AXITA COTTON
ISO 9001:2015 CERTIFIED
Mfg. & Exporter of Cotton

AXITA COTTON LIMITED

CIN No. : L01632GJ2013PLC076059
BSE Script Code: 542285
NSE Script Code: AXITA

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi - Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

Date: 05-09-2026

To,
The Secretary, Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001, Maharashtra, Bharat.

To,
The Manager-Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400051, Maharashtra, Bharat.

Respected Sir/Madam,

Subject: Submission of Business Responsibility and Sustainability Report for FY 2025-2026, Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for FY 2025-2026 ("**BRSR Report**"), which also forms part of the 13th Annual Report of the Company for the financial year 2025-2026.

The BRSR Report is available at Company's website at www.axitacotton.com.

This is for your information and record.

Thanking you,

Yours faithfully,
For, Axita Cotton Limited
PANCHAL SHYAMSUNDER K
Digitally signed by PANCHAL SHYAMSUNDER K
Date: 2026.09.05 22:42:28 +05'30'

AXITA COTTON LIMITED INDIA

Shyamsunder Panchal
Company Secretary and Compliance Officer
Memb. No. A50793

Place: Ahmedabad
Date: 05-09-2026

ANNEXURE - G TO DIRECTORS' REPORT:

BUSINESS RESPONISBILITY AND SUSTAINIBILITY REPORT

for the financial year ended March 31, 2026

Pursuant to Regulation 34(2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**")

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate identity number (CIN) of the listed entity**	L01632GJ2013PLC076059
2	**Name of the listed entity**	Axita Cotton Limited (ACL)
3	**Date of incorporation**	16-07-2013
4	**Registered office address**	Survey No. 324, 357, 358, Kadi - Thol Road, Borisana, Kadi, Mahesana - 382715, Gujarat, India
5	**Corporate address**	Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglow, Shilaj, Ahmedabad - 380059, Gujarat, India
6	**E-mail**	cs@axitacotton.com
7	**Telephone**	+91 63587 47514
8	**Website**	www.axitacotton.com
9	**Financial year for which reporting is being done**	
	Current Financial Year	2025 - 2026
	Previous Financial Year	2024 - 2025
	Prior to Previous Financial year	2023 - 2024
10	**Name of the stock exchange(s) where shares are listed**	BSE, NSE
11	**Paid-up Capital (in Rs.)**	38,24,95,333
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. Harsh Shah, CFO Email: ca@axita.in Mr. Shyamsunder Panchal, Company Secretary Email: cs@axitacotton.com Contact: 6358747514
13	**Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).**	Standalone basis
15	**Name of assurance provider**	Not Applicable
16	**Type of assurance obtained**	Not Applicable

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Cotton Bales and Yarns	To manufacture, process, trade, and export cotton bales, yarns, and textile goods made from natural or synthetic fibers.	86.13 %
2	Cotton Yarn	To produce and market cotton yarn known for its softness, durability, and wide application in textile products.	4.85%
3	Agri Commodities	To trade, process, and export agri-commodities with a domestic focus on **Kapasiya (Cottonseed**) and export focus on **Sesame Seeds**.	06.23%
4	Other Commodities	Other financial service activities (other than Agri Commodities)	02.79%

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

Sr. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Cotton Bales	01632	86.13%
2	Cotton Yarn	13111	04.85%
3	Agri Commodities	46207	06.23%
4	Other Commodities	66190	02.79%

III. Operations

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

Sr. No.	Product/Service	NIC Code	% of Total Turnover Contributed
Location	**Number of plants**	**Number of offices**	**Total**
National	1	1	2
International	0	0	0

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8
International (No. of Countries)	2

b. What is the contribution of exports as a percentage of the total turnover of the entity? **8.29%**

c. A brief on types of customers. Export Customers and Trading Customers

Our customer base includes traders, manufactures and merchant exporters.

Trading customers are wholesalers, they buy from us and further sell the bales locally or to other states. Cotton Bales is raw material material for Yarn mills. Traders often sell our products to Big Cotton mills.

Export customers includes big fashions houses for whom cotton bales is raw material for their apparel manufacturing. They process our cotton bales to yarn and then make branded appearls, jeans, t-shirts, fabrics etc.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
EMPLOYEES								
1.	Permanent (D)	20	17	85	3	15	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3.	**Total Employees (D + E)**	**20**	**17**	**85**	**3**	**15**	**0**	**0**
WORKERS								
4.	Permanent (F)	2	2	100	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0	0	0
6.	**Total Workers (F+G)**	**2**	**2**	**100**	**0**	**0**	**0**	**0**

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B/A)	No. (C)	% (C/A)	No. (H)	% (H/A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	0	0	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0	0	0
3.	**Total Employees (D + E)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
DIFFERENTLY ABLED WORKERS								
4.	Permanent (F)	0	0	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0	0	0
6.	**Total Workers (F+G)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

22. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	15.00%
Key Management Personnel	2	0	0

23. Turnover rate for permanent employees and workers *(Disclose trends for the past 3 years)*

Particulars	FY 2025-2026 (Turnover rate in current FY)				FY 2024-2025 (Turnover rate in previous FY)				FY 2023-2024 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	5.13	75	0	17.02	4.17	0	0	4.17	8	75	0	4.17
Permanent Workers	0	0	0	0	0	0	0	0	76.92	0	0	76.92

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

24. (a) Names of holding / subsidiary / associate companies / joint ventures: **(No)**

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(No)**

(ii) Turnover (in Lakh Rs.) **Rs. 3,70,39,74,071**

(iii) Net worth (in Lakh Rs.) **Rs. 64,91,18,181**

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY (2025-2026)			PY (2024-2025)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No [1]	NA	0	0	None	0	0	None
Investors (other than shareholders)	Yes [2]	www.axitacotton.com	0	0	Grievance redressal forms that part of the Whistle Blower Policy.	0	0	Grievance redressal forms that part of the Whistle Blower Policy.
Shareholders	Yes [2]		0	0		0	0	
Employees and workers	Yes [2]		0	0		0	0	
Customers	No [1]	NA	0	0	None	0	0	None
Value Chain Partners	No [1]	NA	0	0	None	0	0	None

[1] Complaints/Grievances from Communities, Value Chain Partners and Customers are addressed by relevant departments on a case-to-case basis

[2] Complaints/Grievances from Investors (other than shareholders), Shareholders and Employees & workers are forms that part of the Whistle Blower Policy. Any grievance should be reported on www.axitacotton.com

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Responsible corporate governance	Opportunity	Strong, independent and diverse Board of company is committed to defining and practicing the highest level of Corporate Governance	-	Positive Implications
2.	Market Shift towards Sustainable Textiles	Opportunity	Increasing global and domestic demand for sustainable and traceable Cotton products presents a strong growth opportunity.	We have our sustainable product portfolio of Organic, BCI, and recycled cotton.	Positive Implications
3.	Environment Sustainability	Risk and Opportunity	Investing in environmental sustainability allows us to reduce our environmental impact and improve operational efficiency. By prioritising sustainability, we enhance long-term viability, strengthen our brand reputation, and mitigate both operational and environmental risks. This proactive approach boosts our competitiveness, supports regulatory compliance, and positions us for future	At ACL, we mitigate risks in cotton and yarn by diversifying our sourcing and customer base, maintaining strategic inventory levels, and closely monitoring market trends. We also invest in sustainable practices and strong supplier relationships to ensure supply chain stability and long-term business resilience.	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			resilience.		
4.	Community Welfare	Opportunity	By actively engaging with the local community, we contribute to societal well-being while giving back to the region where our business operates. This strengthens our social responsibility and fosters positive community relationships.	We have contributed towards 1. VYO-Vallabh Youth Organisation CSR00003529	Positive Implications
5.	Occupational Health & Safety	Risk	Health and safety risks can have serious implications for businesses, including financial losses, reduced productivity, reputational damage, and compromised operational integrity. Therefore, it is essential to establish a robust health and safety management system to effectively identify, manage, and mitigate these risks.	ACL ensures that comprehensive health and safety measures are in place for all employees and factory associates. Our operations are carried out with a strong focus on employee well-being, ensuring that workplace safety remains a core priority in mitigating occupational risks.	Positive Implications
6.	Product Quality and Safety	Risk and Opportunity	Better quality products that are safe to use and also safeguards the Company for quality and safety claims.	The in-house quality inspection ensures that all the products delivered are of the highest quality.	Negative Implications
7.	Human Rights	Opportunity	Human Resource Development is vital for us as it enables skill acquisition, boosts employee engagement and satisfaction, cultivates leadership potential, enhances organizational agility, flexibility and competitiveness. By	ACL enforces a Zero Tolerance policy against forced labor, slavery, and human trafficking, embedded in our Human Rights Policy. Our Employee Code of Conduct, anti-harassment policies, and HR practices ensure comprehensive protection of human rights across the organization.	Positive Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			investing in our people, we cultivate a high-performing workforce that drives improved performance, innovation, and long-term growth.		
8.	Cyber Security and Data Privacy	Risk	Cybersecurity and data privacy are critical for protecting sensitive information, ensuring business continuity, and safeguarding our reputation. Breaches can lead to financial losses, legal penalties, and significant damage to brand trust.	ACL implements strong data protection policies, access controls, and regular security audits to safeguard against cybersecurity risks. We also maintain a business continuity plan with clear response protocols, data backups, and communication strategies to quickly address any cyber incidents.	Negative Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1.a. Whether your entity's policy/policies cover each principle and its core elementsof the NGRBCs. (Yes/No)	**Yes**								
b. Has the policy been approved by the Board? (Yes/No)	**Yes**								
c. Web Link of the Policies, if available	**www.axitacotton.com**								
2. Whether the entity has translated the policy into procedures. (Yes / No)	**Yes**								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	**Not Applicable**								
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company's ISO 9001:2015 and other standards are regularly reviewed by external agencies. The internal audit team also checks compliance with SOPs across functions and reports any deviations to management.								
5. Specific commitments, goals and targets set by the entity with defined timelines, ifany.	Continuous upgrade and timely renewal of certifications are ensured wherever applicable								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (*listed entity has flexibility regarding the placement of this disclosure)*	Refer to the "Message from the Chairman & Managing Director' of the Annual Report.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Nitinbhai Govindbhai Patel Chairman and Managing Director DIN: 06626646 Mr. Kushal Nitinbhai Patel Managing Director DIN: 06626639								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If yes, provide details.	Not Applicable								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
10. Details of Review of NGRBCs by the Company:									

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
Performance against above policies and follow up action	Any other Committee	Any Other - As and when required
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee	Any Other - As and when required

Policy and management processes

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

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	Not Applicable								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)	Not Applicable								
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness Programs held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programs
Board of Directors	1	Key Developments, Sustainability Initiatives, Regulatory updates, Review of Policy & Procedures	100%
Key Managerial Personnel	1		
Employees other than BOD and KMPs	1	The workforce was trained on various sub-topics related to *Principle 5* such as elimination of unacceptable labour practices like child labour, skill development, POSHA, etc.	100%
Workers	0	No	0.00%

Note:

ACL's training programs equip the Board, senior management, employees, and workers with the skills to stay agile and future-ready.

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

MONETARY

	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Penalty/Fine	NA	NA	0	NA	NA
Settlement	NA	NA	0	NA	NA
Compounding Fee	NA	NA	0	NA	NA

NON MONETARY

	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (In Rs.)	Brief of the Case	Has an appeal been preferred? (Yes / No)
Imprisonment	NA	NA	0	NA	NA
Punishment	NA	NA	0	NA	NA

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
NA	NA

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. **No**

   We do not have any standalone anti-corruption or anti-bribery policy. However, we adhere to the Code of Conduct and Ethics Policy which reflects the commitments made by us around ethics and integrity. This policy is adopted to set forth the basic standards of ethical behavior, detection & prevention of any wrongdoing and to outline the expectations from employees and Directors of the Company in this regard.

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 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
Board of Directors	Nil	Nil
Key Managerial Personnel	Nil	Nil
Employees other than BoD and KMPs	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.	0	There are no complaints received in relation to the conflict of interest against Directors in the current financial year.
	FY 2025-2026 (Current Financial Year)		FY 2024-2025 (Current Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	There are no complaints received in relation to the conflict of interest against KMPs in the current financial year.	0	There are no complaints received in relation to the conflict of interest against KMPs in the current financial year.

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

Not Applicable as There has been no fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest

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

(Rs. In Lakh)

Question	FY (2025-2026)	PY (2024-2025)
i) Accounts payable x 365 days	43,732.39	4,29,690.87
ii) Cost of goods/services procured	35,509.94	62,083.41
iii) Number of days of accounts payables	1	7

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 (2025-2026)	PY (2024-2025)
Concentration of Purchases	a. i) Purchases from trading houses	3,33,65,66,862	3,61,20,15,552
	ii) Total purchases	3,55,09,94,127	6,20,83,41,464
	iii) Purchases from trading houses as % of total purchases	93.96 %	59.91 %
	b. Number of trading houses where purchases are made	106	23
	c. i) Purchases from top 10 trading houses	2,24,74,43,942	2,99,60,77,393
	ii) Total purchases from trading houses	3,33,65,66,862	3,71,37,35,629
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses	67.36	80.68 %
Parameter	**Metrics**	**FY (2025-2026)**	**PY (2024-2025)**
Concentration of Sales	a. i) Sales to dealer / distributors	-	-
	ii) Total Sales	3,70,39,74,071	6,52,71,57,868
	iii) Sales to dealer / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. i) Sales to top 10 dealers / distributors	-	-
	ii) Total Sales to dealer / distributors	-	-
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	-	-
Parameter	**Metrics**	**FY (2025-2026)**	**PY (2024-2025)**
Share of RPTs in	**a. i)** Purchases (Purchases with related parties)	-	-
	ii) Total Purchases	3,55,09,94,127	6,20,83,41,464
	iii) Purchases (Purchases with related parties as % of Total Purchases)	-	-
	b. i) Sales (Sales to related parties)	-	5,82,06,458

	ii) Total Sales	3,70,39,74,071	6,52,71,57,868
	iii) Sales (Sales to related parties as % of Total Sales)	-	0.89 %
c. i)	Loans & advances given to related parties	-	84,09,816
	ii) Total loans & advances	10,10,15,826	7,51,16,775
	iii) Loans & advances given to related parties as % of Total loans & advances	-	11.20 %
d. i)	Investments in related parties	-	55,000
	ii) Total Investments made	19,86,36,246	7,83,30,351
	iii) Investments in related parties as % of Total Investments made	-	0.07 %

Leadership Indicators

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

   Currently, we do not currently have structured, principle-wise training programmes for our value chain partners, we actively engage with them through various channels. We promote responsible business practices by sharing our Supplier Code of Conduct, which covers key areas such as labour and human rights, environmental health and safety (EHS), business ethics, and mechanisms for reporting unethical behaviour.

Total number of awareness programmes held	Topics / Principle covered under the Training	% age of value chain partners covered) by value of business done with such partners) under the awareness programmes
0	NA	0

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? If Yes, provide details of the same.

   Yes. ACL has robust processes in place to avoid and manage conflicts of interest involving board members. A Related Party Transactions (RPT) Policy is in place, including criteria for determining material RPTs, and is publicly available on our website at www.axitacotton.com. All RPTs are reviewed and approved in advance by the Audit Committee. During the reporting period, there were no materially significant RPTs involving Directors, Promoters, Key Managerial Personnel, or other designated persons that could pose a potential conflict of interest. Additionally, ACL has a Code of Conduct applicable to board members and senior management, which outlines potential conflict scenarios and the reporting framework. Annual declarations of compliance with the Code are submitted to the secretarial team.

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 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R & D	0.00%	0.00%	At Axita, innovation and process improvements enhance operational efficiency and product sustainability, supporting positive environmental and social outcomes across our value chain. We are working to strengthen the measurement of these impacts.
CAPEX	0.00%	0.00%	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
   Yes, At Axita, sustainability begins with responsible sourcing and extends across our value chain. We prioritise certified sustainable sources for cotton seeds, our primary raw material, including Better Cotton, Global Recycled Standard, and Regenagri Organic. We also support farmers through capacity-building initiatives and source yarns made from recycled and alternative natural fibres. During the reporting year, a significant share of our raw materials was sourced responsibly.

   b. If yes, what percentage of inputs were sourced sustainably?
   45.00% of our raw materials this year came from responsible sources.

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.

   We have devised an internal process that focuses on the classification of waste followed by segregation and storage in separated areas. periodically the waste is collected and responsibly disposed in accordance with the regulatory norms defined by the State Pollution Control Board (SPCB) / Central Pollution Control Board (CPCB).

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.

   We comply with the applicable norms.

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?

   No. At Axita, is strengthening its approach toward assessing the life cycle impacts of its products and evaluating opportunities to integrate Life Cycle Assessments (LCA) into its sustainability practices.

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

Name of Product / Service	Description of the risk / concern	Action Taken
Cotton Seeds	Cultivation of cotton using conventional practices has more environmental impact in comparison to cotton cultivated through Organic or Better Cotton practices.	Increased our engagement with farmers to build their capacity on Organic and Better Cotton practices. Increased the sourcing of sustainable cotton.
Yarn	NA	NA
Agri Commodities	NA	NA
Other Commodities	NA	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 re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Cotton Seeds	45%	45%
Yarn	NA	NA
Agri Commodities	NA	NA
Other Commodities	NA	NA

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:

NIC Code	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
-	-	-	-	-	-	-

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

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

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent Employees											
Male	19	19	100.00	19	100.00	0	0.00	0	0.00	0	0.00
Female	3	3	100.00	3	100.00	3	100.00	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**22**	**22**	**100.00**	**22**	**100.00**	**3**	**100.00**	**0**	**0.00**	**0**	**0.00**
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	%(E/A)	Number (F)	%(F/A)
Permanent Employees											
Male	2	2	100.00	2	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**2**	**2**	**100.00**	**2**	**100.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

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

Question	FY 2025-2026	FY 2024-2025
Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	3,27,27,626.38	2,71,31,619.60

Total revenue of the Company	3,70,39,74,071	6,52,71,57,868
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.88%	0.42%

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

Benefits	FY 2025-2026			FY 2024-2025		
	No. of employees covered as a % of Total Employees	No. of workers covered as a % of total workers	Deducted and deposited with the Authority (Y/N/N.A.)	No. of employees covered as a % of Total Employees	No of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	45.45%	0.00%	Yes	54.17%	0.00%	Yes
Gratuity	100.00%	0.00%	NA	100.00%	0.00%	NA
ESIS	0.00%	0.00%	NA	0.00%	0.00%	NA
Others-please specify	0.00	0.00	NA	0.00	0.00	NA

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.

ACL is committed to fostering an inclusive workplace and enhancing accessibility across its manufacturing facilities and offices. While there are currently no differently-abled employees, the Company remains committed to taking appropriate measures in line with the Rights of Persons with Disabilities Act, 2016, to support greater accessibility and inclusion in the future.

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.**

Axita is committed to providing a fair, inclusive, and respectful work environment where all employees are treated with dignity and equality, irrespective of race, gender, or ability. The Company promotes equal opportunities for internal roles, career advancement, and training, enabling employees to develop and succeed based on their skills and potential.

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

	Permanent Employees		Permanent Workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	**0**	**0**	**0**	**0**

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

Yes.

Gender	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	A grievance redressal process is followed to ensure all permanent and other employees and workers grievances are addressed and closed.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2025-2026			FY 2024-2025		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**0.00**	**0**	**0.00**	**0.00**	**0**	**0.00**
Male	0.00	0	0.00	0.00	0	0.00
Female	0.00	0	0.00	0.00	0	0.00
Other	0.00	0	0.00	0.00	0	0.00
Total Permanent Workers	**0.00**	**0**	**0.00**	**0.00**	**0**	**0.00**
Male	0.00	0	0.00	0.00	0	0.00
Female	0.00	0	0.00	0.00	0	0.00
Other	0.00	0	0.00	0.00	0	0.00

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

Category	FY 2025-2026					FY 2024-2025				
	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	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**	**0**	**0.00**
Workers										
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**	**0.00**	**0**	**0.00**

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

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. (B)	% (B/ A)	Total (D)	No. (E)	% (E/D)
Employees						
Male	0	0	0.00	0.00	0	0.00
Female	0	0	0.00	0.00	0	0.00
Other	0	0	0.00	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0.00**	**0**	**0.00**

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. (B)	% (B/ A)	Total (D)	No. (E)	% (E/D)
Workers						
Male	0	0	0.00	0.00	0	0.00
Female	0	0	0.00	0.00	0	0.00
Other	0	0	0.00	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0.00**	**0**	**0.00**

10. **Health and safety management system:**

Question	Response
a. Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage such system?	**Yes**, Axita has group-wide Safety, Health & Environment (SHE) policy which endeavours to create safe and healthy working environment at all our facilities.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	While our operations in cotton bale production and trading involve minimal hazardous activities, we follow a basic risk assessment process to ensure workplace safety. Routine inspections are conducted to identify any potential risks related to material handling, machinery, or storage, and necessary precautions are taken to maintain a safe working environment.
c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks.	**Yes**, although our operations involve minimal work-related hazards, we have a basic reporting mechanism in place. Workers are encouraged to promptly report any potential safety concerns to their supervisors. They are also empowered to stop work and remove themselves from any situation they perceive as unsafe, ensuring their well-being is prioritized at all times
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?	**Yes**, the workers and employees are covered for health and accidental insurance. Additionally, we also have 24 hours availability of ambulance and basic paramedical services within our operations premises

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

Safety Incident/Number	Category*	FY 2025-2026	FY 2024-2025
Lost Time Injury Frequency Rate (LTIFR) (per one million -person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

At our facilities, health and safety are core priorities. We conduct regular fire safety drills and training, and maintain essential fire protection systems to ensure workplace preparedness. Workers exposed to potential risks are provided with free PPE, and regular health check-ups and first aid training are conducted. Special provisions are in place for expectant and nursing mothers, including light duties and flexible rest options. Additionally, a Works Committee has been formed to support continuous improvement in workplace safety.

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

Category	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0.00	0	NA
Health & Safety	0	0	NA	0.00	0	NA

14. **Assessments for the year:**

Category	% of your Plants and Offices that were assessed (by entity or Statutory Authorities or Third Parties)
Health and safety practices	100 %
Working conditions	100 %

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**
Not applicable, as there was no complaint has been made by any employee / worker during current financial year or the previous financial year.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of Employees & Workers.

   Yes, we provide term life insurance and death benefit voluntary contribution to all individuals.

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

   We ensure that all statutory dues have been deducted and deposited by our value chain partners in accordance with applicable laws and regulations. The internal audit and tax team oversees the entire process.

   We ensure that such dues are collected and remitted to the government by our value chain partners.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	Total no. of affected employees / workers		No. of employees / workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-2026	FY 2024-2025	FY 2025-2026	FY 2024-2025
Employees	**0**	**0**	**0**	**0**
Workers	**0**	**0**	**0**	**0**

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)

   Yes, all employees are provided access to workshops and self-paced learning programs designed to enhance both job-specific and behavioral skills. These initiatives aim to boost performance, foster continuous growth, and help employees remain valuable contributors throughout their careers and beyond retirement.

1. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Our employees conduct visits of the suppliers from time to time. However, we have not conducted any assessment directly
Working Conditions	

2. 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.

   Not Applicable.

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

- This principle emphasizes that Organisation must go beyond serving investors and customers - and recognize their broader impact on society, natural resources, and communities.
- For a Company engaged in **Cotton**, **Yarn**, and **Agri-Commodity** sectors, this includes responsibility toward:
  - **Farmers and Suppliers** involved in sourcing raw materials
  - **Local Communities** affected by agricultural and manufacturing activities
  - **Natural Ecosystems** such as land, water, and biodiversity
  - **Workers and Trade Partners** across the value chain
- The principle calls for identifying all relevant stakeholders, understanding their expectations, and integrating these insights into business strategies. It ensures that the benefits of operations are shared equitably, adverse impacts are minimized, and grievances are addressed transparently and fairly.

Essential Indicators

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

   Stakeholders are individuals or groups who are affected by, or have an influence on, the Company's business operations and projects. Among them, key stakeholders are those who either significantly impact the business or are substantially affected by it, and contribute to the Company's value creation.

   Key stakeholders typically include, but are not limited to: employees, shareholders/investors, distributors, customers, channel partners, research analysts, vendors, suppliers, regulators, and government agencies.

   The identification process is qualitative in nature, carried out through cross-functional consultations and feedback involving relevant departments. It is guided by inputs from Senior Management and the Board, ensuring a well-rounded understanding of stakeholder relevance, influence, and expectations.

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 and marginalized group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	No	Advertisement, Notice, Communications during procurement	Whenever Required	Procurement Quality assessment Grievance redressal Contract and Payment terms
Shareholders / Investors	No	Mail Advertisements in Newspapers, Press Releases, AGM through Virtual Meeting and	Quarterly, Half- yearly, Annually and as and when	Discussions about top line and bottom line of the Company performance Announcing the financials

Stakeholder group	Whether identified as vulnerable and marginalized group (Yes/No)	Channels of communication (email; SMS; newspaper; pamphlets; advertisement; community meetings; notice board; website); other	Frequency of engagement (annually / half yearly / quarterly / other - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
		Website	needed	results to the investors, Dividend, Annual Reports, General Meetings, educating and encouraging the shareholders to exercise their voting rights in shareholders' meetings, Dividend declarations etc
Employees and Workers	No	Personal/group interactions, mails and trainings.	Regularly	Discussions about productivity, Training, Growth and career Development.
Local Community	No	Activities by institutions promoted or partnered by us e.g., NLRDP and SHARDA Trust. Also through Industrial Relations department.	As per planned activities	Building sustainable cohesive community relations and positively impacting the quality of life of the local community.
Media	No	Media interaction is carried out through announcements, events, visits, conferences, etc.	As per planned activities & requirements	Communication of key developments, events, initiatives, and building public narrative around ACL's growth and sustainability efforts
Government agencies	No	Through Government Portals and other permitted means	As required for compliance and as per available opportunities.	Legal and regulatory compliance, licenses, corporate governance, trade and export-related requirements
Suppliers	No	Our procurement and sourcing team interacts with the suppliers on a periodic basis. Likewise, we also engage with them during training programmes and workshops.	As per planned activities & requirements	Alignment on quality, pricing, delivery timelines, future procurement needs, and exchange of industry best practices

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.

   At ACL, stakeholder engagement is an important part of our decision-making process. Senior management and functional teams regularly interact with key stakeholders to gather insights on economic, environmental, and social matters. Relevant feedback is consolidated and periodically shared with the Board and its Committees, where it supports strategic discussions, policy development, and business decisions.

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

   ACL incorporates stakeholder perspectives into the identification and management of relevant environmental and social matters. Feedback received through stakeholder engagement helps guide improvements in policies, practices, and initiatives, supporting our sustainability priorities and business objectives.

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

   ACL is committed to understanding and addressing the needs of vulnerable and marginalized communities. Through our CSR initiatives and engagement with non-governmental organizations, we identify community needs and develop relevant initiatives to support inclusive and sustainable development.

PRINCIPLE 5: Businesses should respect and promote human rights

This principle is grounded in the belief that human rights are inherent, non-negotiable, and must never be compromised for business interests. According to the UN Guiding Principles on Business and Human Rights, businesses have a responsibility to respect human rights, prevent violations related to their operations, and take appropriate action if violations occur.

There are five core elements to this Principle as below:

- The company's governance must ensure that employees and partners are informed about human rights as outlined in the Indian Constitution, relevant national laws, and the International Bill of Rights. Appropriate authorities should be designated to address potential human rights impacts.
- The organization should implement clear policies, structures, and procedures to identify, prevent, and mitigate any human rights risks associated with its operations.
- When human rights issues arise, the company must respond effectively with corrective measures to resolve them and prevent recurrence.
- The business should conduct awareness and educational programs across its value chain to inform employees and partners about human rights, potential violations, and responsible practices.
- An accessible and effective grievance redressal mechanism must be in place, allowing affected individuals and communities to raise concerns and seek remedies.

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:**

	Current Financial Year FY 2025-2026			Previous Financial Year FY 2024-2025		
	Total (A)	No. of employee/ Workers covered (B)	% (B/A)	Total (C)	No. of employees/ Workers covered (D)	% (D/C)
EMPLOYEE						
Permanent	20	0	0.00	22	0	0.00
Other Than Permanent	0	0	0.00	0	0	0.00
Total Employees	**20**	**0**	**0.00**	**22**	**0**	**0.00**
WORKERS						
Permanent	2	0	0.00	2	0	0.00
Other Than Permanent	0	0	0.00	0	0	0.00
Total Workers	**2**	**0**	**0.00**	**2**	**0**	**0.00**

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

All employees and contractors have been paid more than or equal to minimum wages in accordance with the laws of the land where the Company operates.

Category	Current Financial Year in man hours FY 2025-2026					Previous Financial Year in man hours FY 2024-2025				
	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	17	0	0	17	100%	17	0	0	17	100%
Female	3	0	0	3	100%	5	0	0	5	100%
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
WORKERS										
Permanent										
Male	2	0	0	2	100%	2	0	0	2	100%
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0

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

a. **Median remuneration / wages:**

Particulars	Male		Female		Other	
	Number	Median Remuneration / Salary / Wages of Respective Category (In Rs.)	Number	Median remuneration/ salary/wages of respective category (in Rs.)	Number	Median remuneration/ salary/wages of respective category (in Rs.)
Board of Directors	3	30,00,000	0	0	0	0
Key Managerial Personnel	2	13,41,012	0	0	0	0
Employees other than BoD and KMPs	14	5,88,879	3	29,78,400	0	0
Workers	2	2,30,100	0	0	0	0

***Note:** All median salaries mentioned above are on monthly basis.

b. Gross wages paid to females:

	FY 2025-2026	FY 2024-2025
Gross wages paid to females	70,33,840	71,23,168
Total wages *	**3,27,27,626**	**2,71,31,620**
Gross wages paid to females (Gross wages paid to females as % of total wages)	25.19 %	26.25 %

* Considered Total Employee Benefits

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 Resource Officer is the focal point for addressing human rights impacts or issues caused or contributed to by the business

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

   Our organization has implemented a Whistle Blower mechanism that enables individuals to report concerns related to human rights violations confidentially and without fear of retaliation. Reports can be submitted through a designated email or contact channel. In exceptional cases, employees and Directors are also granted direct access to the Chairperson of the Audit Committee to ensure transparency and accountability.

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

Particulars	Current Financial Year FY 2025-2026			Previous Financial Year FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour / Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	Category	Current Financial Year FY 2025-2026	Previous Financial Year FY 2024-2025
i)	Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
ii)	Average number of female employees / workers at the beginning of the year and as at end of the year	Nil	Nil
iii)	Average number of female employees/workers at the beginning of the year and as at end of the year	Nil	Nil
iv)	Complaints on POSH as a % of female employees / workers	0.00%	0.00%

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

   To ensure a safe and respectful workplace, we have constituted an Internal Complaints Committee (ICC) dedicated to addressing cases of harassment and discrimination. As of now, no complaints have been reported by any employee or worker.

   Additionally, our Whistle Blower mechanism provides a secure and confidential platform for reporting any concerns related to harassment or discriminatory practices. Individuals can raise such issues without fear of retaliation by using the designated email or contact channels provided by the organization.

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

   Yes. Statutory and regulatory requirement clauses stipulate regarding human values, child labour, equal remuneration and social security.

10. **Assessments for the year:**

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100% through statutory compliance
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Other human rights related issues	

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

    No such significant risk has been identified during the assessment.

Leadership Indicators

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

   Not applicable as no such modifications has been introduced in the current reporting year.

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

   We propose to carry out the assessment in the near future.

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?

   No, we are compliant for certain disabilities.

4. Details on assessment of value chain partners:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100% through statutory compliance
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Other human rights related issues	

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

   As noted in point no. 4, no assessments have been conducted across the value chain partners to identify potential human rights risks or concerns. Accordingly, no corrective actions have been taken at this stage.

   However, we remain committed to responsible business practices and will initiate appropriate actions based on the outcomes of any future assessments, as and when they are carried out.

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

ACL is committed to protecting and preserving the environment across its operations and value chain by complying with applicable environmental laws and promoting responsible practices. The Company focuses on reducing environmental impacts, improving resource efficiency, managing waste responsibly, and supporting initiatives that contribute to environmental conservation and restoration.

Essential Indicators

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

Parameter	Current Financial Year FY 2025-2026	Previous Financial Year FY 2024-2025
Total electricity consumption (A)	18,22,298	15,15,993
Total fuel consumption (B)	9,05,009	7,39,215
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C3)	**27,27,307**	**22,55,208**
Energy intensity per rupee of turnover (Total energy consumption /turnover in rupees)	0.0000074	0.0000035
Energy intensity (optional) - the relevant metric may be selected by the entity		

Whether total energy consumption and energy intensity is applicable to the Company? No

Revenue from operations (in Rs.)	FY 2025-2026	FY 2024-2025
	3,70,39,74,071	6,52,71,57,868

Parameter	FY 2025-2026	FY 2024-2025
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources	**-**	**-**
Total electricity consumption (D)	-	-
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	-	-
Total energy consumed (A+B+C+D+E+F)	-	-
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	-	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N).** If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. - **No**

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

Axita Cotton Limited is Ginning Unit, and its not water incentive unit hence not applicable.

Parameter	FY 2025-2026	PY 2024-2025
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	**-**	**-**
Total volume of water consumption (in kiloliters)	**-**	**-**
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional)–the relevant metric may be selected by the entity	-	-

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

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

Parameter	FY (2024-25)	PY (2023-24)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	0.00
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	**0.00**	**0.00**

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

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

   If yes, provide details of its coverage and implementation.

   No, the Company is engaged in the business of cotton baling, which does not involve significant wastewater generation or processes requiring a Zero Liquid Discharge (ZLD) mechanism. Accordingly, a ZLD system is not applicable to the Company's current operations.

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

   Axita Cotton Limited is a Ginning Textile Unit and does not require permission from the Gujarat Pollution Control Board. Therefore, air pollution data is not applicable.

Whether air emissions (other than GHG emissions) by the entity is applicable to the company? - No

Parameter	Please specify unit	FY (2025-2026)	PY (2024-2025)
NOx	ppm	-	-
SOx	ppm	-	-
Particulate matter (PM)	mg/Nm3	-	-
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

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

No

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

   Axita Cotton Limited is Ginning Textile Unit, which has no requirement of permission of Gujarat Pollution Control Board, hence pollution data is not applicable.

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the Company? – No

Parameter	Unit	FY (2025-2026)	PY (2024-2025)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		-	-
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)		-	-

Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No

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

No

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

Parameter	FY (2025-2026)	PY (2024-2025)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0.00	0.00
E-waste (B)	0.00	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	0.00	0.00
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.00	0.00
Total (A+B + C + D + E + F + G + H)	**0.00**	**0.00**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00	0.00
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00	0.00
Waste intensity in terms of physical output	0.00	0.00
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	**0.00**	**0.00**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total	**0.00**	**0.00**

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

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. - **Not Applicable**

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:

Sr. No	Location of operations / offices No	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.
All of Axita's operating facilities are located in premises which have the requisite building permits, including environmental approvals for carrying out the operations			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No such project requiring EIA has been undertaken in the current or previous reporting year.					

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:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
Not Applicable				

Leadership Indicators

1. **Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format**:

Parameter		FY (2025-2026)	PY (2024-2025)
From renewable sources			
A.	Total electricity consumption (A)	0	0
B.	Total fuel consumption (B)	0	0
C.	Energy consumption through other sources (C)	0	0
	Total energy consumed from renewable sources (A+B+C)	**0**	**0**
From non-renewable sources			
Category of waste			
D.	Total electricity consumption (D)	0	0
E.	Total fuel consumption (E)	0	0
F.	Energy consumption through other sources (F)	0	0
	Total energy consumed from non-renewable sources. (D+E+F)	**0**	**0**

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

2. **Provide the following details related to water discharged:**

Parameter	Current Financial Year FY 2025-2026	Previous Financial Year FY 2024-2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Not applicable	Not applicable
- No treatment		
- With treatment-please specify level of treatment		
(ii) To Groundwater	Not applicable	Not applicable
- No treatment		
- With treatment-please specify level of treatment		
(iii) To Seawater	Not applicable	Not applicable
- No treatment		
- With treatment-please specify level of treatment		
(iv) Sent to third- parties	Not applicable	Not applicable
- No treatment		
- With treatment-please specify level of treatment		
(v) Others	Not applicable	Not applicable
- No treatment		
- With treatment-please specify level of treatment		
Total water discharged (in kiloliters)	**Not applicable**	**Not applicable**

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

For each facility / plant located in areas of water stress, provide the following information: -**Not Applicable**

a. Details of water withdrawal and consumption in areas of water stress (in kilolitres):

(i) Name of the area

(ii) Nature of operations

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

Parameter	(FY 2025-2026)	(FY 2024-2025)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not applicable	Not applicable
(ii) Groundwater	Not applicable	Not applicable
(iii) Third party water	Not applicable	Not applicable
(iv) Seawater / desalinated water	Not applicable	Not applicable
(v) Others (STP treated water)	Not applicable	Not applicable
Total volume of water withdrawal (in kilolitres)	**Not applicable**	**Not applicable**
Total volume of water consumption (in kilolitres)	**Not applicable**	**Not applicable**
Water intensity per thousand Rupee of turnover (Water consumed / turnover)	**Not applicable**	**Not applicable**
Water intensity (optional) – the relevant metric may be selected by the entity	**Not applicable**	**Not applicable**
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	Not applicable	Not applicable
- With treatment – please specify level of treatment	Not applicable	Not applicable
(ii) Into Groundwater		
- No treatment	Not applicable	Not applicable
- With treatment – please specify level of treatment	Not applicable	Not applicable
(iii) Into Seawater		
- No treatment	Not applicable	Not applicable
- With treatment – please specify level of treatment	Not applicable	Not applicable
(iv) Sent to third-parties		
- No treatment	Not applicable	Not applicable
- With treatment – please specify level of treatment	Not applicable	Not applicable
(v) Others		
- No treatment	Not applicable	Not applicable
- With treatment – please specify level of treatment	Not applicable	Not applicable
Total water discharged (in kilolitres)	**Not applicable**	**Not applicable**

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

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

Whether total Scope 3 emissions & its intensity is applicable to the company? **No**

Parameter	Please specify unit	Current FY 2025-2026	Previous FY 2024-2025
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Not applicable	Not applicable
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent	Not applicable	Not applicable
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent	**Not applicable**	**Not applicable**

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

3. With respect to the ecologically sensitive areas reported at Question 10 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:

Sr. No.	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
	-	-	-

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
No. However, we plan to develop the same in the coming years.

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.

Cotton and cotton seeds are our primary raw materials, accounting for approximately 90% of our product composition. We recognize the potential environmental risks associated with unsustainable cotton cultivation, such as excessive use of agrochemicals, overextraction of water, and soil degradation. These practices can contaminate freshwater sources, harm biodiversity, and adversely affect the health of farmers and surrounding communities. To mitigate these impacts, we have actively engaged with farmers to promote sustainable agricultural practices. We conduct seminars and training programs focused on organic farming and provide ongoing guidance and education to encourage environmentally responsible methods of cotton cultivation.

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	0
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	0

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

ACL's participation in public policy advocacy is focused on supporting effective policies that create value for all stakeholders. Drawing on our industry experience and expertise, we engage with relevant industry bodies and policymakers by providing constructive insights and inputs on matters that impact our business and the broader sector.

Essential Indicators

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

   We are affiliated with 15 industry chambers / associations, where we often take part in various dialogues across numerous channels of engagement.

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

Sr. No.	Name of the trade and industry chambers /associations	Reach of trade and industry chambers /associations (State / National)
1.	Better Cotton Initiative	International
2.	Textile Exchange	International
3.	OEKO-TEX STANDARAD 100	International
4.	Global Recycled Standard	International
5.	Global Organic Textile Standard (GOTS)	International
6.	REGENAGRI	International
7.	General Administration of Quality Supervision, Inspection and Quarantine of the People's Republic of China (AQSIQ)	International
8.	Confederation of Indian Industry	National
9.	The Cotton Textiles Export Promotion Council	State
10.	Gujarat Chamber of Commerce & Industry	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
Not Applicable. No such corrective action was taken as we received no such adverse orders from regulatory authorities on any issue related to anticompetitive conduct.		

Leadership Indicators

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

   NIL

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

At ACL, we are committed to enhancing quality of life and contributing to inclusive and sustainable economic development. Through our CSR initiatives and long-term programmes, we focus on creating meaningful and lasting positive impact for communities, particularly by supporting underserved and disadvantaged sections of society.

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 independent external agency (Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
No such project requiring SIA has been undertaken in the current or previous year					

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

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

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

   The Company engages regularly with local communities through its dedicated team at the manufacturing location. Feedback, needs, and concerns raised by community members are systematically recorded and evaluated, with appropriate actions undertaken to address them in a timely and effective manner.

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

Voluntary recalls	FY (2025-2026)	PY (2024-2025)
Directly sourced from MSMEs / Small Producers	0.16 %	19.44 %
Sourced directly from within the district and neighboring districts	-	-

Note: This represents only cotton procured from small holders farmers engaged in Axita's sustainable cotton projects across Gujarat, Maharashtra and Madhya Pradesh. For other raw materials, this has not been calculated.

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:

	FY 2025-2026 (Current Financial Year)	FY 2024-2025 (Previous Financial Year)
1. Rural	1.04	1.21
2. Semi-urban	4.67	3.60
3. Urban	4.08	3.75
4. Metropolitan	90.21	91.43

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
As mentioned previously, no such project requiring SIA has been undertaken in the current or previous reporting year	

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

Sr. No.	State	Aspirational District	Amount Spent (In ₹)
-	-	-	-

Not Applicable as no CSR projects were undertaken in designated aspirational districts as identified by government bodies

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

   (b) From which marginalized /vulnerable groups do you procure? - **None**

   (c) What percentage of total procurement (by value) does it constitute? - **0%**

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefits shared (Yes/No)	Basis of calculating Benefits share
-	NA	No	NO	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. **Not Applicable**

Sr. No.	Name of authority	Brief of the Case	Corrective Action Taken
-	None	NA	NA

6. Details of beneficiaries of CSR Projects:

   For details refer to Annexure-B to Director's Report 2025-26 (CSR Report).

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

- As the core elements of Principle 9 include the company should minimize and mitigate any adverse impact of its goods and services on consumers, the natural environment and society at large, the company may give title of the policy relevant for Consumer Value Development.
- This Principle is related to the concept that the primary purpose of the business enterprise is to create wealth by producing quality products, or delivering services to the targeted customer, and keeping them satisfied to mutually benefit both the parties.
- The principle comprehends that the customer has a freedom of choice of the products and services, and hence the organisations will put their efforts to provide quality at affordable and reasonable process, that are easy to use and dispose of.
- It also aligns with the UN SDG-12 for responsible consumption and production, when is expects the business organisations to educate, make information available to the customers about the impacts of excessive usage of the products to their well-being, and to the society or the planet.

Following are elements for this principle as below:

a. Organisations should put in their efforts to reduce the negative impacts of their products and services on consumers, natural environment, and society at large.

b. When conceptualizing, designing, and marketing their products, the organisation should not, in any manner, prevent the freedom of choice and fair competition.

c. The organisation should transparently and accurately disclose all kinds of adverse impacts to the user, planet, society, on the biodiversity from their products. This may be done by labelling, marketing, or by providing information on their social media platforms.

Essential Indicators

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

   Not applicable, as the Company operates on a B2B model. We primarily engage with businesses such as textile manufacturers and brokers, and do not have direct interaction with end consumers.

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

   The Company complies with all disclosure requirements as mandated by local laws. Additionally, relevant product information is provided based on customer requests and to support proper handling and transportation. As the yarn is supplied to customers who manufacture the final consumer products, we ensure that all necessary product details are shared with them accurately and transparently.

Particular	As a percentage of total turnover
Environmental and social parameters relevant to the product	We have not calculated this information
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

Category	FY (2025-2026)			PY (2024-2025)		
	Received during	Pending resolution at end of year	Remarks	Received during	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

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

   No Product recall was done during FY 2025-2026

Particular	Number	Reasons for recall
Voluntary recalls	N/A	N/A
Forced recalls	N/A	N/A

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

   Yes. The Company has a Risk Management Policy in place, which includes aspects of cyber security and data privacy. The policy is available on the Company's website: www.axitacotton.com

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

   During the reporting year, ACL had no material instances relating to advertising, essential services, cyber security, customer data privacy, product recalls, or regulatory action on product safety. As a B2B organisation, ACL primarily serves textile manufacturers and brokers, with limited direct engagement with end consumers.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of customers	Nil
c. Impact, if any, of the data breaches	NA

Leadership Indicators

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

   The information on Company's products can be accessed through company's website i.e., www.axitacotton.com.

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

   Not applicable, as the Company operates in a B2B segment and does not have direct engagement with end consumers. Our primary interactions are with textile manufacturers and producers, who have their own dedicated teams to educate and support end users regarding product usage.

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

   Not applicable, as the Company operates in the B2B segment and does not provide essential services directly to end consumers.

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

   Yes. The Company provides all required product information on packaging in compliance with business and export regulations, relevant to B2B transactions. Consumer-specific details are not applicable, as the Company does not deal with end consumers.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?

   Not applicable, as the Company operates on a B2B model and does not directly engage with end consumers.

Note:

This Report contains non-financial metrics that may be subject to measurement and estimation uncertainties due to inherent limitations in the data and methodologies used. Different, yet reasonable, measurement or estimation approaches may result in varying outcomes, and the level of precision may differ across metrics. This Report was published in September 2026. Axita Cotton Limited reserves the right to refine or update its measurement methodologies and estimation techniques in future reporting periods.