30th July, 2026

**To,**
**The Manager - Listing**
**National Stock Exchange of India Ltd.**
**Exchange Plaza,Bandra Kurla Complex**
**Bandra (East)**
**Mumbai - 400 051**
**Tel No. 022-2659 8237 /38**
**Symbol: DHAMPURSUG**

**The General Manager – DSC**
**BSE Limited**
**Phiroze Jeejeebhoy Towers,**
**Dalal Street, Fort,**
**Mumbai: 400001**
**Tel No.022-22722039/37/3121**
**Security Code: 500119**

**Dear Sir,**

**Sub: Regulation 34(2)(f) - Business Responsibility and Sustainability Report**

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended, please find enclosed herewith Business Responsibility and Sustainability Report for the Financial Year 2025-26, which forms an integral part of the Annual Report of the Company, submitted to the Exchanges vide letter dated 30th July, 2026.

This is for your information and records please.

Thanking you,
**For Dhampur Sugar Mills Limited**

APARNA GOEL
Digitally signed by APARNA GOEL
Date: 2026.07.30 17:02:20 +05'30'

**Aparna Goel**
**Company Secretary**
**M. No. 22787**

Annexure – 5

# Business Responsibility & Sustainability Report

## Section A: General Disclosures

### I. Details of the listed entity

| Sl. No. | Details of the Entity | |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L15249UP1933PLC000511 |
| 2. | Name of the Listed Entity | DHAMPUR SUGAR MILLS LIMITED |
| 3. | Year of incorporation | 22/05/1933 |
| 4. | Registered office address | Dhampur, Distt. Bijnor - 246761, U.P. |
| 5. | Corporate address | 6th Floor, Max House, Okhla Industrial Estate, Phase- III, New Delhi-110020 |
| 6. | E-mail | investordesk@dhampursugar.com |
| 7. | Telephone | 011-41259400 |
| 8. | Website | www.dhampursugar.com |
| 9. | Financial year for which reporting is being done | FY 2025-2026 |
| 10. | Name of the Stock Exchange(s) where shares are listed | 1. BSE Limited 2. National Stock Exchange of India Limited |
| 11. | Paid-up Capital | 64,30,65,090 INR |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Contact Person Name: Mrs. Aparna Goel, Contact Person Telephone: +91 011 41259400<br>Contact Person Email Address: aparnagoel@dhampursugar.com |
| 13. | Reporting boundary<br>Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone basis |
| 14. | Name of assurance provider | NA |
| 15. | Type of assurance obtained | NA |

## II. Products/services

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

| Sl. No. | Description of main activity | Description of business activity | % of turnover of the entity (FY26) |
|---|---|---|---|
| 1. | Manufacturing - FMCG | Manufacturing of Sugar | 43.05% |
| | | Production of Fuel Grade Ethanol and Potable Alcohol (Country liquor), Ethyl Acetate, Extra Neutral Alcohol | 53.95% |
| 2. | Generation of Power | Sale of renewable energy generated to the grid | 2.40% |

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

| Sl. No. | Product/Service | NIC Code | % of total turnover contributed |
|---|---|---|---|
| 1 | Sugar | 10721 | 40.85% |
| 2 | Misthi | 10721 | 2.20% |
| 3 | Power | 3510 | 2.40% |
| 4 | Ethanol | 20119 | 14.41% |
| 5 | Chemical | 20119 | 6.25% |
| 6 | Potable Spirit | 11012 | 33.30% |

## 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 | 2 | 1 | 3 |
| International | None | | |

### 19. Markets served by the entity:

#### a. Number of locations

| Location | Number |
|---|---|
| National (No. of States/UTs) | 12 |
| International (No. of Countries) | 0 |

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

The organization has no exports in the reporting period.

#### c. A brief on types of customers

With a remarkable 92-year legacy in the sugar industry, our company has evolved considerably, transitioning from serving traditional sugar buyers to catering to the diverse requirements of customers across power, distillery, country liquor, and chemical sectors. Today, our operations span 12 states in India. The enduring loyalty and trust of our clients serve as testimony to our unwavering commitment to quality and reliability. The following section provides a structured summary of our principal customer groups, categorised by-product offerings.

**Sugar:** We supply sugar to four primary customer segments: institutional clients, domestic wholesalers, and retail consumers through branded B2B products. Our sugar is utilised in a variety of industries, including beverages, confectionery, bakeries, and traditional sweets manufacturing, thereby supporting a broad range of food and beverage businesses throughout India.

**Power:** Power is generated using Bagasse and Slop, which are by-products derived from sugar and ethanol production. This electricity is primarily used internally to meet our operational needs. Any surplus power generated is sold exclusively to the Uttar Pradesh Power Corporation Limited (UPPCL), reinforcing our role in sustainable energy production.

**Ethanol:** Aligned with the Indian Government's Ethanol Blending Programme, we supply ethanol to oil marketing companies. This initiative supports nationwide efforts towards promoting clean fuel alternatives, thereby contributing to India's energy security and environmental goals.

**Ethyl Acetate:** Our ethyl acetate is delivered to both end users and traders. The clientele for this solvent includes businesses engaged in packaging, paints, inks, adhesives, and pharmaceuticals, reflecting the versatility and industrial importance of our product.

**Extra Neutral Alcohol (ENA):** A portion of our Extra Neutral Alcohol is utilised internally in the production of potable spirits. The remainder is supplied to country liquor manufacturers, thereby supporting both in-house production and external partners in the beverage sector.

**Country Liquor:** Country liquor is distributed through an established network of wholesalers and distributors. Our operations in this segment are confined to the state of Uttar Pradesh, ensuring focused and effective service delivery in the region.

## IV. Employees

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

#### a. Employees and Workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 301 | 284 | 94.35% | 17 | 5.65% |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| **3.** | **Total employees (D + E)** | **301** | **284** | **94.35%** | **17** | **5.65%** |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 979 | 969 | 98.98 | 10 | 1.02% |
| 5. | Other than permanent (G) | 424 | 424 | 100% | 0 | 0.00% |
| **6.** | **Total workers (F + G)** | **1403** | **1393** | **99.29%** | **10** | **0.71%** |

#### b. Differently abled Employees and Workers

| S. No. | Particulars | Total (A) | Male | | Female | |
|---|---|---|---|---|---|---|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 0 | 0 | 0% | 0 | 0% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| **3.** | **Total differently abled employees (D + E)** | **0** | **0** | **0%** | **0** | **0%** |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0% | 0 | 0% |
| 5. | Other than permanent (G) | 0 | 0 | 0% | 0 | 0% |
| **6.** | **Total differently abled workers (F + G)** | **0** | **0** | **0%** | **0** | **0%** |

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

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 7 | 1 | 14.3% |
| Key Management Personnel | 3 | 1 | 33.3% |

22. Turnover rate for permanent employees and workers

| Particulars | FY 2025-2026 | | | FY 2024-2025 | | | FY 2023-2024 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 7.84% | 0% | 7.42% | 13.62% | 0% | 12.93% | 16.30% | 0% | 15.52% |
| Permanent Workers | 9.02% | 0% | 8.92% | 4.43% | 0% | 4.43% | 6.5% | 0% | 6.45% |

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

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

| S. No. | Name of the holding/ subsidiary/associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Ventures | % of shares held by listed Entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1. | Ehaat Limited | Subsidiary | 100% | No |
| 2 | DETS Limited | Subsidiary | 51% | No |

## VI. CSR Details

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

(ii) Turnover (in ₹) – 2806.51 Cr

(iii) Net worth (in ₹) – 1191.15 Cr

## VII. Transparency and Disclosures Compliance

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

| Stakeholder group from whom the complaint is received | Grievance redressal mechanism in place (Yes/No) | FY 2025-2026 Current Financial Year | | | FY 2024-2025 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | complaints pending resolution at close of the year | Remarks |
| Investors (other than shareholders) | Yes (DSML) has established a formal grievance redressal mechanism governed by its Business Responsibility and Sustainability (BRSR) / BRR policy. Investors can raise concerns through designated communication channels, which are reviewed and addressed in a structured and time-bound manner in line with principles of transparency and responsible governance.<br>https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | 0 | 0 | - | 0 | 0 | - |

| Stakeholder group from whom the complaint is received | Grievance redressal mechanism in place (Yes/No) | FY 2025-2026 Current Financial Year | | | FY 2024-2025 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | complaints pending resolution at close of the year | Remarks |
| Communities | Yes; DSML has established grievance redressal channels for local communities, including farmers and other nearby stakeholders, through its publicly available BRR Policy and outreach platforms. The Company also maintains direct engagement with neighbouring communities through initiatives such as Gosthi, which serve as forums for disseminating information on improved agricultural practices, techniques, and seed varieties, while also enabling the receipt and resolution of community grievances. https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes, shareholders can reach out to the Investor Services Department or the Registrar and Share Transfer Agent (RTA) for any queries or assistance related to their investments. https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | 0 | 0 | - | 0 | 0 | - |

| Stakeholder group from whom the complaint is received | Grievance redressal mechanism in place (Yes/No) | FY 2025-2026 Current Financial Year | | | FY 2024-2025 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | complaints pending resolution at close of the year | Remarks |
| Employees and workers | Yes, DSML has a robust internal grievance mechanism supported by multiple frameworks, including the Whistle Blower Policy, HR grievance systems (such as HR Sathi), and plant-level grievance committees. Employees can report concerns to designated authorities such as the Compliance Officer or Audit Committee, with assurance of confidentiality, fair investigation, and structured resolution.<br>https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes, DSML provides a dedicated 'Contact Us' page for customers to raise complaints and feedback. Grievances submitted are formally recorded, reviewed, and addressed through investigation and corrective actions, with timely responses provided to customers. We also have dedicated teams for our B2B customers who work closely with corresponding clients for active resolution of all complaints.<br>https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | | | | | | |
| Value Chain Partners | None | 0 | 0 | - | 0 | 0 | - |

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 1. | Employee Health & Safety | Risk & Opportunity | **Risk:**<br>**Lack of Comprehensive Safety Controls** – Workforce injuries can disrupt operations<br><br>**Opportunity:**<br>**Alignment with Statutory Safety Requirements** – a safe workplace boosts morale and retention. | **Ongoing Safety Education** – Organize sessions on workplace safety, manage permits for work activities, and lead workshops on reporting incidents.<br><br>**Identifying and Addressing Hazards** – Detect potential near-miss situations and put preventive actions in place.<br><br>Safety Reviews and Risk Evaluations – Assess risks within the workplace to safeguard employee health and safety.<br><br>**Distribution of Protective Gear (PPE)** – Provide safety equipment customized to specific tasks and associated hazards. | **Negative:**<br>Unaddressed safety issues can lead to significant injury-related expenses and regulatory fines, impacting financial stability and reputation.<br><br>**Positive**:<br>Implementing robust safety protocols enhances workplace productivity and boosts employee retention by fostering a secure work environment. |
| 2. | Business Ethics & Resilience | Risk & Opportunity | **Risk:**<br>**Legal Actions** – Engaging in unethical practices can expose an organization to serious legal repercussions, including fines and lawsuits, while damaging its reputation and eroding shareholder value.<br><br>**Opportunity:**<br>**Builds Trust** – By adhering to ethical standards and transparent governance, organizations can foster trust among stakeholders, enhance brand reputation, and drive sustainable growth, leading to increased long-term value. | **Code of Conduct Implementation** – Develop and communicate a comprehensive set of ethical guidelines that set expectations for employee behavior and decision-making.<br><br>**Grievance Redressal Mechanisms** –Establish and maintain transparent processes for employees to report concerns and complaints, ensuring timely and fair resolution.<br><br>**Board Oversight and Governance** – Ensure active involvement of the board in monitoring ethical practices and compliance, providing strategic direction and accountability.<br><br>**Ethics Training Programs** – Conduct regular training sessions to enhance employee understanding of ethical standards, fostering a culture of integrity and compliance. | **Negative:**<br>Reputational Loss – Severely damage reputation, diminishing trust among customers, partners, and the public, ultimately affecting its market position and long-term viability.<br><br>Legal Compliance – Significant legal challenges, including lawsuits, fines, and regulatory action, which drain resources and distract from core business pursuits. |

| 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) |
|---|---|---|---|---|---|
| | | | | | **Positive:**<br>Investor Confidence – Bolsters investor confidence, as stakeholders perceive the organization as reliable and well-managed, translating into greater investment potential and market stability. |
| 3. | Sustainable Supply Chain, Sourcing & Innovation | Risk & Opportunity | **Risk:**<br>**Revenue Losses** – Supply chain interruptions, such as delays, quality issues, or sourcing challenges, can significantly impact production schedules, leading to potential revenue loss and customer dissatisfaction.<br>**Opportunity:**<br>**Mitigate Risks** – Mitigate supply chain risks and enhance long-term stability.<br>**Enhance Operational Efficiency** – Implementing innovative approaches and technologies within the supply chain can optimize efficiency, reduce costs, and improve responsiveness to market changes | **Supplier Audits** – Conduct regular valuations of suppliers to ensure compliance with quality, ethical, and environmental standards, safeguarding the integrity of the supply chain<br>**Farmer Training Programs** – Implement training initiatives to educate farmers on sustainable practices, improving agricultural outcomes and supporting community development.<br>**Innovation in Material Inputs** – Invest in research and development to explore innovative material alternatives, enhancing efficiency and reducing environmental impact throughout the production process | **Negative:**<br>Supply Shocks – Unexpected disruptions in the supply chain, such as natural disasters, geopolitical events, or supplier failures, can result in severe supply shocks<br>**Positive:**<br>Efficiency, cost saving: By optimizing supply chain processes and adopting efficient practices, organizations can enhance operational efficiency, reducing waste and resource consumption |
| 4. | Emissions & Energy Management | Risk & Opportunity | **Risk:**<br>Failure to align with global & national climate commitments, including the Paris Agreement and regulatory requirements, could result in increased regulatory scrutiny, fines & penalties resulting in reputational harm, impact on investor confidence and customer trust. | **Energy Audits** – Perform comprehensive evaluations of energy usage to identify inefficiencies and opportunities for reduction, enhancing operational efficiency and cutting costs.<br>**Shift to Renewables** – Transition to renewable energy sources to reduce reliance on fossil fuels, minimize environmental impact, and achieve sustainability goals. | **Negative :**<br>Rising Fuel Costs – Increasing carbon taxes and rising fuel costs pose significant financial challenges for organizations reliant on conventional energy sources. |

| 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) |
|---|---|---|---|---|---|
| | | | **Opportunity:**<br>**Operational Efficiency** – By lowering energy use, Companies can significantly reduce their operational expenses, leading to improved profitability.<br>**Lower Carbon Footprint** – Energy efficiency contributes to a lesser carbon footprint, enhancing the company's sustainability profile and ensuring alignment with environmental regulations and consumer expectations for greener operations | **GHG Tracking** – Implement systems to monitor and measure greenhouse gas emissions, ensuring compliance with environmental standards and informing strategies to lower carbon output. | **Positive:**<br>Efficiency Gains: Achieve substantial efficiency gains that streamline operations and reduce waste, by investing in energy-efficient technologies and practices |
| 5. | Product Safety & Lifecycle Management | Risk & Opportunity | **Risk:**<br>Product Recalls – Failing to adhere to regulatory standards and safety requirements can result in product recalls, which are costly and damage an organization's reputation.<br>**Opportunity:**<br>Market Competitiveness – Companies demonstrating commitment to sustainability and ethics are better positioned to attract environmentally conscious customers and differentiate themselves from competitors. | **Proactive Compliance Monitoring** – Regularly track regulatory requirements to ensure adherence.<br>**Industry Awareness** – Organize expert-led sessions on sugar industry regulations.<br>**Regulatory Framework Adoption** – Implement and oversee a structured compliance system.<br>**Compliance Record-Keeping** – Maintain and update a register for ongoing regulatory alignment. | Legal Fines – Failure to comply with legal and regulatory standards risk significant legal exposure, including lawsuits, fines, and penalties.<br>**Positive:**<br>Increased Brand Equity – Enhances brand equity by building a reputation for reliability and trustworthiness |
| 6. | Water & wastewater management | Risk & Opportunity | **Risk:**<br>Ecological Imbalance – Excessive extraction commonly leads to the depletion of local water sources, which negatively impacts ecosystems, local communities, and agriculture. | **ZLD Systems** – Install Zero Liquid Discharge systems to remove liquid waste and support water conservation.<br>**Water Metering** – Use advanced metering to track usage and identify areas for efficiency improvement. | **Negative**:<br>Regulatory Scrutiny – Failure to adhere to environmental regulations or industry standards may lead to substantial regulatory fines. |

| 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) |
|---|---|---|---|---|---|
| | | | Reputational Loss – Significant reputational harm can occur, resulting in public backlash, diminished consumer trust, and increased scrutiny from regulators.<br><br>**Opportunity:**<br>Alignment with Global SDGs – Efficient water usage allows companies to lower expenses and reduce their environmental footprint, supporting global sustainability objectives.<br><br>Strengthened Stakeholder Relationships – Organizations that make positive contributions to environmental and social wellbeing are valued by both communities and business partners. | **Reuse Strategies** – Implement water reuse strategies to lower freshwater demand and sustain resources.<br><br>**ETP Optimization** – Streamline Effluent Treatment Plant operations for maximum effectiveness, reduced impact, and regulatory compliance. | **Positive:**<br>Builds Resilience – By prioritizing sustainable practices, organizations enhance their resilience to external pressures and uncertainties. |
| 7. | Human Capital Development | Opportunity | **Opportunity:**<br>Investing in employee development builds a skilled, loyal workforce, boosting business performance. | **Learning & Development Programs** – Create comprehensive programs designed to improve employee skills and abilities, supporting organizational growth and flexibility.<br><br>**Internal Career Mobility** – Provide avenues for employees to move into different roles within the organization, encouraging varied career paths and boosting satisfaction and retention.<br><br>**Leadership Development Initiatives** – Launch structured initiatives to nurture future leaders, giving them the skills and vision needed to advance both organizational culture and success. | **Positive:**<br>Higher Productivity – When employees receive appropriate training and participate in professional development initiatives, they are able to perform their responsibilities with greater efficiency and effectiveness.<br>This leads to enhanced operational performance and measurable improvements in outcomes. |

| 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) |
|---|---|---|---|---|---|
| | | | | | Lower Employee Turnover – Offering clear pathways for career progression, comprehensive benefits, and fostering a positive organisational culture contribute to higher employee retention. These strategies minimise the expenses related to attracting and onboarding new talent. |
| 8. | Human Rights | Risk & Opportunity | **Risk:**<br>Failure to uphold human rights standards can damage reputation and lead to serious consequences, including penalties from regulatory authorities such as fines or sanctions. This negatively impacts both the financial health and public image of a company.<br>**Opportunity:**<br>Integrating respect for human rights into corporate policies and supply chain management demonstrates integrity and transparency. This approach makes companies more appealing to socially responsible investors by fostering enhanced trust. | **Human Rights Policy:**<br>Create and enforce a comprehensive human rights policy to promote ethical standards and practices throughout all organizational operations and partnerships.<br>**Supplier Screening:**<br>Apply thorough screening procedures to evaluate whether suppliers meet human rights and ethical guidelines, supporting responsible sourcing and collaboration.<br>**Grievance Mechanisms:**<br>Introduce clear and accessible grievance mechanisms to address and resolve human rights issues, encouraging fairness and accountability across the entire organization. | **Negative:**<br>Business Impact – Significant consequences may arise, including customer attrition, difficulties in attracting and retaining skilled talent, and possible financial losses if partners and investors choose to dissociate from the organization.<br>**Positive:**<br>Global Access – By maintaining rigorous ethical standards and embracing social responsibility, an organization strengthens its reputation and can gain access to global markets. |
| 9. | Community Relations | Risk & Opportunity | **Risk:**<br>Poor stakeholder relations can cause strikes, opposition, regulatory issues, or boycotts, leading to halted production, project delays, and higher costs. | **CSR Programs** – Create and carry out robust Corporate Social Responsibility initiatives that benefit local communities.<br>**Stakeholder Engagement** – Establish proactive methods to maintain regular dialogue and partnership with stakeholders. | **Negative:**<br>Operational disruptions can occur when protests arise from community dissatisfaction, environmental concerns, or perceived injustices. These disruptions may cause project delays, |

| 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) |
|---|---|---|---|---|---|
| | | | **Opportunity:** Transparent communication and collaboration can build trust and create strong, mutually beneficial stakeholder relationships. | **Impact Assessments** – Perform detailed evaluations to determine the social and environmental impacts of the organization's operations. | increased costs, and legal challenges, all of which impact the organization's ability to meet deadlines and reach its goals.<br>**Increased Goodwill:** Proactively engaging with stakeholders helps establish trust and goodwill as a solid foundation. |
| 10. | Customer Relationship Management | Opportunity | **Opportunity:** Feedback Loops: Enable ongoing communication and regular stakeholder input.<br>**Builds Loyalty:** Strong relationships drive stakeholder loyalty.<br>**Brand Differentiation:** Establishes a distinctive brand focused on integrity, reliability, and customer-centricity. | **Customer Relationship Management Tools** – Deploy sophisticated Customer Relationship Management systems to optimise customer engagement and streamline operations, providing tailored experiences and fostering sustained loyalty.<br>**Customer Grievance Redressal** – Develop comprehensive frameworks to resolve customer complaints and concerns efficiently, promoting trust and enhancing satisfaction through transparent and accountable practices.<br>**Customer-Centric Culture** – Establish an organisational culture that places customer requirements and preferences at the forefront, stimulating innovation and securing competitive differentiation. | **Positive:**<br>Revenue Stability – A loyal customer base ensures steady sales and reduces fluctuations from new customer acquisition.<br>Repeat Purchases – Satisfied customers are more likely to make additional purchases, driving repeat business. |
| 11. | Chemical & Waste Management | Risk & Opportunity | **Risk:**<br>Legal risks present significant threats to both environmental and public health. These risks can lead to fines, heightened scrutiny from regulatory agencies, and lawsuits. | **Hazardous Waste SOPs** – Create and follow procedures to safely handle hazardous waste.<br>**Inventory Tracking** – Set up systems to monitor hazardous materials and prevent misuse or loss.<br>**Secure Storage** – Use safe storage to prevent spills.<br>**Regulatory Compliance** – Follow all regulations for hazardous waste management. | **Negative:**<br>Cleanup Costs – May result in expensive cleanup operations that require significant financial investment and resources to address environmental damage and restore public safety. |

| 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) |
|---|---|---|---|---|---|
| | | | **Opportunity:**<br>Regulatory compliance provides a pathway to minimize the dangers of spills and mishandling by adopting strong chemical and waste management practices. This not only improves workplace safety but also protects the environment. | | **Reduced Compliance Risks:**<br>Following strict waste management practices decreases the chances of regulatory violations, which in turn reduces compliance risks. |
| 12. | Cybersecurity | Risk & Opportunity | **Risk:**<br>Data Loss – The loss of sensitive information may compromise proprietary data, customer privacy, and intellectual property, resulting in considerable operational disruption.<br><br>**Opportunity:**<br>Operational Integrity – By deploying comprehensive cybersecurity strategies, organizations can protect digital assets and uphold the integrity of their business processes. | **Firewalls** – Use strong firewalls to block unauthorized access.<br><br>**Data Encryption** – Apply advanced encryption to protect sensitive data.<br><br>**Employee Awareness** – Train staff regularly on cybersecurity risks and best practices.<br><br>**Incident Response Protocols** – Maintain clear protocols for rapid response to security breaches. | **Negative:**<br>Financial losses: Companies can face major financial consequences, including expenses for recovering data, fixing systems, regulatory penalties, and legal proceedings.<br><br>**Positive:**<br>Resilience: By adopting robust cybersecurity measures, organizations boost their resilience, making it easier to endure and swiftly bounce back from cyber threats. |
| 13. | Sustainable Packaging | Risk & Opportunity | **Risk:**<br>Reliance on Plastics – Relying heavily on plastic packaging may face compliance challenges, financial penalties, and reputational damage.<br><br>**Opportunity:**<br>Alignment with SDGs -By adopting materials that are recyclable, biodegradable, or sourced sustainably, companies can align their practices with global sustainability standards and consumer expectations. | **Vendor Engagement** – Work collaboratively with vendors and suppliers to incorporate eco-friendly practices, ensuring that all packaging adheres to established sustainability standards and contributes to shared environmental objectives.<br><br>**Packaging Audits** – Perform comprehensive packaging audits to evaluate and optimise material usage, identifying opportunities to reduce waste and align with global sustainability trends. | **Negative:**<br>Non-compliance Costs<br>These may include fines imposed by regulatory authorities, costs associated with legal actions, and the possibility of increased scrutiny and audits.<br><br>**Positive:**<br>Market Differentiation Implementing eco-friendly packaging solutions and sustainable practices can help businesses stand out significantly in the marketplace. |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk/opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---|---|---|---|---|---|
| 14. | Biodiversity Management | Risk & Opportunity | **Risk:**<br>Opposition -Poor biodiversity management can result in substantial opposition from local communities, environmental groups, and regulatory bodies.<br>**Opportunity:**<br>Increased Credibility – Conservation efforts enhance a company's environmental credibility, demonstrating commitment to safeguarding natural habitats and supporting ecological balance. | **Green Belt Development** – Implement green belt development initiatives to enhance local biodiversity, support ecosystem restoration, and create sustainable, environmentally enriched zones.<br>**Ecological Surveys** – Conduct comprehensive ecological surveys to assess biodiversity health, identify conservation priorities, and guide responsible management of natural habitats.<br>**Compliance with Biodiversity Guidelines** – Ensure strict adherence to biodiversity guidelines and regulations, fostering environmental stewardship and minimizing impacts on ecosystems. | **Negative:**<br>Project Restrictions – Stringent project restrictions imposed by regulatory authorities seeking to protect sensitive ecosystems.<br>**Positive:**<br>Enhanced Goodwill – Enhances stakeholder goodwill by demonstrating a company's commitment to environmental preservation and sustainability. |

# Section B : Management and Process Disclosures

## Policy and management processes

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

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 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 | https://api.dhampursugar.com/uploads/BRR_Policy_a3b5b6964e.pdf | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes | | | | | | | | |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/ No) | 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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle. | Ethical conduct and accountability are governed by a comprehensive **Code of Conduct**, applicable across all levels of the organisation. | The Company's **ISO 9001:2015 certification** reflects the institutionalisation of standardized processes, internal controls, and continual improvement mechanisms that support operational consistency, risk mitigation, and customer satisfaction across its operations. This system enables disciplined process monitoring and corrective action, which is particularly critical in a seasonal, agro based industry such as sugar.<br><br>Product responsibility is reinforced through adherence to National Sugar Institute–mandated grading standards, ensuring consistency and regulatory compliance in sugar quality. | A structured **Health, Safety and Environment (HSE)** Policy safeguards employee and worker well being through defined safety systems, audits, and training. | A formal **stakeholder identification and engagement framework** supports ongoing dialogue, informed decision making, and responsible value creation. | The **Whistle Blower Policy** provides a transparent and secure mechanism for reporting concerns, reinforcing ethical behaviour and trust. | Environmental responsibility is ensured through compliance with applicable environmental laws, pollution control norms, and operational safeguards. | The Company maintains full compliance with legal and regulatory requirements and follows ethical practices in all regulatory interactions. | A Board approved **CSR Policy** guides community focused initiatives in education, skill development, and women empowerment, supporting inclusive growth in areas of operation. | Further strengthening this framework, the **FSSC 22000 Version 6.1 certification** at the Rajpura unit (DSM Sugar Rajpura) demonstrates the Company's focus on preventive food safety management, hazard analysis, and hygiene controls aligned with globally recognised food safety benchmarks.<br><br>Customer responsibility is addressed through consistent delivery of quality products, supported by sustainable operations and timely fulfilment. |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | The following commitments, targets, and performance updates have been defined based on the outcomes of the Company's recent materiality assessment, which identified key ESG priorities through a structured evaluation of stakeholder expectations and business impact. The exercise resulted in a focused set of material topics such as emissions and energy management, water stewardship, employee health and safety, business ethics, and supply chain practices that are critical to DSML's long-term value creation.<br><br>**Emissions and Energy Management:**<br>Commit to increasing the use of renewable fuels such as bagasse and distillery waste (slop), while adopting energy-efficient technologies and practices to reduce overall energy consumption and dependence on non-renewable sources.<br><br>**Water and Waste Management:**<br>Aim to reduce dependence on groundwater by enhancing reuse of treated water and strengthening circular water management practices across operations.<br><br>**Product Quality and Compliance:**<br>Deliver products of superior quality that meet or exceed industry standards while minimising environmental impacts across the product lifecycle, supported by adherence to ISO, FSSC and FSSAI standards.<br><br>**Employee Health, Safety and Well-being:**<br>Ensure a safe and healthy workplace through comprehensive safety systems, regular training, risk assessments and employee wellness programmes.<br><br>**Business Ethics and Integrity:**<br>Uphold high standards of ethics, transparency and accountability through a strong Code of Conduct, whistleblower framework, and anti-corruption practices.<br><br>**Diversity, Equity and Inclusion:**<br>Foster an inclusive workplace by promoting diversity, equity and equal opportunity across the organisation and, progressively, across the value chain.<br><br>**Human Rights:**<br>Uphold respect for human rights across operations and the value chain, with focus on fair labour practices, prevention of discrimination, and addressing grievances.<br><br>**Risk Management:**<br>Strengthen identification, assessment and mitigation of ESG-related risks to safeguard operations, reputation and stakeholder interests.<br><br>**Corporate Social Responsibility:**<br>Continue to undertake CSR initiatives aligned with community needs across education, healthcare, rural development, sustainable agriculture, women's empowerment and environmental sustainability. | | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | **Emissions and Energy Management:**<br>Enhanced utilisation of renewable fuels such as bagasse and distillery waste (slop) for steam generation, alongside process optimisation initiatives to improve overall energy efficiency within operations.<br><br>**Water and Waste Management:**<br>Increased use of treated water across operational processes, contributing to reduced dependence on groundwater and improved water circularity.<br><br>**Product Quality and Compliance:**<br>Maintained key certifications including ISO 9001:2015, FSSC 22000:2018 and FSSAI. Regular internal audits were conducted to ensure continued adherence to quality and food safety standards. | | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| | **Employee Health, Safety and Well-being:**<br>Conducted regular safety drills and training programmes across units, supported by periodic health check-ups and wellness initiatives to strengthen workplace safety and employee well-being.<br><br>**Business Ethics and Integrity:**<br>Continued implementation of a formal whistleblower mechanism and conducted training and awareness programmes on anti-corruption and ethical conduct. No material governance breaches were reported during the year.<br><br>**Diversity, Equity and Inclusion:**<br>Maintained focus on providing a fair and inclusive workplace through equal opportunity practices and ongoing employee engagement initiatives.<br><br>**Human Rights:**<br>Continued to uphold human rights across operations through established policies and grievance mechanisms, with no reported human rights violations during the year.<br><br>**Risk Management:**<br>Strengthened internal processes for identification and monitoring of ESG-related risks through ongoing reviews and integration with operational controls.<br><br>**Corporate Social Responsibility:**<br>Implemented CSR initiatives across key focus areas including education, healthcare, rural development, sustainable agriculture, women's empowerment and environmental sustainability, aligned with community needs. | | | | | | | | |
| **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) | At Dhampur Sugars, sustainability remains central to our business strategy, with clear alignment to the nine principles of SEBI's BRSR framework. We continue to embed ethical conduct, transparency, and accountability across operations, strengthening governance systems and stakeholder confidence. Our approach to environmental stewardship is anchored in improving energy efficiency, optimising resource use, and advancing circular practices, while progressively identifying pathways to reduce emissions intensity and enhance water stewardship.<br><br>We remain committed to creating a safe, inclusive, and empowering workplace, with continued emphasis on employee well-being, capability building, and robust safety management. At the same time, we actively engage with farmers, communities, and other stakeholders, ensuring that our growth contributes to inclusive development and resilient value chains.<br><br>Looking ahead, the Company will further deepen its ESG integration through improved data-led monitoring, stronger supplier alignment, and enhanced stakeholder engagement. We aim to strengthen responsible business practices across the value chain, reinforce human rights and ethical standards, and advance measurable outcomes across environmental and social priorities. Through these efforts, Dhampur Sugars seeks to drive long-term value creation while remaining responsive to evolving regulatory expectations and stakeholder needs. | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies | The CSR committee oversees the implementation of the Business Responsibility policy. The policy is assessed half-yearly jointly by the Chief Operating Officer and President -Finance of the company.<br><br>Name: Mr. Akshat Kapoor Designation: Chief Operating Officer, Email: akshatkapoor@dhampursugar.com, Phone No.: 011-41259400<br><br>Name: Mr. Vineet Kumar Gupta, Designation: President Finance, Email Id: vineetgupta@dhampursugar.com, Phone No.: 011-41259400 | | | | | | | | |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, the CSR committee at the Board level assesses and makes decisions on sustainability matters. | | | | | | | | |

10 Details of Review of NGRBCs by the Company

| Subject for Review | Indicate whether the review was undertaken by the Director / the 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 the above policies and follow-up action | The adequacy and effectiveness of the Company's policies are periodically reviewed by the respective department and business heads, the Managing Director, and the Committees of the Board, with consultation of relevant stakeholders wherever required. | | | | | | | | | Periodically | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | The Company ensures compliance with all applicable statutory requirements relevant to the NGRBC Principles. The status of such compliance is monitored by the respective departments and the Secretarial function and is periodically reviewed by the Committees of the Board. | | | | | | | | | Periodically | | | | | | | | |

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

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

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

# Section C : Principle Wise Performance Disclosure

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

## Essential Indicators

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

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | Percentages of persons in respective categories covered by the awareness programmes |
|---|---|---|---|
| Board of Directors (BoD) | 4 | Familiarization Programs including discussion on regulation updates, Business Ethics, code of conduct and SEBI Regulations. | 100% |
| Key Managerial Personnel (KMPs) | 5 | POSH – Prevention of Sexual Harassment<br>Familiarization Programs | 100% |
| Employees other than BoD and KMPs | 66 | Business Ethics and Code of Conduct<br>General Awareness<br>POSH – Prevention of Sexual Harassment<br>Skill Enhancement Program (SEP)<br>Standard Operating Procedures (SOP)<br>Total Productive Maintenance (TPM)<br>Safety Health and Environment (SHE) and Training Needs Identification Program (TNI)<br>Anti-Corruption and Anti-Bribery Compliance | 100% |
| Workers | 226 | Business Ethics and Code of Conduct<br>General Awareness<br>Skill Enhancement Program (SEP)<br>Standard Operating Procedures (SOP)<br>Total Productive Maintenance (TPM)<br>Safety Health and Environment (SHE) and Training Needs Identification Program (TNI)<br>POSH – Prevention of Sexual Harassment<br>Anti-Corruption and Anti-Bribery Compliance | 100% |

### 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format

| | Monetary | | | | |
|---|---|---|---|---|---|
| | 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 | | | |
|---|---|---|---|---|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ Judicial institutions | 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 |
|---|---|
| NIL | NIL |

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

Yes. "Our Anti-Bribery and Anti-Corruption (ABAC) Policy reflects this commitment, acting as a core framework that directs all our business practices.

This policy clearly sets forth our unwavering position against any acts of bribery or corruption. We consistently adhere to a zero-tolerance policy, ensuring that every transaction and interaction is handled with the highest standard of honesty and openness. This guiding principle shapes our relationships with stakeholders, suppliers, and regulatory authorities, further strengthening our image as a reliable and responsible organisation.

Dhampur Sugar is dedicated to fostering ethical conduct by rigorously applying this policy throughout every level of operation. All employees receive extensive training and resources to help them identify and resist unethical actions, equipping them to uphold the company's exemplary standards.

We also maintain stringent internal controls and audit mechanisms to ensure compliance and swiftly address any breaches. For further details, our ABAC Policy is available at https://api.dhampursugar.com/uploads/Anti_Bribery_and_Anti_Corruption_Policy_007d9c5f9c.pdf

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

| Particulars | FY 2026 Current financial Year | FY 2025 Previous financial Year |
|---|---|---|
| Directors | 0 | 0 |
| KMPs | | |
| Employees | | |
| Workers | | |

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

| Particulars | FY 2026 Current financial Year | | FY 2025 Previous financial Year | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | 0 | 0 | 0 |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | 0 | 0 | 0 |

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

No fines / penalties / actions were imposed by regulators/ law enforcement agencies or judicial institutions on cases related to corruption and conflicts of interest.

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

| Particulars | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Number of days of accounts payables | 34.81 | 28.04 |

* FY25 & FY26 values have been restated in line with the methodology outlined in the latest Industry Standards Note on BRSR

## 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 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 0% | 0% |
| | b. Number of trading houses where purchases are made from | NA | NA |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | NA | NA |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | 71.21% | 64.46% |
| | b. Number of dealers / distributors to whom sales are made | 952 | 884 |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributor | 51.96% | 52.42% |
| Share of RPTs | a. Purchases (Purchases with related parties / Total Purchases) | 0.04% | 0.04% |
| | b. Sales (Sales to related parties / Total Sales) | 3.99% | 4.46% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 0% | 0% |
| | d. Investments (Investments in related parties / Total Investments made) | 1.93% | 16.24% |

# 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 |
|---|---|---|
| 892 | Farmers constitute the Company's primary value chain partners, accounting for over 75% of its procurement base. The Company undertakes continuous engagement initiatives to build awareness and improve agricultural practices through regular field-level interactions, village outreach programmes, and farmer training sessions conducted throughout the year. These initiatives focus on varietal replacement, access to high-quality seeds (including tissue culture), adoption of advanced agronomic and mechanised practices, integrated pest and disease management, soil health improvement, efficient irrigation, nutrient management, and sustainable farming techniques. The Company also provides guidance on planting methods, harvest management, and by-product utilisation, with the objective of enhancing yield, cane quality, and long-term sustainability of the farming ecosystem. | 75.6% |

**Note:** The reporting boundary for this disclosure includes material upstream value chain partners, namely sugarcane farmers and logistics partners.

The Company engages with sugarcane farmers through field visits, village outreach programmes, and capacity-building initiatives aimed at enhancing agricultural productivity and sustainability. These initiatives promote varietal replacement, access to high-quality planting material (including tissue culture seedlings), adoption of advanced agronomic and mechanised farming practices, integrated pest and disease management, soil health improvement, efficient irrigation techniques, balanced nutrient management, and other sustainable agricultural practices.

Engagement with logistics partners covers road safety, emergency response, and safe handling practices, while also promoting awareness of human rights, ethical conduct, and responsible business practices across the value chain.

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

Yes, the Company maintains a Code of Conduct specifically designed for the Board of Directors and senior management. This code outlines clear directives for identifying and disclosing any real or potential conflicts of interest with the Company. The guidelines within this Code of Conduct are tailored for board members and senior executives, ensuring transparency and straightforward navigation of conflicts that may arise in these positions. Our Code of Conduct can be accessed at https://dhampursugar.com/investors/code-of-conduct.

## 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 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 12.78% | 15.34% | Expenses on autumn planting and other expenses on cane development. |
| Capex | 0% | 26.15% | - |

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

Dhampur Sugar Mills sources sugarcane, its primary raw material, entirely from farmers located in the vicinity of its manufacturing units in Uttar Pradesh. Accounting for approximately 75.6% of the Company's total procurement spend, sugarcane reflects the Company's deep linkage with local farming communities. This localised and farmer-integrated sourcing model contributes to sustainable value creation and is reinforced through ongoing agronomic, environmental, and social engagement initiatives.

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

The Company sources its key raw material, sugarcane from local farmers which constitutes about 75.6% of its total input costs.

This essential resource is acquired by encouraging sustainable farming practices and ensuring responsible sourcing methods.

### 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.

Given the nature of Dhampur Sugar Mills Limited's integrated manufacturing operations and product portfolio, traditional product reclamation is not applicable. However, in line with prevailing practices across the sugar industry, the Company adopts a circular and resource-efficient approach by ensuring that wastes and by-products generated from operations are responsibly managed through reuse, recycling, or authorized disposal mechanisms.

| Product | Process to safely reclaim the product |
|---|---|
| a. Plastics (including packaging) | Plastic waste obligations are managed in compliance with the Extended Producer Responsibility (EPR) framework, as prescribed by the Central Pollution Control Board, through authorised channels. |
| b. E-Waste | NA |
| c. Hazardous Waste | Hazardous waste is managed through established procedures covering segregation, storage, handling, transportation, and disposal, in compliance with applicable statutory requirements. Relevant personnel are periodically sensitised on safe handling and compliance protocols. |
| d. Other Waste | NA |

### 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to the Pollution Control Boards? If not, provide steps taken to address the same

Dhampur Sugar Mills Limited has put in place a structured waste collection and management framework aligned with applicable Pollution Control Board regulations and the Extended Producer Responsibility (EPR) guidelines. Plastic waste generated across operations, including post-consumer waste, is managed through engagement with authorised and licensed third-party recyclers, in accordance with regulatory requirements. Through these arrangements, the Company ensures that plastic waste is collected, channelled, and processed through compliant recycling mechanisms, consistent with the EPR framework prescribed by the Central Pollution Control Board.

## Leadership Indicators

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

| NIC Code | Name of Product /Service | % Of total Turnover Contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/ No) | If yes, provide the web link |
|---|---|---|---|---|---|---|
| The Company has not conducted a formal Life Cycle Assessment for its products during the reporting period. | | | | | | |

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

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

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

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
| | In line with industry practices and the integrated nature of sugar manufacturing, Dhampur Sugar Mills Limited focuses on resource efficiency through effective utilisation of by-products generated during operations. By-products such as bagasse and distillery slop are utilised for in house energy generation, supporting operational energy requirements. The Company also converts molasses into ethanol, enabling value addition while reducing waste generation. These practices ensure that by-products are beneficially used within the production cycle, supporting efficient operations and responsible resource management. | |

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

| Particulars | FY 2026 Current financial Year | | | FY 2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Re-Used (MT) | Recycled (MT) | Safely Disposed (MT) | Re-Used (MT) | Recycled (MT) | Safely Disposed (MT) |
| Plastics (including packaging) | 0 | 580 | 0 | 0 | 482.20 | 0 |
| E-waste | 0 | 0 | 0 | 0 | 0 | 0 |
| Hazardous waste | 0 | 0 | 0 | 0 | 0 | 0 |

* From FY26 onwards, the Company has strengthened its reporting approach by including verified quantities of plastic packaging processed in fulfilment of its Extended Producer Responsibility (EPR) obligations, ensuring better alignment with product lifecycle reporting requirements.

5. **Reclaimed products and their packaging materials (as a 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 |
|---|---|
| Plastics | 43.6% |

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

# Essential Indicators

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

| Category | % of employees covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/ A) | No. (F) | % (C/A) |
| **Permanent employees** | | | | | | | | | | | |
| Male | 284 | 284 | 100% | 284 | 100% | NA | NA | - | - | - | - |
| Female | 17 | 17 | 100% | 17 | 100% | 17 | 100% | - | - | - | - |
| **Total** | **301** | **301** | **100%** | **301** | **100%** | **17** | **5.6%** | **-** | **-** | **-** | **-** |
| **Other than Permanent employees** | | | | | | | | | | | |
| Male | NA | NA | NA | NA | NA | NA | NA | - | - | - | - |
| Female | NA | NA | NA | NA | NA | NA | NA | - | - | - | - |
| **Total** | **NA** | **NA** | **NA** | **NA** | **NA** | **NA** | **NA** | **-** | **-** | **-** | **-** |

**Note:** The company does not have any non-permanent employees on its rolls.

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

| Category | % of workers covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | No. (D) | % (D/A) | No. (E) | % (E/ A) | No. (F) | % (C/A) |
| **Permanent workers** | | | | | | | | | | | |
| Male | 969 | 969 | 100% | 969 | 100% | 0 | 0% | - | - | - | - |
| Female | 10 | 10 | 100% | 10 | 100% | 10 | 100% | - | - | - | - |
| **Total** | **979** | **979** | **100%** | **979** | **100%** | **10** | **100%** | **-** | **-** | **-** | **-** |
| **Other than Permanent workers** | | | | | | | | | | | |
| Male | 424 | 424 | 100% | 424 | 100% | NA | NA | - | - | - | - |
| Female | 0 | 0 | 0% | 0 | 0% | 0 | 0% | - | - | - | - |
| **Total** | **424** | **424** | **100%** | **424** | **100%** | **0** | **0%** | **-** | **-** | **-** | **-** |

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

| Particulars | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Cost incurred on wellbeing measures as a % of total revenue of the company | 0.014% | 0.038% |

**Note** - Previous year figures have been restated to align with the current year's disclosure in accordance with applicable guidance, including the Industry Standards Note on BRSR Core, to enhance comparability. Such restatements reflect disclosure requirements and do not arise from changes in underlying data/transactions.

## 2. Details of retirement benefits

| Benefits | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers Covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% | 100% | Y | 100% | 100% | Y |
| Gratuity | 100% | 100% | Y | 100% | 100% | Y |
| ESI | NA | NA | NA | NA | NA | NA |
| Other | 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.

DSML is committed to providing an inclusive and accessible work environment and has taken steps to align its premises with the requirements of the Rights of Persons with Disabilities Act, 2016. Key administrative and office locations have incorporated accessibility features such as step free access, ramps, accessible entry points, and suitable workplace infrastructure to support differently abled employees and visitors, wherever applicable.

## 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.

DSML has an Equal Opportunity Policy in place in accordance with the Rights of Persons with Disabilities Act, 2016. As an inclusive employer, the Company is committed to providing equal opportunity in recruitment, development, and retention of persons with disabilities. DSML endeavours to provide a safe, accessible, and healthy work environment that supports dignity, respect, and effective participation at the workplace. The Equal Opportunity Policy can be accessed on the link - https://api.dhampursugar.com/uploads/Equal_Opportunity_Policy_c99bf07282.pdf

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

| Gender | Permanent employees | | Permanent Workers | |
|---|---|---|---|---|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Female | Not Applicable | 100% | 100% | Not Applicable |
| Total | Not Applicable | 100% | 100% | Not Applicable |

## 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.

<table>
<tr><th></th><th>Yes/No</th><th>(If Yes, then give details of the mechanism in brief)</th></tr>
<tr><td>Permanent Workers</td><td colspan="2" rowspan="4">Yes. We are committed to conducting our affairs with transparency, fairness, and the highest standards of integrity, professionalism, and ethical conduct.<br>This commitment is reinforced through our Whistle Blower Policy, under which a dedicated Whistleblower Committee ensures that all concerns relating to misconduct or unethical behaviour are addressed with due diligence and confidentiality. Grievances may be reported to the Compliance Officer or the Chairman of the Audit Committee, who are responsible for appropriate investigation and resolution. The policy is accessible at: https://api.dhampursugar.com/uploads/Whistle_Blower_Policy_26c5968a74.pdf<br>To strengthen employee engagement and grievance management, we have introduced HR-Sathi, an engagement platform enabling structured and timely resolution of employee concerns, with end-to-end tracking and closure mechanisms.<br>This is complemented by:<br>▪ Four trade unions focused on representing and addressing worker grievances<br>▪ Plant-level Grievance Redressal Committees to ensure decentralized and timely resolution of issues<br>Employees may also raise concerns through a dedicated channel at grievances@dhampursugar.com, ensuring accessible and direct communication.<br>Together, these mechanisms enable a robust, multi-channel grievance redressal.</td></tr>
<tr><td>Other than Permanent Workers</td></tr>
<tr><td>Permanent Employees</td></tr>
<tr><td>Other than Permanent Employees</td></tr>
</table>

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

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | 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** | 301 | 0 | 0% | 292 | 0 | 0% |
| Male | 284 | 0 | 0% | 277 | 0 | 0% |
| Female | 17 | 0 | 0% | 15 | 0 | 0% |
| **Total Permanent Workers** | 979 | 106 | 10.8% | 940 | 102 | 10.9% |
| Male | 969 | 106 | 10.93% | 929 | 102 | 11% |
| Female | 10 | 0 | 0% | 11 | 0 | 0% |

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

| Category | FY 2025-2026 Current financial Year | | | | | FY 2024-2025 Previous financial Year | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Health and safety measures | | 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 | 284 | 284 | 100% | 284 | 100% | 277 | 277 | 100% | 274 | 98.92% |
| Female | 17 | 17 | 100% | 17 | 100% | 15 | 15 | 100% | 15 | 100% |
| **Total** | **301** | **301** | **100%** | **301** | **100%** | **292** | **292** | **100%** | **289** | **98.97%** |

| Category | FY 2025-2026 Current financial Year | | | | | FY 2024-2025 Previous financial Year | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | On Health and safety measures | | On Health and safety measures | | 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) |
| **Workers** | | | | | | | | | | |
| Male | 969 | 969 | 100% | 969 | 100% | 1431 | 1431 | 100% | 1396 | 97.6% |
| Female | 10 | 10 | 100% | 10 | 100% | 11 | 11 | 100% | 11 | 100% |
| **Total** | **979** | **979** | **100%** | **979** | **100%** | **1442** | **1442** | **100%** | **1407** | **97.57%** |

**Note:**

1. Employees include permanent employees only.
2. Workers include permanent workers only.

## 9. Details of performance and career development reviews of employees and workers:

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| **Permanent Employees** | | | | | | |
| Male | 284 | 284 | 100% | 277 | 277 | 100% |
| Female | 17 | 17 | 100% | 15 | 15 | 100% |
| **Total** | **301** | **301** | **100%** | **292** | **292** | **100%** |
| **Permanent Workers** | | | | | | |
| Male | 969 | 969 | 100% | 1431 | 1431 | 100% |
| Female | 10 | 10 | 100% | 11 | 11 | 100% |
| **Total** | **979** | **979** | **100%** | **1442** | **1442** | **100%** |

For the purpose of career development, we consider only permanent employees and workers

## 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, what is the coverage of such a system?**

DSML has instituted a comprehensive Health, Safety and Environment (HSE) Policy to safeguard the well-being of its workforce across all operations. The Policy reflects the Company's commitment to providing a safe, healthy and compliant workplace, underpinned by structured systems and continuous monitoring.

Scope of Occupational Health and Safety Management System (OHSMS)- Our OHSMS framework covers employees across Dhampur and Rajpura units, and the corporate office. It applies to all operational areas and workplaces under the Company's control enables systematic identification, assessment and mitigation of occupational health and safety risks and ensures compliance with applicable statutory and regulatory requirements while promoting a proactive and uniform safety culture across locations.

### Key Elements of the OHSMS Framework:

**Leadership Commitment**

A formally approved HSE Policy endorsed by senior management, reinforcing accountability towards employee health, safety and regulatory compliance.

**Risk Assessment and Hazard Management**

Structured processes to identify workplace hazards, assess associated risks, and implement mitigation and control measures.

**Capacity Building and Awareness**
Regular training programmes covering safe work practices, emergency preparedness, and appropriate use of personal protective equipment (PPE).

**Incident Management**
Established mechanisms for reporting, recording and investigating incidents, near misses and unsafe conditions, with defined corrective and preventive actions.

**Emergency Preparedness**
Site-specific emergency response plans supported by mock drills for fire, chemical, medical and other contingencies.

**Performance Monitoring**
Periodic inspections, internal audits and reviews to track safety performance and drive corrective actions.

**Worker Participation**
Engagement of employees through safety committees and consultation mechanisms to strengthen on-ground implementation.

**Continuous Improvement**
Ongoing review of systems and processes to address gaps and enhance overall safety performance.

Through this structured approach, DSML aims to strengthen workplace safety, minimise occupational risks, and foster a culture of shared responsibility towards employee well-being.

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

DSML has established structured processes for identification, assessment and mitigation of work-related hazards across routine and non-routine operations. The Company deploys Hazard Identification and Risk Assessment (HIRA) as a core methodology to proactively evaluate risks and implement appropriate control measures prior to commencement of work.

**Hazard Identification and Risk Assessment (HIRA):** Systematic identification and evaluation of occupational hazards, with defined mitigation controls embedded within operational workflows.

**Job Safety Analysis (JSA):** Conducted for non-routine and high-risk activities to assess task-level hazards and ensure safe execution.

**Permit-to-Work (PTW) System:** Mandatory controls for critical activities such as hot work, confined space entry, work at height, and electrical maintenance.

**Workplace Inspections and Safety Patrols:** Periodic inspections and safety patrols undertaken to detect unsafe conditions and implement Corrective and Preventive Actions (CAPA).

**Near-Miss and Unsafe Condition Reporting:** Mechanisms enabling employees to report near misses, unsafe acts and conditions, ensuring timely intervention and risk mitigation.

**Safety Committees and Worker Participation:** Safety Committees, including worker representatives, review incidents and near misses, and recommend preventive measures.

**Workplace Environment Monitoring:** Monthly assessments covering air quality, noise levels and illumination to manage occupational exposure risks.

**Occupational Health Surveillance:** Periodic health check-ups to monitor worker health and detect work-induced risks at an early stage.

**Training and Awareness:** Ongoing training programmes to build employee capability in identifying hazardous conditions and responding effectively.

**Governance and Oversight:** Risk assessments are reviewed and validated by respective Heads of Department (HODs) to ensure completeness and accuracy. HODs also evaluate and prioritise corrective and preventive action plans based on risk severity, ensuring timely and effective mitigation.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.**

**Yes.** DSML has implemented a structured Safety Incident Reporting System to enable timely identification and mitigation of workplace risks. The system facilitates reporting of accidents, near misses, unsafe conditions and unsafe acts across both routine and non-routine operations. To encourage participation and transparency, the reporting mechanism supports both anonymous and direct submissions, fostering a culture of openness and shared accountability. The Company also upholds workers' rights to refuse or withdraw from work situations involving imminent risk to health and safety, without fear of retaliation, in line with its commitment to employee well-being and ethical workplace practices. This framework is embedded within the Company's Occupational Health and Safety Management System (OHSMS) and is supported by defined processes for incident evaluation, corrective and preventive action, and continuous improvement. Through these measures, DSML aims to strengthen risk visibility, enhance responsiveness, and ensure a safe and inclusive working environment.

d. **Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?**

**Yes.** DSML's approach to employee well-being extends beyond occupational safety to include access to structured non-occupational healthcare and welfare support. The Company provides comprehensive Mediclaim and insurance coverage to all employees, ensuring access to quality medical care for non-work-related health needs. Preventive healthcare remains a key focus area, with periodic health screenings conducted to monitor employee well-being and facilitate early identification of potential health risks. This is complemented by a structured system for tracking workplace incidents, wherein both major and minor occurrences are documented and subjected to detailed root cause analysis, enabling the Company to strengthen preventive measures and minimise recurrence.

At the operational level, DSML reinforces a culture of health and safety through daily safety and health briefings, which emphasise awareness, personal well-being, and adherence to safe practices. These regular engagements help embed a proactive and preventive mindset across the workforce. Collectively, these initiatives are integrated with the Company's Occupational Health and Safety Management System and reflect DSML's commitment to fostering a holistic, preventive and continuously improving employee well-being framework.

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

| Safety Incident/Number | Category | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 1.74 |
| | Workers | 0 | 0.68 |
| Total recordable work-related injuries | Employees | 0 | 2 |
| | Workers | 0 | 8 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 0 |

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

DSML has instituted a comprehensive set of operational controls to ensure a safe, healthy and compliant work environment across its facilities. Safety oversight is strengthened through regular inspections by designated safety officers, ensuring adherence to established protocols and timely identification of gaps. Workplace awareness is reinforced through the prominent display of safety signages, instructions and standard operating procedures at key locations across units.

The Company mandates the consistent use of personal protective equipment (PPE), including helmets, gloves, protective eyewear, ear protection and safety footwear, with monitoring mechanisms in place to ensure compliance. Operational safety is further enhanced through the installation of guards and safety interlocks on heavy machinery, supported by periodic maintenance and servicing to minimise the risk of mechanical failure. To address emergency preparedness, DSML has deployed adequate fire safety infrastructure, including fire extinguishers, hydrants and sprinkler systems, complemented by regular fire drills and evacuation training to ensure workforce readiness. The Company also follows structured protocols for the safe storage, handling and labelling of chemicals, mitigating potential exposure and operational risks. Health and well-being are supported through periodic medical check-ups and health surveillance programmes, alongside on-site first aid facilities staffed with trained medical personnel to provide immediate care. Environmental and process safety considerations are addressed through the safe disposal of by-products and waste streams such as bagasse, molasses and effluents, ensuring compliance with applicable norms. In addition, DSML conducts regular safety training sessions and refresher programmes to build employee awareness, strengthen capability and reinforce a proactive safety culture across all levels of the organisation. Collectively, these measures form an integral part of DSML's Occupational Health and Safety Management System, enabling risk prevention, regulatory compliance and continuous improvement in workplace safety performance.

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

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions | 2 | 0 | - | 1 | 0 | - |
| Health & Safety | 5 | 0 | - | 16 | 0 | - |

## 14. Assessments for the year

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

## 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.

- Corrective and preventive actions are undertaken based on regular safety inspections, incident reviews, safety walks and internal monitoring, with focus on addressing identified risks and improving workplace conditions.
- SOPs, safety signages and hazard visualisation systems have been strengthened and prominently displayed across operational areas to minimise procedural deviations and enhance risk awareness.
- Periodic safety inspections and spot checks by safety officers and supervisors enable early identification of unsafe conditions and timely implementation of corrective actions.
- Machine safety controls have been reinforced through installation and upgradation of guards and safety interlocks, supported by structured preventive maintenance practices to reduce mechanical failure risks.
- Structural safety improvements, including maintenance of platforms and staircases, have been undertaken to mitigate risks of slips, trips and falls.
- Fire safety infrastructure has been expanded through installation of extinguishers, hydrants and sprinkler systems, complemented by regular fire drills and emergency evacuation training.
- Chemical safety measures have been enhanced through safe storage, proper labelling and installation of eye wash stations, wind direction indicators (wind socks), and safety systems in chemical handling areas.
- Occupational health interventions include periodic medical check-ups, health surveillance programmes, and availability of on-site first aid facilities with trained personnel.
- Environmental and process safety controls ensure safe handling and disposal of operational by-products such as bagasse, molasses and effluents in compliance with regulatory requirements.
- Behavioural safety initiatives, including regular safety training, refresher programmes and toolbox talks, are conducted to strengthen employee awareness and safe work practices.
- All identified risks, incidents and corrective actions are reviewed by Heads of Departments (HODs) and safety committees, with prioritisation based on severity and tracked to closure through defined CAPA mechanisms.

# Leadership Indicators

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

a. Employees (Yes/No): Yes, the Company extends life insurance/compensatory package in the event of the death of its employees.

b. Workers (Yes/No): Yes, the Company extends life insurance/compensatory package in the event of the death of its employees.

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

Dhampur Sugar Mills maintains basic controls to support statutory compliance across its value chain, wherever applicable. Standard clauses are incorporated in vendor agreements, and periodic reviews are undertaken to monitor key regulatory requirements such as GST and social security contributions (PF/ESIC), wherever applicable. Vendor credentials are assessed at the time of onboarding and revisited on a periodic basis to ensure continued adherence. Relevant supporting documents are verified on a sample or need basis, and internal processes aim to promote transparency, accountability, and overall regulatory compliance across value chain partners, as applicable.

## 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:

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

## 3. 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:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | DSML does not have a documented process for assessing its value chain partners. |
| Working Conditions | |

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

NA

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

# Essential Indicators

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

**Stakeholder identification approach:** Dhampur Sugar Mills Limited systematically assesses and identifies its key stakeholder groups through a structured process aligned with its business context, value chain, and governance framework, with the objective of ensuring inclusive and responsible engagement.

**Stakeholder mapping across the value chain:** The Company maps stakeholders by reviewing its end-to-end value chain and broader business ecosystem to identify individuals and groups that have a direct or indirect relationship with its operations, activities, and strategic objectives.

**Internal reviews and cross-functional inputs:** Stakeholder identification is informed through internal reviews and cross-functional discussions, incorporating inputs from operational teams, functional heads, and senior management based on day-to-day interactions and functional responsibilities.

**Assessment of relevance and priority:** Identified stakeholders are evaluated using defined criteria such as their level of influence on the business, dependency on the Company's operations, degree of impact from business activities, and regulatory or societal relevance, to determine which stakeholder groups are considered key.

**Governance oversight and validation:** The stakeholder identification and prioritisation process is reviewed and validated by senior management and relevant Board-level committees, ensuring alignment with the Company's governance framework and evolving business priorities.

**Periodic review:** The stakeholder mapping exercise is periodically revisited to reflect changes in the operating environment, regulatory landscape, or business strategy, ensuring that the identification of key stakeholder groups remains current and comprehensive.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Farmers | Yes | SMS, pamphlets, community meetings, notice board | Daily/Weekly | Farmers (sugarcane growers) are among our most critical stakeholder groups. The Company's Cane Department maintains daily engagement with farmers through field officers who interact directly with the farming community across our command areas. These interactions typically cover topics such as sugarcane cultivation practices, plant health and pest management, improved seed development, and techniques to enhance crop productivity. They also provide a forum for farmers to raise any concerns or grievances, which are promptly addressed through an established grievance redressal mechanism. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Government & Regulatory Bodies | No | Periodic meetings, conferences, ISMA forums | Regular | Regulatory authorities and government bodies are key stakeholders for Dhampur Sugar Mills Limited. The Company engages with relevant regulators on a regular basis to ensure ongoing compliance with applicable statutory and regulatory requirements. In addition, Dhampur Sugar Mills participates in industry level interactions through recognized industry associations such as the Indian Sugar Mills Association (ISMA) and other relevant forums. These engagements typically cover matters related to sugar industry regulations, policy developments, compliance requirements, and submission of statutory information, enabling timely information exchange and regulatory alignment. |
| Customers | No | Emails, contact number on product packaging, meetings, feedback collection | Regular | Customers are a key stakeholder group for Dhampur Sugar Mills Limited. The Company engages with customers on a regular basis through its sales and commercial teams, who maintain ongoing interactions to understand requirements and market developments. These engagements typically cover feedback on product quality, pricing considerations, sales planning, after sales support, and resolution of customer queries or complaints, enabling structured dialogue and alignment with customer expectations in the ordinary course of business. |
| Employees | No | Review meetings, trainings, workshops, induction program, grievance redressal | Regular | Employees (including permanent staff and contract workers) are a key stakeholder group for Dhampur Sugar Mills Limited. Recognizing that employee well-being is vital to operational success, the Company maintains regular two-way communication with employees to address their concerns, share information, and gather feedback for workplace improvements. Engagement occurs through multiple formal and informal channels, including daily team interactions, periodic department meetings, training and awareness sessions, health and safety briefings, and performance review discussions. These interactions cover day-to-day operational challenges, suggestions for process improvements, and other employee inputs, ensuring that staff concerns are heard and factored into decision-making to foster a supportive and productive work environment. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Shareholders & Investors | No | Emails, annual report, website updates, announcements, media releases | Quarterly | Shareholders and investors are a key stakeholder group for Dhampur Sugar Mills Limited. The Company engages with them on a regular basis through structured communication channels, including statutory meetings and periodic investor interactions. These engagements typically include the Annual General Meeting, sharing of financial and operational updates, governance related disclosures, earnings calls, and discussions on the Company's strategic direction, ensuring transparent and timely communication in the ordinary course of business. |
| Suppliers and service providers, including transport partners | No | Calls, emails, supply chain team interactions, engagement forums | Regularly | Suppliers and service providers are an important stakeholder group for Dhampur Sugar Mills Limited. The Company engages with them through regular, transaction linked interactions managed by the procurement and operations teams to ensure continuity and reliability of supplies and services. These engagements typically cover aspects such as product and service quality requirements, delivery schedules, pricing and commercial terms, payment coordination, compliance with applicable regulatory and contractual obligations, and discussion of potential collaboration opportunities in the ordinary course of business. |
| Media Outlets | No | Media releases, press interactions | Need Basis | Local and regional media are an important stakeholder group for Dhampur Sugar Mills Limited. The Company engages with media representatives on a need based and ongoing basis to share relevant information on business developments and sector related matters. These interactions typically include dissemination of press releases, communication on farmer related initiatives, and updates on operations, pricing, and other matters of public interest, supporting transparent and accurate information flow in the public domain. |

# Leadership Indicators

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

   DSML adopts a structured and decentralized approach to stakeholder engagement, wherein responsibility is embedded across functions. Each business function engages with its respective stakeholder groups including employees, farmers, customers, suppliers and communities to systematically capture feedback, address concerns and incorporate insights into decision-making processes.

   These engagements are guided and overseen by the senior leadership team, ensuring alignment with the Company's strategic priorities and sustainability objectives.

   Through this integrated approach, DSML seeks to foster transparent dialogue, responsiveness and long-term stakeholder trust, while strengthening the effectiveness of its sustainability strategy.

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.**

   Yes. Dhampur Sugar Mills Limited actively incorporates stakeholder consultation into its sustainability management processes. The Company recently conducted a formal materiality assessment which included structured engagements (surveys and interviews) with diverse stakeholder groups such as employees, farmers, customers, and senior leadership. Inputs from these consultations helped identify key environmental and social focus areas (e.g., employee health & safety, sustainable supply chain, energy & emissions management).

   The Company engages with stakeholders on various environmental, social, and governance (ESG) matters through appropriate channels. The feedback and perspectives received provide insights into stakeholder priorities and expectations across a range of topics relevant to the Company's operations.

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

   At Dhampur Sugar Mills Limited, the primary vulnerable and marginalised stakeholder group connected to our operations is the small and marginal sugarcane farmers cultivating limited landholdings who depend directly on cane pricing, timely scheduling, accurate weighment, and prompt payment for their seasonal income.

   Small and Marginal Farmers: Our Cane Department maintains daily communication with farmers across the command area. Where a farmer raises a concern whether relating to seed quality, crop health, cane scheduling, weighment, or payment it is addressed directly by our field team. For concerns that require formal escalation, the government-recognised cane societies (Ganna Samitis) serve as the structured intermediary, with the society's government representative coordinating with our Cane Department to seek resolution. Beyond reactive redressal, we take proactive steps to stay connected with farmers on agronomic matters, ensuring that issues related to crop management or input availability are addressed before they become grievances.

   Broader Community: Members of the local community with concerns unrelated to cane supply can approach the relevant department at our plant offices directly, where their issue is received and addressed accordingly.

## Principle 5 : Businesses should respect and promote human rights

# Essential Indicators

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

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees / workers covered (B) | % (B/A) | Total (C) | No. of employees / workers covered (D) | % (D/C) |
| **Employees** | | | | | | |
| Permanent | 301 | 301 | 100% | 292 | 292 | 100% |
| Other than permanent | NA | NA | NA | NA | NA | NA |
| **Total employees** | **301** | **301** | **100%** | **292** | **292** | **100%** |
| **Workers** | | | | | | |
| Permanent | 979 | 979 | 100% | 940 | 940 | 100% |
| Other than permanent | 424 | 424 | 100% | 502 | 502 | 100% |
| **Total employees** | **1403** | **1403** | **100%** | **1442** | **1442** | **100%** |

* The company conducts various instructor lead and on job trainings for the employees across the landscape

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

| Category | FY 2025-2026 Current financial Year | | | | | FY 2024-2025 Previous financial Year | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 284 | - | - | 284 | 100% | 277 | - | - | 277 | 100% |
| Female | 17 | - | - | 17 | 100% | 15 | - | - | 15 | 100% |
| **Other than permanent** | | | | | | | | | | |
| Male | 0 | - | - | 0 | 0 | 0 | - | - | 0 | 0 |
| Female | 0 | - | - | 0 | 0 | 0 | - | - | 0 | 0 |
| **Workers** | | | | | | | | | | |
| **Permanent** | | | | | | | | | | |
| Male | 969 | - | - | 969 | 100% | 929 | - | - | 929 | 100% |
| Female | 10 | - | - | 10 | 100% | 11 | - | - | 11 | 100% |
| **Other than permanent** | | | | | | | | | | |
| Male | 424 | - | - | 424 | 100% | 502 | - | - | 502 | 100% |
| Female | 0 | - | - | 0 | - | 0 | - | - | 0 | 0 |

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

### a. Median remuneration / wages:

| | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 3 | 3,45,80,784 | - | - |
| Key Managerial Personnel | 2 | 99,07,927 | 1 | 29,49,606 |
| Employees other than BoD and KMP | 284 | 7,61,270 | 17 | 7,22,012 |
| Workers | 969 | 3,99,938 | 10 | 3,28,622 |

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

| Particulars | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Gross wages paid to females as % of total wages | 2.98% | 3.31% |

## 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)

The responsibility for addressing human rights impacts or issues is undertaken through cross functional collaboration involving the Human Resources function, which focuses on embedding human rights principles within employees, and the Operations function, which is responsible for extending these principles to the Company's suppliers and service providers. Overall oversight and guidance are provided by the Legal function, supported by external consultants, where required.

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

- DSML has established structured and accessible grievance mechanisms to address human rights concerns, ensuring fairness, dignity and non-discrimination.
- Employees and stakeholders can report concerns through confidential channels, including HR-Sathi, email helplines and grievance boxes, supported by options for anonymous reporting.
- Human Rights related concerns are review through established grievance mechanisms.
- The Company maintains a formal grievance redressal mechanism to facilitate the reporting and resolution of concerns raised by stakeholders through designated channels.
- The Whistleblower Protection Policy enables reporting of misconduct or rights violations with assurance of confidentiality and protection against retaliation.
- The POSH framework is operational across all work environments, ensuring redressal of sexual harassment complaints through a structured internal mechanism.
- Escalation pathways to Unit Heads, Department Heads and Senior Management are available for sensitive or unresolved cases.
- Regular awareness programmes and policy communication initiatives ensure employees understand their rights and available grievance channels.

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

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | 0 | 0 | - | 0 | 0 | - |
| Discrimination at workplace | 0 | 0 | - | 0 | 0 | - |
| Child Labour | 0 | 0 | - | 0 | 0 | - |
| Forced Labour/ Involuntary Labour | 0 | 0 | - | 0 | 0 | - |
| Wages | 0 | 0 | - | 0 | 0 | - |
| Other human rights related issues | 0 | 0 | - | 0 | 0 | - |

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

| Particulars | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 0 | 0 |
| Complaints on POSH as a % of female employees / workers | 0 | 0 |
| Complaints on POSH upheld | 0 | 0 |

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

DSML has clear and well defined mechanisms in place to ensure that employees who raise concerns related to discrimination or harassment are protected from any form of retaliation or adverse impact. The Company follows a strict non retaliation approach, ensures confidentiality of complaints, and provides safe, formal channels such as the Internal Complaints Committee (ICC) and grievance/whistle blower mechanisms for raising issues. During the inquiry process, suitable interim safeguards, such as changes in reporting relationships, work arrangements, or other protective measures, may be put in place to support the complainant. DSML also ensures that no unfair impact is caused to the complainant's performance evaluation, role, or career progression due to the complaint. Any retaliation, intimidation, or breach of confidentiality is treated seriously and addressed through disciplinary action, reinforcing the Company's commitment to a respectful, fair, and safe work environment for all.

- DSML ensures that the identities of complainants, witnesses and respondents are kept confidential to the extent possible, minimising any risk of social or professional backlash.
- Structured awareness programmes and regular communication are conducted to ensure employees understand their rights, available grievance mechanisms, and protections against retaliation.
- Grievances are handled through designated committees, including the Internal Complaints Committee (ICC) under POSH and HR grievance panels, ensuring impartial, fair and unbiased investigation and resolution.

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

Yes. Human rights requirements are integrated in the business agreements through the Supplier Code of Conduct, which forms an integral part of all procurement and supplier contracts.

### 10. Assessments of the year

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

*The assessment was done by third party assessor assigned by our key customers at Rajpura Plant.

### 11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No significant findings identified

## Leadership Indicators

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

As of the reporting period, DSML has not received any grievances related to human rights concerns, and accordingly, no changes to existing business processes have been required. Notwithstanding this, the Company remains firmly committed to upholding human rights, ethical conduct and regulatory compliance across its operations. DSML continues to proactively monitor its operations and value chain, and maintains readiness to strengthen or revise processes and controls in the event of any identified human rights risks or grievances.

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

The Company recognizes the importance of respecting human rights in the conduct of its business activities. Human rights considerations are addressed through relevant policies, procedures, and management systems, as applicable. The Company maintains mechanisms for identifying and addressing concerns related to workplace practices and employee well-being through established communication and grievance channels. Human rights-related matters are reviewed as part of the Company's broader governance and compliance framework.

### 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?

DSML has implemented accessibility measures at key locations for differently ables employees, ensuring an inclusive and supportive workplace

### 4. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Sexual harassment | - |
| Discrimination at workplace | |
| Child labour | |
| Forced/involuntary labour | |
| Wages | |
| Others – please specify | |

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

NA

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

# Essential Indicators

### 1. Details of total energy consumption (in GJ) and energy intensity, in the following format

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) (GJ) | - | |
| Total fuel consumption (B) (GJ) | 72,91,720 | 68,08,689 |
| Energy consumption through other sources (C) (GJ) | - | - |
| **Total energy consumed from renewable sources (A+B+C) (GJ)** | **72,91,720** | **68,08,689** |
| **From non-renewable sources** | | |
| Total electricity consumption (D) (GJ) | 206 | 216 |
| Total fuel consumption (E) (GJ) | 11,631 | 1,87,894 |
| Energy consumption through other sources (F) (GJ) | - | - |
| **Total energy consumed from non-renewable sources (D+E+F) (GJ)** | 11,837 | 1,88,110 |
| **Total energy consumed (A+B+C+D+E+F) (GJ)** | 73,03,558 | 69,96,799 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) | 0.000260 | 0.000263 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | 0.0052 | 0.0053 |
| Energy intensity in terms of physical output (GJ/tonnes of sugar, ethanol, chemical & potable spirit) | 18.5 | 18.3 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

**Note:**

1. Total energy consumption (from non-renewable sources)- Sources considered are the energy generated from Biogas, Bagasse & Slop. The company meets majority of its primary energy requirements through combusting bagasse & slop which are by-products of the cane processing in the sugar mills and distillery.
2. Total energy consumption (from non-renewable sources) – Sources considered are Petrol, Diesel & grid electricity for corporate office.
3. The PPP conversion value for FY26 is taken to be 20.34 based on the implied conversion rates provided by IMF.
4. Production is a combination of Sugar production, ethanol production, chemical production and country liquor produced from potable spirit.
5. Energy intensity per unit of physical output has been derived by converting diverse product outputs into a common metric (metric tonnes), wherever applicable, to enable a standardized and comparable intensity calculation.
6. The Values for FY25 have been restated in accordance with the latest calculation methodology adopted.

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

No

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

Not applicable

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

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **Water withdrawal by source (in kiloliters)** | | |
| (i) Surface water (Rainwater ponds) | 0 | 0 |
| (ii) Groundwater | 4,02,315.70 | 3,81,102 |
| (iii) Third party water (Municipal water & bottled water) | 430 | 422.5 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others (Rainwater storage) | 0 | 0 |
| **Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)** | 4,02,746 | 3,81,524 |
| **Total volume of water consumption (in kiloliters)** | 4,02,746 | 3,81,524 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) | 0.000014 | 0.000014 |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP) | 0.00029 | 0.00029 |
| **Water intensity** in terms of physical output (KL/MT of production output) | 1.02 | 0.99 |
| **Water intensity (optional)** – the relevant metric may be selected by the entity | | |

Previous year disclosures have been restated, wherever necessary, to ensure consistency and comparability with the current year's reporting requirements under the BRSR Framework and the Industry Standards Note on BRSR Core. Such restatements relate only to disclosure and presentation requirements and do not arise from changes in the underlying data or transactions.

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

No

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

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilo liters)** | | |
| (i) To Surface water | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) To Groundwater | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) To Seawater | 0 | 0 |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| (iv) Sent to third parties | 0 | 0 |
| - No treatment (Water sent for treatment to Central Effluent Treatment Plant)* | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | 0 | 0 |
| - No treatment | | |
| - With treatment – Tertiary treatment | | |
| **Total water discharged (in kilo liters)** | **0** | **0** |

*Water discharge figures reflect actual operations, as DSML reuses all treated water exclusively for on site gardening within factory boundaries and does not discharge water outside its facilities

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

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

Yes. Dhampur Sugar Mills Limited has implemented Zero Liquid Discharge (ZLD) systems across its Dhampur and Rajpura plants, covering both sugar manufacturing and distillery operations. This is not a recent or isolated initiative, ZLD is embedded as a core operational standard, with treatment infrastructure continuously upgraded to meet evolving regulatory requirements under the Uttar Pradesh Pollution Control Board (UPPCB) and the Central Pollution Control Board (CPCB).

Through these systems, nearly 100% of processed wastewater is treated and recycled within operations, resulting in a material reduction in freshwater abstraction from groundwater and surface water sources a significant outcome given that sugarcane processing is an inherently water-intensive activity.

### ZLD in Distillery Operations

Distillery effluent management is one of the most technically demanding aspects of ZLD implementation in the sugar sector, given the high organic load and volume of spent wash generated per litre of alcohol produced. Our system addresses this through a multi-stage process: Spent lees, cooling tower blowdown, and process condensate are treated through a Condensate Polishing Unit (CPU), with the output reused for process dilution and as cooling tower makeup water. Spent wash which carries the bulk of the pollutant load is processed through multi-effect evaporators, concentrating it before combustion in slop-fired boilers, which simultaneously disposes of the effluent and recovers its calorific value as energy.

Grain-based distillery operations generate grain slop, which undergoes decantation to separate thick and thin fractions. Thin slop is partly recycled back into the process; the remainder is concentrated through evaporation and combined with syrup to produce Distillers Dried Grains with Soluble (DDGS), a high-protein animal feed supplement that is commercially sold, converting a disposal liability into a value-added product. Condensate recovered from evaporation is polished through the CPU and reused, completing the closed loop.

### ZLD in Sugar Manufacturing Operations

Effluent from sugar manufacturing operations comprising washings, condenser water, and process drains is treated through a multi-stage treatment train before reuse. Raw effluent first passes through screening (fixed bar screens to remove coarse solids) and mechanical skimming for oil and grease removal. It then enters an equalisation tank to homogenise flow and load variations before pH neutralisation using lime or caustic. Primary clarification settles suspended solids, with resulting sludge directed to drying beds for subsequent agricultural use. The biological treatment stage employs a combination of Upflow Anaerobic Sludge Blanket (UASB) reactors, extended aeration, and bio-towers, reflecting a design philosophy aligned with best available techniques for high-COD agro-industrial effluent. Secondary clarification follows to maintain optimal biomass levels. Tertiary polishing through Multi-Grade Filtration (MGF) and Activated Carbon Filtration removes residual solids, colour, and odour. A final Reverse Osmosis (RO) stage eliminates residual organic load, producing treated water of sufficient quality for reuse. The fully treated water is used for irrigation of sugarcane fields and green areas, closing the water cycle and contributing to soil moisture conservation.

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

| Parameter | Please specify unit | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|---|
| NOx | Tonne | 91.2 | 87.5 |
| SOx | Tonne | 26.7 | 27.4 |
| Particulate matter (PM) | Tonne | 194.8 | 164.05 |
| Persistent organic pollutants (POP) | Tonne | - | - |
| Volatile organic compounds (VOC) | Tonne | - | - |
| Hazardous air pollutants (HAP) | Tonne | - | - |

**Note:** The company conducts periodic emission monitoring with the help of third party NABL approved laboratories for all its boilers & DG stacks across both the plants. The emissions are then calculated basis running hours of devices across operations

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

No independent assurance has been carried out for this parameter.

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

| Parameter | Please specify unit | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tons of CO2 equivalent | 14,586 | 30,990 |
| **Total Scope 2 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tons of CO2 equivalent | 41 | 43 |
| **Total Scope 1 and Scope 2 emissions** | Metric tons of CO2 equivalent | 14,636 | 31,033 |
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tons of CO2 equivalent/ turnover in crores | 0.00000052 | 0.0000012 |
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tons of CO2 equivalent/ turnover in crores | 0.00001060 | 0.0000244 |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** | tCO2e/per MT of production output | 0.04 | 0.08 |
| **Total Scope 1 and Scope 2 emission intensity** (optional) – the relevant metric may be selected by the entity | | - | - |

**Note:** Biogenic CO2 emission amounting to 7,66,732 metric tonnes of CO2 in the FY 2026, are excluded from Total Scope 1 emissions mentioned above. Biogenic CO2 emissions for FY25 are 7,17,443.

**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. Dhampur Sugar Mills Limited has several ongoing initiatives that directly contribute to the reduction of greenhouse gas emissions, spanning renewable energy generation, fuel substitution, and process efficiency.

### Cogeneration and Surplus Power Export

Our sugar manufacturing operations generate significant quantities of bagasse, the fibrous residue left after sugarcane crushing. Rather than treating this as waste, we operate high-pressure cogeneration boilers that combust bagasse to produce steam and electricity. The power generated meets our captive operational requirements, and the surplus is exported to the State grid under agreements with the respective electricity distribution companies (DISCOMs).

This activity displaces an equivalent quantum of fossil fuel-based electricity that would otherwise be drawn from the grid, resulting in a measurable reduction in carbon dioxide emissions. Since bagasse is a biogenic fuel derived from a crop that absorbs $CO_2$ during its growth cycle its combustion is treated as carbon-neutral under established GHG accounting frameworks, making surplus power export a recognised and creditable emission reduction activity.

### Distillery Co-products and Fuel Substitution

Slop and spent wash generated from our distillery operations are utilised as supplementary boiler fuel, further reducing our dependence on purchased fossil fuels. This substitution contributes to a lower overall carbon intensity of our operations.

### Ethanol Supply under the National Biofuel Program

Dhampur Sugar Mills supplies ethanol to Oil Marketing Companies under the Government of India's Ethanol Blended Petrol (EBP) Program. Blending ethanol with petrol reduces the volume of fossil fuel combusted in the transportation sector, a direct and quantifiable contribution to national GHG reduction targets. The program is a key pillar of India's Nationally Determined Contributions (NDCs) under the Paris Agreement, and our participation aligns us with that national trajectory.

### Energy Efficiency and Process Optimisation

Continuous improvements in steam economy, boiler efficiency, and process heat integration reduce the quantum of fuel required per unit of output. Lower fuel consumption per tonne of sugar or litre of ethanol produced translates directly into reduced emissions intensity, even where absolute fuel volumes may vary with capacity utilisation.

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

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **Total Waste generated (in metric tons)** | | |
| Plastic waste (A) | 0 | 0 |
| E-waste (B) | 0.33 | 0.33 |
| Bio-medical waste (C) | 0.22 | 0.09 |
| Construction and demolition waste (D) | 0 | 0 |
| Battery waste (E) | 0 | 0 |
| Radioactive waste (F) | 0 | 0 |
| Other Hazardous waste (used oil) (G) | 0.63 | 0.77 |
| Other non-hazardous waste generated (H). – Oil-Soaked Cotton | 0.13 | 0.09 |
| Other non-hazardous waste generated (I) - Carton Box | 11.20 | 7.03 |
| Other non-hazardous waste generated (J) - Ash | 20,776.80 | 34,030.84 |
| **Total (A+B + C + D + E + F + G + H+I+J)** | 20,788.51 | 34,039.14 |
| **Waste intensity per rupee of turnover** (Total waste generated / Revenue from operations) | 0.00000074 | 0.00000128 |
| **Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) | 0.0000150 | 0.0000257 |

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **Waste intensity** in terms of physical output (MT waste per MT production output) | 0.052 | 0.088 |
| **Waste intensity (optional)** – the relevant metric may be selected by the entity | - | - |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)** | | |
| **Category of waste** | | |
| (i) Recycled | 580 | 482.2 |
| (ii) Re-used | 0 | 0 |
| (iii) Other recovery operations | 0 | 0 |
| **Total** | **580** | **482.2** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)** | | |
| **Category of waste** | | |
| (i) Incineration | 1616 | 847.8 |
| (ii) Landfilling | 0 | 0 |
| (iii) Other disposal operations | 0 | 0 |
| **Total** | **1616** | **847.8** |

Other hazardous waste (carton box) – The figures for FY25 have been revised to 34,039.1 MT based on actuals. Consequently, the waste intensities have also been updated. From FY26 onwards, data will be reported in a similar manner. Reporting of waste data to be included in the reporting boundary going forward.

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

Responsible waste management at Dhampur Sugar Mills Limited is guided by a clear hierarchy: prevent generation at source, maximise reuse and recovery, and limit disposal to what is genuinely unavoidable. This principle is applied consistently across our sugar and distillery operations, where most by-products and process residues are directed back into productive use rather than treated as waste.

The table below summarises the principal material streams and their current end-use:

| By-Product / Process Residue | Current Utilisation |
|---|---|
| Bagasse | Used as renewable fuel in boilers |
| Filter Cake | Channelled into composting |
| Ash | Applied to agricultural land |
| Treated Sludge | Applied to agricultural land |
| Slop (Distillery) | Utilised as boiler fuel |
| Treated Effluent Water | Recycled into processes or used for irrigation |

This material recovery model keeps net disposal volumes low and supports both our environmental commitments and operational cost efficiency.

### Hazardous Substance Management

Although hazardous chemicals account for a limited share of our operational inputs, we maintain a structured compliance framework to manage the associated risks effectively. All hazardous materials are stored and handled under controlled conditions, with the requisite statutory approvals and permissions in place. Employees working with such materials receive periodic training covering safe handling procedures, emergency response protocols, and the correct use of personal protective equipment. Internal audits are conducted regularly to assess the effectiveness of these controls and to identify any gaps before they escalate.

### Reducing Dependency on Toxic Chemicals

Minimising the use of hazardous substances is an active priority rather than a passive objective. On the procurement side, environmental performance and the availability of safer, compliant alternatives are now explicit criteria in supplier evaluation. Internally, manufacturing workflows are kept under continuous review with the aim of reducing chemical dependency and associated process emissions. Workforce engagement complements these technical measures — regular awareness sessions ensure that employees at all levels understand their role in safe chemical management and are equipped to contribute meaningfully to waste reduction goals.

### Effluent Treatment and Zero Liquid Discharge

Zero Liquid Discharge systems are operational across key sites, ensuring that no untreated effluent leaves our premises. All process wastewater is subjected to rigorous multi-stage treatment before any reuse. The resulting treated water is recycled into plant processes or directed for irrigation, while slop generated from distillery operations is repurposed as boiler fuel. This closed-loop approach strengthens resource efficiency and ensures full compliance with applicable environmental discharge norms.

### Commitment to Environmental Performance

Our approach to waste and chemical management is underpinned by a genuine commitment to reducing our environmental footprint and protecting the health of surrounding ecosystems and communities. Through preventive design, process discipline, and ongoing innovation, Dhampur Sugar Mills Limited maintains high standards of environmental performance across all aspects of its operations — and continues to raise the bar each year.

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

| S. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|
| | Dhampur Sugar Mills, Dhampur | Distillery Division | Yes |

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

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

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

| 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 laws pertaining to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder. | | | | |

# Leadership Indicators

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

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

(i) Name of the area: NA

(ii) Nature of operations: NA

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

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | NA | NA |
| (ii) Groundwater | NA | NA |
| (iii) Third party water | NA | NA |
| (iv) Seawater / desalinated water | NA | NA |
| (v) Others | NA | NA |
| **Total volume of water withdrawal (in kilolitres)** | NA | NA |
| **Total volume of water consumption (in kilolitres)** | NA | NA |
| **Water intensity per rupee of turnover** (Water consumed / turnover) | NA | NA |
| **Water intensity** (optional) – the relevant metric may be selected by the entity | NA | NA |
| **Water discharge by destination and level of treatment (in kilolitres) *** | | |
| (i) Into Surface water | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) Into Groundwater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) Into Seawater | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third parties | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | NA | NA |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| **Total water discharged (in kilolitres)** | | |

**Note:** DSML does not have any operations in a water stress area.

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

| Parameter | Unit | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | Not Estimated | Not Estimated |
| **Total Scope 3 emissions per Crore of turnover** | | Not Estimated | Not Estimated |

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

No

### 3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

The company has not identified any significant direct or indirect impacts on biodiversity arising from its operations during the reporting period. Nevertheless, to ensure regulatory compliance and affirm our dedication to conserving biodiversity, we have secured a No Objection Certificate (NOC) from the Forest Department.

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

| S. No | Initiative undertaken | Details of the initiative | Outcome of the initiative |
|---|---|---|---|
| 1 | Water recycling and reduction in groundwater usage | The Company utilizes renewable and alternative energy sources, wherever feasible, as part of its broader approach to resource efficiency and responsible operations. | Supports resource optimization and contributes to the Company's environmental sustainability objectives. |
| 2 | Use of alternative fuels (bagasse & slop) | The Company undertakes initiatives for treatment, reuse and responsible management of water resources across its operations, as applicable. | Promotes efficient water utilization and supports water conservation efforts. |
| 3 | Recovery and reuse of spent lees (heat integration) | The Company implements measures for recovery and reuse of suitable process water streams to improve resource efficiency within operations. | Enhances water-use efficiency and supports responsible resource management. |
| 4 | Vapour utilization in molasses-based distillation | The Company maintains systems for treatment and management of wastewater generated from operations and facilities. | Supports environmental management and the responsible use of water resources. |
| 5 | Vapour integration in Ethyl Acetate (EA) plant | The Company undertakes process improvement initiatives aimed at enhancing resource efficiency and reducing operational losses. | Supports efficient utilization of resources and improved operational performance. |
| 6 | Acid recovery system in EA plant | The Company undertakes plantation and green cover development initiatives within and around operational locations, wherever feasible. | Contributes to environmental enhancement and improved local surroundings. |
| 7 | Digitalisation of plant operations (SupOS) | The Company explores opportunities for productive utilization of operational by-products in accordance with applicable requirements and feasibility. | Supports waste minimization and circular resource use. |
| 8 | Treated water reuse in fermentation | Organic residues generated from operations are managed through suitable recovery or utilization practices, wherever feasible. | Promotes resource recovery and responsible waste management. |

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

DSML Limited maintains a comprehensive Business Continuity and Disaster Management framework fully integrated within its enterprise risk management system. The Company systematically identifies and addresses risks related to operations, supply chains, information technology, health and safety, climate-related events, geopolitical developments, and trade policy changes that could disrupt business continuity. Key controls include alternative sourcing strategies, IT system safeguards, emergency response protocols, employee safety measures, and insurance coverage tailored to business needs. Senior management and the Board periodically review the effectiveness of these measures to strengthen operational resilience and preparedness for unforeseen events.

The Enterprise Risk Management Council, appointed by the Risk Management Committee, has established a comprehensive policy addressing a broad spectrum of business risks and mitigation strategies, as detailed in the Enterprise Risk Management and Business Continuity Management Policy.

The Company has established a framework for identifying, assessing, and managing risks that may impact its business operations. Relevant processes and procedures are in place to support preparedness, response, and recovery from potential disruptions. The Company periodically reviews its risk management practices and maintains appropriate mechanisms to support operational resilience and continuity. Awareness initiatives, reviews, and assessments may be undertaken from time to time as part of the Company's overall governance and management approach.

The policy can be accessed at https://api.dhampursugar.com/uploads/Risk_Management_Policy_189b88c087.pdf

### 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?

While a formal value chain assessment was not undertaken during the reporting year, the Company in internally evaluating carrying out an assessment of its value chain partners as part of its ongoing improvement initiatives.

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

NA

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

**a. By the listed entity**

We have not generated or purchased any green credit during the FY 2025-26

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

Not monitored

## 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 and industry chambers/ associations.**

   Dhampur Sugar Mills Limited is a part of 2 associations.

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

| S. No | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---|---|---|
| 1. | Indian Sugar & Bio-energy Manufacturers Association | National |
| 2. | Uttar Pradesh Sugar Mills Association (UPSMA) | State |

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

   Not Applicable. No adverse orders relating to anti-competitive conduct of India or other competition regulators during the reporting period; hence, no corrective action was required.

| S. No. | Name of Authority | Brief of the case | Corrective Action Taken |
|---|---|---|---|
| | NA | | |

# Leadership Indicators

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

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in the public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|---|---|---|---|---|---|
| | During the reporting year, the entity did not advocate any public policy positions. | | | | |

## 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, as there were no projects that require SIA as per applicable laws | | | | | |

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

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

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

Dhampur Sugar Mills Limited recognises that the communities surrounding our operations, particularly the sugarcane farming households whose livelihoods are directly linked to our supply chain have a legitimate and ongoing stake in how we conduct ourselves. Our grievance redressal framework is therefore not a passive compliance mechanism but an active, multi-channel system designed to ensure that concerns are heard, routed to the right authority, and resolved within a reasonable timeframe.

### Structured Redressal through Cane Societies-

The primary formal channel for farmer grievances operates through the government-recognised cane grower societies (Ganna Samitis) that are legally constituted under the UP Sugarcane (Regulation of Supply and Purchase) Act. These societies serve as the institutional interface between individual farmers and the mill. Farmers report concerns — relating to cane weighment, payment timelines, variety-related disputes, or field-level issues to the society's designated government representative, who then engages formally with our Cane Department to seek resolution. This structure lends the process both legitimacy and accountability, as it involves a government-appointed intermediary and creates a traceable record of grievance and its outcome.

### Direct Access Channels-

Beyond the society-mediated route, community members and farmers have direct access to plant-level departmental representatives. Concerns can be raised in person at our plant offices, where designated personnel are available to receive and act on grievances relating to cane operations, payments, and broader community matters. This channel is particularly important for time-sensitive issues such as disputes over weighment slips or delays in cane scheduling where waiting for a formal society meeting would be impractical.

### Proactive Engagement and Field-Level Support

Our Cane Development team maintains a continuous field presence throughout the crushing season and the inter-season period. This includes regular visits to farmer groups to provide agronomic guidance on seed quality, crop nutrition, pest management, and varietal selection. By embedding support at the farm level, we aim to resolve potential issues before they become formal grievances an approach that reflects the understanding that prevention is more effective than redressal after the fact. This model is consistent with practices adopted by leading integrated sugar companies in India, where dedicated cane development officers serve as the first point of contact for farmer concerns, reducing the time and friction involved in escalation.

### Integration with CSR and Community Development

Grievances that touch on infrastructure, education, healthcare, or drinking water concerns that fall outside the scope of the cane relationship but arise from our presence in the community are captured through our ongoing CSR engagement and channelled into our Corporate Social Responsibility planning process. Community needs identified through informal interactions, village-level meetings, and feedback from local bodies inform our annual CSR programme, ensuring that redressal is not limited to commercial disputes but extends to the broader social contract we hold with surrounding villages.

### Continuous Feedback and Monitoring

We maintain both formal and informal feedback loops with the farming community throughout the year. Formal channels include society meetings, mill-level farmer interactions, and scheduled open days at plant offices. Informal channels include field-level conversations during cane development visits. Together, these ensure that grievances surface early, are not suppressed, and receive a response that is communicated back to the person who raised them.

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

| Parameter | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 25.41% | 16.47% |
| Directly from within India | 91.28% | 99.92% |

**Note:** Input material includes sugarcane purchased.

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

| Location | FY 2025-2026 Current financial Year | FY 2024-2025 Previous financial Year |
|---|---|---|
| Rural | 81.73% | 83.12% |
| Semi-urban | NA | NA |
| Urban | NA | NA |
| Metropolitan | 18.27% | 16.88% |

# Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|---|---|
| | Not Applicable |

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

| State | Aspirational District | Amount Spent (In ₹) |
|---|---|---|
| | NIL | |

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

We do not have a specific preferential procurement policy as procurement activities are carried out in accordance with the applicable regulatory framework governing the sugar sector, including central and state-level regulations related to sugarcane procurement and pricing. Given the nature of the business, we primarily procure sugarcane directly from local farmers, who constitute the core supplier base, in line with prescribed norm.

**(b) From which marginalized /vulnerable groups do you procure?**

100% sugarcane is sourced from local farmers within the district.

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

We procure 75.6% of our sugarcane from local farmers.

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

| S. No. | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|---|---|---|---|---|
| Not applicable as no intellectual property owned or developed which is based on traditional knowledge. | | | | |

### 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 |
|---|---|---|
| The company is not involved in any dispute wherein usage of traditional knowledge is involved. | | |

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

| S. No. | CSR Projects | No. of persons benefited from CSR Projects 2025-2026 | % of beneficiaries from vulnerable and marginalized groups |
|---|---|---|---|
| 1. | Health Care and Sanitation | 27,431 | 100% |
| 2. | Rural Development | 17,538 | 100% |
| 3. | Sports | 107 | 100% |
| 4. | Women Empowerment | 54 | 100% |
| 5. | Education | 48 | 100% |

**Note:** *The actual number of beneficiaries under these projects is not ascertainable. Accordingly, the number of beneficiaries reported is based on estimates.

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

## Essential Indicators

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

The Company has established a grievance redressal mechanism for customers through the "Contact Us" section available on its website at https://www.dhampursugar.com/contact-us, which enables submission of complaints, feedback and suggestions. Customer grievances received through this channel, as well as through other verbal or written modes, are reviewed, investigated and addressed in a structured and timely manner. In addition, the Company's sales teams and distributors maintain regular engagement with customers through meetings and focused discussions to understand concerns and improve product and service quality. The Company also encourages customers, sugarcane farmers and value chain partners to utilise its grievance redressal channels for prompt and effective resolution of concerns.

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

| Parameter | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | 97% |
| Safe and responsible usage | 97% |
| Recycling and/or safe disposal | 97% |

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

| Category | FY 2025-2026 Current financial Year | | | FY 2024-2025 Previous financial Year | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Data privacy | NIL | | | NIL | | |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | | | | | | |

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

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | NIL | |
| Forced recalls | NIL | |

## 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.

The Company considers information security and data protection as part of its overall governance framework. Relevant policies, processes, and controls are maintained to support the management of information-related risks and business requirements. The policy details secure procedures for managing, handling, and disposing of this data.

This policy applies to all employees at our organisation and is easily accessible via the Company's intranet to promote awareness and ensure compliance. Additionally, you can view the policy on our website at: https://api.dhampursugar.com/uploads/IT_Policy_d1d0f70509.pdf

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

No Incidents reported.

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

a. Number of instances of data breaches - NIL

b. Percentage of data breaches involving personally identifiable information of customers - NIL

c. Impact, if any, of the data breaches – NIL

# Leadership Indicators

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

We have ensured that comprehensive information regarding our product portfolio is readily accessible on our official website: www.dhampursugar.com.

For any further queries or correspondence, stakeholders may reach out to us through the following channels:

- Corporate Office: Dhampur Sugar Mills Ltd., 6th Floor, Max House, Okhla Industrial Estate, Phase III, New Delhi – 110020
- Telephone: +91 011-41259400
- Email: investordesk@dhampursugar.com
- Dhampur Unit: Dhampur Sugar Mills Limited, District Bijnor, Dhampur (U.P.) – 246761
- Rajpura Unit: DSM Sugar Rajpura, Village & Post - Rajpura, District Sambhal – 243727

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

Dhampur Sugar Mills Limited's product portfolio spans food-grade sugar, ethanol, and industrial chemicals such as Ethyl Acetate. Our approach to consumer and user information is calibrated to the nature of each product and the audience it reaches.

Food-Grade Sugar and Consumer Products: All consumer-facing product packaging carries the information required under applicable regulations, including the Food Safety and Standards Authority of India (FSSAI) labelling norms. This includes nutritional values, net weight, shelf life, batch and lot identification, and storage guidance. Packaging material recyclability information is also included, supporting informed disposal by the end consumer.

Industrial and Chemical Products: For Ethyl Acetate and other industrial chemicals supplied through our operations, we provide logistics partners and handlers with a product-specific safety guidelines factsheet covering safe handling, storage conditions, emergency response procedures, and applicable regulatory classifications. This is provided at the point of despatch and ensures that everyone in the handling chain from our loading facility to the end recipient is aware of the protocols applicable to the material.

Ethanol: Ethanol supplied under the Government of India's Ethanol Blended Petrol programme is dispatched to Oil Marketing Companies in accordance with BIS specifications and applicable statutory requirements, with all relevant product documentation accompanying each consignment

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

Sugar is an essential commodity under the Essential Commodities Act, and uninterrupted supply is both a regulatory obligation and an operational priority for us. Our internal systems are designed to anticipate and prevent disruptions rather than respond to them. We have maintained continuous operations through the crushing seasons, including during the COVID-19 pandemic when plant functions continued without interruption.

The Company maintains appropriate communication channels to facilitate engagement with customers and other relevant stakeholders on matters relating to its operations. Information, where considered necessary, may be communicated through suitable channels depending on the nature of the matter and the stakeholders involved. The approach to communication is guided by the Company's established processes and business requirements.

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

Yes. The Company provides product-related information in accordance with applicable regulatory requirements and relevant industry practices.

For sugar, all packaging carries mandatory FSSAI labelling, manufacturing details, plant identification codes, batch numbers, and best-before dates. Beyond this, we additionally specify the grade of packaging material used and display nutritional information to support informed consumer choice. Our Mishti sugar variant carries a disclaimer confirming hygienic, untouched production in a controlled facility, a voluntary disclosure intended to reinforce consumer confidence in product purity.

For Ethyl Acetate, each drum carries hazard classification markings and precautionary statements in accordance with applicable chemical labelling requirements, and is accompanied by a Material Safety Data Sheet (MSDS). Logistics partners additionally receive a product-specific safety guidelines factsheet at the point of despatch — a measure that goes beyond what is strictly required at the packaging stage and extends our disclosure obligation into the supply chain.

For country liquor, packaging includes recycling symbols, licence numbers, FSSAI labels, alcohol content by volume, ingredient disclosures, shelf-life information, and statutory consumption warnings — reflecting both regulatory compliance and a commitment to complete consumer information.

## 5. Did the entity carry out any survey with regard to consumer satisfaction?

No