

July 08, 2026

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai- 400 001
Scrip Code-540025

National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1,
G Block Bandra-Kurla Complex,
Bandra (E) Mumbai- 400 051
Trading Symbol-ADVENZYMES

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Ref.: ISIN: INE837H01020

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), enclosed is the Business Responsibility and Sustainability Report of the Company, which forms an integral part of the Integrated Annual Report for financial year 2025-26 (FY26) submitted to the Exchanges.

The aforesaid Business Responsibility and Sustainability Report FY26 is also uploaded on the website of the Company, under the tab 'Stock Exchange Compliance' at –
<https://www.advancedenzymes.com/wp-content/uploads/2026/07/Business-Responsibility-and-Sustainability-Report-FY26.pdf>

This is for your information and for public at large.

Thanking you,
Yours faithfully,
For Advanced Enzyme Technologies Limited

Sanjay Basantani
Company Secretary and Head-Legal

Encl: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| | | |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1. | Corporate Identification Number (CIN) of the Listed Entity | L24200MH1989PLC051018 |
| 2. | Name of the Listed Entity | Advanced Enzyme Technologies Limited ("AETL") |
| 3. | Year of Incorporation | 1989 |
| 4. | Registered office address | 5 th Floor, 'A' wing, Sun Magnetica, LIC Service Road, Louiswadi, Thane (W) - 400 604, Maharashtra, India |
| 5. | Corporate office address | |
| 6. | E-mail | info@advancedenzymes.com |
| 7. | Telephone | +91-22-4170 3200 |
| 8. | Website | www.advancedenzymes.com |
| 9. | Financial year for which the reporting is done | FY 2025-26 (April 01, 2025 to March 31, 2026) |
| 10. | Name of the Stock Exchange(s) where shares are listed | BSE Limited (BSE) & National Stock Exchange of India Limited (NSE) |
| 11. | Paid-up Capital | ₹ 223.85 million (as of March 31, 2026) |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Ronak Saraf, Manager-Investor Relations ir@advancedenzymes.com; +91 22-4170 3200 |
| 13. | Reporting Boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | Disclosures under this report are made on a standalone basis for Advanced Enzyme Technologies Limited |
| 14. | Name of assurance provider | NA |
| 15. | Type of assurance obtained | NA |

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. | Manufacturing | Chemical and chemical products; pharmaceuticals; medicinal chemical and botanical products | 100% |

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. | Enzymes and Probiotics | 21001 | 100% |

III. Operations

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

| Location | Number of plants | Number of offices | Total |
|------------------|------------------|-------------------|-------|
| National (India) | 4 | 2 | 6 |
| International | - | - | - |

Note: AETL has 2 R&D laboratories

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19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|----------------------------------|-----------------------------------------------------------------|
| National (No. of states) | PAN India presence across all 28 states and 8 Union Territories |
| International (No. of countries) | Exported to 52 countries across 5 continents |

Note: During FY 2025-26, the Company dispatched its materials to 20 states and 4 Union Territories

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

Exports account for 33.58% of the revenues.

c. A brief on types of customers

The Company provides proprietary enzymes & probiotics products and customized solutions to Human Nutrition, Animal Nutrition, Bio-Processing Industry (Food & Non-Food processing).

IV. Employees

20. Details as at the end of financial year: 2025-26

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) | 362 | 278 | 76.80% | 84 | 23.20% |
| 2. | Other than permanent (E) | 38 | 33 | 86.84% | 5 | 13.16% |
| 3. | Total employees (D + E) | 400 | 311 | 77.75% | 89 | 22.25% |
| Workers | | | | | | |
| 4. | Permanent (F) | 47 | 47 | 100.00% | 0 | 0.00% |
| 5. | Other than permanent (G) | 315 | 305 | 96.83% | 10 | 3.17% |
| 6. | Total workers (F + G) | 362 | 352 | 97.24% | 10 | 2.76% |

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) | 1 | 1 | 100.00% | 0 | 0.00% |
| 2. | Other than permanent (E) | 0 | 0 | 0.00% | 0 | 0.00% |
| 3. | Total differently abled Employees (D + E) | 1 | 1 | 100.00% | 0 | 0.00% |
| Differently Abled Workers | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0.00% | 0 | 0.00% |
| 5. | Other than permanent (G) | 0 | 0 | 0.00% | 0 | 0.00% |
| 6. | Total differently abled Workers (F + G) | 0 | 0 | 0.00% | 0 | 0.00% |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and Percentage of Females | |
|---------------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors | 9 | 3 | 33.33% |
| Key Management Personnel (KMP)* | 2 | 0 | 0.00% |

*Note: KMP includes Chief Financial Officer (CFO) and Company Secretary (CS)

22. Turnover rate for permanent Employees and Workers

| | FY 2025-26 | | | FY 2024-25 | | | FY 2023-24 | | |
|----------------------------|------------|--------|--------|------------|--------|-------|------------|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 10.55% | 25.16% | 14.11% | 6.68% | 17.02% | 9.29% | 11.21% | 12.40% | 11.49% |
| Permanent Workers | 2.11% | 0.00% | 2.11% | 3.01% | 0.00% | 2.94% | 7.69% | 0.00% | 7.69% |

V. Holding, Subsidiary and Associate companies (including joint ventures)**23. 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. | JC Biotech Private Limited [#] | Subsidiary | 96 | No, the subsidiaries are separate entities, and hence they follow Business Responsibility initiatives as per the laws as may be applicable to them. |
| 2. | Advanced Bio-Agro Tech Limited | Subsidiary | 60 | |
| 3. | Advanced EnzyTech Solutions Limited | Subsidiary | 100 | |
| 4. | Advanced Enzymes USA | Subsidiary | 100 | |
| 5. | Cal-India Foods International | Subsidiary (Step-down) | 100 | |
| 6. | Advanced Supplementary Technologies Corporation | Subsidiary (Step-down) | 100 | |
| 7. | Enzyme Innovation Inc. | Subsidiary (Step-down) | 100 | |
| 8. | Starya Labs Inc. | Subsidiary (Step-down) | 100 | |
| 9. | Advanced Enzymes Europe B.V. | Subsidiary | 100 | |
| 10. | evoxx technologies GmbH | Subsidiary (Step-down) | 100 | |
| 11. | SciTech Specialities Private Limited | Subsidiary | 51 | |
| 12. | Saiganesh Enzytech Solutions Private Limited | Subsidiary | 50 | |
| 13. | Advanced Nutrazyme Private Limited* | Subsidiary | 100 | |

Note:

*During the financial year 2025-26, the Board of Directors of Advanced Enzyme Technologies Limited (AETL), has accorded its approval for formation of a subsidiary, Advanced Nutrazyme Private Limited (ANPL). The subsidiary received its certificate of incorporation on 4 July 2025.

[#]Currently holds 95.72% in JC Biotech Private Limited.

VI. CSR Details

- 24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes**
- ii. Turnover (in million) : ₹ 4,527.66 million (on standalone basis)**
- iii. Net worth (in million) : ₹ 7,096.23 million (on standalone basis)**

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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 (“NGRBC”) :

| Stakeholder group from whom complaint is received | Grievance redressal mechanism in Place (Yes/No) (If yes, then provide a weblink to the grievance redress policy) | FY 2025-26 | | | FY 2024-25 | | |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------------------|---------|--------------------------------------------|------------------------------------------------------------------|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks |
| Communities | No | NIL | NIL | | NIL | NIL | |
| Investors (other than Shareholders) | No | NIL | NIL | | NIL | NIL | |
| Shareholders | Yes* | 1 | NIL | | 1 | NIL | |
| Employees and workers | Yes | NIL | NIL | | NIL | NIL | |
| Customers | Yes | 19 | NIL | | 31 | NIL | |
| Value chain partners | No | 4 | NIL | | 5 | NIL | |
| Other (please specify) | No | NIL | NIL | | NIL | NIL | |

Note: Value Chain Partners include entities with which the organisation has a direct or indirect business relationship and which either (a) supply products or services that contribute to the organisation's own products or services or (b) receive products or services from the organisation.

Weblink of all the policies: www.advancedenzymes.com/investors/corporate-governance/#codes-and-policies

*The Grievance Redressal Mechanism is as per the applicable regulations

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, and 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. | Climate risk | Risk | The Company may face significant changes in its operating environment due to climate change, such as disruptions in production, shifts in customer preferences, and other potential impacts | The Company stays up to date with the latest developments and implements necessary risk mitigation strategy. This may include analysing and assessing the potential consequences that could impact the business | Negative Increased production costs for adaptation |
| | | Opportunity | The Company may consider climate change an opportunity since addressing it will necessitate the development of new and improved products across the globe | The Company is preparing to adapt to the evolving market conditions due to climate change | Positive Increased revenue from new product development and market adaptation |

| 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. | Environmental impact | Risk | As a manufacturing company, the plants run by AETL always carry the risk of having a negative impact on the environment | The Company has a strong system in place for establishing its 'Standard Operating Procedures' with a key focus on protecting the environment. E.g. the complete range of enzymes produced by the Company is eco-friendly | Negative Potential fines, remediation costs, and damage to reputation |
| 3. | Energy conservation | Opportunity | The Company conserves energy, which results in using less energy to achieve the same or even higher output, reducing costs and significantly reducing environmental impact | The Company consistently implements measures to conserve energy, such as installing more energy-efficient technology and products | Positive Cost savings from reduced energy consumption and environmental benefits. |
| 4. | Carbon emissions | Risk | Scientific studies have shown that industry carbon emissions contribute significantly to the greenhouse effect, which is the primary cause of global climate change | The Company is developing a strategy to decrease its emissions and conform to the 'net zero' goals within its specific regions | Negative As the Company is a manufacturing concern, carbon emission will remain a certain part of operations for certain time period but never the less the Company endeavours for Cost savings from emission reduction |
| 5. | Water usage and management | Opportunity | Using and managing water efficiently results in lower costs and also aids in reducing the adverse effects of groundwater depletion and water pollution | The Company understand its responsibility towards water usage and its efficient usage. Hence, a system is in place to recycle wastewater, that can be used in different operations. Water usage monitoring across various facilities enables us to strategize the reduction efforts | Positive Cost savings from reduced water consumption and environmental benefits |
| | | Risk | There is a great degree of dependency on uninterrupted supply of water for continued operations. Therefore, water management becomes crucial for the Company's operations. With changing climate and drought like conditions, water availability is increasingly becoming a risk across different geographies. | | Negative High dependency on uninterrupted water supply creates risk for plant operations |

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| 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) |
|--------|---------------------------|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 6. | Waste reduction | Opportunity | Minimising waste involves an all-encompassing approach of utilising fewer materials to decrease waste production. Such a practice results in conserving natural resources and cost savings | The Company is dedicated to minimising waste to attain environmental and economic advantages | Positive Cost savings from reduced waste disposal and resource conservation |
| 7. | Material handling | Risk | Being an industrial manufacturer, the Company deals with material handling, which involves transporting and storing materials and products. This encompasses several stages: raw material handling, manufacturing processes, warehousing, and distribution | The Company employs industry-leading practices to manage both raw materials and finished products, ensuring the most efficient and effective material handling | Negative Increased operational costs and potential damages from mishandling |
| 8. | Supply chain management | Risk | External and internal events may result in challenges related to the sourcing and transporting of raw materials and finished products, potentially leading to missed business opportunities and revenue losses | The Company continuously strives to optimise cost-effectiveness and timely deliveries. To ensure delivery timelines, raw materials are procured from reputable manufacturers. The Company also maintains adequate buffer stock to prevent potential delivery delays | Negative Increased costs from supply chain disruptions and potential revenue losses |
| 9. | Customer experience | Risk | The survival and success of any business heavily rely on its customers. A decrease or discontinuation in customer demand can negatively impact the Company's revenue and profitability | The Company has been proactively improving the quality and consistency of the customer experience while also diversifying its client base, thereby reducing business risks | Negative Decreased revenue from declining customer demand and potential loss of market share |
| 10. | Health & Safety | Risk | Due to the nature of its operations, the Company must contend with risks that could potentially threaten the health and safety of its employees and customers. This necessitates objectively assessing potential hazards that may lead to harm, injury, illness, or even death of employees or customers | The Company has 'zero tolerance' for any compromise or deviation from accepted norms and everyone is expected to abide with them. The Company also endeavors and strives to fulfil all applicable compliance requirements related to health and safety. The health and safety of our people and customers was, is and will continue to be our topmost priority | Negative Increased costs from workplace accidents, legal liabilities, and damage to reputation |

| 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) |
|--------|---------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| 11. | Employee engagement | Opportunity | Employee engagement is the assessment of the commitment, enthusiasm, and interest employees feel towards their job and overall responsibilities within the organisation. It presents an opportunity for the Company as studies have shown that employees who are more engaged tend to be more conscientious about their work and the Company's performance | The Company is dedicated to creating a work environment that encourages and supports its employees to excel by implementing employee engagement programmes. The Management is focused on providing employees with better tools, technology, and techniques to optimise their potential and improve teamwork | Positive Increased productivity, morale, and retention lead to cost savings and revenue growth |
| 12. | Community engagement | Opportunity | In order to foster resilience in business and establish a positive, sustainable, long-term relationship with the community, organisations must have a clear vision and work collaboratively. The individuals who are directly or indirectly connected with the Company are significant stakeholders | The Company strives to monitor its initiatives aimed at benefiting the community. The senior management regularly reviews and evaluates the programmes and their progress | Positive Enhanced brand reputation, customer loyalty, and potential revenue growth |
| 13. | Data privacy & security | Risk | Data privacy has become a significant risk factor in the modern world, but it can also be a valuable source of competitive advantage if managed properly. Despite this, effective information and data management continues to pose compliance challenges, which may lead to reputation risks | The Company has a strong framework in place to identify cybersecurity risks. Recognising the growing significance of data privacy concerns, the Company takes a comprehensive and coordinated approach to information security and data privacy systems | Negative Financial losses from data breaches, legal penalties, and damaged reputations |

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| 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) |
|--------|----------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14. | Product quality and safety | Opportunity | Improving product quality and safety and meeting customer expectations can attract more customers and subsequently increase revenue | By ensuring high product quality, the company can build a strong reputation for delivering reliable and effective enzymes which can lead towards attracting and retaining customers. Quality and safety measures also minimize product recalls, warranty claims, and customer complaints, leading to cost savings | Positive Increased customer satisfaction, reduced warranty claims, and improved brand reputation |
| | | Risk | The retention of customers is heavily reliant on maintaining high levels of product quality and safety. Any shortcomings in meeting customer expectations can negatively impact revenue | The Company follows quality control and quality assurance processes to ensure that each product manufactured meets the high quality standards established by the Company | Negative Can lead to product withdrawals, recalls, regulatory action, decreased sales, reputational risk, increased litigation followed by increase in litigation cost |
| 15. | Corporate governance | Opportunity/ Risk | Ensuring robust corporate governance is fundamental to fulfilling the objectives of the organization, as any risks have the potential to erode the trust of the stakeholders, dent the reputation of the organization, and may disrupt its business | The Board effectiveness is enhanced by selecting the right mix of individuals to serve on the Board, with the requisite qualifications, expertise and experience, who can collectively serve the best interests of all stakeholders, maintain board and management accountability and drive corporate ethics, values and sustainability | Positive Improved stakeholder trust and potential revenue growth Negative Decreased trust leading to loss of investors or customers |

| 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) |
|--------|---------------------------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 16. | Investment in R&D | Opportunity | To attain operational excellence and generate value for our stakeholders, we aim to bolster our research capabilities by utilizing state-of-the-art technologies and establishing world-class laboratories | The Company has wide talent pool for every division it operated in. By adopting new technological innovations, Advanced Enzymes can gain a competitive edge and explore new opportunities for sustainable growth in the long run | Positive Potential for new product development and revenue growth |
| | | Risk | The Company operates in highly volatile & evolving industry that needs continuous and efficient R&D. Many a times R&D takes more than expected time & resources, leading to the cost escalation. At times, despite quality research the Company may not get the desired output which may lead to the delayed product launch resulting in the lower ROI from R&D | | Negative Cost escalation due to elongated R&D timeline and revenue loss due to delayed product launch |
| 17. | Regulatory compliance | Risk | The enzymes and probiotics industry is subject to extensive regulation, and the regulatory framework is continuously evolving in response to the impacts of globalization, the emergence of new markets, the introduction of new technologies, and the increasing expectations of patients, investors, and regulators | Maintaining the highest standards of quality and adhering to applicable regulatory requirements are top priorities for us. Our facilities located nationwide follow Good Manufacturing Practice (GMP) guidelines | Negative Fines, penalties, and potential revenue losses due to non-compliance |

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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 referred as P1-P9 as given below:

P1 - Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable.

P2 - Businesses should provide goods and services in a manner that is sustainable and safe.

P3 - Businesses should respect and promote the well-being of all employees, including those in their value chains.

P4 - Businesses should respect the interests of and be responsive to all its stakeholders.

P5 - Businesses should respect and promote human rights.

P6 - Businesses should respect and make efforts to protect and restore the environment.

P7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 - Businesses should promote inclusive growth and equitable development.

P9 - Businesses should engage with and provide value to their consumers in a responsible manner.

| S. No. | 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 the entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | N | Y | Y |
| | b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | N | Y | Y |
| | c. Weblink of the policies, if available | www.advancedenzymes.com/investors/corporategovernance/#codes-and-policies | | | | | | | | |
| 2. | Whether the entity has translated the policy into procedures. (Yes/No) | Y | Y | Y | Y | Y | Y | N | Y | Y |
| 3. | Do the enlisted policies extend to your value chain partners? (Yes/No)* | Y | Y | Y | Y | Y | Y | N | Y | Y |
| 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 | ISO 9001:2015 | Food Safety System Certifications (FSSC) 22000, ISO 9001:2015, Halal , Kosher, WHO-GMP , GMP Plus, Written Confirmation, Input for Organic Processing /Production, Export Inspection Agency, Global Organic Textile Standard (GOTS) | ISO 45001:2018 | ISO 9001:2015 | Halal Certification, Kosher Certification | ISO 14001:2015, ZDHC MRSL level 3.0 conformance certificate | Export Inspection Agency, Written Confirmation | - | WHO-GMP Certification, Food Safety System Certifications (FSSC) 22000 |

| S. No. | Disclosure questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 [#] | P 8 | P 9 |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|------------------|-----|-----|
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any | N | N | N | N | N | N | NA | N | N |
| 6. | Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met. | <p>The Company uses eco-friendly methods to create sustainable products, making it a comprehensive offering for both customers and end users. The Company is currently working on establishing emission targets that align with the Science Based Targets initiative, which offers a specific plan for companies to decrease their carbon emissions.</p> <ul style="list-style-type: none"> The Company has implemented a human rights policy distributed to all its employees. The employees are fully informed about workplace ethics, labour laws, and other relevant policies through various means of communication such as display boards, handbooks, and other forms of communication. The Company takes measures to prevent the use of forced or child labor within the workplace and conduct thorough compliance audit to ensure this policy is upheld. The Company takes measures to abide by the laws and regulations in India and in other countries where it conducts business. Additionally, a Whistle Blower Policy is in place that enables directors and employees to report any concerns without fear of retaliation. The Company strives to strengthen its relationships with stakeholders by actively seeking their perspectives on topics that are important to them. This includes issues related to the environment, society, and the economy that may impact the Company ability to generate value. By gaining these insights, the Company can better understand how the stakeholders perceive value, pinpoint emerging trends, identify potential risks and opportunities, and develop appropriate strategic responses. | | | | | | | | |
| Governance, leadership and oversight | | | | | | | | | | |
| 7. | Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements | <p>In our Annual Report and Business Responsibility and Sustainability Report, we have addressed all crucial matters concerning business responsibility and sustainability at Advanced Enzyme Technologies Limited. However, I would like to take this opportunity to articulate our unchanging values and strategic priorities regarding business resilience and sustainability. These times are challenging for everyone in various ways, as humanity grapples with combating climate change, eradicating violent conflict, fostering community development, and conducting ethical, transparent, and responsible business. We must prioritize inclusive growth and sustainable development without sacrificing the unique developmental requirements of different regions and the welfare of the poor and marginalized. We have consistently endeavored to include all stakeholders in our journey of growth and progress. It is imperative that we always conduct our business responsibly and sustainably, with trust and transparency. We also encourage and support our suppliers, vendors, distributors, partners, and other stakeholders to adopt the same principles. On behalf of the board and management, I would like to express our commitment to continue conducting our business ethically and responsibly, with the interests of all stakeholders guiding our conduct.</p> | | | | | | | | |
| 8. | Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies) | Mr. Vasant Rathi Chairman & Non-Executive Director DIN: 01233447 | | | | | | | | |
| 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 | Yes Mr. Mukund Kabra Whole-time Director DIN: 00148294 | | | | | | | | |

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10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether the 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 the above policies and follow-up action | Board Members or senior leadership team review the effectiveness of policies and procedures and recommend necessary changes | | | | | | | | | Periodic or need-based | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Senior management reviews and issues a Statutory Compliance Certificate to the Board of Directors | | | | | | | | | Periodic or need-based | | | | | | | | |

| | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|------------------|-----|-----|
| 11. Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 [#] | P 8 | P 9 |
| The independent assessment has not been carried out by the Company. However, an internal evaluation is carried out on a periodical basis. | | | | | | | | | |

12. If the 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) | | | | | | | | | |

[#]Note: Presently, AETL is not engaged in influencing public and regulatory policy.

^{*}The value chain partners are encouraged to adhere to these policies, as applicable or expected from responsible businesses.

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 categorised as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity 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 | 6 | The Company acquaints its director(s) operations, financials, risk management framework, business, annual budget and other important information update, primarily during the Board and Committee meetings and Indore Plant visit | 100.00% |
| Key Managerial Personnel | 7 | Programs for familiarisation as mentioned above including Prevention of Sexual Harassment awareness training | 100.00% |
| Employees other than BoD & KMPs | 35 | Leadership Workshop, Prevention of Sexual Harassment, Data Integrity, Labour law-new labour codes, fire safety training, pharma regulations codes, Awareness regarding FSSC 22000 Ver. 6.0 | 57.30% |
| Workers | 40 | Labour law-new labour codes, fire safety trainings, pharma regulations codes, Awareness regarding FSSC 22000 Ver. 6.0, Awareness of ISO standards, current Good Manufacturing Practices (CGMP), Good Distribution Practices (GDP) HALAL etc. | 66.45% |

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:

| | NGRBC principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in ₹) | Brief of the case | Has an appeal been preferred? (Yes/No) |
|--------------|-----------------|---------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Penalty/fine | 1 | Office of the Commissioner of GST, Nashik | 36,000 | Details of E way bill not found on the invoice raised by the Company and no other supporting evidence of actual movement of goods was shown, pertaining to Input Tax Credit (ITC) | No |
| | | Maharashtra Pollution Control Board | 18,801 | Late implementation of effluent treatment plant at one of the premises of the Company | No |
| | | Customs, Excise and Service Tax Appellate Tribunal | 100,000 | The Customs, Excise and Service Tax Appellate Tribunal has set aside the order passed by the learned Commissioner of Central Excise, Customs and Service Tax, Nashik-II, dated December 14, 2016, which had disallowed the CENVAT credit and imposed a penalty of Rs. 5,00,000 on the Head Office of the Company at Thane. The Company had filed an appeal against the said order, pursuant to which the Appellate Tribunal set aside the order of the Commissioner by allowing the CENVAT credit and reducing the penalty imposed on the Head Office of the Company to Rs. 100,000. | No |

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| | NGRBC principle | Name of the regulatory/enforcement agencies/judicial institutions | Amount (in ₹) | Brief of the case | Has an appeal been preferred? (Yes/No) |
|------------------------|-----------------|-------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Settlement | - | - | - | - | - |
| Compounding fee | 1 | Reserve Bank of India | 64,327 | The Company had written off the loan granted to a foreign subsidiary including the interest thereto without submitting the requisite documents to the AD Bank as required under Regulation 16A(1) of the FEMA (Transfer or Issue of any Foreign Security) Regulations notified under Notification No. 120/RB-2004 dated July 07, 2004 as amended from time to time | No |

Non-Monetary

| | |
|---------------------|-----|
| Imprisonment | NIL |
| Punishment | |

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

| Case details | Name of the regulatory/enforcement agencies/judicial institutions |
|--------------|-------------------------------------------------------------------|
| NIL | NIL |

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

Yes, AETL has a robust anti-corruption and anti-bribery policy outlined in its Code of Conduct and Ethics Policy. The policy applies to the Board of Directors, senior management personnel and all employees. It strictly prohibits the acceptance or offering of gifts, donations, remuneration, or any other benefits to influence business favours. Bribery, whether direct or indirect, is strongly discouraged, aligning with the Prevention of Corruption Act, 1988 (as amended from time to time) and other relevant legislation globally.

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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:

| | FY 2025-26 | | FY 2024-25 | |
|-----------------------------------------------------------------------------------------------------|------------|---------|------------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of conflict of interest of the Directors | NIL | | NIL | |
| Number of complaints received in relation to issues of conflict of interest of the KMPs | | | | |

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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

| | FY 2025-26 | FY 2024-25 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 67.31 | 40.57* |

*Note: Due to regrouping, Trade Payable numbers have undergone changes and accordingly the ratio is also modified.

9. **Open-ness of business**

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

| Parameter | Metrics | FY 2025-26 | FY 2024-25 |
|----------------------------|----------------------------------------------------------------------------------------|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | - | - |
| | b. Number of trading houses where purchases are made from | - | - |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | - | - |
| Concentration of Sales | a. Sales to dealers/distributors as % of total sales | 25.87% | 23.57% |
| | b. Number of dealers/distributors to whom sales are made | 104 | 88 |
| | c. Sales to top 10 dealers/distributors as % of total sales to dealers/Distributors | 69.27% | 71.04% |
| Shares of RPT in | a. Purchases (Purchases with related parties/Total purchases) | 33.22% | 33.30% |
| | b. Sales (Sales to related parties/Total sales) | 19.36% | 27.67% |
| | c. Loans & advances (Loans & advances given to related parties/Total loans & advances) | - | - |
| | d. Investments (Investments in related parties/Total investments made) | 79.12% | 87.36% |

Leadership Indicators

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

| Total number of awareness campaign held | Topics/Principles covered under the training | % age of value chain programme partners covered (by value of business done with such partners) under the awareness programmes |
|-----------------------------------------|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| | No | |

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, AETL implements stringent measures to prevent and manage conflict of interest among its Board members, senior management personnel and employees. The Code of Conduct and Ethics policy prohibits Board members from engaging in activities conflicting with the Company's interests. Independent Directors are granted freedom in their professional endeavours, while ensuring transparency. Specific scenarios leading to conflicts, such as interference with duties or investments compromising responsibility, are outlined. Transactions involving related parties are disclosed to the Board as per legal requirements, with ordinary business dealings exempted.

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

Essential Indicators

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

| | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts |
|-------|-------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| R&D | 100.00% | 100.00% | • Developed next-generation engineered proteins |
| Capex | 100.00% | 100.00% | • Developed Enzymes and probiotics. Enzymes can often replace chemicals or processes that present safety or environmental issues. |

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

Yes, the Company sources its raw materials locally, thereby reducing its carbon footprint. The Company has established a supplier sustainability criterion and implemented a process for vendor selection. This encompasses adhering to the Safety, Health and Environment Policy, complying with legal requirements, and obtaining ISO certification, among others. Additionally, the Company makes a sincere effort to procure raw materials from suppliers who comply with regulatory requirements.

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

Approximately 90% of sourcing is procured sustainably.

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.

- Plastics, E-waste, Hazardous waste, and other waste are disposed of through authorised scrap dealers registered with the State Pollution Control Board
- Hazardous waste generated in the process is reprocessed in-house at one of the plants and used as one of the raw materials in the manufacturing of other application products
- Liquid waste from the R&D centre is treated according to the State Pollution Control Board protocol, and the treated waste is used for watering plants

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.

No, given the nature of business, Extended Producer Responsibility (EPR) is not applicable to the Company.

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 Product/Service | % of total turnover contributed | Boundary for which the Life Cycle Perspective/ Assessment was conducted | Whether conducted by an independent external agency (Yes/No) | Results communicated in the public domain (Yes/No) If yes, provide the weblink |
|----------|-------------------------|---------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------|
| 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.

| Name of the Product / Service | Description of the risk / concern | Action / taken |
|-------------------------------|-----------------------------------|----------------|
| NA | | |

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

| Indicate input material | Recycled or reused input material to total material (%) | |
|-------------------------|---------------------------------------------------------|------------|
| | FY 2025-26 | FY 2024-25 |
| Raw Material* | 12.49 | 13.79 |

Note: *As multiple raw materials are consumed during the process, the name of each raw material cannot be mentioned

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

| | FY 2025-26 | | | FY 2024-25 | | |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
| | Reused | Recycled | Safely disposed | Reused | Recycled | Safely disposed |
| Plastics (including packaging) | NIL | NIL | NIL | NIL | NIL | NIL |
| E-waste | NIL | NIL | NIL | NIL | NIL | NIL |
| Hazardous waste | NIL | NIL | NIL | NIL | NIL | NIL |
| Other waste | NIL | NIL | NIL | NIL | NIL | NIL |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in the respective category |
|---------------------------|---------------------------------------------------------------------------------------------------------|
| NIL | |

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

Essential Indicators

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

| Category | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|----------------|--------------------|----------------|--------------------|---------------|--------------------|---------------|---------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity benefits | | Day care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 279 | 187 | 67.03% | 279 | 100.00% | NA | NA | 92 | 32.97% | NA | NA |
| Female | 84 | 13 | 15.48% | 84 | 100.00% | 84 | 100.00% | NA | NA | NA | NA |
| Total | 363 | 200 | 55.10% | 363 | 100.00% | 84 | 23.14% | 92 | 25.34% | NA | NA |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 33 | 33 | 100.00% | 33 | 100.00% | NA | NA | 0 | 0.00% | NA | NA |
| Female | 5 | 5 | 100.00% | 5 | 100.00% | 5 | 100.00% | NA | NA | NA | NA |
| Total | 38 | 38 | 100.00% | 38 | 100.00% | 5 | 13.16% | 0 | 0.00% | NA | NA |

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

| Category | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|----------------|--------------------|----------------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity benefits | | Day care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent workers | | | | | | | | | | | |
| Male | 47 | 47 | 100.00% | 47 | 100.00% | NA | NA | NA | NA | NA | NA |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | NA | NA | NA | NA | NA | NA |
| Total | 47 | 47 | 100.00% | 47 | 100.00% | NA | NA | NA | NA | NA | NA |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 305 | 34 | 11.00% | 305 | 100.00% | NA | NA | NA | NA | NA | NA |
| Female | 10 | 1.00 | 10.00% | 10 | 100.00% | NA | NA | NA | NA | NA | NA |
| Total | 315 | 35 | 11.11% | 315 | 100.00% | NA | NA | NA | NA | NA | NA |

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

| | FY 2025-26 | FY 2024-25 |
|-----------------------------------------------------------------------------|------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.58% | 0.12% |

2. Details of retirement benefits, for current financial year and previous financial year:

| Benefits | FY 2025-26 | | | FY 2024-25 | | |
|--------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with authority (Y/N/NA) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with authority (Y/N/NA) |
| PF | 100.00% | 100.00% | Y | 91.67% | 92.93% | Y |
| Gratuity | 99.00% | 12.98% | Y | 91.41% | 16.16% | Y |
| ESI | 23.19% | 87.02% | Y | 17.68% | 80.81% | Y |
| Others - Super Annuation | 14.46% | 0.00% | Y | 15.66% | 0.00% | 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, depending on the accessibility requirement of an employee under different departments of our premises / offices, the arrangements are done accordingly. In compliance with the requirements of the Rights of Persons with Disabilities Act, 2016, the plants and offices are accessible by differently abled persons.

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

Yes, AETL is committed to maintaining an Equal Opportunity Policy aimed at nurturing an inclusive workplace environment. The Company provides equal employment opportunities and ensures fair treatment for all employees, regardless of gender, age, physical ability, beliefs, religion, sexual orientation, ethnicity, caste, or any other discriminatory factor. The Company values the diversity within its workforce and actively supports the development and growth of talent within the organisation. Moreover, AETL believes that optimal performance is achieved when there is an environment of mutual trust and collaboration among all employees.

Weblink: www.advancedenzymes.com/investors/corporate-governance/#codes-and-policies

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 | 100% | 100% | NIL | NIL |
| Female | 80% | 80% | NIL | NIL |
| Total | 86% | 86% | NIL | NIL |

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:

AETL prioritises fostering a work culture based on mutual trust and respect. Recognising that grievances may arise regarding supervisors, co-workers, or working conditions, the Company has implemented a well-defined, structured, and hierarchical procedure for addressing such concerns. Employees are encouraged to first raise their grievances with their reporting managers and HR representatives. If the grievances remain unresolved, they have the option to escalate the matter to AETL's senior management team. Furthermore, the Company regularly reviews and adjusts this process as needed based on evolving circumstances and the specific needs of different employee categories.

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|-----------------------------------------------------------------|
| Permanent Workers | Yes (as mentioned above) |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | FY 2025-26 | | | FY 2024-25 | | |
|---------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------|-------------|
| | Total Employees/Workers in the respective category (A) | No. of Employees/Workers in the respective category who are part of association(s) or Union (B) | % (B/A) | Total Employees/Workers in the respective category (C) | No. of Employees/Workers in the respective category who are part of association(s) or Union (D) | % (D/C) |
| Total Permanent employee | 362 | NIL | NIL | 290 | NIL | NIL |
| Male | 278 | NIL | NIL | 215 | NIL | NIL |
| Female | 84 | NIL | NIL | 75 | NIL | NIL |
| Total Permanent workers | 47 | 47 | 100% | 48 | 48 | 100% |
| Male | 47 | 47 | 100% | 48 | 48 | 100% |
| Female | NA | NA | NA | NA | NA | NA |

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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 | 312 | 215 | 68.91% | 307 | 98.40% | 298 | 188 | 63.09% | 193 | 64.77% |
| Female | 89 | 18 | 20.22% | 89 | 100.00% | 98 | 58 | 59.18% | 66 | 67.35% |
| Total | 401 | 233 | 58.10% | 396 | 98.75% | 396 | 246 | 62.12% | 259 | 65.40% |
| Workers | | | | | | | | | | |
| Male | 352 | 352 | 100.00% | 47 | 13.35% | 287 | 220 | 76.66% | 152 | 52.96% |
| Female | 10 | 10 | 100.00% | 0 | 0.00% | 10 | 6 | 60.00% | 6 | 60.00% |
| Total | 362 | 362 | 100.00% | 47 | 12.98% | 297 | 226 | 76.09% | 158 | 53.20% |

9. Details of performance and career development reviews of Employees and Workers:

| Category | FY 2025-26 | | | FY 2024-25 | | |
|------------------|------------|------------|----------------|------------|------------|----------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 312 | 312 | 100.00% | 298 | 298 | 100.00% |
| Female | 89 | 89 | 100.00% | 98 | 98 | 100.00% |
| Total | 401 | 401 | 100.00% | 396 | 396 | 100.00% |
| Workers | | | | | | |
| Male | 352 | 47 | 13.35% | 287 | 287 | 100.00% |
| Female | 10 | 0 | 0.00% | 10 | 10 | 100.00% |
| Total | 362 | 47 | 12.98% | 297 | 297 | 100.00% |

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, AETL has established a robust occupational health & safety management system certified under ISO 45001, meeting the requirements for an Occupational Health & Safety (OH&S) management system across all its units. The system covers all employees, including regular staff and contractors, encompassing 100% of the organisation. Additionally, the Company adheres to legal regulations, such as the Occupational Safety, Health and Working Conditions Code, 2020, the Boilers Act, the Environment Protection Act, and other relevant government mandates, ensuring comprehensive compliance with health & safety standards.

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

AETL is committed to fostering a safe and healthy work environment across its premises, prioritising the prevention of safety incidents and work-related illnesses. The Company has established an organised and systematic procedure for identifying potential hazards, evaluating associated risks, and implementing measures to mitigate and control them effectively. Moreover, the Company's approach focusses on taking appropriate actions to eliminate or minimise risks, while creating awareness among all staff and workers to actively participate in maintaining workplace safety.

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

Yes, AETL actively promotes a culture of reporting near-miss incidents among its employees to identify potential risks and prevent future incidents. Additionally, each site has a dedicated procedure for reporting work-related hazards, injuries, unsafe conditions, and acts, ensuring that any concerns are promptly addressed and appropriate measures are implemented to maintain a safe working environment.

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

Yes, AETL ensures the well-being of its employees by conducting periodic medical check-ups and providing personal accident insurance coverage.

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 | | |
| | Workers | | |
| No. of fatalities | Employees | | |
| | Workers | | |
| High-consequence work-related injury or ill-health (excluding fatalities) | Employees | | |
| | Workers | | |

* including the contract workforce

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

AETL has established an environmental, health, and safety (EHS) Committee at the plant level, comprising both management and worker representatives, to oversee environmental, health, and safety initiatives. Regular meetings of the EHS Committee are held to address various issues, including identifying training needs, reviewing Hazard Identification and Risk Assessment (HIRA), and proposing enhancements. Following these discussions, necessary corrective and preventive measures are implemented to maintain a secure and healthy work environment. Additionally, comprehensive fire safety arrangements are in place, ensuring a safe and healthy workplace for all employees & workers.

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

| | FY 2025-26 | | | FY 2024-25 | | |
|--------------------|-----------------------|-------------------------------------------|---------|-----------------------|-------------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working conditions | NIL | | | NIL | | |
| Health & safety | 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% of the plants were assessed as follows: - Nashik: Entire plant assessment as per ISO 45001:2018, assessment by Jt. Director Health and Safety |
| Working conditions | - Pithampur: Entire plant has been assessed by IR class as per FSSAI guidelines. - As per FSSC 22000 certification |

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

Not Applicable

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Leadership Indicators

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

(A) **Employees** – Yes, AETL provides either in form of mediclaim or accidental death insurance policy and other benefits.

(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:**

AETL commits to complying with current regulations by withholding and depositing all applicable statutory dues related to its transactions. This adherence undergoes rigorous examination as part of internal statutory audits.

3. **Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

| | Total number of affected Employees/Workers | | Number of Employees/Workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|------------------|--------------------------------------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 |
| Employees | NIL | NIL | NIL | NIL |
| Workers | | | | |

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

No

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

| | % of value chain partners (by value of business done with such partners) that were assessed |
|------------------------------------|---------------------------------------------------------------------------------------------|
| Health and safety practices | NIL |
| 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:**

NIL

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity:**

AETL considers anyone or any entity directly or indirectly influencing its operations or business chain as a crucial stakeholder. This includes customers, shareholders, suppliers, communities, government and regulatory bodies, and employees. The Company conducts periodic mapping exercises to identify and engage with these stakeholders effectively.

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

| Stakeholder group | Whether identified as vulnerable & marginalised 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 | One-on-one interactions, e-mail, senior management meet and internal communication platforms | Quarterly, annually and need-based | Career development, salary and other perquisites, work ethics, policy communication and team building |
| Shareholders | No | Press releases, e-mail, media releases, annual general meeting, stock exchange(s) intimations and website | Quarterly, half-yearly, annual and need-based | Financial performance, key risks and mitigation, operational highlights, share price appreciation and dividend distribution |
| Customers | No | E-mail, SMS, pamphlets, advertisement, website and meetings | Ongoing & need-based | Superior customer service throughout the life cycle |
| Suppliers | No | E-mail, website and meetings | Ongoing and need-based | Timely delivery, payment terms & conditions and the quality of goods procured |
| Communities | Yes | E-mail, meetings, telecommunications, and one-on-one meetings | Ongoing | CSR, community complaints, awareness programme and community development |
| Media | No | Press meets, management interviews, conference calls, newspaper, advertisement and website | Quarterly or need-based | Business and industry updates and quarterly results |
| Governments and Regulatory bodies | No | Meetings and visits | Need-based | Compliance, governance practices and regulatory approvals |

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Leadership Indicators

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

AETL employs multiple communication channels to actively engage with its diverse stakeholders. This indomitable dedication to ongoing, proactive dialogue with key stakeholders empowers the Company to consistently enhance its strategies and performance. Priority is given to crafting policies and programmes that uphold principles of equity and transparency, fostering a well-rounded approach that considers the interests of all stakeholders.

2. Whether stakeholder consultation is used to support identifying and managing 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, AETL actively collaborates with a diverse range of stakeholders to gain profound insights into their expectations and benchmark its practices against industry standards. Continuously and actively striving to understand the impact of its sustainability strategy and future priorities, the Company engages in regular consultations with both internal and external stakeholders. These consultations play a pivotal role in shaping the Company's CSR agenda and sustainability initiatives, ensuring alignment with stakeholder needs and preferences.

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

AETL is dedicated to enhancing the well-being of marginalised and disadvantaged groups in society, emphasising sustainable livelihoods and nurturing a robust human capital ethos. Through its Corporate Social Responsibility (CSR) policy, the Company directs its efforts across various sectors, including education, skills development, healthcare, sanitation, environmental sustainability, women's empowerment, and rural development. By concentrating on specific areas requiring improvement, AETL strives to elevate living standards and contribute to overall societal advancement through the following initiatives:

- Collaborating with trusts and NGOs to allocate resources for CSR activities
- Initiating specific initiatives, such as vocational training for differently-abled adults, addressing malnutrition and educational deficiencies among tribal children, treating thalassemia patients and supporting educational endeavours
- Prioritising assistance to children, the elderly, women, differently-abled individuals and impoverished communities

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 | | | FY 2024-25 | | |
|------------------------|------------|--------------------------------------|----------------|------------|--------------------------------------|----------------|
| | Total (A) | No. of Employees/Workers covered (B) | % (B/A) | Total (C) | No. of Employees/Workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 363 | 363 | 100.00% | 290 | 290 | 100.00% |
| Other than permanent | 38 | 38 | 100.00% | 106 | 106 | 100.00% |
| Total Employees | 401 | 401 | 100.00% | 396 | 396 | 100.00% |
| Workers | | | | | | |
| Permanent | 47 | 47 | 100.00% | 48 | 48 | 100.00% |
| Other than permanent | 315 | 315 | 100.00% | 249 | 249 | 100.00% |
| Total Workers | 362 | 362 | 100.00% | 297 | 297 | 100.00% |

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

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|-----------------------------|------------|-----------------------|---------|------------------------|---------|------------|-----------------------|---------|------------------------|---------|
| | Total (A) | Equal to Minimum wage | | More than Minimum wage | | Total (D) | Equal to Minimum wage | | More than Minimum wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 279 | 40 | 14.34% | 239 | 85.66% | 215 | 17 | 7.91% | 198 | 92.09% |
| Female | 84 | 3 | 3.57% | 81 | 96.43% | 75 | 12 | 16.00% | 63 | 84.00% |
| Other than permanent | | | | | | | | | | |
| Male | 33 | 33 | 100.00% | 0 | 0.00% | 83 | 10 | 12.05% | 73 | 87.95% |
| Female | 5 | 5 | 100.00% | 0 | 0.00% | 23 | 12 | 52.17% | 11 | 47.83% |
| Workers | | | | | | | | | | |
| Permanent | | | | | | | | | | |
| Male | 47 | 0 | 0.00% | 47 | 100.00% | 48 | 0 | 0.00% | 48 | 100.00% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Other than permanent | | | | | | | | | | |
| Male | 305 | 305 | 100.00% | 0 | 0.00% | 239 | 239 | 100.00% | 0 | 0.00% |
| Female | 10 | 10 | 100.00% | 0 | 0.00% | 10 | 10 | 100.00% | 0 | 0.00% |

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

a. Median remuneration/wages: (in million)

| | Male | | Female | |
|----------------------------------|--------|-------------------------------------------------------------|--------|-------------------------------------------------------------|
| | Number | Median remuneration/salary/wages of the respective category | Number | Median remuneration/salary/wages of the respective category |
| Board of Directors (BoD) | 5 | 1.31 | 3 | 0.78 |
| Key Managerial Personnel | 3 | 15.63 | 0 | 0.00 |
| Employees other than BoD and KMP | 309 | 0.50 | 89 | 0.61 |
| Workers | 47 | 1.03 | 0 | 0.00 |
| Contractual Workers | 305 | 0.25 | 10 | 0.28 |

Notes:

1. The Commission payable to Board members as of March 31, 2026, has been considered to determine the median remuneration of BoD. Sitting fees paid to Independent Directors have not been considered
2. For the purpose of the above disclosure, the remuneration (excluding Commission) of Mr. Mukund Kabra (Whole-Time Director & KMP) has been considered to determine the median remuneration for KMPs
3. The median remuneration calculated for KMPs excludes the Commission/Annual Incentives, Leave encashment, gratuity and ESOP (as may be/wherever applicable)

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

| | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Gross wages paid to females as % of total wages | 14.22% | 16.77% |

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, the Human Resources Department, Board and Senior Management hold responsibility for addressing human rights issues at AETL. The Company's human rights policy extends its applicability to all relevant stakeholders.

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

The core principle at the Company is that any stakeholder should be able to raise their grievances and should be able to report any breach or perceived violation, with complete confidence and trust, confidentially and anonymously and without fear of retaliation. They should be able to report any breach of policies and procedures in the Company. The grievance can be reported in the following manner, a) General Human Right Grievances – To be addressed to Human Resource Department, Immediate supervisor, team lead of the department, with adequate arrangement for escalation, b) Any Sexual Harassment related incidents should be reported to Prevention of Sexual Harassment Committee (i.e. Internal Complaints Committee), Head - Human Resources / the Board.

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

| | FY 2025-26 | | | FY 2024-25 | | |
|-----------------------------------|-----------------------|-------------------------------------------|---------|-----------------------|-------------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual harassment | NIL | NIL | | NIL | NIL | |
| Discrimination at workplace | | | | | | |
| Child Labour | | | | | | |
| Forced Labour/Involuntary Labour | | | | | | |
| Wages | | | | | | |
| Other human rights-related issues | | | | | | |

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

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

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

AETL is committed to maintaining a safe and secure workplace, free from violence, harassment, intimidation, or any other unsafe or disruptive conditions stemming from internal or external threats. Responsibility for preventing negative repercussions for those reporting discrimination or harassment is shared by the Head of Human Resources, departmental team leads/managers, Management and the Board, supported by appropriate escalation procedures. This dedication extends to interactions with third-parties during business operations. Furthermore, employees are encouraged to express their opinions openly.

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

Yes, the human rights requirements is covered in detail in AETL Code of Conduct. The 'AETL Code of Conduct and Ethics' is available at: www.advancedenzymes.com/investors/corporate-governance/#codes-and-policies

10. Assessments for the year:

| | % of your plants and offices that were assessed (by the entity or statutory authorities or third parties) |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Child Labour | 100% (Assessed during various audits) |
| 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

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Leadership Indicators

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

Despite no grievances or complaints regarding human rights issues, AETL remains proactive in implementing measures to uphold and protect the rights of all employees and workers. The Company's human rights policy is publicly accessible. It encompasses several essential principles, including the prohibition of child labour and forced labour, the promotion of a harassment-free workplace, ensuring non-discrimination through equal opportunity practices, fostering diversity and freedom of association, providing compensation above legal requirements and adhering to standard working hours as mandated by relevant laws.

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

Not Applicable

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, AETL ensures that the accessibility needs of visitors are accommodated at its offices or premises. In accordance with the Rights of Persons with Disabilities Act, 2016, the Company's plants and offices are designed to be accessible to individuals with different abilities.

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 | Nil, the Company holds its value chain partners to the same high standards of corporate values, ethical principles, and human rights that it adheres to in all of its business operations. Although no specific evaluation regarding value chain partners has been conducted, this is an ongoing commitment. |
| 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 | FY 2024-25 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| From renewable sources (in GJ) | | |
| Total electricity consumption (A) | 1,471 | 1,163 |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumed from renewable sources (A+B+C) | 1,471 | 1,163 |
| From non-renewable sources (in GJ) | | |
| Total electricity consumption (D) | 44,355 | 35,637 |
| Total fuel consumption (E) | 1,89,226 | 1,46,437 |
| Coal | 1,62,610 | 1,28,970 |
| Furnace oil & LDO | 25,366 | 15,960 |
| Diesel | 1,250 | 1,507 |
| Energy consumption through other sources (F) | - | - |
| Total energy consumed from non-renewable sources (D+E+F) | 2,33,581 | 1,82,074 |
| Total energy consumed (A+B+C+D+E+F) | 2,35,052 | 1,83,238 |
| Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations) | 5.19 * 10 ⁻⁵ GJ/₹ | 5.21 * 10 ⁻⁵ GJ/₹ |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) | 1.06 * 10 ⁻³ GJ/\$ | 1.08 * 10 ⁻³ GJ/\$ |
| Energy intensity in terms of physical output | 4.12 * 10 ⁻² GJ/kg | 4.02 * 10 ⁻² GJ/kg |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

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

No independent assessment was carried out by any external agency.

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

No

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

| Parameter | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | NIL | NIL |
| (ii) Groundwater | NIL | NIL |
| (iii) Third-party water - Municipal Corporation | 157,686 | 136,844 |
| (iv) Seawater/desalinated water | NIL | NIL |
| (v) Others | NIL | NIL |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 157,686 | 136,844 |
| Total volume of water consumption (in kilolitres) | 157,686 | 136,844 |
| Water intensity per rupee of turnover (water consumed/turnover) | 3.48 * 10 ⁻⁵ Kilo litres/₹ | 3.89 * 10 ⁻⁵ Kilo litres/₹ |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) | 7.08 * 10 ⁻⁴ Kilo litres/\$ | 8.05 * 10 ⁻⁴ Kilo litres/\$ |
| Water intensity in terms of physical output | 2.76 * 10 ⁻² Kilo litres/kg | 3.00 * 10 ⁻² Kilo litres/kg |
| Water intensity (optional) – the entity may select the relevant metric | - | - |

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

No independent assessment was carried out by any external agency.

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4. Provide the following details related to water discharged:

| Parameter | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To surface water | | |
| No treatment | NIL | NIL |
| With treatment – please specify level of treatment | NIL | NIL |
| (ii) To groundwater | | |
| No treatment - Potable water use for Gardening | 5,614 | 6,480 |
| With treatment – (Toilet wash water - passed through brick-bite Soak Pits) | 10,500 | 6,950 |
| (iii) To seawater | | |
| No treatment | NIL | NIL |
| With treatment – please specify level of treatment | NIL | NIL |
| (iv) Sent to third-parties | | |
| No treatment | NIL | NIL |
| With treatment – please specify level of treatment | NIL | NIL |
| (v) Others | | |
| No treatment | NIL | NIL |
| With treatment – The effluent is treated in an ETP to achieve a pH level of 7, and the treated water shall be reused for gardening. | 0.55 | NIL |
| Total water discharged (in kilolitres) | 16,115 | 13,430 |

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

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

Yes, AETL has implemented a mechanism for Zero Liquid Discharge (ZLD), featuring a three-stage forced feed evaporation plant. This system efficiently treats both process effluent and equipment wash water, generating steam that is condensed to create recycled water suitable for various utilities like boilers, water-cooled compressors, and cooling towers.

After the evaporation process, resulting slurry and sludge undergo further treatment by drying them in a cage mill. This step yields a non-hazardous powder used as a raw material for non-pharmaceutical application products, ensuring minimal waste generation.

This ZLD system, operational since 2003, highlights its longstanding effectiveness and reliability. It comprises key components, such as an Effluent Treatment Plant (ETP), Mechanical Vapor Recompression Evaporator (MEE), and a dryer. Together, these components form a closed-loop system that efficiently manages liquid waste, while minimising environmental impact.

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 | FY 2024-25 |
|-------------------------------------|---------------------|------------|------------|
| NOx | Mg/Nm ³ | 35.44 | 28.28 |
| SOx | Mg/Nm ³ | 20.95 | 24.22 |
| Particulate matter (PM) | Mg/Nm ³ | 95.09 | 88.46 |
| Persistent organic pollutants (POP) | Mg/Nm ³ | 0.57 | 2.98 |
| Volatile organic compounds (VOC) | Mg/Nm ³ | 0.79 | 1.23 |
| Hazardous air pollutants (HAP) | Mg/Nm ³ | 49.02 | 39.86 |
| Others – please specify | Mg/Nm ³ | NA | NA |

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

Yes

- Ashwamedh Engineers & Consultants- Laboratory services division, Nashik
- Azis Labs, Pithampur, Madhya Pradesh

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

| Parameter | Unit | FY 2025-26 | FY 2024-25 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------|-------------------------------|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 25,988 | 20,232 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 8,974 | 7,210 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | Metric tonnes of CO ₂ equivalent | 7.72 * 10 ⁻⁶ MT/₹ | 7.81 * 10 ⁻⁶ MT/₹ |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) | Metric tonnes of CO ₂ equivalent | 1.57 * 10 ⁻⁴ MT/\$ | 1.61 * 10 ⁻⁴ MT/\$ |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | Metric tonnes of CO ₂ equivalent | 6.13 * 10 ⁻³ MT/kg | 6.03 * 10 ⁻³ MT/kg |
| Total Scope 1 and Scope 2 emission intensity (optional) – the entity may select the relevant metric | - | - | - |

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

Pristine International, Pithampur, Madhya Pradesh for Pithampur Plant

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

Yes, AETL has undertaken several projects to reduce greenhouse gas emissions as part of its commitment to environmental sustainability. Some of these initiatives include:

- **Solar Power Installations:** Installed a 510 KW solar plant system, reducing reliance on fossil fuels for electricity
- **Steam Condensate Recovery:** Implemented steam condensate recovery systems, to recycle hot water to feed boilers, thereby reducing the need for additional energy input and minimising greenhouse gas emissions associated with boiler operations
- **Energy Efficient Systems:** Invested in energy-efficient air conditioning systems that utilise CFC-free refrigerant gas, reducing both energy consumption and the release of ozone-depleting substances into the atmosphere
- **Cold Insulation:** Implemented cold insulation for the ducts of the Air Handling Unit (AHU) system in the Spray Dryer Plant to prevent heat gain, control condensation, improve energy efficiency, and reduce noise
- **LED Lighting:** Deployed LED lamps throughout the plant to reduce electricity consumption compared to traditional lighting systems, consequently lowering greenhouse gas emissions associated with electricity generation
- **Efficient Motor Operation:** Installed energy efficient and variable-frequency drive (VFD)-grade motors for fermenter agitation, optimising energy usage and decreasing greenhouse gas emissions resulting from motor operation
- **Preventive Maintenance:** Incorporated preventive maintenance plans for critical and utility equipment (i.e. Diesel Generator set, Electrical Substation and Power Distribution network, Blowers, Insulation, etc.) ensures efficient performance, reducing energy consumption and greenhouse gas emissions associated with equipment operation

These projects collectively contribute to AETL's efforts to reduce greenhouse gas emissions and mitigate its environmental impact.

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

| Parameter | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------|------------|------------|
| Total waste generated (in metric tonnes) | | |
| Plastic waste (A) | 8.25 | 5.73 |
| E-waste (B) | 1.81 | 1.22 |
| Bio-medical waste (C) | NIL | NIL |
| Construction and demolition waste (D) | NIL | NIL |

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| Parameter | FY 2025-26 | FY 2024-25 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| Battery waste (E) | 0.49 | 0.43 |
| Radioactive waste (F) | NIL | NIL |
| Other hazardous waste (G) | | |
| Spent Oil | 0.73 | 0.41 |
| Processed Liquid | 232.38 | - |
| Semi-solid waste | - | 268.40 |
| Other non-hazardous waste generated (H) | | |
| Corrugated Box & Packaging waste | 31.06 | 22.54 |
| Cotton waste | 0.41 | 0.27 |
| MS Scrap | 12.99 | 14.01 |
| Semi-solid waste | 105.00 | 88.00 |
| Total (A+B + C + D + E + F + G + H) | 393.11 | 401.01 |
| Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) | 8.68 * 10 ⁻⁸ MT/₹ | 1.14 * 10 ⁻⁷ MT/₹ |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) | 1.77 * 10 ⁻⁶ MT/\$ | 2.36 * 10 ⁻⁶ MT/\$ |
| Waste intensity in terms of physical output | 6.89 * 10 ⁻⁵ MT/kg | 8.81 * 10 ⁻⁵ MT/kg |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | - | - |
| (ii) Re-used | 337.38 | 356.41 |
| (iii) Other recovery operations | NIL | NIL |
| Total | 337.38 | 356.41 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | NIL | NIL |
| (ii) Landfilling | NIL | NIL |
| (iii) Other disposal operations - By sale to authorized scrap dealers | 55.73 | 44.60 |
| Total | 55.73 | 44.60 |

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

No

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

AETL ensures waste management in its operations by ensuring the following:

- **Safety and Chemical Usage:** Prioritises safe handling and minimizes the usage of hazardous chemicals in products and processes. Implements best practices for managing the resulting waste
- **Environmental Compliance:** Adheres strictly to all relevant environmental regulations to ensure responsible operations

- Resource Optimisation: Optimises resource utilisation across all plants and laboratories to minimise waste and maximise efficiency
- Energy Efficiency: Commits to improving energy efficiency through innovative techniques and ideas to reduce waste and optimise consumption

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. |
|--------|--------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
|--------|--------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|

NIL

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 an independent external agency (Yes/No) | Results communicated in the public domain (Yes/No) | Relevant weblink |
|-----------------------------------|----------------------|------|--------------------------------------------------------------|----------------------------------------------------|------------------|
|-----------------------------------|----------------------|------|--------------------------------------------------------------|----------------------------------------------------|------------------|

NA

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, AETL adheres to all applicable environmental laws, regulations and guidelines in India.

| S. No. | Specify the law/regulation/guidelines which were not complied with | Provide details of the non-compliance | Any fines/penalties/action taken by regulatory agencies such as Pollution Control Boards or by courts | Corrective action taken, if any |
|--------|--------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------|
|--------|--------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------|

NA

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Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Not applicable, we are established away from water stress locations.

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

(i) Name of the area

(ii) Nature of operations

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

| Parameter | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------|------------|------------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | NA | NA |
| (ii) Groundwater | | |
| (iii) Third-party water | | |
| (iv) Seawater/desalinated water | | |
| (v) Others | | |
| Total volume of water withdrawal (in kilolitres) | | |
| Total volume of water consumption (in kilolitres) | | |
| Water intensity per rupee of turnover (water consumed/turnover) | | |
| Water intensity (optional) – the entity may select the relevant metric | | |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into surface water | NA | NA |
| No treatment | | |
| With treatment – please specify the level of treatment | | |
| (ii) Into groundwater | | |
| No treatment | | |
| With treatment – please specify the level of treatment | | |
| (iii) Into seawater | | |
| No treatment | | |
| With treatment – please specify the level of treatment | | |
| (iv) Sent to third-parties | | |
| No treatment | | |
| With treatment – please specify the level of treatment | | |
| (v) Others | | |
| No treatment | | |
| With treatment – please specify the level of treatment | | |
| Total water discharged (in kilolitres) | | |

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

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

| Parameter | Unit | FY 2025-26 | FY 2024-25 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | Not Applicable | Not Applicable |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity (optional) – the entity may select the relevant metric | | | |

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

Not Applicable

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:

Not Applicable

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:

| S. No. | Initiative undertaken | Details of the initiative (web-link, if any, may be provided alongwith summary) | Outcome of the initiative |
|--------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 1. | Hot insulation of steam and utility systems | Installed hot insulation on steam and utility systems to minimise heat loss | Resulted in a reduction of steam consumption by 85 kg/hr |
| 2. | Chilled water generation system heat recovery improvement | Implemented enhancements in the chilled water generation system to recover heat, reducing the steam requirement | Resulted in a reduction of 25 kg/hr in steam consumption |
| 3. | Electrical current utilisation of blowers | Incorporated measures to optimise the electrical current utilisation of blowers | Reduced electrical current usage by 2-15 Amp/hr |
| 4. | Preventive maintenance of all critical and utility equipment | Incorporated a preventive maintenance plan for critical and utility equipment | Enhanced energy efficiency and reduction in consumption of power and fuel |
| 5. | Efficient performance of electrical equipment / Installation of Capacitor Bank / Installation of Variable Frequency Drive | Implemented measures to ensure the efficient performance of electrical equipment | Power factor of 0.999 was maintained which further resulted in efficient performance of Electrical equipment |
| 6. | Power bill incentive and other rebates | Received power bill incentives and rebates from MSEDCL | Received total incentives and rebates amounted to 3.5 million |
| 7. | Generator set KWH to fuel ratio improvement | Achieved a generator set KWH to fuel ratio of around 4% | Due to preventive maintenance improved fuel efficiency, reducing fuel consumption and emissions |
| 8. | Cold insulation of spray dryer plant | Installed cold insulation for the ducts of Air Handling (AHU) system to minimise heat transfer into cold air ducts | Improved energy efficiency- 220-240 KWH /Month, prevent heat gain, control condensation and noise reduction |

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

Yes, AETL has a comprehensive business continuity plan in place which encompasses the following:

- **Multi-Location Production Facilities:** AETL operates production facilities located in Sinnar, Pithampur, Vasind, and subsidiary plants
- **Backup Locations:** In the event of a disaster or cyberattack, work can commence from alternative sites like the New Thane Research Centre, Wagle Research Centre, and Thane Corporate Office
- **Regular Data Backups:** The Company follows a policy of regularly backing up systems to ensure swift restoration of data with minimal loss

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? NA

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

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

a. By the listed entity: NA

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

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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 is affiliated with the following 8 chambers/associations (refer point (b) below).

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

| S. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/associations (State/National) |
|--------|---------------------------------------------------------|--------------------------------------------------------------------|
| 1. | Confederation of Indian Industry | National |
| 2. | Health Foods and Dietary Supplements Association | National |
| 3. | The Council of EU Chambers of Commerce | International |
| 4. | Bombay Chamber of Commerce and Industry | National |
| 5. | Pharmaceuticals Export Promotion Council of India | National |
| 6. | Confederation of Indian Food Trade and Industry (CIFTI) | National |
| 7. | Confederation of Indian Food Regulatory Cell | National |
| 8. | Pithampur Audyogik Sangathan | State |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| NA | | |

Leadership Indicators

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

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

Not Applicable, AETL stands firm in its commitment to support the growth of the supplement and nutrition industry, while persistently striving to enhance the health and well-being of people worldwide.

Principle 8: Businesses should promote inclusive growth and equitable development**Essential Indicators****1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:**

| Name and brief details of the project | SIA Notification No. | Date of Notification | Whether conducted by an Independent external agency (Yes/No) | Results communicated in the public domain (Yes/No) | Relevant weblink |
|---------------------------------------|----------------------|----------------------|--------------------------------------------------------------|----------------------------------------------------|------------------|
|---------------------------------------|----------------------|----------------------|--------------------------------------------------------------|----------------------------------------------------|------------------|

NIL

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

| S. No. | Name of the 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 ₹) |
|--------|----------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
|--------|----------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|

NIL

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

AETL acknowledges the crucial importance of establishing an effective system to address community concerns. In pursuit of this objective, the Company has developed a well-defined process to promptly handle inquiries, grievances, comments, and suggestions from its external stakeholders, particularly members of the local community. Upon receiving any communication, the Company swiftly assign it to the relevant personnel within its organization to guarantee immediate and appropriate action. Additionally, AETL maintains a designated 'point of contact' available through various communication channels to streamline interactions. This structured approach empowers both its internal and external stakeholders, including the communities it serves, to utilise its reporting platform effectively. Through this platform, the Company addresses a wide array of issues, including ethics, fraud, financial matters, and human resources concerns, promptly underscoring AETL's indomitable commitment to community engagement and responsiveness.

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

| | FY 2025-26 | FY 2024-25 |
|---------------------------------------------|------------|------------|
| Directly sourced from MSMEs/small producers | 19% | 18% |
| Directly from within India | 71% | 72% |

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

| Location | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural | - | - |
| Semi-urban | 45.13% | 44.51% |
| Urban | 13.54% | 12.55% |
| Metropolitan | 41.34% | 42.94% |

(Categorised as rural, semi-urban, urban, or metropolitan based on the RBI Classification System)

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Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| NA | |

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

| S. No. | State | Aspirational district | Amount spent (in ₹) |
|--------|-------|-----------------------|---------------------|
| NIL | | | |

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

No, the Company does not have a preferential procurement policy for suppliers from marginalised/vulnerable groups.

- (b) From which marginalised/vulnerable groups do you procure? NA

- (c) What percentage of total procurement (by value) does it constitute? NA

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

| S. No. | Intellectual property based on traditional knowledge | Owned/acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit share |
|--------|------------------------------------------------------|-------------------------|-------------------------|------------------------------------|
| NA | | | | |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| NA | | |

6. Details of beneficiaries of CSR Projects

| S. No. | CSR project | No. of persons benefitted from CSR projects | % of beneficiaries from vulnerable and marginalised groups |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| 1. | Promotion of healthcare and education through preventive healthcare initiatives, medical assistance for Thalassemia and Cancer patients, installation of water purification systems in government hospitals, educational support for higher studies, development of digital classroom infrastructure, promotion of literacy and skill development programs and support towards the construction of the basement floor of multi-speciality hospital for providing healthcare services to underprivileged and needy sections of society. | ~1861 | 90%+ |

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:**

AETL has established a structured mechanism to promptly address any customer complaints or feedback regarding its products and services. Customers are provided with multiple contact options, and the Company's representatives maintain regular communication to ensure swift resolution of any issues. Resolving customer feedback promptly and carefully is essential to prevent future dissatisfaction and enhance overall customer satisfaction.

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

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

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 the end of the year | | Received during the year | Pending resolution at the end of the year | |
| Data privacy | | | NIL | | | |
| Advertising | | | | | | |
| Cybersecurity | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive trade practices | | | | | | |
| Unfair trade practices | | | | | | |
| Other | | | | | | |

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

| | Number | Reasons for recall |
|--------------------------|--------|------------------------------------------|
| Voluntary recalls | 1 | To check the transport worthiness trials |
| Forced recalls | 0 | NA |

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

Yes, AETL has implemented a system to identify potential cybersecurity risks. Considering the growing importance of data privacy, the Company has adopted a comprehensive and coordinated approach to information security and data privacy systems. The policy primarily concerns internal users and verified external entities, is selectively shared with relevant entities, and is not publicly available.

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 the safety of products/services:

NA

7. Provide the following information relating to data breaches:

- Number of instances of data breaches** - NIL
- Percentage of data breaches involving personally identifiable information of customers** – Not Applicable
- Impact, if any, of the data breaches** – Not Applicable

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Leadership Indicators

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

www.advancedenzymes.com

www.wellfa.com and

other leading platforms in the market

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

The Company's products include information on safe and responsible usage to educate customers accordingly

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

The Company maintains continuous communication with its customers to address any potential issues that may impact customer relationships and business operations proactively. If there are any delays in customer delivery due to factors within or beyond the Company's control, such as transportation disruptions or local disturbances, it promptly notifies its customers to prevent misunderstandings. Furthermore, AETL aims to minimize the occurrence of such incidents through diligent efforts.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No, the Company adheres to the applicable laws and regulations regarding displaying the product label and related information.
