixed roof tanks are provided with water scrubber absorption system	Reduction of emission
3.	Emission reduction	Provision of bottom loading was done for reduction of emissions.	Reduction of emissions
4.	Emission reduction	Retrofit Fixed Roof tanks with Emission reduction technology	Reduction of emissions
5.	Resource efficiency	Provision of Internal Floating Roof	Reduction of electricity consumption.
6.	Reduction of emission	Replacement of traditional lights and lamps with LED	Reduction of electricity consumption.

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

Yes. Business continuity plan and Disaster Management Plan (Emergency Preparedness Plan) is available.

A business continuity plan refers to an organisation's system of procedures to restore critical business functions in the event of an unplanned disaster. The disasters could include natural disasters, cyberattacks, service outages, or other potential threats. Business continuity planning (BCP) enables organisations to ensure continuity of business/ service with minimal downtime / disturbance / loss in case of emergency.

A disaster is a catastrophic situation in which suddenly, people are plunged into helplessness and suffering and, as a result, need protection, clothing, shelter, medical and social care and other necessities of life. The Disaster Management Plan is aimed to ensure safety of life, protection of Environment, protection of installation, restoration of production and salvage operations in this same order of priorities. For effective implementation of the Disaster Management Plan, it is circulated, and a personnel training is to be provided through rehearsals/drills. To tackle the consequences of a major emergency inside the terminal or immediate vicinity of the terminal, a Disaster Management Plan is formulated and document is called "Emergency Preparedness Plan".

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard**

No significant adverse impact reported from any value chain partners. The Company's Code of Conduct (CoC) has been extended to vendors and service providers which covers the need for compliance with environmental regulations, health and safety, labour practices, human rights aspects, freedom of association, collective bargaining, prohibition of child labour and forced and compulsory labour, ethical behaviour, transparency in business processes and environment conservation. Company asks all their vendors to use ecofriendly material.

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

NA

8. **How many Green Credits have been generated or procured:**

   a. By the listed entity: Nil

   b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners : Nil

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations**

   The Company was a member of five trade and industry chambers/ associations during FY2026.

   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.**

Sr. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Bombay Chamber of Commerce & Ind.	State
2.	Indian Chemical Council	National
3.	Indian Merchant Chamber	National
4.	Golden Maharashtra Development Council	State
5.	All India Liquid Builk Importers and Exporters Association (AILBIEA)	National

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

Name of Authority	Brief of the case	Corrective action taken
	NIL	

Note: There is no action taken or underway against the Company on any issues related to anti-competitive conduct

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

Sr no.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available

We participate in seminars, conferences organized by these associations. The Company uses the platform of the above mentioned associations to address issues that might impact our stakeholders. We encourage and participate in advocating policy level processes rather than lobbying on any specific issues.

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.**

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

Sr no.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
-	-	-	-	-	-	-

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

Not Applicable

Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format

Sr no.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
-	-	-	-	-	-	-

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

A grievance redressal policy has been established to encourage openness, promote transparency and to encourage improvements without fear of rebuttal.

The Company has a culture where employees can freely raise and discuss issues concerning themselves with their Superiors, Business Leaders or Human Resource (HR) Managers. The Company has created several channels through which employees can discuss, have an engagement and seek clarification on their issues. The employees can provide their feedback or complaints to their respective HR managers.

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

	FY 2025-26 (Current Financial year)	FY 2024-25 (Previous Financial year)
Directly sourced from MSMEs/ small producers	17.92%	4.72%
Directly from within India	7.86%	-

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 (Current Financial year)	FY 2024-25 (Previous Financial year)
Rural	2.17%	-
Semi-urban	-	-
Urban	5.61%	-
Metropolitan	92.22%	100%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NIL	

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

Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies			
S. No.	**State**	**Aspirational District**	**Amount spent (In INR)**
NIL			

The Company has served several people belonging to the marginalised and vulnerable communities. The Company intends to serve more people belonging to aspirational districts as identified by government bodies in the coming future.

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

Yes, the Company has framed preferential procurement policy.

a. **From which marginalized /vulnerable groups do you procure?**

b. **What percentage of total procurement (by value) does it constitute?** Preference is given labour recruitment from nearby communities.

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

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

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

NIL. The Company is not in the business of inventions, literary, musical and artistic works and symbols, names, images, and designs used in commerce, for which IP owners are granted certain exclusive rights under national IP.

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

NIL.

6. **Details of beneficiaries of CSR Projects:**

Sr. No	CSR Project	No. of person benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Development of Roads in rural areas (Rural development ongoing projects)	Cannot be ascertained	100 % of the Projects serve the beneficiaries who are from the under privileged, marginalised, vulnerable and backward community of the society.
2.	Contribution for Livelihood Enhancement		
3.	Contribution for Promoting Arts & Culture		
4.	Contribution for Promoting Education		
5.	Contribution for Eradicating Hunger, Poverty and Malnutrition		
6.	Contribution towards setting up of hostels		

The Company's projects are designed to serve the beneficiaries from the under privileged, marginalised, vulnerable and backward communities of the society.

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

Essential Indicators

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

The Company has a well enabled internal system for logging complaints for the existing customers. The Company believes in putting customer at the center of its value proposition. In order to ensure customer can easily reach us, we have established multiple lines of communications such as central helpline and email id etc; Complaints are escalated and resolved within the time bound period depending on nature of complaint.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product (Energy Used, Water Consumed, No. of People involve in production etc.)	Nil
Safe and responsible usage	
Recycling and/or safe disposal	

AEGIS

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

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

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

	Number	Reason for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

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:**

   We have framework/policy on cyber security and risks covered under data privacy. We firmly understand the loss or misuse of sensitive information, or its disclosure to outsiders, including competitors and trading partners, could potentially have a significant adverse impact on our business operations and potentially cause legal challenges in both monetary and nonmonetary terms. Considering these potential impacts on us, we have put in place information technology policies and procedures which are reviewed periodically. We also have established information technology controls like data backup mechanism, authorization verification, etc. to protect the system.

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

   No cases were raised during the reporting year and hence no corrective actions were taken.

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

   a. **Number of instances of data breaches along with impact**

   b. **Percentage of data breaches involving personally identifiable information of customers**
   The Company did not witness any instances of data breaches during the year.

   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).**

   Information on products and services of the Company can be accessed on www.aegisindia.com

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

   The steps are taken to inform and educate consumers about safe and responsible usage of products and services by regularly updating the website.

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

   The Company has well established contact mechanism with customers, through its offices as well as distributors for any disruption/discontinuation of essential services.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/Not Applicable) If yes, provide details in brief.** Yes, we provide product information on our website over and above what is mandated under local laws.

5. **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.

Independent Assurance Report on Business Responsibility Sustainability Report (BRSR) Core KPIs of Aegis Logistics Limited for F.Y. 2025-26

To
The Board of Directors
Aegis Logistics Limited
Mumbai, India

We have undertaken to perform a reasonable assurance of Aegis Logistics Limited's (Company) Business Responsibility Sustainability Report [hereinafter "BRSR"] 'Core Key Performance Indicators (KPIs)' vide Engagement Letter dated 06th April 2026 in accordance with the criteria stated below. This is included in BRSR of the Company for the financial year ended 31st March 2026.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is as per the guidelines issued by Securities and Exchange Board of India (SEBI) in accordance with the circulars:

- Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 captioned, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated November 11, 2024
- SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March 2025 and clarifications issued for the same.

This engagement was conducted by a multidisciplinary team including assurance practitioners, social, governance and environmental experts.

Identified Information

The Identified Sustainability Information for the financial year ended 31st March 2026 is summarized below as per Appendix 1 to this report;

The reasonable assurance was carried out on standalone basis covering the terminals in Mahul namely; M1 & M3, corporate office and registered office of the Company for the period April 1, 2025 – March 31, 2026

Our reasonable assurance engagement was with respect to the year ended 31st March 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, considering applicable laws and regulations, if any, related to reporting on BRSR Core KPIs, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation of

BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

Our independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of Code of Ethics issued by Institute of Chartered Accountants of India (ICAI) and have the required competencies and experience to conduct this assurance engagement and

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements" issued by the ICAI and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a Reasonable assurance conclusion, as applicable and given in Appendix 1 to this report on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained;

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the ICAI. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances;

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Basis of Opinion:

Given the circumstances of the engagement, in performing the procedures listed above, we:

- ❖ Obtained an understanding of the Identified Sustainability Information and related disclosures;
- ❖ Obtained an understanding of the assessment criteria and their suitability for the evaluation and / or measurements of the Identified Sustainability Information;
- ❖ Made enquiries of Company's Management, including those responsible for Environmental, Social, Governance (ESG) metrics, and those with responsibility for managing the Company's BRSR;
- ❖ Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for managing, recording and reporting on the Identified Sustainability Information including at the sites and corporate office visited;
- ❖ Based on that understanding, the risks that the selected information may be materially misstated and determining the nature, timing and extent of further procedures;
- ❖ Checked the consolidation for various sites and corporate offices under the reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported;
- ❖ Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;
- ❖ Performed substantive testing on a sample basis of the Identified Sustainability Information at corporate office, 2 terminals (namely – M1 & M3 at Mahul), to verify that data had been appropriately measured with underlying documents recorded, collated and reported;
- ❖ Assessed records and performed testing including recalculation of sample data;
- ❖ Reviewed records and performed testing including recalculation of sample data;
- ❖ Assessed the level of adherence to the 'Guidance note for BRSR format' issued by Securities and Exchange Board of India (SEBI) followed by the Company in preparing the BRSR Core KPIs;
- ❖ Assessed the BRSR Core KPIs for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to agreed indicators and relevant source data/ information and
- ❖ Obtained representations from Company's Management.

Exclusions:

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- ❖ To provide a Limited assurance conclusion
- ❖ Operations of the Company other than those mentioned in the "Scope of Assurance" as per the above referred Engagement Letter dated 06th April, 2026;
- ❖ Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information;
- ❖ Data and information outside the defined reporting period i.e., Financial Year 2025 – 26 and
- ❖ The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company and

Opinion on the Reasonable Assurance

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the financial year ended 31st March 2026 (as stated under "Appendix 1") are prepared in all material respects, in accordance with the Criteria.

Emphasis on Matter (EOM)

Without modifying our conclusion, we draw attention to the following matter:

a. Section C "Principle 6 C7" – Scope 1 emissions – the computation of scope 1 emissions of greenhouse gases excludes gas refills made in fire extinguishers and refrigerants in HVACs across the reporting boundary sites and offices. As a result, the reported Scope 1 emissions is understated to the extent of such non-reporting of gas refills during the year.

b. Section C "Principle 6 C9" – Waste management – the reporting of waste generated excludes certain waste streams, including plastic waste, biomedical waste, construction and demolition waste, and food waste across the reporting boundary sites and offices, as records for such waste are not maintained separately and the waste is not segregated at source. Consequently, the reported waste generation and disposal figures are understated to the extent of such non-reporting during the year.

c. Section C "Principle 8 C4" & "Principle 3 C11" – Percentage of input material sourced from suppliers and Details of safety related incidents – the reported percentage of input materials sourced, and details of safety incidents does not cover the entity's overall operations across the reporting boundary and is limited to the M1 and M3 Terminal and M1 Terminal at Mahul respectively. Accordingly, the reported data is not representative of the entity-wide procurement activities and input material sourcing practices. Consequently, the disclosed percentages are understated to the extent of the exclusion of other operational locations and offices during the reporting year.

d. We also note that the environmental data reported under Principle 6, including disclosures relating to energy consumption, water withdrawal and discharge, greenhouse gas emissions, waste management, and related intensity metrics, pertains only to the M1 and M3 terminals and does not cover the entity's overall operations across the reporting boundary. Consequently, the reported environmental performance indicators are not representative of the entity-wide environmental footprint and may be understated to the extent of the exclusion of other sites, terminals, and offices during the reporting year.

The above disclosures are subject to the Company's evolving non-financial data collection, aggregation and reporting processes and controls.

The above matter does not affect our reasonable assurance conclusion.

Restriction on use

Our Reasonable Assurance Report and conclusion have been prepared and addressed to the Board of Directors of Aegis Logistics Limited at the request of the company solely, to assist company in reporting on Company's core KPIs sustainability performance and activities. Accordingly, we accept no liability to anyone other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addresses of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For **C N K & Associates LLP**

Chartered Accountants
Firm Registration Number: 101961 W/W – 100036

Himanshu Kishnadwala
Partner
Membership Number: 037391
UDIN: 26037391WLHFDG3649

Date: 26/06/2026
Place: Mumbai

Appendix 1:

Sr No.	Indicator Number	Name of Indicator	Type of Assurance	Reporting Boundary
1	Section C - Principle 6 -Q7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the given format	Reasonable	M1 and M3 Terminal at Mahul
2	Section C - Principle 6 -Q3	Provide details of the following disclosures related to water withdrawal, in the given format	Reasonable	
3	Section C - Principle 6 -Q4	Provide the following details related to water discharged	Reasonable	
4	Section C - Principle 6 -Ql	Details of total energy consumption (in Joules or multiples) and energy intensity, in the given format	Reasonable	
5	Section C - Principle 6 -Q9	Provide details related to waste management by the entity, in the given format	Reasonable	
6	Section C - Principle 3 - Q1c	Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the given format	Reasonable	Corporate office and registered office covering M1 and M3 Terminal at Mahul
7	Section C - Principle 3 - Q11	Details of safety related incidents, in the given format	Reasonable	M1 Terminal at Mahul
8	Section C - Principle 5 - Q3b	Gross wages paid to females as % of total wages paid by the entity, in the given format	Reasonable	Corporate office and registered office covering M1 and M3 Terminal at Mahul
9	Section C - Principle 5 - Q 7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the given format	Reasonable	
10	Section C - Principle 8 -Q4	Percentage of input material (inputs to total inputs by value) sourced from suppliers	Reasonable	M1 and M3 Terminal at Mahul
11	Section C - Principle 8- Q 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 given locations, as % of total wage cost	Reasonable	Corporate office and registered office covering M1 and M3 Terminal at Mahul
12	Section C - Principle 9 - Q 7	Provide the following information relating to data breaches: a. Number Of instances of data breaches b. Percentage of data breaches involving personally identifiable information of customers c, Impact, if any, of the data breaches	Reasonable	
13	Section C - Principle 1 - Q 8	Number of accounts payables (Accounts Payable * 365) / cost of goods/services procured) in the given format.	Reasonable	
14	Section C - Principle 1 - Q 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 given format	Reasonable	