AVADH/SE/2026-27/18

July 6, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'
C - 1, Block G, Bandra-Kurla Complex
Bandra (E)
Mumbai 400051
SYMBOL – AVADHSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Fort
Mumbai-400 001
STOCK CODE - 540649

Dear Sirs,

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are submitting herewith the Business Responsibility and Sustainability Report for the financial year 2025-26, which also forms part of the Company's Annual Report for the financial year 2025-26.

The same is also available on the Company's website at www.avadhsugar.com.

Thanking you,

Yours faithfully,
For Avadh Sugar & Energy Limited

Prashant Kapoor

Digitally signed by Prashant Kapoor
Date: 2026.07.06 22:32:12 +05'30'

Prashant Kapoor
Company Secretary
ACS – 15576

Encl.: – as above

Business Responsibility & Sustainability Report

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Section A : General Disclosures

I. Details of the listed entity:

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Company	L15122UP2015PLC069635
2	Name of the Listed Entity	Avadh Sugar & Energy Limited ('ASEL / the Company / We / Our / Us/ Organisation')
3	Year of Incorporation	2015
4	Registered Office Address	P O Hargaon Dist. Sitapur Uttar Pradesh 261121
5	Corporate Address	Birla Building, 5th Floor, 9/1 R N Mukherjee Road, Kolkata 700 001
6	E-mail	avadhsugar@birlasugar.org
7	Telephone	(05862) 256220
8	Website	www.avadhsugar.com
9	Financial Year for which reporting is done	1st April 2025 to 31st March 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited ('BSE') & National Stock Exchange of India Limited ('NSE')
11	Paid-up Capital	INR 20,01,84,200
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. Sukhvir Singh Whole Time Director Email ID – avadhsugar@birlasugar.org Telephone – (033) 7185 3000
13	Reporting boundary	The disclosures made under this report are on a standalone basis.
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. Products/Services

16. 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	Sugar	Production and processing of sugar from sugarcane, involving extraction of juice, clarification, evaporation to concentrate the juice, crystallisation to form sugar crystals, and subsequent drying and packaging for distribution.	77.27%
2	Industrial Alcohol	Manufacture of industrial alcohol and spirits from molasses and other sugarcane by-products. The process includes fermentation and distillation, followed by further processing and purification to produce high-grade ethanol/spirit.	15.92%
3	Power	Generation of power using bagasse, a by-product of sugar production, with supply of surplus electricity to the grid.	6.81%

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

Sr. No.	Product/Services	NIC Code	% of Turnover Contributed by the Product
1	Sugar	10721	73.1%
2	Industrial Alcohol	11019	19.54%
3	Power	35106	1.94%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	6	3	9
International	NIL	NIL	NIL

19. Markets served by the entity

a. Number of locations

Location	Total
National (No. of States)	6
International (No. of Countries)	NIL

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

NIL

c. A brief on types of customers

ASEL operates as a B2B organisation, catering to a diverse customer base across its core business segments. In its sugar operations, bulk quantities of sugar are supplied to wholesalers, institutional buyers, and trade partners, typically in 50 kg packaging. The distillery segment produces ethanol, rectified spirit, and industrial alcohol. Ethanol is supplied to leading oil marketing companies such as Indian Oil Corporation, Bharat Petroleum Corporation Limited, and Hindustan Petroleum Corporation Limited for fuel blending purposes. Additionally, the cogeneration power facilities contribute to regional energy requirements by supplying electricity to the state grid in Hargaon, Seohara, and Hata in Uttar Pradesh.

IV. Employees:

20. Details as at the end of the financial year

a. Employees and workers (including differently abled):

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	489	487	99.6%	2	0.4%
Other than Permanent (E)	390	388	99.5%	2	0.5%
Total employees (D + E)	**879**	**875**	**99.5%**	**4**	**0.5%**
Workers					
Permanent (F)	335	335	100%	0	0%
Other than Permanent (G)	676	676	100%	0	0%
Total workers (F + G)	**1,011**	**1,011**	**100%**	**0**	**0%**

b. Differently abled employees and workers:

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	0	0	0%	0	0%
Other than Permanent (E)	0	0	0%	0	0%
Total employees (D + E)	**0**	**0**	**0%**	**0**	**0%**
Workers					
Permanent (F)	1	1	100%	0	0%
Other than Permanent (G)	0	0	0%	0	0%
Total workers (F + G)	**0**	**0**	**0%**	**0**	**0%**

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No & % of Females	
		No (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

Particularts	FY 25-26			FY 24-25			FY 23-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	0%	12%	12%	0%	12%	10%	0%	10%
Permanent Workers	4%	0%	4%	4%	0%	4%	7%	0%	7%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures (As at March 31, 2026)

Not Applicable

(b) Does the entity indicated at column A above participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

Not Applicable

VI. CSR Details:

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

(ii) Turnover (INR): INR 2,69,351.81 Lakhs

(iii) Net worth (INR): INR 1,12,446.04 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 25-26			FY 24-25		
		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	NIL	NIL	N.A.	NIL	NIL	N.A.
Investors (other than shareholders)	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Shareholders*	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Employees and workers^	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Customers	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Value Chain Partners	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Others	No	NIL	NIL	N.A.	NIL	NIL	N.A.

*The Company has an effective redressal mechanism. Shareholders with concerns can contact the Company or the Registrar & Share Transfer Agent Email: kolkata@in.mpms.mufg.com

^Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms, are placed on the Company's website. The hyperlink is: Grievance Redressal Policy

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Change	Risk	Sugarcane cultivation, procurement, and processing are inherently susceptible to climate variability, including fluctuations in temperature, changes in rainfall patterns, and the increasing incidence of extreme weather events. These factors may adversely impact crop yields, affect the timely availability of raw materials, disrupt procurement and supply chains, and influence overall operational efficiency. Furthermore, evolving regulatory expectations and heightened stakeholder focus	Implementation of climate risk mitigation measures, including monitoring and management of greenhouse gas emissions, adoption of energy-efficient technologies, and integration of renewable energy sources. The Company is constantly striving towards promoting climate-resilient agricultural practices and improving operational efficiencies to reduce environmental impact.	Negative

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)
			on emissions management may have implications for compliance requirements and long-term business continuity.		
		Opportunity	The transition towards a low-carbon economy presents opportunities for the bioenergy sector. Ethanol production from sugarcane supports the shift towards cleaner fuels and aligns with national initiatives such as the ethanol blending programme. This creates potential for business growth, enhanced market positioning, and contribution to energy security.		Positive
2.	Water Management	Risk	Sugarcane cultivation and processing are water-intensive, making operations susceptible to risks related to water scarcity and availability. Variability in water resources may affect agricultural output, operational continuity, and increase dependence on external water sourcing and treatment measures.	The Company has adopted water conservation and management practices, including the implementation of Zero Liquid Discharge (ZLD) systems, recycling and reuse of treated water, promotion of efficient irrigation practices, rainwater harvesting, and groundwater recharge initiatives to enhance water sustainability. These initiatives are aligned with the principles of the CPCB Charter on Water Conservation and Pollution Prevention by Sugar Industries, focusing on efficient water use, wastewater minimization, and enhanced water recycling and reuse.	Negative

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)
	Water Management	Opportunity	Adoption of structured waste management practices enhances resource efficiency through recycling, reuse, and value realisation from by-products such as bagasse, press mud, and molasses. This reduces reliance on virgin raw materials and lowers waste handling and disposal costs. In line with these efforts, the Company is working towards minimising its environmental footprint by progressing towards zero waste to landfill, zero effluent discharge. Additionally,		Positive
			it enables the creation of value-added products such as bioenergy, compost, and bio-fertilisers, thereby contributing to circular economy objectives and supporting sustainable agricultural practices.		
4.	Health and Safety of Employees and Workers	Risk	Operations involve exposure to occupational health and safety risks arising from the use of machinery, handling of materials, and industrial processes. Potential hazards include workplace injuries, equipment-related incidents, and operational lapses, which may impact employee well-being, productivity, and overall organisational performance.	Strengthening of safety governance through structured training, periodic safety audits, and implementation of standardised safety protocols. Increased focus on behavioural safety practices and employee participation in safety initiatives to foster a proactive safety culture. To further mitigate operational risks, measures such as deployment of sprinklers and water tankers to address heat and fire hazards, along with installation of bag filters to control dust and airborne particulate matter, have been implemented, contributing to a safer and healthier working environment.	Negative

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)
5.	Human Capital Development	Opportunity	Continous learning and development programmes, digital training initiatives, and structured performance management systems to continuously upgrade employee competencies and engagement levels. ASEL embarked on a transformative journey to align its human capital framework with evolving business priorities, with the objective of building a high-performing, future-ready workforce empowered by clarity, culture, and capability.		Positive
6.	Product Quality and Safety	Risk	Product quality and safety risks, including non-compliance with regulatory standards, customer grievances, and potential quality deviations, may adversely impact customer trust, brand reputation, and market positioning. Any lapse in quality assurance processes could lead to financial and reputational implications.	Institutionalisation of stringent quality control mechanisms, standardised operating procedures, and regular testing protocols to ensure compliance with applicable standards and consistent product quality. As a result, the Company's sugar has consistently maintained its reputation for quality, achieving ICUMSA (International Commission for Uniform Methods of Sugar Analysis) levels below 100 and meeting refined-grade standards.	Negative
7.	Corporate Governance	Risk	The sector operates within a stringent regulatory environment, requiring adherence to evolving legal and compliance requirements. Any deviation may result in regulatory penalties, operational disruptions, and reputational risks.	Strengthening governance frameworks through implementation of robust internal controls, standard operating procedures, and compliance monitoring systems. Regular training on ethical conduct, anti-corruption practices, and transparency measures is undertaken to reinforce accountability and stakeholder trust.	Negative

Section B : - Management & Process Disclosures

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (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.	-								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	ASEL has already undertaken a comprehensive materiality assessment to identify its key ESG priorities and material topics. The Company continues to periodically reassess these material aspects to ensure alignment with evolving stakeholder expectations and regulatory requirements. Based on this, ASEL has developed a structured ESG strategy that guides implementation, strengthens governance frameworks, and enables ongoing monitoring of performance across key business functions.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met	ASEL continues to embed ESG considerations into its core business processes by consistently monitoring performance indicators and aligning strategic decision-making with defined sustainability objectives. As part of its ESG roadmap, the organization has institutionalized a framework to streamline internal processes, implemented policies aligned with the NGRBC. ASEL continues to undertake periodic benchmarking of its ESG performance against industry peers to foster continuous improvement and strengthen its sustainability outlook. The Company remains fully compliant with all applicable environmental laws and regulatory requirements, reflecting its commitment to responsible and ethical operations. Its sustainability initiatives are closely aligned with its core business activities and are guided by a well-defined ESG framework. Further details on these initiatives are available on the Company's website.								

Governance, leadership and oversight

7. **Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**

The sugar industry continues to play a critical role in strengthening India's rural economy, supporting livelihoods and driving inclusive growth across agrarian communities. Avadh Sugar, a part of the K. K. Birla Group's sugar businesses, remains committed to fostering socio-economic development and empowering approximately 2.9 lakh farmers within its operational footprint. The Company continues to undertake targeted initiatives to enhance agricultural productivity, including research and development of high-yielding and high-sucrose sugarcane varieties, provision of quality inputs, farmer training programmes, and dissemination of improved agronomic practices. These efforts are complemented by financial support mechanisms aimed at strengthening farmer resilience and long-term sustainability.

The Company also contributes to the holistic community development through investments in social infrastructure, including healthcare facilities, educational institutions, and other essential amenities in the vicinity of its operations. Its focus on accessible, job-oriented education further reinforces its commitment to inclusive growth and livelihood generation.

ASEL has formalized its sustainability agenda through the implementation of a comprehensive ESG framework aligned with its organizational vision and the principles of the NGRBCs. The Company has instituted defined ESG priorities supported by measurable objectives, robust governance mechanisms, and structured monitoring and disclosure processes.

Recognizing the evolving ESG landscape, the Company continues to address key challenges such as climate variability impacting agricultural productivity, water resource management in a water-intensive sector, and the ongoing need to enhance energy efficiency and reduce emissions through increased utilization of renewable energy, thereby supporting the transition towards a low-carbon economy. At the same time, it remains committed to responsible waste management by effectively utilizing by-products such as bagasse, molasses, and press mud, reinforcing its alignment with circular economy principles.

Governance remains a cornerstone of ASEL's ESG approach, with robust policies on ethics, compliance, and stakeholder engagement ensuring transparency, accountability, and responsible decision-making across all levels of the organization.

Looking ahead, the Company is focused on further integrating ESG considerations into its core business strategy, strengthening stakeholder engagement, and enhancing disclosures in line with evolving regulatory and investor expectations. These efforts collectively reflect ASEL's commitment to sustainable development, resilience, and long-term value creation for all stakeholders.

	Particulars	Details
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr. Kalpataru Tripathy, Chairperson of the Corporate Social Responsibility Committee (CSR), is responsible for the implementation of Business Responsibility policies.
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details	Yes, Corporate Social Responsibility (CSR) Committee is responsible for overseeing the implementation of sustainability related initiatives.

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	Policies covering NGRBC principles are reviewed by CSR committee									Policies are being reviewed on as and when basis.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	ASEL has implemented a robust framework to ensure adherence to all pertinent requirements and regulations, and it complies with all legal legislation, policy compliance with statutory requirements and rectification of any non-compliance is being looked after by the CSR committee on as and when required basis.																	

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)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Note 1:

P1: Code of Conduct; Suppliers' Code of Conduct , Business Responsibility and Sustainability (BRS) Policy , ESG Policy and Whistleblower Policy

P2: Product Responsibility Policy; and Sustainability Policy

P3: Human Resource and Employee Relations Policy, Grievance Redressal Policy, Diversity, Equity and Inclusion (DEI) Policy and Equal Opportunity Policy

P4: Stakeholder Engagement and Advocacy Policy and Corporate Social Responsibility (CSR) Policy

P5: Stakeholder Engagement and Advocacy Policy; Suppliers' Code of Conduct and Health, Safety, Security, Environment & Quality Policy

P6: Health, Safety, Security, Environment & Quality Policy; Suppliers' Code of Conduct and Sustainability Policy

P7: Stakeholder Engagement and Advocacy Policy

P8: Stakeholder Engagement and Advocacy Policy; Sustainability Policy and Corporate Social Responsibility Policy

P9: Product Responsibility Policy

Section C : - Principle Wise Performance

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 programs on any of the principles during the financial year:

<table>
<tr><th>Segment</th><th>Total number of training and awareness programmes held</th><th>Topics / principles covered under the training and its impact</th><th>%age of persons in respective category covered by the awareness programmes</th></tr>
<tr><td>Board of Directors (BOD)</td><td rowspan="4">1</td><td rowspan="4">Training and awareness programs were conducted on the nine principles of NGRBC</td><td rowspan="4">100%</td></tr>
<tr><td>Key Managerial Personnel (KMPs)</td></tr>
<tr><td>Employees other than BOD and KMPs</td></tr>
<tr><td>Workers</td></tr>
<tr><td></td><td></td><td>Safe work practices, fire safety (BBS) and handling of chemicals & precautions
Boiler & auxiliaries, turbine protection & relay calibration, and mill maintenance (alignment, lubrication & vibration)
Centrifugal & clarification functioning, pan function and DCS smooth working control
Pumps, bearings, welding & lubricants, and general maintenance & earthing
Calibration & testing, and special analytical skills (lab) & soil testing
Distillery operations (fermentation & distillation), sugar grading & packing, and good manufacturing practices (GMP)
Effluent treatment & biocomposting, integrated pest & disease management, and energy efficiency (VFD)
Cane area survey & checking procedures, ratoon management, varietal identification, and cane centre & gate management
Statutory compliances, F&A taxation, income tax awareness, and SAP operation
Negotiation skills & vendor development, and vendor rating finalisation
Leadership skills, HRD programme (KRA), and art of living / stress management</td><td></td></tr>
</table>

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,

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

Non- Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment					

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

Case Details	Name of the regulatory/ enforcement agencies / judicial institutions
None	

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.

ASEL has instituted a comprehensive Code of Conduct that reinforces its commitment to ethical business practices, integrity, impartiality, and transparency. The policy sets out clearly defined standards governing personal and professional behavior and is applicable across all levels of the organization, including employees, workers, directors, key managerial personnel, and senior management. It explicitly prohibits the offering or acceptance of gifts, donations, or any undue advantages that may compromise ethical standards, permitting only nominal and customary tokens in line with established guidelines. The Code further underscores the Company's zero-tolerance stance towards corruption and bribery, mandating adherence to the highest standards of integrity across all operations.

In addition, ASEL has established a robust Whistle Blower Policy that provides a formal and secure mechanism for reporting concerns related to unethical conduct, fraud, or violations of applicable laws and regulations. The policy clearly outlines reporting channels, including access to the designated Ombudsperson, and ensures adequate safeguards to protect whistleblowers against any form of retaliation, thereby fostering a culture of transparency, accountability, and ethical governance.

ASEL also extends its ethical expectations across its value chain through the Supplier Code of Conduct , which requires suppliers and business partners to adhere to applicable legal requirements and uphold responsible business practices.

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

Case Details	FY 25-26	FY 24-25
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

Particulars	FY 25-26		FY 24-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	N.A.	NIL	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	N.A.	NIL	N.A.

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

Not Applicable

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

	FY 25-26	FY 24-25
Number of days of accounts payables	31 Days	46 Days

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:

Particulars	Metrics	FY 25-26	FY 24-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties / Total Sales)	NIL	NIL
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	NIL	NIL

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the principles during the financial year

Total number of awareness programmes held	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Training and awareness programs were conducted on the nine (9) Principles of NGRBC	50%

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

Yes, ASEL has established well-defined mechanisms to identify, prevent, and manage conflicts of interest involving members of the Board, Key Managerial Personnel (KMPs), and senior management, as articulated in its Code of Conduct. The framework requires all such individuals to act in the best interests of the Company and avoid any situation where personal interests may conflict, or appear to conflict, with those of the organisation.

The policy mandates timely disclosure of any actual or potential conflicts of interest, KMPs and senior management are required to report such instances to the Board of Directors, while directors are obligated to disclose the same to the Chairperson. To further strengthen governance safeguards, directors and KMPs are restricted from deriving any undue personal benefit from entities seeking to engage in business with the Company, participating in decision-making processes where they have a direct or indirect interest, or accepting remuneration from external sources in connection with their role in the Company.

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.

Particulars	FY 25-26	FY 24-25	Details of improvements in environmental and social impacts
R&D	NIL	NIL	NA
Capex	NIL	NIL	NA

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes

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

The Company sources majority of its sugarcane requirements from local farmers located in close proximity to its manufacturing facilities, ensuring an efficient and sustainable procurement model. This localized sourcing approach significantly reduces transportation-related costs and minimizes the associated environmental footprint. The traditional modes of transportation, such as bullock carts, continue to be used for cane delivery. This further contributes to lower emissions while supporting rural livelihoods.

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

Plastics (including packaging)	Plastic is utilized in the packaging of certain products and is subsequently collected and channeled through CPCB-registered recyclers for environmentally sound processing. The Company ensures compliance with EPR obligations under the Plastic Waste Management Rules, 2018, by offsetting the quantity of plastic introduced into the market through authorized recovery and recycling mechanisms.
E-waste	The Company's products and associated packaging do not contain any electrical or electronic components.
Hazardous waste	The nature of the Company's products sold, and their packaging does not result in the generation of hazardous waste at the end of their lifecycle.
Other Waste	No other categories of waste are generated that require specific end-of-life reclamation, recycling, or disposal processes.

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

Yes

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.

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

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	FY 25-26	FY 24-25
Almost 100% of the molasses generated from cane crushing operations is utilised in ethanol production. Nearly 100% of the bagasse from cane crushing is repurposed as a fuel source for the generation of clean and renewable energy.		

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.

Particulars	FY 25-26			FY 24-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	NIL	NIL	NIL	NIL	NIL	NIL
E-waste	NIL	NIL	NIL	NIL	NIL	NIL
Hazardous waste	NIL	NIL	NIL	NIL	NIL	NIL
Other waste	NIL	NIL	NIL	NIL	NIL	NIL

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

Principle 3 : Businesses should respect and promote the well-being of all employees and workers, 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	487	487	100%	487	100%	NA	NA	0	0%	NA	NA
Female	2	2	100%	2	100%	2	100%	NA	NA	NA	NA
Total	**489**	**489**	**100%**	**489**	**100%**	**2**	**100%**	**0**	**0%**	**NA**	**NA**
Other than Permanent Employees											
Male	388	388	100%	388	100%	NA	NA	0	0%	NA	NA
Female	2	2	100%	2	100%	2	100%	NA	NA	NA	NA
Total	**390**	**390**	**100%**	**390**	**100%**	**2**	**100%**	**0**	**0%**	**NA**	**NA**

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

Category	Total (A)	% of Employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A
Permanent Workers											
Male	335	335	100%	335	100%	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**335**	**335**	**100%**	**335**	**100%**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Other than Permanent Workers											
Male	676	676	100%	676	100%	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**676**	**676**	**100%**	**676**	**100%**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

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

Particulars	FY 25-26	FY 24-25
Cost incurred on well-being measures as a % of total revenue of the company	0.03%	0.03%

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

Benefits	FY 25-26			FY 24-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	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.

Yes.

The Company has undertaken measures to ensure accessibility for people with disabilities across its office premises, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Facilities such as wheelchair accessible ramps and appropriate signage have been provided to enhance ease of access and navigation for differently abled individuals.

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

Yes, ASEL has established an Equal Opportunity Policy in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy underscores the Company's commitment to fostering an inclusive and non-discriminatory workplace, ensuring equal opportunities across all stages of employment, including recruitment, training, career progression, and retention. The framework prohibits discrimination based on gender, race, religion, caste, sexual orientation, or disability, and promotes a merit-based selection process, including people with disabilities. It further emphasizes the provision of accessible infrastructure, inclusive learning and development initiatives, and effective communication mechanisms to support diverse employee needs.

Additionally, the policy reinforces the Company's commitment to maintaining a safe, respectful, and harassment-free work environment, ensuring equitable treatment and dignity for all employees across organizational levels.

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work rate in %	Retention rate in %	Return to Work rate in %	Retention rate in %
Male	No cases of parental leave		No cases of parental leave	
Female				
Total				

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

Particulars	Yes/No	If yes, then give details of the mechanism in brief
Permanent Employees	Yes	ASEL has established a formal and structured Grievance Redressal Mechanism applicable to all categories of employees and workers, including permanent, fixed-term, temporary, and contractual personnel. As defined in the Grievance Redressal Policy, individuals across all levels covering employees, workers, trainees, consultants, vendors, and service providers are provided with designated channels to raise concerns, complaints, or grievances. The responsibility for overseeing the grievance redressal process rests with the Company Secretary and Compliance Officer, who ensures that all complaints are received, reviewed, and resolved in a fair, timely, and impartial manner. The mechanism incorporates defined escalation protocols; wherein unresolved or critical matters may be referred to the Board or relevant committees for further guidance and resolution. All grievances are handled with strict confidentiality, with appropriate corrective actions undertaken based on the nature and severity of the issue. In addition, the Whistle Blower framework complements this mechanism by enabling employees and workers to report serious concerns confidentially and without fear of retaliation. The Company remains committed to upholding transparency, safeguarding the identity of complainants where required, and continuously strengthening its grievance management processes in line with evolving best practices.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	Yes	

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

Category	FY 25-26			FY 24-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	487	1	0%	485	1	0%
Female	2	0	0%	1	0	0%
Total	**489**	**1**	**0%**	**486**	**1**	**0%**
Total Permanent Workers						
Male	335	22	7%	346	31	9%
Female	NA	NA	NA	NA	NA	NA
Total	**335**	**22**	**7%**	**346**	**31**	**9%**

8. Details of training given to employees and workers:

	FY 25-26					FY 24-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/ D)	No. (F)	% (F / D)
Employees										
Male	875	875	100%	875	100%	893	893	100%	893	100%
Female	4	4	100%	4	100%	2	2	100%	2	100%
Total	**879**	**879**	**100%**	**879**	**100%**	**895**	**895**	**100%**	**895**	**100%**
Workers										
Male	1,011	1,011	100%	1,011	100%	1,066	1,066	100%	1,066	100%
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	**1,011**	**1,011**	**100%**	**1,011**	**100%**	**1,066**	**1,066**	**100%**	**1,066**	**100%**

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

Category	FY 25-26			FY 24-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	875	875	100%	893	893	100%
Female	4	4	100%	2	2	100%
Total	**879**	**879**	**100%**	**895**	**895**	**100%**
Workers						
Male	1,011	1,011	100%	1,066	1,066	100%
Female	NA	NA	NA	NA	NA	NA
Total	**1,011**	**1,011**	**100%**	**1,066**	**1,066**	**100%**

10. Health and Safety management system:

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

ASEL has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) covering all employees and workers across its operations. The system forms an integral part of the Company's Health, Safety, Security, Environment, and Quality (HSSEQ) framework, reflecting its commitment to maintaining high standards of workplace safety and employee well-being. The OHSMS encompasses structured processes for identification, assessment, and mitigation of health, safety, and environmental risks through regular audits, hazard identification, and risk assessments. The Company also undertakes periodic safety inspections, incident reporting and investigation, and root cause analysis to strengthen preventive controls and minimise recurrence of incidents.

HSSEQ considerations are integrated into operational and strategic decision-making, supported by the allocation of adequate financial and human resources to drive continuous improvement. The Company further promotes the use of PPE, implementation of SOPs, and adherence to safe work practices across all operational units.

The Company also facilitates preventive healthcare initiatives such as periodic health camps, awareness programmes, and wellness sessions to promote overall well-being. Additional efforts, such as a fully equipped occupational health Centre operates 24/7, staffed with trained medical personnel and a resident doctor. Further enhanced access to essential healthcare services.

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

ASEL adopts a structured approach for the identification of work-related hazards and assessment of risks across both routine and non-routine activities. This includes periodic safety inspections, planned audits, and unannounced assessments by internal teams and external experts to ensure proactive risk identification.

A cross-functional safety committee conducts regular reviews of operational areas, with key findings escalated to senior management. The Company also has established mechanisms for incident reporting, investigation, and root cause analysis to enable timely corrective and preventive actions.

Risk assessment is integrated into critical processes such as employee and contractor onboarding, as well as procurement and installation of plant and equipment.

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

Yes, ASEL has established structured processes within its HSSEQ framework that enable employees and workers to report work-related hazards and raise safety concerns through defined communication channels, including safety meetings and routine interactions. Reported concerns are systematically reviewed, and appropriate corrective actions are undertaken.

The Company fosters a safety-first culture, empowering employees and workers to withdraw from potentially hazardous situations without fear of retaliation, thereby prioritizing their health and well-being. This is reinforced by a structured risk management approach that systematically identifies, assesses, and mitigates workplace hazards through regular audits, preventive maintenance, and grievance redressal policy, ensuring effective control of risks and sustained operational resilience. Regular safety training programmes are conducted for employees to build awareness and strengthen adherence to safe work practices across all operations. In parallel, structured hazard identification and reporting mechanisms are in place, enabling the timely detection and mitigation of potential risks, which form the foundation of the Company's workplace safety initiatives.

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

Yes, ASEL ensures that all employees and workers have access to non-occupational medical and healthcare services, supporting their overall health and well-being. This includes access to medical consultations, health check-ups, and basic healthcare facilities across operational locations.

The Company also facilitates preventive healthcare initiatives such as periodic health camps, awareness programmes, and wellness sessions to promote overall well-being. In addition, employees are supported through medical insurance coverage and access to emergency medical assistance, where applicable. Employees are also supported through comprehensive medical insurance coverage, including a Mediclaim Policy.

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

Safety Incidents/Numbers	Category	FY 25-26	FY 24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

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

ASEL has implemented a range of measures to ensure a safe and healthy working environment for all employees and workers. The Company follows a transparent safety policy supported by regular practices, including annual safety audits conducted by independent third-party experts. These audits are aligned with the Manufacture, Storage and Import of Hazardous Chemicals Rules, 1989, BIS-14489 standards, and other applicable regulations.

A dedicated safety committee meets regularly to review and strengthen safety protocols across locations, with a specific focus on boiler safety. Emergency response plans are developed by an external agency, covering potential accident scenarios, associated risks, and required response actions. All employees, including security personnel and contract staff, receive safety training on emergency procedures, communication protocols, and safe resumption of operations. Periodic fire drills are conducted to simulate emergency situations, including alarm activation, firefighting, first aid, and coordination with medical teams.

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

Type	FY 25-26			FY 24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	N.A.	NIL	NIL	N.A.
Health & Safety	NIL	NIL		NIL	NIL	

14. Assessments for the year:

Type	% 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.

The Company is implementing a variety of corrective measures to enhance workplace safety and mitigate identified risks, as informed by inputs from safety committee meetings and audit reports. It is currently evaluating the feasibility of establishing a more expansive assembly area for employees and workers in order to enhance emergency preparedness. The visibility of the safety policy, standard operating procedures, and fire prevention guidelines is also being improved, particularly in critical areas such as the bagasse section.

The Company is in the process of creating structured training programs that address the proper use of personal protective equipment (PPE), plant housekeeping, chemical and ethanol management, and accident prevention.

The display of first aid instructions and single-line diagrams in MCC rooms is being enhanced to ensure the safe management of electrical systems. Regular servicing of electrical switchgear and circuit breakers, as well as improved placement of material safety data, are all part of the maintenance efforts. The Company is dedicated to the continuous assessment and enhancement of its health and safety practices in order to ensure a safe and healthy work environment.

Leadership Indicators

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

Yes

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

The Company is highly vigilant about ensuring that its value chain partners discharge their obligations in respect of workers' rights and welfare. The Company ensures that applicable labour laws are complied with, in letter and spirit.

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:

<table>
<tr><th>Category</th><th colspan="2">Total no. of affected employees/ workers</th><th>No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment</th></tr>
<tr><td>Employees</td><td>NA</td><td>NA</td><td rowspan="2">NA</td></tr>
<tr><td>Workers</td><td>NA</td><td>NA</td></tr>
</table>

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

No

5. Details on assessment of value chain partners:

Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

5. 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.

No corrective action plan has been necessitated on the above-mentioned parameters.

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

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

ASEL follows a structured and systematic approach to identify its key stakeholder groups, beginning with a comprehensive mapping of individuals and entities impacted by its operations. This includes internal assessments to recognize a diverse spectrum of stakeholders, such as farmers, local communities, industry associations, and supply chain partners.

Subsequently, the Company undertakes a detailed stakeholder analysis, evaluating each group based on parameters such as influence, relevance, and degree of vulnerability. This enables prioritization of engagement efforts, with particular emphasis on vulnerable, marginalized, and underserved groups.

The overall process is governed by ASEL's Stakeholder Engagement and Advocacy Policy, which establishes guiding principles for responsible communication, inclusive engagement, and a structured approach to stakeholder identification and management.

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

Sr. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Employees	No	E-mails, meetings, noticeboards, town halls, goal setting and performance appraisal discussions, exit interviews, and employee engagement surveys	Regular	To understand employee concerns, workplace challenges, and feedback on day-to-day operations. Engagement also focuses on gathering suggestions for enhancing organizational practices, improving employee experience, and strengthening overall productivity and morale.
2.	Farmers	Yes	Focus Group Discussion with farmer associations and representatives	Regular	To engage with farmers at the grassroots level, understand their concerns related to crop yield, pricing, and agronomic practices, and provide necessary support to enhance productivity and sustainability in sugarcane cultivation.
3.	Government	No	Advocacy meetings with local, state, and national authorities, participation in seminars and conferences, media interactions, and engagement through industry bodies	Ongoing	To remain aligned with evolving regulatory frameworks, policy developments, and compliance requirements, while also contributing to policy advocacy and sectoral development initiatives.

Sr. No	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4.	Customers	No	E-mails, feedback mechanisms, and online surveys	Regular	To capture customer feedback on product quality parameters such as colour, moisture, grain size, and pricing, and ensure continuous improvement in product offerings and service delivery.
5.	Shareholders	No	Quarterly financial disclosures, annual reports, and annual general meetings	Quarterly / Annual	To provide transparent insights into the Company's financial performance, strategic direction, and operational developments, while addressing shareholder queries and enhancing investor confidence.
6.	Community	Yes	Engagement with local authorities and community representatives, community visits, development initiatives, partnerships with local organizations, and participation in awareness programmes and seminars	Ongoing / Throughout the year	To understand the needs and concerns of local communities, particularly those in proximity to operational sites, and to design and implement initiatives that support socio-economic development, infrastructure improvement, and overall community well-being.

Leadership Indicators

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   No

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

   The Company actively engages with small and marginal sugarcane farmers, who constitute a key vulnerable stakeholder group, through its cane department field staff and regular field interactions. Farmers' concerns related to seed varieties, crop diseases, irrigation practices, and timely cane payments are addressed through continuous on-ground support and grievance redressal mechanisms. Community feedback is also considered while identifying and implementing CSR initiatives to ensure that developmental interventions address local needs and contribute to the well-being of farming communities.

Principle 5 : Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 25-26			FY 24-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	489	60	12%	486	55	11%
Other than permanent	390	142	36%	409	136	33%
Total Employees	879	202	23%	**895**	**191**	**21%**
Workers						
Permanent	335	10	3%	346	10	3%
Other than permanent	676	181	27%	720	194	27%
Total Workers	1,011	191	19%	**1,066**	**204**	**19%**

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

Category	FY 25-26					FY 24-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/ D)	No. (F)	% (F / D)
Employees										
Permanent	489	0	0%	489	100%	486	8	2%	478	98%
Male	487	0	0%	487	100%	485	8	2%	477	98%
Female	2	0	0%	2	100%	1	0	0%	1	100%
Other than Permanent	390	0	0%	290	100%	409	9	2%	400	98%
Male	676	291	43%	385	57%	408	9	2%	399	98%
Female	NA	NA	NA	NA	NA	1	0	0%	1	100%
Workers										
Permanent	335	127	38%	208	62%	346	170	49%	176	51%
Male	335	127	38%	208	62%	346	170	49%	176	51%
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent	676	291	43%	385	57%	720	359	50%	361	50%
Male	676	291	43%	385	57%	720	359	50%	361	50%
Female	0	0	0%	0	0%	NA	NA	NA	NA	NA

3. Details of remuneration/salary/wages

a. Median remuneration/ wages:

Category	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (INR)	Number	Median remuneration/ salary /wages of respective category (INR)
Board of Directors^	6	16,26,302	2	15,26,302
Key Managerial Personnel	3	1,67,25,671	NIL	NIL
Employees other than BoD and KMPs	875	4,24,338	4	2,80,676
Workers	1,011	3,38,482	NIL	NIL

^Sitting fees, and commission and remuneration of Managing Director are reported to the Board of Directors. Whole time director remuneration is reported under Key Managerial Personnel

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

Particulars	FY 25-26	FY 24-25
Gross wages paid to females as % of total wages	0.10%	0.04%

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

ASEL has established designated mechanisms to address human rights impacts and concerns arising from its operations and value chain. The responsibility is embedded within its governance framework through relevant policies, including the Code of Conduct, Whistle Blower Policy, Equal Opportunity Policy, and Supplier Code of Conduct, which collectively reinforce the Company's commitment to upholding human rights principles. The Equal Opportunity Policy explicitly incorporates provisions to ensure dignity, respect, and non-discrimination, fostering a workplace free from harassment, bias, and unequal treatment. This is further supported by the Code of Conduct, which promotes fair and equitable treatment of all individuals, irrespective of age, gender, marital status, disability, ethnicity, caste, or religion.

The Company is committed to maintaining an inclusive, safe, and respectful work environment, with particular emphasis on the protection and well-being of vulnerable groups, including women. A dedicated policy on prevention of sexual harassment is in place to ensure timely redressal of complaints in compliance with applicable legal requirements and established standards. Additionally, ASEL extends its human rights expectations across its supply chain through the Supplier Code of Conduct, mandating adherence to ethical labor practices, including the prohibition of child labor, forced labor, and all forms of discrimination.

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

The Company has established a structured and responsive Grievance Redressal Mechanism to address concerns related to human rights, thereby fostering transparency, accountability, and stakeholder trust. The framework is applicable to all stakeholders, including directors, employees and workers (permanent, temporary, and contractual), consultants, contractors, and business partners. Grievances and concerns may be reported through designated channels, including a dedicated email mechanism, ensuring confidentiality, impartiality, and timely resolution. The process is overseen by the Company Secretary and Compliance Officer, who is responsible for reviewing and facilitating fair and effective resolution of complaints.

At the operational level, Labour Welfare Officers are deployed across units to address employee and worker-related concerns promptly and efficiently. The mechanism is further strengthened through the involvement of the Legal function and oversight by the Audit Committee, ensuring robust governance and adherence to ethical standards. In addition, the Company promotes an open and inclusive work culture through an open-door policy, encouraging stakeholders to raise concerns related to human rights, workplace conduct, or ethical issues without fear of retaliation. Continuous feedback is also sought to enhance the effectiveness and responsiveness of the grievance redressal framework.

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

Category	FY 25-26			FY 24-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	N.A.	NIL	NIL	N.A.
Discrimination at Workplace	NIL	NIL		NIL	NIL	
Child Labour	NIL	NIL		NIL	NIL	
Forced Labor / Involuntary Labour	NIL	NIL		NIL	NIL	
Wages	NIL	NIL		NIL	NIL	
Other Human Rights Related Issues	NIL	NIL		NIL	NIL	

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

Particulars	FY 25-26	FY 24-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

ASEL fosters a respectful and inclusive workplace through well-defined policies that protect individuals reporting discrimination or harassment. Its Grievance Redressal and Whistle Blower Policies ensure confidentiality of the complainant's identity and mandate impartial investigations, overseen by the Ombudsperson and the Audit Committee. The Code of Conduct strictly prohibits workplace harassment and provides safeguards for complainants, with particular attention to the protection of women. Complementing this, the Diversity, Equity, and Inclusion (DEI) Policy reinforces a zero-tolerance approach to discrimination, ensuring fair treatment for all and safeguarding individuals from any adverse consequences when raising concerns.

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

ASEL embeds human rights considerations within its business engagements, particularly through contracts with vendors and service providers. The Company's Supplier Code of Conduct clearly outlines expectations related to human rights and labour practices, requiring suppliers to comply with applicable labour laws and strictly prohibit child labour, forced or involuntary labour, and any form of discrimination. Suppliers are also expected to ensure fair treatment of workers and uphold their rights to freedom of association, participation, and collective bargaining. Adherence to these standards is mandatory prior to onboarding. To support ongoing compliance, ASEL has established a structured oversight mechanism and actively encourages suppliers to align with its principles of ethical and responsible business conduct.

10. Assessments for the year

Type	% of your plants and offices that were assessed (by entity or statutory authorities or third parties
Child Labour	NIL
Forced Labour / Involuntary Labour	NIL
Sexual Harassment	NIL
Discrimination at workplace	NIL
Wages	NIL

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

Not Applicable

Leadership Indicators

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

None

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

Yes, The Company has undertaken measures to ensure accessibility for differently abled visitors across its office premises in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016. Facilities such as wheelchair-accessible ramps and appropriate signage have been provided to enhance ease of access and navigation.

While office premises are accessible, certain areas within plant locations may have operational limitations; however, the Company continues to evaluate opportunities to further improve accessibility in line with applicable standards.

4. Details on assessment of value chain partners:

Type	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at Workplace	NIL
Child Labour	NIL
Forced Labour/Involuntary Labour	NIL
Wages	NIL

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

Not Applicable

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

Essential Indicators

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

Particulars	FY 25-26	FY 24-25
From renewable sources (GigaJoule (GJ))		
Total electricity consumption (A) (GJ)	0	0
Energy fuel consumption (B) (GJ)	1,52,41,266	1,52,90,069
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	**1,52,41,266**	**1,52,90,069**
From non – renewable sources		
Total electricity consumption (D) (GJ)	2,888	2,688
Total fuel consumption (E) (GJ)	4,677	4,768
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non – renewable sources (D+E+F) (GJ)	**7,565**	**7,456**
Total energy consumed (A+B+C+D+E+F) (GJ)	**1,52,48,831**	**1,52,97,525**
Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed/ Revenue from operations)	0.00057	0.00058
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/INR adjusted PPP)^ (Total energy consumed / Revenue from operations adjusted for PPP)	0.01152	0.01199
Energy intensity in terms of physical output (GJ/MT of product sold)*	7.0	7.0

Note: 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.

Not Applicable. None of our sites comes under PAT scheme as Designated Consumers.

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

Particulars	FY 25-26	FY 24-25
Water withdrawal by source (in Kilolitres (KL))		
(i) Surface water (KL)	0	0
(ii) Groundwater (KL)	11,43,927	10,84,156
(iii) Third party water (KL)	0	0
(iv) Seawater / desalinated water (KL)	0	0

Particulars	FY 25-26	FY 24-25
(v) Others (KL)	0	0
Total volume of water withdrawal (KL) (i + ii + iii + iv + v)	11,43,927	**10,84,156**
Total volume of water consumption (KL)	11,43,927	**10,84,156**
Water intensity per rupee of turnover (KL / INR) (Total water consumption / Revenue from operations)	0.00004	0.00004
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL / INR adjusted PPP)^ (Total Water Consumption / Revenue from Operations adjusted for PPP)	0.00086	0.00085
Water intensity in terms of physical output (KL/MT of product sold)*	0.5276	**0.4944**

^Revenue from operations has been adjusted based on PPP using the latest conversion factor for India, as published by IMF. 20.66 for FY 2024-25 and 20.34 for FY 2025-26.

*Water intensity in terms of physical output has been calculated based on the total output of products (sugar, molasses, bagasse and ethanol).

Note: 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 for water discharge:

Particulars	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (Kilolitres (KL))		
(i) To Surface water (KL)		
- No treatment	0	0
- With treatment – Water treated with Tertiary treatment level	9,45,514	8,61,991
(ii) To Groundwater (KL)		
- No treatment	0	0
- With treatment – Water treated with tertiary level treatment	1,15,632	1,19,144
(iii) To Seawater (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (KL)	10,61,146	**9,81,135**

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.

Yes.

The Company has implemented Zero Liquid Discharge (ZLD) for all its distilleries.

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

Parameter	Unit	FY 25-26	FY 24-25
NOx	MT	13	9
SOx	MT	22	14
Particulate matter (PM)	MT	170	131
Persistent organic pollutants (POP)	-	Not available	Not available
Volatile organic compounds (VOC)	-	Not available	Not available
Hazardous air pollutants (HAP)	-	Not available	Not available

FY 2024-25 figures have been restated due to a change in methodology from reporting emission concentrations (mg/Nm^3) to reporting total air emissions in MT.

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

No.

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

Parameter	Unit	FY 25-26	FY 24-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	**MTCO2e**	34,890	39,654
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 if available)	MTCO2e	570	543
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MTCO2e /INR	0.000001	0.000002
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)	MTCO2e / INR adjusted PPP	0.000027	0.000032
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	MTCO2e / MT of product sold	0.0164	0.0183

^Revenue from operations has been adjusted using the latest India-specific PPP conversion factors published by the IMF, being 20.66 for FY 2024–25 and 20.34 for FY 2025–26.

*Emission intensity per unit of physical output has been calculated based on the aggregate production of sugar, molasses, bagasse, and ethanol.

The Company has calculated its Scope 1 and Scope 2 GHG emissions in accordance with the Intergovernmental Panel on Climate Change (IPCC) Guidelines and CEA emissions factors.

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.

Yes

The Company is undertaking targeted initiatives to reduce GHG emissions through the refurbishment and modernization of existing plant units. This includes the adoption of energy-efficient technologies and process optimization measures aimed at improving overall energy performance and reducing carbon intensity. These efforts are complemented by a focus on enhancing operational efficiency and optimizing resource utilization, thereby contributing to a gradual reduction in the Company's environmental footprint.

9. Provide details related to waste management by the entity

Parameter	FY 25-26	FY 24-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	552	471
E-waste (B)	3	10
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	4	1
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3	2
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,712	2,777
Total (A+B + C + D + E + F + G + H)	**3,274**	**3,261**
Waste intensity per rupee of turnover (Metric ton / INR) (Total waste generated / Revenue from operations)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Metric ton / INR adjusted PPP)^ (Total waste generated / Revenue from operations adjusted for PPP)	0.000002	0.000003
Waste intensity in terms of physical output (MT/MT of product sold) *	0.0015	0.0015
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	3,271	3,261
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**3,271**	**3,261**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**3**	**0**

^Revenue from operations has been adjusted using the latest India-specific PPP conversion factors published by the IMF, being 20.66 for FY 2024–25 and 20.34 for FY 2025–26.

*Waste intensity per unit of physical output has been calculated based on the aggregate production of sugar, molasses, bagasse, and ethanol.

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 waste.

The Company has implemented a structured waste management framework aimed at ensuring regulatory compliance, operational efficiency, and optimal utilisation of by-products. Within the sugar manufacturing process, key by-products are effectively valorised molasses is utilised in distillery operations for ethanol production, while press mud and furnace ash are processed into organic manure. Bagasse is used as a renewable fuel for cogeneration of power. These practices support a circular approach to resource utilisation, minimise waste generation, and enhance overall process efficiency.

The Company undertakes periodic performance evaluations and environmental audits to assess the effectiveness of its waste management practices and identify opportunities for continuous improvement. Additionally, select manufacturing facilities operate under ZLD systems, enabling recycling and reuse of process water and significantly reducing environmental impact. With respect to hazardous and toxic substances, the Company adheres to the principles outlined in its HSSEQ framework to minimise usage and associated risks. This includes the adoption of safer alternatives wherever feasible, implementation of robust handling and storage protocols, and continuous monitoring to ensure compliance with applicable standards. HSSEQ considerations are also integrated into procurement processes, including the selection of materials, equipment, and third-party service providers. Regular training and awareness programmes are conducted to enhance employee capability in safe handling and risk mitigation of such substances.

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.

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

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

Name and brief details of project.	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
NIL					

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.

S. No	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company is compliant with the applicable environmental law/ regulations/ guidelines in India.				

Leadership Indicators

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:

(i) Name of the area: None

(ii) Nature of operations: None

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/ desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Million Rupees)	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	**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. Please provide details of total Scope 3 emissions and its intensity, in the following format:

Parameter	Unit	FY 25-26	FY 24-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)			
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 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

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct and 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:

Sr No	Initiative Undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
		None	

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?

None

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:

NIL

a. **By the listed entity:** NA

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 5

   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	The Indian Sugar Mills Association	National
2	UP Sugar Mills Association	State
3	Confederation of Indian Industry	National
4	Federation of Indian Chamber of Commerce and Industry	National
5	Associated Chambers of Commerce and Industry of India	National

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

Name of authority	Brief of the case	Corrective action taken
	NIL	

Leadership Indicators

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

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web link, if available
			None		

Principle 8 : Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

The Company conducts regular group meetings with panchayat representatives to sustain active engagement with local communities. These interactions enable the Company to identify and understand community concerns in a transparent and timely manner. They also offer residents an informal platform to share feedback and raise issues directly with Company representatives.

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

Particulars	FY 25-26	FY 24-25
Directly sourced from MSMEs/ small producers	6%	3%
Directly from within India	100%	100%

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

Location	FY 25-26	FY 24-25
Rural	0%	0%
Semi-urban	0%	0%
Urban	94%	96%
Metropolitan	6%	4%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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 INR)
Not Applicable			

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)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects

The Company's CSR initiatives were directed towards the welfare and upliftment of economically weaker and underserved communities across the districts of Sitapur, Bijnor, Kushinagar, Shahjahanpur and Mathura in Uttar Pradesh, together with educational beneficiaries supported through a charitable trust based in Kolkata, West Bengal.

In the area of education and skill development, the beneficiaries comprised school-going children, who were provided with furniture, school kits and learning materials; girl students, who benefited from teaching support and vocational training in computers and tailoring; rural women, who were supported towards self-reliance and livelihood generation; and young children served through the rehabilitation of Anganwadi centres. Under healthcare and sanitation, patients and villagers received the benefit of medical camps, essential medicines, ambulance services, safe drinking water facilities and a solar-powered Community Health Centre, while elderly and economically disadvantaged persons were provided with blankets and winter clothing, and flood-affected families received food relief. In the sphere of rural development, village residents benefited from improved road infrastructure, solar street lighting, playgrounds, public sanitation amenities and the upkeep of community spaces. Environmental sustainability measures, including pond rejuvenation, stormwater drainage improvement and tree plantation drives, contributed to the welfare of the wider community and the local ecosystem.

Through these initiatives, the Company reached a diverse cross-section of beneficiaries like children, students, women, the elderly, patients and economically disadvantaged sections of society, in keeping with its commitment to inclusive growth and sustainable community development. For further details on these initiatives, please refer to the CSR Activities section of the Annual Report.

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

Essential Indicators

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

The Company's product policy ensures that consumer concerns raised through any communication channel are addressed promptly and appropriately. The Company can be reached directly via email or telephone for complaints, feedback, or suggestions. Additionally, consumers may raise specific concerns with their sales representatives or channel partners, with whom they maintain regular communication.

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

Particulars	As a percentage to the total turnover
Environmental and social parameters relevant to the product	All our products meet regulatory requirements, with necessary information and FSSAI certification details disclosed on all packaging.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	FY 25-26			FY 24-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL		NIL	NIL	
Cyber-security	NIL	NIL		NIL	NIL	
Delivery of essential services	NIL	NIL		NIL	NIL	
Restrictive Trade Practices	NIL	NIL		NIL	NIL	
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other	NIL	NIL		NIL	NIL	

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

Particulars	Number	Reasons for recalls
Voluntary recalls	NIL	NA
Forced recalls	NIL	NA

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

Yes.

A framework / policy relating to cyber security and data privacy is available on ASEL's intranet portal.

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.

There have been no incidents related to advertising, data privacy, or product recalls during the reporting period. Accordingly, corrective actions pertaining to these areas are not applicable.

7. Information relating to data breaches:

a. Number of instances of data breaches: NIL

b. Percentage of data breaches involving personally identifiable information of customer: NIL

c. Impact, if any, of the data breaches: None

Leadership Indicators

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

   Information relating to the products can be accessed at: About Us. Our products include Sugar, Ethanol, Power and Agri Input Products (Bio-Fertilizer).

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

   ASEL adheres to the statutory requirements and has disclosed the required information on its products.

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.**

   No

5. **Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   ASEL adheres to the statutory requirements and has disclosed the required information on its products. There was no survey conducted by the Company regarding customer satisfaction.