E.I.D. - Parry (India) Limited
Regd.Office : Dare House, 234,N.S.C. Bose Road, Parrys Corner, Chennai 600 001, India.
Tel : 91.44.25306789
CIN : L24211TN1975PLC006989
Website : www.eidparry.com

July 17, 2026

National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No.C/1, G Block
Bandra-Kurla Complex
Bandra (E)
Mumbai 400 051.
Scrip Code: EIDPARRY

BSE Limited
1st Floor
New Trading Ring, Rotunda Building
P J Towers, Dalal Street Fort
Mumbai 400 001.
Scrip Code No: 500125

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report (BRSR) for the Financial Year ended March 31, 2026

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year ended March 31, 2026.

The BRSR also forms part of the Annual Report of the Company for the financial year 2025-26.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For E.I.D. Parry (India) Limited
Biswa Mohan Rath
Digitally signed by Biswa Mohan Rath
Date: 2026.07.17 20:09:27 +05'30'
Biswa Mohan Rath
Company Secretary

Encl.: a/a

murugappa

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed Entity

1. Corporate Identity Number (CIN)	L24211TN1975PLC006989
2. Name of the Listed Entity	E.I.D.- Parry (India) Limited
3. Year of incorporation	22-09-1975
4. Registered office address	Dare House, Parrys Corner, Chennai- 600001
5. Corporate Address	Dare House, Parrys Corner, Chennai- 600001
6. E-mail address	investorservices@parry.murugappa.com
7. Telephone No.	044-25306789
8. Website	https://www.eidparry.com
9. Financial year for which reporting is being done	April 1, 2025 – March 31, 2026
10. Name of the Stock Exchanges where the company's shares are listed	i. BSE Limited (BSE) (Scrip Code: 500125) ii. National Stock Exchange of India Limited (NSE) (Scrip Code: EIDPARRY)
11. Paid up capital	Rs. 17,78,72,717
12. Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Name of the contact person: Mr. Biswa Mohan Rath Sr. Vice President - Legal and Company Secretary Contact number: 044-25306277 Email Address: investorservices@parry.murugappa.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14. Name of assurance provider	Price Waterhouse Chartered Accountants India LLP
15. Type of assurance obtained	Limited Assurance

II. Products/Services

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

Description of main activity	Description of business activity	% of Turnover of the entity
Sugar	Manufacture, sale and marketing of sugar in various forms. The Sugar is sold both to trade and institutions and also to consumers through retail channels.	40.14
Distillery	Manufacture, sale and marketing of distillery products in various forms viz R.S, E.N.A, Ethanol, etc.	36.90
Cogeneration*	Power generated through cogeneration is sold to state government utilities, third parties and also on electricity exchanges.	2.46
Consumer Product Group	Consumer product segment comprises of retail distribution of sweetener and non-sweetener products. The Company sells sugar (white and brown), jaggery in the sweetener space and dhals, millets, rice varieties in the non-sweetener space.	19.46
Nutraceuticals	Manufacture, sale and marketing of nutraceutical products in various forms. The Company manufactures spirulina, a wholesome nutrient dense nutraceutical supplement and the algae contains rich amounts of nutrients such as carotenoids, chlorophylls, micronutrients, and vitamins apart from being a complete protein.	1.04

*This excludes inter-segmental revenue.

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

Product/Service	NIC Code	% of total Turnover contributed
Sugar	10721	40.14
Distillery	1101	36.90
Cogeneration	35106	2.46
Consumer Products	47211	19.46
Nutraceuticals	03213	1.04

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	10*	2	12
International	1*	1*	2

* Including plants and offices of wholly owned subsidiaries, National-1, International -2

19. Markets served by the entity

i. Number of locations

Location	Number
National (No. of States)	9
International (No. of Countries)	20

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

1.06%

iii. A brief on types of customers

E.I.D.- Parry (India) Limited caters to a diverse customer base across multiple product lines. The Company offers an extensive portfolio of sweeteners, including white sugar, refined sugar, pharma-grade sugar, brown sugar, premium brown sugar, low GI sugar, and jaggery, which are marketed in both bulk and retail formats.

In addition to its core sugar business, the Company operates in adjacent segments such as ethanol and Extra Neutral Alcohol (ENA) production, as well as cogeneration of power. Nutraceuticals also constitute a key business segment. The Company serves both domestic and international markets for its sugar and nutraceutical products.

Its commitment to sustainable sugarcane cultivation and responsible manufacturing practices has earned the Company preferred vendor status with multinational clients across industries, including pharmaceuticals, confectionery, beverages and soft drinks, dairy, and food ingredients. Ethanol produced by the Company is supplied to Oil Marketing Companies for fuel blending, while surplus power generated through cogeneration is sold to third-party consumers, State Distribution Companies, and through electricity exchanges.

In addition, the Company offers kitchen staples such as pulses, and millets. Its products are marketed to a wide spectrum of customers through multiple channels, including distributors, direct sales, and digital platforms.

IV. Employees

20. Details as at the end of Financial Year

Employees and Workers (including differently abled):

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
Permanent (D)	1164	1101	94.59	63	5.41
Other than Permanent (E)	0	0	-	0	-
Total employees (D+E)	**1164**	**1101**	**94.59**	**63**	**5.41**

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Workers					
Permanent (F)	1001	997	99.60	4	0.40
Other than Permanent (G)	1951	1716	87.95	235	12.05
Total employees (F+G)	**2952**	**2713**	**91.90**	**239**	**8.10**

Differently abled employees and workers:*

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees					
Permanent (D)	2	1	50	1	50
Other than Permanent (E)	0	0	0	0	0
Total employees (D+E)	**2**	**1**	**50**	**1**	**50**
Differently abled Workers					
Permanent (F)	3	3	100	0	0
Other than Permanent (G)	3	3	100	0	0
Total employees (F+G)	**6**	**6**	**100**	**0**	**0**

* Employees/workers who have voluntarily disclosed their disability

21. Participation/Inclusion/Representation of women

	Total (A)	No. of Female (B)	% (B/A) of Females
Board of Directors	9	2	22.22
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

	FY (2025-2026)			PY (2024-2025)			PPY (2023-2024)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.24	15.45	18.11	16.35	10.89	16.15	11.95	4.7	11.69
Permanent Workers	4.26	0	4.24	2.01	21.82	2.10	2.41	22.41	2.49

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

23. Names of holding / subsidiary / associate companies / joint ventures

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at col A, participate in the Business Responsibility initiatives of the listed entity?
1	Coromandel International Limited	Subsidiary	55.58	Yes
2	Coromandel Chemicals Limited	Subsidiary	55.58	No
3	CFL Mauritius Ltd	Subsidiary	55.58	No
4	Coromandel Brasila Ltda.	Subsidiary	55.58	No
5	Coromandel Australia Pty Ltd	Subsidiary	55.58	No
6	Coromandel America S.A (Formerly Sabero Organics America S.A)	Subsidiary	55.57	No

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at col A, participate in the Business Responsibility initiatives of the listed entity?
7	Sabero Argentina SA	Subsidiary	52.80	No
8	Parry America Inc	Subsidiary	55.58	No
9	Parry Infrastructure Co. Pvt Ltd	Subsidiary	100.00	No
10	US Nutraceuticals Inc.	Subsidiary	100.00	No
11	Labelle Botanics LLC	Subsidiary	100.00	No
12	Parry Sugars Refinery India Pvt Ltd	Subsidiary	100.00	Yes
13	Parry International FZCO (formerly known as Parry International DMCC)	Subsidiary	100.00	No
14	Coromandel Agronegocious De Mexico S.A De C.V.	Subsidiary	55.58	No
15	Dare Ventures Ltd	Subsidiary	55.58	No
16	Coromandel International (Nigeria) Limited	Subsidiary	55.58	No
17	Coromandel Mali SASU	Subsidiary	55.58	No
18	Coromandel Technology Limited	Subsidiary	55.58	No
19	Baobab Mining and Chemicals Corporation (Investment by Coromandel Chemicals Limited)	Subsidiary	39.75	No
20	Dhaksha Unmanned Systems Private Limited (Subsidiary of Coromandel Technology Limited)	Subsidiary	32.24	No
21	Coromandel Insurance and Multi Services Limited	Subsidiary	55.58	No
22	Coromandel Vietnam Company Limited	Subsidiary	55.58	No
23	Coromandel Crop Protection Philippines Inc.	Associate	29.84	No
24	NACL Industries Limited	Subsidiary	29.84	No
25	Stuccoedge India Private Limited	Joint Venture	33.35	No
26	Gadde Bissik Phosphates Operations Suar	Subsidiary	39.75	No
27	NACL Spec-Chem Limited	Subsidiary	29.84	No
28	NACL Multichem Private Limited	Subsidiary	29.84	No
29	NACL Agri-solutions Private Limited	Subsidiary	29.84	No
30	L R Research Laboratories Private Limited	Subsidiary	29.84	No
31	NACL Industries (Nigeria) Limited	Subsidiary	29.84	No
32	Nagarjuna Agrichem (Australia) Pty. Limited	Subsidiary	55.58	No
33	Nasense Labs Private Limited	Associate	7.76	No

VI. CSR Details

24. Enter details for Corporate Social Responsibility (CSR)

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

Turnover (In Crores): Rs. 3120.26 Crore

Net worth (In Crores): Rs. 1872.84 Crore

VII. Transparency and Disclosures Compliances

25. Complaints 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) (If yes, then provide web-link for grievance redress policy)	FY (2025-2026)			PY (2024-25)		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Shareholders	Yes	27	4	*	9	0	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Employees and workers	Yes	2	0	-	-	-	-
Customers	Yes	80	0	-	20	0	-
Value Chain Partners	Yes	-	-	-	-	-	-
Others	Yes	0	0	-	46**	0	-

*There were 4 complaints remaining pending at the end of the financial year, which were also resolved at the beginning of FY 2026-27.

** includes complaints received from customers, retail, institutional and trade.

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.

In an increasingly dynamic and uncertain environment, a structured approach to identifying material sustainability issues is essential for responsible business conduct. These issues are critical as they have the potential to significantly impact business performance and are of paramount importance to our key stakeholders.

The Company defines materiality based on the following two criteria:

1. **Principal Risks:** A sustainability issue is considered material if it constitutes a risk that could materially affect the Company's operations and financial performance.

2. **Stakeholder Relevance:** A material issue must also be of significance to our diverse stakeholder groups, including customers, employees, suppliers, business partners, shareholders, and the wider society and environment in which we operate.

By systematically identifying and addressing these material issues, the Company seeks to create positive outcomes, enhance transparency, and strengthen accountability in its disclosures. Our commitment extends beyond financial performance to encompass the well-being of people, the protection of the environment, and the pursuit of long-term, sustainable value creation.

Further details on our materiality assessment, as well as our approach to risk and opportunity management, are provided in the 'Risk Management' section of the Report of the Board of Directors.

Sl. 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	Regulatory risk	Risk	● The sugar industry is cyclical in nature, and the business economics and profitability of the integrated sugar industry are significantly influenced by various sugar industry-related laws and regulations, as well as Government policies governing sugarcane and sugar availability, pricing, power tariffs, molasses availability, ethanol production and sales.	● Integrated business model comprising sugar manufacturing, distillery operations, and green energy generation through cogeneration, using bagasse as fuel. ● Robust business resilience and continuity planning to ensure preparedness for operational disruptions and business risks.	Negative

Sl. 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)
			• Stoppage of production due to non-compliance with pollution control regulations, labour laws, or other applicable statutory requirements.	• Development of value-added products from sugar and its by-products, thereby enhancing resource efficiency and revenue diversification. • Active engagement with Government and regulatory authorities on policy and regulatory matters through industry bodies such as the Indian Sugar Mills Association (ISMA) and the South Indian Sugar Mills Association (SISMA). • Strategic foray into branded consumer products across both sweetener and non-sweetener segments. • Comprehensive e-compliance management system to monitor regulatory changes, track applicable compliances, and ensure timely compliance with statutory and regulatory requirements.	
		Opportunity	• Favourable Government policies have contributed to economic value creation for the Company and the industry, including initiatives such as ethanol blending in fuels and recognition of bagasse-based cogeneration as a renewable energy source. • Expansion of distillery capacities has supported the Government's ethanol blending programme and contributed to the achievement of 20% ethanol blend in fuel. Enhancement of distillery capacity at Haliyal from 50 KLPD to 170 KLPD and at Nellikuppam from 75 KLPD to 120 KLPD has strengthened the Company's ability to participate in the ethanol programme. Establishment of a grain-based distillery at Sankili has further diversified the Company's feedstock base and enhanced operational flexibility.		Positive
2	Climate change & raw material availability	Risk	• Adverse impact on agricultural produce due to climate change, including variability in rainfall, temperature fluctuations, droughts, floods, pest incidence, and other extreme weather events. • As sugarcane constitutes approximately 90% of the Company's raw material requirements, climate change may significantly impact production volumes and overall business economics due to constraints in sugarcane availability, reduced molasses availability, crop failure, lower yield and recovery, and other related agronomic impacts.	• Collaboration with Government agencies and research institutions for development and adoption of climate-resilient sugarcane varieties through focused R&D initiatives. • Promotion of sustainable sugarcane farming practices to improve crop resilience, enhance productivity, and support long-term soil health. • Engagement with farmers through the I-Cane management system to promote improved farming practices, soil enhancement, and regenerative agriculture techniques.	Negative

Sl. 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)
			• Erratic weather conditions in Tamil Nadu and Andhra Pradesh coupled with farmers shifting to alternative competitive crops have reduced sugarcane availability, affecting sugar production at EID Parry. Since molasses is a by-product of sugar, its reduced supply impacts distillery production, posing a high risk to the viability of the operations in these states. If these trends persist, maintaining current levels of operations in these regions could become increasingly challenging.	• Digitisation of cane procurement processes to improve efficiency, transparency, traceability, and timely coordination with farmers. • Bonsucro certification for sustainable sourcing, reinforcing the Company's commitment to responsible and sustainable sugarcane procurement. • Entrepreneurship development among farmers in areas such as mechanical harvesting, single-seed planting programmes, and bio-pest control solutions. • Plans to promote cultivation of climate-resilient and alternate crops, including millets, pulses, and cereals, to support crop diversification and farmer resilience. • Facilitating availability and access to high-yielding sugarcane seeds/saplings for farmers in the Company's command area. • Use of the 'Farmers Connect' app for awareness creation, skill development, farmer feedback, and grievance redressal. • Ensuring timely payments to farmers, thereby strengthening farmer relationships and supporting the sustainability of the cane supply chain. • Improving irrigation efficiency, and supporting farmers with high-yielding, drought-tolerant sugarcane varieties to stabilise sugarcane supply.	
3	Information security/ Cyber security	Risk	• Non-availability of critical IT services or failure of multiple systems, resulting in disruption of business operations due to inadequate processes, controls, or system redundancies. • Cybersecurity risks, including unauthorised access, data breaches, malware/ransomware attacks, phishing, and other cyber threats that may impact business continuity, data integrity, and information security. • Inadequate disaster recovery and business continuity systems, which may affect timely restoration of critical applications, data, and operations in the event of system failure, cyber incident, or other disruption.	• Information systems, data backup, and disaster recovery policies are in place and are periodically reviewed to ensure system resilience, data protection, and timely restoration of critical business operations. • Robust firewalls and Security Information and Event Management (SIEM) systems are deployed to monitor, detect, and respond to potential security breaches, cyber threats, and other information security incidents. • Corrective and preventive measures are initiated, wherever required, based on security alerts, incident analysis, vulnerability assessments, and system monitoring outcomes. • User awareness on cybersecurity risks is promoted through periodic training, awareness programmes, advisories, and information-sharing initiatives to strengthen the overall security culture across the organisation.	Negative

Sl. 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)
4	Product quality and safety & customer welfare	Risk	• Unintended health and safety risks arising from low-quality or non-conforming products, which may adversely impact consumer health, product quality, brand reputation, and customer confidence. • Increasing consumer awareness and health consciousness regarding sugar consumption, with sugar increasingly being perceived by certain consumers as a potential health risk, which may influence consumption patterns and demand for sugar-based products.	• Stringent quality management systems and processes are in place to ensure product quality, safety, and regulatory compliance. A product recall mechanism has also been established to enable timely action in the event of any quality or safety concern. • Introduction of brown sugar, low-GI sugar, and jaggery as alternatives to refined sugar, along with collaboration with national and international partners to develop and offer healthier sugar replacement solutions.	Negative
		Opportunity	• Enhancement of market reach and demand for healthier products through innovation, product diversification, consumer awareness initiatives, and introduction of alternative sweetener solutions aligned with evolving consumer preferences.		Positive
5	Product design and lifecycle manag-ement	Opportunity	• Ability to address evolving customer and societal demand for more sustainable products and services through responsible sourcing, process innovation, product diversification, and improved resource efficiency. • Development of new and sustainable product offerings, including low-GI sugar and ethanol produced from sugar syrup / B-heavy molasses, thereby supporting healthier consumer choices as well as the broader transition towards renewable and low-carbon fuel alternatives.		Positive
6	Supply chain	Risk	• Unavailability of harvesting labour, crop failure, and lower yield and recovery.	• Development of entrepreneurs for mechanical harvesting • Engagement with farmers on improved farming practices through the I-Cane management system • Digitisation of the cane procurement process • Implementation of the Single Seed Programme • Adoption of bio-pest control measures	Negative
7	Employee health and safety	Risk	• Inadequate adoption of safety practices and procedures, potentially leading to accidents and injuries.	• Establishment of a site-based safety committee and a robust risk management system • Implementation of key safety processes, including safety training, permit-to-work systems, incident reporting and investigation, and regular workplace inspections	Negative
		Opportunity	• Adoption of robust safety systems and practices, leading to enhanced employee morale and motivation.		Positive
8	Water and wastewater management	Risk	• High water demand and constraints on availability, leading to potential impact on water resources.	• Compliance with Consent to Operate requirements • Implementation of Zero Liquid Discharge (ZLD) systems • Installation of Condensate Polishing Units • Recycling of treated sugar condensates • Utilisation of distillery effluents as utility make-up water • Rainwater harvesting initiatives • CSR projects focused on watershed management and community water conservation initiatives	Negative

Sl. 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)
9	Waste Management	Risk	• Environmental risks associated with the generation, handling, storage, treatment, and disposal of hazardous and non-hazardous waste.	• Utilisation of bagasse for cogeneration • Use of molasses for production of ethanol / ENA • Recycling of press mud and organic sludge as manure • Development of value-added products from bagasse and press mud • Use of boiler ash in brick manufacturing	Negative
		Opportunity	• The by-products and waste generated during the sugar manufacturing process provide significant opportunities for value addition and revenue generation.		Positive
10	Increased ESG awareness among stakeholders	Opportunity	• Integration of sustainability, circularity, and other ESG considerations into operations through robust governance frameworks and policies • Adoption of mandatory and voluntary ESG disclosures to enhance ESG ratings and transparency • Effective resource management through monitoring of ESG targets, leading to improved economic performance • Access to green financing options, including green funds and bonds, to support ESG initiatives, reduce GHG emissions, and contribute to India's net-zero targets • Embedding ESG principles across the value chain	• Setting ESG targets to reduce environmental footprint and GHG emissions, while strengthening social and governance practices • Collaboration with value chain partners and funding agencies such as the International Finance Corporation (IFC) for sustainable production, irrigation, and water management projects • Promotion of sustainable sourcing practices	Positive
11	Sustainable practices	Opportunity	• Scaling up climate-smart agriculture through sustainable practices and promotion of AI-based digital technologies for crop monitoring • Setting ESG targets to improve resource efficiency and reduce GHG emissions.	• Enhanced resource optimisation and water security • Contribution to the Government's net-zero commitments • Financial value creation for farmers through participation in carbon credit mechanisms	Positive
12	Improving social capital value	Opportunity	• Enhancing community healthcare • Improving education in rural villages • Strengthening employee health and safety • Promoting skill development to build social capital	• Implementation of CSR projects based on shared values and need assessments • Adoption of ISO 45001 standards to enhance employee safety and reduce workplace hazards • Promotion of diversity, equity, and inclusion within the organisation • Focus on talent management and employee retention initiatives	Positive
13	Community Nutrition	Opportunity	• EID Parry, as a diversified sugar, biofuel, and nutrition company, recognises its important role in contributing to the improvement of community health. • Its food and nutrition products have the potential to enhance health outcomes and help address issues of malnutrition.		Positive

SECTION B: MANAGEMENT & PROCESS DISCLOSURES

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

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.eidparry.com/policies-codes/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	E.I.D.- Parry (India) Limited's policies are firmly anchored in the principles of the National Guidelines for Responsible Business Conduct (NGRBCs), which are aligned with internationally recognised standards and frameworks, including ISO 9000, ISO 14000, and ISO 45001 standards, the United Nations Global Compact (UNGC) principles, International Labour Organization (ILO) standards, and the United Nations Sustainable Development Goals (SDGs). To measure and report its sustainability performance, the Company follows the Global Reporting Initiative (GRI) standards, which are widely recognised as the global benchmark for sustainability reporting. In addition, all the Company's manufacturing units are certified under ISO 45001 for occupational health and safety management systems. During the year, five units (Nellikuppam, Haliyal, Bagalkot, Sankili and Pugalur) were re-accredited with FSSC 22000 version 6.0 from the DNV Certification Body. Nellikuppam successfully completed its periodic audit on Quality Management System by DNV. Four units (Haliyal, Nellikuppam, Bagalkot, and Pugalur) successfully renewed its Kosher Certification. SMETA Audit was conducted in four of our units (Haliyal, Ramdurg, Sankili and Bagalkot) and successfully completed it. In compliance with Government guidelines applicable to excipients for pharmaceutical use, the Refinery unit at Nellikuppam is certified under current Good Manufacturing Practices (cGMP) and holds pharmacopeia accreditations under the Indian, European, United States, Japanese, and British Pharmacopeias.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Y	Y	Y	Y	Y	Y	Y	Y	Y
6. Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	The company has set up specific goals and targets concerning Environment, Social and Governance and performance against the targets is monitored periodically.								

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)**

During the year under review, the Company continued to strengthen its commitment to sustainable development by embedding Environmental, Social, and Governance (ESG) principles across its operations and extended value chain. Sustainability remains a strategic imperative, and the Company continues to build resilient and future-ready business models that deliver long-term value for farmers, communities, and all stakeholders.

The Company's approach to sustainable sugarcane agriculture has further evolved during the year. Through the I-Cane Management System, the Company continues to promote responsible cane sourcing by integrating practices such as single bud seed plantation, use of bio-control agents, adoption of slash-and-mulch techniques, and targeted drip irrigation. These initiatives collectively contribute to improved water efficiency, enhanced soil health, and optimal use of agricultural inputs.

Water stewardship remains a key ESG priority. The Company's flagship watershed management initiative, Project NANNEER, made further progress during the year, with six new villages/projects and 103 acres brought under its coverage. The programme has contributed to improving irrigation availability in water-stressed regions and reducing dependence on groundwater, with tangible on-ground outcomes.

On climate action, the Company's collaboration with Boomitra, an Earthshot Prize-winning organization, continues to demonstrate the potential of agriculture-linked carbon markets. Farmers associated with the Company's operations will be able to earn carbon credits, thereby creating an additional income stream while contributing to measurable emission reductions. The Company continues to be among the early pioneers in the sugar industry in implementing such farmer-centric carbon finance initiatives.

Ethanol production remains a key pillar of the Company's environmental strategy. By producing renewable biofuel, the Company contributes directly to India's energy transition and supports the reduction of vehicular emissions. Internal targets relating to energy efficiency, reduction in freshwater consumption, effluent reuse, and waste minimization continue to guide investments and operational improvements across manufacturing locations.

On the Environment, Health, and Safety (EHS) front, the Company continues to make steady progress towards its commitments on renewable energy adoption and resource conservation. The Company recognises that high EHS standards are not only a regulatory requirement but also fundamental to long-term operational excellence.

The Company's CSR programmes, focused on communities around its manufacturing locations, continue to address key areas such as education, healthcare, livelihood development, and entrepreneurship. These initiatives are designed to create inclusive socio-economic impact beyond the Company's immediate business operations.

Within the organisation, the Company remains committed to promoting gender diversity, continuous capability building, and fostering a safe and inclusive workplace culture. Employees continue to play a central role in delivery of the Company's ESG agenda.

The Company is confident that the foundations being built across environmental stewardship, community resilience, and responsible governance will support sustained competitive advantage and shared long-term value creation.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Muthiah Murugappan Whole-Time Director & CEO (DIN: 07858587) 044-25306789 investorservices@parry.murugappa.com
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, Whole-Time Director & CEO

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other - please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board									Quarterly								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.	No	No	No	No	No	No	No	No	No

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	% age of persons in respective category covered by awareness programmes
Board of Directors	4	The programmes covered key regulatory and governance areas, including the Companies Act, 2013; SEBI regulations such as the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI (Prohibition of Insider Trading) Regulations, 2015; sustainability initiatives; employee health and safety; industry, financial and business trends; financial reporting; whistleblower mechanism; compliance with related party transaction regulations; and corporate social responsibility.	100.0
Key Managerial Personnel	Periodic	The programmes included: (i) updates on industry, financial and business trends; and (ii) regulatory updates, including changes in applicable laws and regulations.	100.0
Employees other than BoD and KMPs	Periodic	The programmes included: • Circulation of mailers on environment, health and safety (EHS); • Mailers highlighting about Cybersecurity, IT etiquettes, Cyber-attacks etc. • Induction programmes covering corporate policies and the Company's Code of Conduct through the Learning & Development platform; • Safety workshops, including behaviour-based safety initiatives, monthly safety campaigns, and safety coaching sessions; • Training on leading safety and behavioural safety modules; • Awareness mailers on HR policies through the "Did You Know?" series; • Training and awareness programmes on prevention of sexual harassment; • Monthly theme-based safety campaigns; • Capability-building sessions on EHS topics (e.g., ERCP, fire technology, first aid, ESG and sustainability, safety observations, and BBS); and • Training and certification programmes on artificial intelligence.	100.0

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	% age of persons in respective category covered by awareness programmes
Workers	Periodic	The programmes included: • Safety workshops covering behaviour-based safety, monthly campaigns, safety coaching, and site safety induction; • Mass safety training for contractors and cane drivers; • Behavioural safety programmes for management staff (MS), non-management staff (NMS), and contract employees; • Training on leading safety practices; • Permit-to-work training; • Area-specific risk training, including working at heights, hot work, and confined space operations; • Firefighting and emergency response training; • General safety training modules; • Gemba walks; and • Safety skits aimed at reinforcing awareness.	100.0

MS: Management Staff

NMS: Non-Management Staff

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

	Monetary				
	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	Nil				
Compounding fee	Nil				

	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	Nil			

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

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
Nil	Nil

4. Does the entity have an anti-corruption policy or anti-bribery policy?

Yes

If yes, provide details in brief and if available, provide a web-link to the policy.

"Integrity" is one of the core values under the "Five Lights" (The Spirit of the Murugappa Group), which emphasises doing the right thing at all times. In line with this principle, the Company is committed to conducting its business with the highest standards of ethics and in full compliance with all applicable laws and regulations.

The objective of the Anti-Corruption and Anti-Bribery Policy is to ensure the implementation of robust procedures across the Company's operations to prevent, detect, and address any instances of corruption or bribery, and to ensure compliance with applicable legal and regulatory requirements.

The Policy is available on the Company's website and may be accessed at: https://www.eidparry.com/ wp-content/assets/2023/02/Anti-Corruption-and-Anti-Bribery-Policy.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

	FY (2025-2026)	PY (2024-2025)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

Particulars	FY (2025-2026)		PY (2024-2025)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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

Not Applicable

8. Number of days of Accounts Payable ((Accounts payable *365) / Cost of goods/services procured):

Metrics	FY (2025-2026)	PY (2024-2025)
Number of days of accounts payables*	34.56	37.69

*Total purchases definition is in accordance with Industry Standards on Reporting of BRSR Core. Credit purchase of capital goods included in Trade payables while computing number of days accounts payable.

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:

i. Concentration of Purchases

Metrics	FY (2025-2026)	PY (2024-2025)#
a. Purchases from trading houses as % of total purchases*	15.08%	8.01%
b. Number of trading houses where purchases are made from	724	930
c. Purchases from top 10 trading houses as % of total purchases from trading houses	56.48%	40.12%

ii. Concentration of Sales

Metrics	FY (2025-2026)	PY (2024-2025)
a. Sales to dealers/distributors as % of total sales	16.57%	26.37%
b. Number of dealers/distributors to whom sales are made	536	694
c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	26.05%	23.56%

iii. Share of RPTs in

Metrics	FY (2025-2026)	PY (2024-2025)
a. Purchases (Purchases with related parties / Total Purchases) For all a, b, c, d (in %)*	0.98%	0.49%
b. Sales (Sales to related parties / Total Sales)	0.81%	2.61%
c. Loans & advances (Loans & advances given to related parties / Total loans & advances)**	0.00%	95.46%
d. Investments (Investments in related parties / Total Investments made)	32.14%	39.24%

*Total purchase definition in accordance with Industry Standards on Reporting of BRSR Core.

#In the endeavour of continuous improvement, management has strengthened the process for identifying the trading houses. Owing to this, previous year's figures of trading houses and purchase from Trading houses have been restated.

**As on March 31, 2026, the loan given to Parry Sugars Refinery India Private Limited, a wholly owned subsidiary of the company to the tune of Rs. 200 crores was repaid.

Leadership Indicators

1. Awareness programmes 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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	• Responsible Business • Principles of BRSR • Common Dos and Don'ts for Responsible Business • Case Study on Procurement Practices	0.15%
2867	• Sustainable Cane Production Practices • Promoting Soil Health Improvement Initiatives • Water Efficiency drives through Drip Irrigation, Autonomous Irrigation • Maturity based harvesting to improve quality and recoveries • Human Rights for Harvesting Labour to provide basic amenities and appropriate management practices	>90%

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board?

Yes.

The Company has adopted a Code of Conduct for the Board of Directors and Senior Management, which lays down clear guidelines for identifying, avoiding, and disclosing actual or potential conflicts of interest involving the Company.

Annual declarations are obtained from all Directors and members of Senior Management confirming compliance with the Code. Any changes in disclosures are required to be promptly reported and are captured on an ongoing basis, in line with the provisions of the Code.

Further, Directors and Senior Management are required to confirm annually that they have not entered into any financial or commercial transactions with the Company in which they have a personal interest that could give rise to a conflict with the interests of the Company.

The Code of Conduct is available on the Company's website and can be accessed at https://eidparry.com/wp-content/assets/2025/04/Code-of-Conduct-for-BoD-and-SMR1.pdf.

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)	PY (2024-2025)	Details of improvements in environmental and social impacts
R&D	2.45%	1.01%	Developing increased yield & climate resistance sugarcane varieties. Sustainable farming practices (drip irrigation, trash & mulch, biocontrol agents), regenerative farming practices and enhancement of farmer's income.
Capex	-	-	

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

Yes

3. What percentage of inputs were sourced sustainably?

90%

4 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life

i. Plastic (including packaging)

The Company's primary products: sugar and other sugarcane-based sweetener solutions, ethanol, extra neutral alcohol, nutraceuticals (microalgae), and staples are consumable in nature. Ethanol is predominantly used for fuel blending. Accordingly, there is no scope for product recycling at the end of their life cycle.

However, plastic packaging waste is managed in compliance with the Extended Producer Responsibility (EPR) framework prescribed under the Plastic Waste Management (Amendment) Rules, 2022. Through this mechanism, the Company ensures the environmentally sound collection, recycling, and disposal of both pre-consumer and post-consumer plastic packaging waste.

ii. E-waste

Electronic waste generated across the Company's locations is systematically collected, safely stored, and disposed of exclusively through government-authorized e-waste recyclers. This process ensures environmentally sound recycling, recovery of reusable materials, and safe disposal of residual components in compliance with applicable regulations.

iii. Hazardous waste

Hazardous waste generated by the Company is collected, identified, labelled, and stored in accordance with applicable statutory requirements and categorization norms. Such waste is disposed of only through vendors authorized by the State Pollution Control Board. These authorized agencies undertake reprocessing, recycling, or safe disposal in accordance with applicable environmental regulations.

iv. Other waste

Battery Waste:

Used batteries (including lead-acid and inverter batteries) are disposed of through a buy-back mechanism, wherein spent batteries are returned to the original supplier/manufacturer for scientific recycling, material recovery, or routed through authorized recyclers.

General Waste:

All waste generated is collected and stored in designated waste storage areas. Recyclable materials such as scrap metal, packaging material, and other non-hazardous waste are segregated and disposed of through transparent mechanisms such as auctions or tenders to authorized recyclers, ensuring optimal resource recovery and responsible waste management.

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

Yes

Whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

Yes, in accordance with the Plastic Waste Management (Amendment) Rules, 2022, the Company is registered with the Central Pollution Control Board (CPCB) under the Extended Producer Responsibility (EPR) framework in the category of Brand Owners (BOs) for all its integrated sugar mills and nutraceutical manufacturing units.

The Company has implemented a waste collection mechanism aligned with its approved EPR plan and has engaged authorised Producer Responsibility Organisations (PROs) for the collection, recycling, and environmentally sound disposal of both pre-consumer and post-consumer plastic packaging waste. This ensures continued compliance with applicable regulatory requirements and promotes responsible waste management practices.

Leadership Indicators

1. Has the Company conducted Life Cycle Perspective / Assessments (LCA) for its products /services

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	Results communicated in public domain	Weblink

We are exploring possibilities and collecting information on the availability of databases to conduct Life Cycle Assessment of our products in the future. Life Cycle Assessments are conducted / undertaken through Indian Sugar and Bio-fuel Association in which the Company is a member.

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.

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).

The Company adopts a circular approach in its operations by maximising the utilisation of by-products and minimising waste. Bagasse generated during the sugar manufacturing process is fully recycled (100%) and utilised for captive energy generation as well as for the manufacture of value-added products. Further, 100% of the molasses produced is utilised in the manufacture of Extra Neutral Alcohol (ENA) and ethanol.

In addition, treated sugar condensates and effluents are recycled and reused for process applications and utility make-up, thereby significantly reducing the dependence on fresh water withdrawal and enhancing overall water efficiency.

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

Particulars	FY (2025-2026)			PY (2024-2025)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	*	-	-	2353	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

* The Company submits its Extended Producer Responsibility (EPR) returns annually to the Ministry of Environment, Forest and Climate Change (MoEFCC), within three months from the end of the financial year. The Company complies with the prescribed reporting requirements by furnishing details of products and plastic packaging waste reclaimed at end-of-life, including the quantity (in metric tonnes) that is reused, recycled, and disposed of in an environmentally sound manner.

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

Please see our response for Essential Indicator 4 and Leadership Indicator 4 under Principle 2.

PRINCIPLE: 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1101	1101	100	1101	100	0	0	1101	100	162	14.71
Female	63	63	100	63	100	63	100	0	0	35	55.56
Total	**1164**	**1164**	**100**	**1164**	**100**	**63**	**5.41**	**1101**	**100**	**197**	**16.92**
Other than Permanent employees											
Male	Nil	-	-	-	-	-	-	-	-	-	-
Female	Nil	-	-	-	-	-	-	-	-	-	-
Total	**Nil**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	997	358	35.91	997	100	0	-	-	-	-	-
Female	4	2	50.00	4	100	4	100	-	-	-	-
Total	**1001**	**360**	**35.76**	**1001**	**100**	**4**	**0.40**	**-**	**-**	**-**	**-**
Other than Permanent workers											
Male	1716	10	0.58	1716	100	0	0	-	-	-	-
Female	235	0	0	235	100	235	100	-	-	-	-
Total	**1951**	**10**	**0.51**	**1951**	**100**	**235**	**100**	**-**	**-**	**-**	**-**

*Maternity Benefits coverage is provided to all the female employees/workers of the Company.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY (2025-26)*	PY (2024-25)*
Cost incurred on well-being measures as a % of total revenue of the company	0.18	0.16

*In accordance with definition provided by Industry Standard on Reporting of BRSR Core.

2. Details of retirement benefits.

Benefits	FY (2025-2026)			PY (2024-2025)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100.0	100.0	Yes	100	100.0	Yes
Gratuity	100.0	100.0	NA*	100	100.0	NA*
ESI	0	NA	NA	0.15	NA	Yes
Others – please specify	The Company also provides Superannuation benefits to employees as per company's policy.	NA	Yes	-	-	-

*The Company contributes to the Gratuity Fund of the Employees / Workers.

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

Yes, our establishments are accessible to the differently abled, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes

If yes, provide a web-link to the policy

Web-link where the policy is available: https://www.eidparry.com/wp-content/assets/2023/02/Equal-Opportunity-Policy.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			
Female	100	100	100	100
Total	100	100	100	100

6. Mechanism to receive and redress grievances

i. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker?

Yes

ii. If yes, give details of the mechanism in brief.

	Is mechanism available?	Details of Mechanism in brief
Permanent workers	Yes	The workers represent their grievances to the unions, joint action councils (JAC), wherever applicable and the unions and JACs in turn represent to the management.
Other than Permanent workers	Yes	Our non-permanent workers represent their grievances to the Unit Head / HR Head and Admin in charge.
Permanent Employees	Yes	We have ombudsman, who addresses the permanent employees' grievances. Quarterly communication meetings (Townhalls) are held across the Company in which employees are encouraged to share their grievances / ideas etc.
Other than Permanent Employees	NA	Not Applicable

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

Category	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Total employee / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employee / 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	1164	0	-	1300	-	-
- Male	1101	0	-	1247	-	-
- Female	63	0	-	53	-	-
Total Permanent Workers	1001	788	78.72	1084	820	75.65%
- Male	997	784	78.64	1080	816	75.56%
- Female	4	4	100.00	4	4	100%

8. Details of training given to employees and workers.

Category	FY 2025-26* (Current Financial Year)					FY 2024-25* (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No.(B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
- Male	1570	1362	87	1287	82	2166	1860	86%	1627	75%
- Female	27	25	93	21	78	20	20	100%	19	95%
Total	**1597**	**1387**	**87**	**1308**	**82**	**2186**	**1880**	**86%**	**1646**	**75%**
- Male	1678	1489	89	949	57	1864	1582	85%	906	49%
- Female	185	147	79	115	62	289	280	97%	186	64%
Total	**1863**	**1636**	**88**	**1064**	**57**	**2153**	**1862**	**86%**	**1092**	**51%**

* No. of training programmes

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

Category	FY 2025-26(Current Financial Year)			FY 2024-25(Previous Financial Year)		
	Total(A)	No.(B)	%(B/A)	Total(A)	No.(B)	%(B/A)
			Employees			
Male	1101	922	83.74	1247	1083	86.85%
Female	63	44	69.84	53	41	77.36%
Total	**1164**	**966**	**82.99**	**1300**	**1124**	**86.46%**
			Workers			
Male	997	160	16.05	1080	183	16.94%
Female	4	0	0	4	0	0
Total	**1001**	**160**	**15.98**	**1084**	**183**	**16.88%**

10. Health and safety management system.

i. Whether an occupational health and safety management system has been implemented by the entity?

Yes

If yes, the coverage such system?

The Company has adopted Environment, Health, and Safety policy across its sugar and nutraceutical manufacturing units. A safety Management system (ISO 45001) has been implemented at all the units.

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

Routine Works:

- Hazard Identification and Risk Assessment (HIRA): Conducted for all routine processes to systematically identify hazards and implement appropriate mitigation measures.
- Workplace Inspections: Carried out on a monthly basis. Observations are classified as Vital, Essential, and Desirable, and are monitored to closure through a benchmarked action-tracking system.
- Leadership Gemba Walks: Weekly Gemba walks by unit leadership help identify unsafe conditions and unsafe acts, which are addressed immediately. These walks also facilitate direct engagement with employees across levels. Open observations are tracked until closure.

Non-Routine Works & projects:

- Last-Minute Risk Assessment (LMRA), Job Safety Analysis (JSA), and Method Statements: Undertaken for all critical non-routine activities, such as work at height, hot work, excavation, and confined space entry to ensure safe initiation and execution of tasks.
- Permit-to-Work (PTW) System: For all non-routine activities, on-site risks are assessed and formal work authorization is granted by the designated area owners prior to commencement.
- Management of Change (MOC): All site changes are reviewed through a structured process to identify, assess, and mitigate associated risks.
- Hazard and Operability Study (HAZOP) and Pre-Startup Safety Review (PSSR): Conducted for new projects to ensure process safety and risk mitigation during the implementation and commissioning phases.

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

Yes

iv. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes

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

Particulars	FY (2025-2026)		PY (2024-2025)	
	Employees	Workers*	Employees	Workers*
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.72	1.37	0	1.30
Total recordable work-related injuries	3	9	8	19
No. of fatalities	0	0**	0	0
High consequence work related injury or ill-health (excluding fatalities)	0	1	2	12

*Job work contractors are also considered in computation of LTIFR.

**During the year, one fatality of driver (carrying sugarcane in vehicle) and one permanent disability were recorded. As both these persons do not come under the definition of employees or workers under BRSR, these incidents are not recorded.

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

We recognize that the safety and well-being of our employees, workers, contractors, and visitors are of paramount importance to our business. Our Environment, Health and Safety (EHS) Policy aligns with national and international standards and is designed to eliminate incidents, minimize risks, responsibly manage environmental impacts, and promote operational excellence in a safe working environment.

We ensure that all manufacturing and allied processes are periodically assessed to identify and mitigate risks, thereby preventing injuries and occupational hazards. Compliance with all safety and environmental rules and regulations is a mandatory condition of employment. Each employee is aware of their individual responsibility for their own safety as well as that of others. Through safe work practices, strong process controls, capability building, and infrastructure strengthening, we strive to achieve zero incidents and accidents. We actively promote safety awareness and encourage employee participation to meet our safety goals and targets.

Key initiatives undertaken include:

(i) A well-defined and functional safety organizational structure is in place across all units.

(ii) Digital governance systems have been strengthened and fully operationalized across sites.

(iii) Daily Tiered Accountability Meetings (TAM) have been reinforced to enhance cross-functional collaboration, transparency, and employee engagement.

(iv) During the year, a total of 48 capability-building sessions were conducted on key safety topics, including Permit-to-Work systems, LOTO, mechanical/asset integrity, and process safety, covering 2,648 man-hours.

(v) During the year, a total of 3,225 workplace inspections were conducted across 9 units.

(vi) A Central Medical Council has been established, with occupational health experts engaging with site doctors and HR teams; employee health risk ranking has also been initiated.

(vii) Infrastructure gaps identified through external assessments (fire and electrical safety) and internal evaluations (machine guarding and fall risks) are being addressed, with 91% of such gaps closed across all sites.

(viii) The ISO 45001 management system has been implemented, and all manufacturing sites have been recommended for re-certification.

(ix) A centralized Process Safety Management (PSM) program has been implemented, supported by site PSM coordinators. A strategic roadmap using the X-Matrix framework has been rolled out, and PSM Committees have been established at all distillery units.

(x) Hazardous Area Classification (HAC) studies have been completed for all distilleries with support from subject matter experts (SMEs). HAZOP training programs have also been conducted across all regions.

(xi) Cross-site EHS governance audits have been carried out, and a post-audit verification process has been institutionalized.

(xii) Mass safety sessions, including reward and recognition initiatives, were conducted before and during the season to enhance safety awareness across the workforce.

(xiii) Weekly Gemba walks led by the Leadership Team are conducted to identify unsafe conditions and behaviours, with observations tracked to timely closure.

(xiv) Under the Reward and Recognition program, Safety Champions and Safety Leaders are nominated monthly based on defined criteria, and top performers are recognized.

(xv) Monthly safety-themed screensavers are deployed to reinforce safety campaigns and initiatives led across sites.

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

Particulars	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Safely Disposed	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NIL	NIL	NIL	NIL
Health & Safety	NIL	NIL	NIL	NIL	NIL	NIL

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of sites assessed by TUV as part of pre-assessment of ISO 45001.
Working Conditions	100.0

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.

Root Cause Analysis (RCA) is conducted for all incidents, and appropriate Corrective and Preventive Actions (CAPA) are implemented. Identified gaps are addressed and closed within defined timelines. Further, details of recordable and reportable incidents are communicated across all units through Safety Alerts for awareness and institutional learning.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of employees/workers.

Yes, the Company provides term life insurance coverage to its employees, with a sum assured equivalent to 50 times their monthly gross salary. This benefit is designed to offer financial support to the dependents of employees in the event of an unfortunate demise.

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

The Company has established robust processes to ensure that its value chain partners comply with all applicable statutory requirements, including the timely deduction and deposit of statutory dues.

Appropriate contractual provisions are incorporated into agreements with value chain partners, mandating compliance with applicable labour and tax laws. The Company maintains updated compliance records and periodically obtains statutory compliance certificates from its partners.

In addition, wherever feasible, the Company collects and reviews supporting documents, such as remittance challans, as evidence of statutory payments, and undertakes verification to ensure that all dues deducted have been duly deposited with the concerned authorities by the service providers.

In respect of contractors deployed at the Company's premises, the Company verifies the remittance of statutory dues prior to processing their monthly bills.

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

Particulars	FY (2025-2026)		PY (2024-2025)	
	Employees	Workers	Employees	Workers
Total no. of affected employees/ workers.	0	0	0	1*
No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	0	0	0	0

*The company had paid compensation to the affected worker's legal heirs and given employment as a 'retainer'.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes, the company provides continued employability for few critical resources after retirement or voluntary separation in a flexible term contract as retainers.

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	100.0
Working Conditions	100.0

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

Nil

PRINCIPLE: 4

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

Essential Indicators

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

Key Stakeholders

Our key stakeholders include shareholders, farmers, consumers, employees, local communities, distributors, and both State and Central Governments. We adopt a structured and consistent approach to stakeholder engagement, with a strong emphasis on transparency, accountability, and long-term commitment.

Stakeholder Engagement and Decision-Making

We actively engage with both internal and external stakeholders through a range of structured communication channels. We recognize that value is created not only within the organization but also through our relationships across the ecosystem. Accordingly, as part of an ongoing and continuous dialogue process, stakeholder feedback is systematically incorporated into our management strategy, enabling informed and efficient decision-making throughout the year.

Stakeholders are identified and prioritized based on parameters such as impact, influence, interest, legitimacy, urgency, and diversity considerations.

Our stakeholder engagement is sustained through multiple initiatives and platforms, including consultations with local communities; training and demonstration programs for marginal farmers; promotion of women entrepreneurship; skill development initiatives; supplier and vendor meets; customer and employee satisfaction surveys; and participation in investor forums.

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	Details of channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	Yes	I-Cane management system; training programmes and demonstrations; SMS; Farmer's Connect App and Crop Doctor App; community meetings; cane collection/purchase centres	Ongoing	• Mitigation of climate risks associated with agricultural production • Promotion of sustainable sugarcane production and sourcing • Enhancement of farmers' income through subsidies, small loans, and access to high-yield seeds, fertilisers, and bio-control measures. • Dissemination of modern farming techniques and smart agriculture practices • Soil quality assessment and rejuvenation techniques • Guidance on irrigation water management, AI-based crop monitoring, and intercropping with climate-resilient crops - Strengthening farmer engagement through enhanced outreach • Strengthening farmer engagement through increased outreach and interaction

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Details of channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Communication forums, town hall meetings, performance appraisals/ reviews, employee satisfaction surveys, exit interviews, Code of Conduct and grievance redressal mechanism, union meetings, emails, newsletters, website, poster campaigns, house magazines, circulars, quarterly publications, wellness initiatives	Ongoing and need based	• Human resource development, talent management, and skill enhancement • Employee benefits and compensation • Employee retention • Training and awareness programmes • Enhancing employee health and safety • Promoting diversity, equity, and inclusion in the workplace • Ensuring adherence to the Code of Conduct and company policies • Improving sustainability practices and ESG performance
Customers	No	Website, BRSR disclosure, distributor/retailer/ direct customer/ achievers' meets/ visits and customer plant visits, plant audits, key account management, feedback/ complaint management help desk, customer satisfaction surveys	Ongoing and need based	• Promoting sustainable sourcing practices • Identifying risks and ensuring compliance with regulatory requirements • Strengthening ESG performance across the value chain • Ensuring quality and timely delivery of raw materials • Upholding governance standards, including ethical conduct, transparency, and social accountability • Ensuring safety compliance and certifications • Exploring collaboration opportunities in the ESG domain
Suppliers	No	Prequalification processes, contract management, MoUs/framework agreements, communication and partnership meetings, supplier visits, trade association meetings, ESG assessment questionnaires, supplier audit programmes, vendor meets, vendor evaluations	Ongoing	• Sustainable sourcing, • Identify risks and ensure compliance with regulatory requirements • Ensure ESG performance across the value chain • Ensure raw material quality, timely delivery, • Ensure governance (ethical behaviour, transparency, social accountability), • Safety checks and certifications, • Collaboration and opportunities in ESG space
Communities and civil society	Yes	Need assessment surveys, partnerships with local civil society organisations, CSR project implementation, meetings with communities/local authorities, community visits, volunteerism, seminars/conferences	Ongoing CSR projects and need based	• Integrated water resource management initiatives • Projects relating to education, livelihoods, and healthcare • Climate change mitigation initiatives • Disaster relief and rehabilitation support • Promotion of community development

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Details of channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and regulatory authority	No	Regulatory visits, submission of compliance reports, advocacy through industry associations and bodies, participation in local/state/ national seminars and conferences, media releases	Ongoing and need based	• Ensuring regulatory compliance and adherence to applicable laws • Monitoring and responding to changes in the regulatory framework • Policy advocacy through industry bodies and associations
Investors and shareholders	No	Annual General Meetings, shareholder meetings, email communications, stock exchange intimations and media releases, investor/ analyst meetings, annual report, BRSR disclosures, quarterly results, company website	Annually/ quarterly/ need based	• Disclosure of financial and economic performance • Value creation and financial stability • Strengthening risk management and business resilience • ESG performance disclosures, investments, and funding opportunities • Communication of growth prospects supported by robust governance

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.

We believe that stakeholder consultation is a continuous process, with the leadership team taking an active role in engaging stakeholders regularly across multiple platforms. The Corporate Social Responsibility (CSR) Committee, at the Board level, reviews and monitors progress on a bi-annual basis and provides strategic direction for the Company's ESG journey. Further, shareholders are provided with an opportunity to interact with all members of the Board annually at the Annual General Meeting. In addition, the Company periodically conducts investor and shareholder meetings/calls and has a dedicated mechanism to address shareholder queries, grievances, and provide necessary assistance.

The Company also facilitates regular engagement with other key stakeholders, including farmers, customers, suppliers, employees, industry associations, and regulators. Prior to initiating any dialogue, stakeholders are identified, and the purpose and scope of the engagement are clearly defined. This structured approach ensures that relevant issues are addressed effectively, enables us to remain responsive to stakeholder needs and concerns, and reinforces our commitment to transparency and accountability.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics? If so, provide details of instances as to how inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

The Company undertakes structured consultations with key stakeholders as part of its materiality assessment process to identify, classify, and prioritize environmental and social risks. The outcomes of these consultations form the basis for defining the Company's ESG goals and targets. Further, policies relating to Human Rights and Corporate Social Responsibility (CSR) are periodically reviewed and updated based on stakeholder feedback.

Targeted stakeholder engagement initiatives are conducted at various units, including Nellikuppam and Pugalur, where the Human Resources team engages with local communities to understand concerns and address grievances through appropriate interventions.

Special interaction sessions are also organized for sugarcane farmers and transporters, with mechanisms in place to effectively address their concerns. In addition, CSR programmes are implemented to support and strengthen stakeholder communities.

Based on insights gathered through farmer consultations, the Company has expanded its community water resource management initiative, "Project NANNEER – Phase IV," across sugarcane command areas in Nellikuppam, Pugalur, Sivagangai, and Haliyal. With nearly 5 billion litres of water already under management and benefiting over 25,000 farmers, Project NANNEER continues to progress towards its objective of ensuring water security for farmers while enhancing biodiversity.

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

Addressing the concerns of vulnerable and marginalized stakeholder groups is critical in the context of our business. Stakeholder engagement is aligned with key strategic priorities and is carried out through multiple structured channels. Sugarcane farmers constitute a key stakeholder group, and we engage with over 1,50,000 farmers across more than 2,00,000 acres of command area through our i-Cane management system. We also engage with smallholder farmers through cooperatives, extension services, and capacity-building initiatives, including training programmes, access to credit, and promotion of fair trade practices. Additionally, we actively engage with communities located in the vicinity of our manufacturing units.

Key initiatives undertaken to address stakeholder concerns include:

Haliyal – Water Conservation Initiatives:

1. Rejuvenation of Hanumanthappa Pond, located adjacent to the factory, through desilting to enhance rainwater storage capacity.
2. Construction of garland drains around the pond to prevent surface runoff and contamination, thereby supporting water conservation and groundwater recharge.
3. Implementation of a rainwater harvesting system to augment water resources and reduce dependence on surface water, contributing to sustainable water management.

Nellikuppam:

- Revamping of the Effluent Treatment Plant (ETP), including installation of air diffusers and phasing out of surface aerators, to minimize noise and odour impact on nearby communities.

Pugalur:

- Installation of barricading at the jaggery unit to reduce dust dispersion and noise levels, particularly during high wind conditions, thereby safeguarding the health and well-being of neighbouring residents.

We also engage closely with our workers and contract labour by providing appropriate personal protective equipment (PPE) and ensuring safe working conditions. Regular health check-ups and awareness programmes are conducted to promote occupational health.

Further, we collaborate with AMM Foundation, a non-profit organization of the Murugappa Group, to support and create opportunities for vulnerable and marginalized communities, with a focus on building an inclusive and equitable society. Recognizing the impact of sugar production on local communities, we emphasize continuous engagement and consultation to promote sustainable practices.

Our flagship watershed management initiative, **"Project NANNEER,"** is a direct outcome of community engagement and is designed to address critical water needs in local areas. In addition, we focus on education, skill development, and community health initiatives aimed at enhancing overall quality of life in the communities we serve.

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

Category	FY 2025-26 (Current Financial Year)			PY 2024-25 (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	1164	1003	86	1300	793	61
Other than permanent	0	0	0	NA	NA	NA
Total Employees	**1164**	**1003**	**86**	**1300**	**793**	**61**
Workers						
Permanent	1001	183	18	1084	732	68
Other than permanent	1951	514	26	1765	1100	62
Total Workers	**2952**	**697**	**24**	**2849**	**1832**	**64**

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26 (Current Financial Year)					PY 2024-25 (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	1101	Nil	NA	1101	100	1247	Nil	Nil	1247	100%
Female	63	Nil	NA	63	100	53	Nil	Nil	53	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers Permanent										
Male	997	Nil	NA	997	100	1080	Nil	Nil	1080	100%
Female	4	Nil	NA	4	100	4	Nil	Nil	4	100%
Other than Permanent										
Male	1716	165	9.62	1551	90.38	1589	214	13.47%	1375	86.53%
Female	235	18	7.66	217	92.34	176	0	0%	176	100%

3. Details of remuneration/salary/wages

i. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median Remuneration salary / wages of respective category	Number	Median remuneration/ salary / wages of respective category
Board of Directors (BoD)*	7	7,70,000	2	5,60,000
Key Managerial Personnel **	3	1,13,94,554	-	-
Employees other than BoD and KMP	949	6,64,308	40	10,04,283
Workers	997	2,68,010	4	4,91,961

*includes Sitting Fees paid to Non-Executive Directors and remuneration paid to Executive Directors (WTD & CEO).

**Includes CEO, CFO and CS

ii. *Gross wages paid to females as % of total wages paid by the entity*

	FY (2025-2026)	PY (2024-2025)
Gross wages paid to females as % of total wages	4.76%	3.17%

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

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

Yes, Details are mentioned in the Human Rights Policy. Web-link where the policy is available: https://www.eidparry.com/wp-content/assets/2023/02/Human-Rights-Policy.pdf

Number of Complaints on the following made by employees and workers

Particulars	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of Year	Remarks
Sexual Harassment	1	0	-	0	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY (2025-2026)	PY (2024-2025)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.37%	0
Complaints on POSH upheld	1	NA

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

The Company is committed to maintaining a workplace free from all forms of harassment, including sexual harassment, and adopts a zero-tolerance approach towards any such unacceptable conduct. Employees are encouraged to report any instances of harassment, and the Company ensures prompt and appropriate action on all complaints relating to harassment or other unwelcome or offensive behaviour.

The Company has implemented a Policy on Prevention of Sexual Harassment (POSH Policy) in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been constituted to address and redress complaints of sexual harassment. The policy is applicable to all employees of the Company. Necessary disclosures regarding complaints received and their resolution are included in the Board's Report for the year 2025-26.

In addition, the Company has in place a Whistleblower Policy to enable reporting of genuine concerns and grievances. Both the POSH Policy and the Whistleblower Policy provide for protection of the identity of the complainant and ensure safeguards against victimisation. All such matters are handled with the utmost confidentiality. Further, in line with its Code of Conduct, the Company strictly prohibits any form of retaliation against individuals who report legitimate concerns.

8. Do human rights requirements form part of your business agreements and contracts?

Yes. The company has included appropriate provisions in all business agreements and contracts commencing from April 1, 2022.

9. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others	-

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

There are no significant risks / concerns arising from the assessments at Question 9 above, which entail any corrective actions.

Leadership Indicators

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

During the year, there were no human rights grievances / complaints warranting modification / introduction of business process.

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

Nil

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

Yes. Our establishments are accessible to the differently abled, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

iv. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
Others - please specify	-

Note: All vendors operating from the Company's premises have been assessed on the above risks / concerns. Further, declaration of adherence to above compliances is obtained from the value chain partners as part of their contract / purchase order.

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

There were no significant risks /concerns arising from the assessment at Question 4 above, which entail, any corrective actions.

PRINCIPLE: 6

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

Essential Indicators

1. Total energy consumption

i. Details of total energy consumption (in Joules or multiples) and energy intensity

From renewab le sources

Parameter	FY (2025-2026)	(PY 2024-2025)
Total electricity consumption (A)	13,532.11	10,109.82
Total fuel consumption (B)	97,96,473.89	1,20,63,019.64
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources(A+B+C)	**98,10,005.99**	**1,20,73,129.45**

From non-renewable sources

Parameter	FY (2025-2026)	(PY 2024-2025)
Total electricity consumption (D)	64,116.64	82,367.86
Total fuel consumption (E)	30,66,776.22	24,89,177.92
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources(D+E+F)	**31,30,892.86**	**25,71,545.78**

Parameter	FY (2025-2026)	(PY 2024-2025)
Total energy consumed (A+B+C+D+E+F)	**1,29,40,898.85**	**1,46,44,675.23**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00042 GJ/Re.	0.00046 GJ/Re.
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)#	0.0084 GJ/$	0.0096 GJ/$
Energy Intensity in terms of physical output (GJ/production in MT)	36.43 GJ/MT	46.01 GJ/MT

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India.

Note:

Fuel consumption for Bagasse, Bagasse pallet, Coal, Firewood, Fibre Palm, Ground nut shell, Palm Shell, Ply wood residue, Rice Husk, Saw Dust, Sugarcane Trash, Wood Bark and maize dust have been estimated using steam fuel ratio basis actual steam generation across our plants.

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

Yes. Price Waterhouse Chartered Accountants India LLP.

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? 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.?

Yes, the sugar industry has been notified as an energy-intensive industry and categorized as a Designated Consumer under the Energy Conservation Act, 2001, pursuant to Notification No. S.O. 2523(E) dated June 6, 2023. However, the Government has not yet issued any guidelines regarding the extension of the Perform, Achieve and Trade (PAT) Scheme to the sugar industry.

3. Water related information.

i. Provide details of the following disclosures related to water

Parameter	FY (2025-2026)	(PY 2024-2025)
(Water withdrawal by source (in kilolitres))		
Surface water (A)	1161573.00	1229522.75
Groundwater (B)	436440.58	481560.12
Third party water (C)	6072.98	3933.09
Seawater / desalinated water (D)	0	0
Others (E) (Rain Water + Condensate Generated)	3585151.96	2862365.37
Total volume of water withdrawal (in kilolitres) (A + B + C + D + E)	**5189238.52**	**4577381.32**
Total volume of water consumption (in kilolitres)	**4799620.34**	**4182901.95**
Water intensity per rupee of turnover (Total water consumption / revenue from operations)	0.00015 KL/Re.	0.00013 KL/Re.
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)#	0.00312 KL/$	0.00272 KL/$
Water Intensity in terms of physical output (KL/production in MT)	13.51 KL/MT	13.14 KL/MT

Notes:

i. Sugar manufacturing process results in the generation of water. In the current year, produced water which accounts for 34,62,983 KL (28,19,727 KL for FY 2024-25) as result of the said process has been accounted and reported in "Others" category estimated using sugar process evaporation rate (via Brix % change).

ii. Based on guidance provided by Industry standards on Reporting of BRSR Core, water consumption in locations other than manufacturing plants is estimated referring to Central Ground Water Authority (CGWA) document "Estimation of water requirement for drinking and domestic use". It specifies breakup requirement of 45 litres per day per head into 20 litres per day per head for flushing and 25 litres per day per head for domestic use.

iii. Water discharged is considered as aggregate of 80% of the water withdrawn for domestic consumption from source based on Central Pollution Control Board (CPCB) database report on "Status of Water supply, wastewater generation and treatment in class I and class II towns of India" dated December 24, 2009 and 20 litres per day per head for flushing. Therefore, water consumption is reported as "Water Withdrawal – Water Discharge = Water Consumption".

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India.

ii. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes. Price Waterhouse Chartered Accountants India LLP.

4. Provide the following details related to water discharged.

i. Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – Secondary Treatment	-	-
(v) Others	389632.18	394452.58
- No treatment	7066.18	8921.58
- With treatment – Secondary Treatment	382566.00	385531.00
Total water discharged (in kilolitres)	**389632.18**	**394452.58**

ii. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes. Price Waterhouse Chartered Accountants India LLP.

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

Yes

If yes, provide details of its coverage and implementation.

The Company has implemented a comprehensive Zero Liquid Discharge (ZLD) mechanism across its distillery, sugar, and cogeneration operations.

Distillery Operations:

- The Sivaganga distillery was the first in India to commission a state-of-the-art spent wash incineration boiler in 2009, achieving Zero Liquid Discharge (ZLD). Currently, all the Company's distilleries are equipped with spent wash incineration boilers.
- Spent wash generated during operations is incinerated to produce steam and energy. The resulting condensate is treated and recycled back into the distillery process. Potash-rich incinerator ash is marketed as a branded fertilizer, thereby supporting circular economy principles.

Sugar and Cogeneration Operations:

- As part of its sustainable water management strategy, all six integrated sugar plants have installed Sugar Condensate Polishing Units (CPUs), comprising biological treatment followed by ultrafiltration. The treated condensate is reused in manufacturing processes or as make-up water in cogeneration plants.

Effluent Treatment and Reuse:

- Effluent generated from sugar plants and cogeneration units is treated in Effluent Treatment Plants (ETPs) incorporating biological treatment and media filtration. The treated effluent, along with surplus treated condensate, is reused for irrigation of the Company's R&D sugarcane fields or supplied to farmers for irrigation purposes.

Monitoring and Regulatory Compliance:

- To ensure compliance with prescribed discharge standards, online effluent monitoring systems have been installed at select locations and are integrated with CPCB/SPCB servers.
- The Company follows a strict zero-discharge approach, ensuring that no effluent is released into surface water bodies or the external environment from any of its manufacturing facilities.

6. Air emissions

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

Parameter	Unit	FY (2025-2026)	PY(2024-2025)
NOx	MT	540.93	616.17
SOx	MT	284.64	277.89
Particulate matter (PM)	MT	651.22	676.08
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air Pollutants (HAP)	-	0	0
Others	-	-	-

ii. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

No

7. Greenhouse gas emissions.

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

Parameter	Unit	FY (2025-2026)	PY(2024-2025)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	313221.16	259274.29
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO_2 equivalent	12645.23	16633.73
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	$MTCO_2$eq./Re.	0.000010 $MTCO_2$eq./Re.	0.0000087 $MTCO_2$eq./Re.
Total Scope 1 and Scope 2 emission intensity for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)#	$MTCO_2$eq./$	0.000212 $MTCO_2$eq./$	0.000179 $MTCO_2$eq./$
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MTCO2eq./production in MT)	$MTCO_2$eq./MT	0.92 $MTCO_2$eq./MT	0.87 $MTCO_2$eq./MT

In the current year the Biogenic emission for the organisation is 1024694.61 MTCO2e which is not considered in the above information and has not been assured by third party assurer. Biogenic emissions arise from biological sources and form part of the natural carbon cycle.

#The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India

ii. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes. Price Waterhouse Chartered Accountants India LLP.

8. Does the entity have any project related to reducing Green House Gas emission?

Yes

If yes, provide details.

The Company's sustained focus on energy efficiency and resource conservation has enabled its cogeneration and sugar manufacturing facilities to achieve best-in-class performance in terms of operational efficiency and environmentally responsible practices.

To further strengthen these outcomes, the Company has implemented a range of targeted initiatives across its manufacturing locations aimed at enhancing energy efficiency and optimising resource utilisation, including:

- **Condensate Recycling and Water Conservation:**

  All sugar manufacturing facilities are equipped with Condensate Polishing Units (CPUs) to enable effective recovery and reuse of process condensate. These measures are further strengthened by the implementation of rainwater harvesting systems, enhancing site-level water conservation and promoting sustainable water management.

- **Renewable Energy Initiatives:**

  A 0.6 MW solar power plant has been commissioned at the Sankili and Sivaganga units, contributing to the Company's renewable energy portfolio and supporting the reduction of Scope 2 greenhouse gas emissions.

9. Provide details related to waste management by the entity

i. Total Waste generated (in metric tonnes)

Parameter	FY (2025-2026)	PY(2024-2025)
Plastic waste (A)	657.28	444.96
E-waste (B)	2.32	9.90
Bio-medical waste (C)	0.51	0.70
Construction and demolition waste (D)	71.58	6.00
Battery waste (E)	4.05	12.62
Radioactive waste (F)	0.00	0.00
Other Hazardous waste (G)	39.56	19.75

Parameter	FY (2025-2026)	PY(2024-2025)
Other Non-hazardous waste generated (Break-up by composition i.e., by materials relevant to the sector) ETP sludge, yeast sludge, Canteen waste, Pond residue and process waste from Nutra plants, Cogen boiler ash (H)	68,968	50,208.44
Total (A + B + C + D + E + F + G + H)	**69,743.31**	**50,702.37**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000022 MT/Re.	0.0000017 MT/Re.
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)#	0.000045 MT/$	0.0000345 MT/$
Waste Intensity in terms of physical output (MT/production in MT)	0.19 MT/MT	0.17

ii. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY (2025-2026)	PY(2024-2025)
Recycled	16,768.68	5,128.92
Re-used	52,504.30	45,716.97
Other recovery operations	0	0
Total	**69,272.98**	**50,845.89**

iii. For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY (2025-2026)	PY(2024-2025)
Incineration	6.75	0.90
Landfilling	23.40	13.07
Other disposal operations	19.15	18.13
Total	**49.30**	**32.10**

Notes:

i. As per the Central Pollution Control Board (CPCB) Annual Report for FY 2021–22, the estimated waste generation ranges between 98.79 grams per capita per day and 123.45 grams per capita per day. The Company has adopted the upper bound of 123.45 grams per person per working day for estimating waste generation at non-manufacturing locations.

ii. Press mud and bagasse are treated as by-products, as they generate economic value and contribute to emissions reduction, being carbon-neutral in nature. Accordingly, these have not been considered in the current year's reporting.

iii. FY 24-25 plastic waste and hazardous waste numbers have been restated and reclassified respectively considering reporting boundary and other factors.

Revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest conversion factor published by the International Monetary Fund (IMF) for India for the year 2026.

iv. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

Yes. Price Waterhouse Chartered Accountants India LLP.

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.

The Company follows responsible waste management practices across its operations, with a strong focus on minimisation, reuse, recycling, and environmentally sound disposal of waste. Waste generated during the manufacturing process is systematically segregated and managed in accordance with applicable environmental regulations and established internal protocols.

Given that the Company operates in the food and nutraceutical sector, the use of hazardous or toxic chemicals in its manufacturing processes is minimal. The production of raw sugar, jaggery, and other sugarcane-based sweeteners does not involve the sulphitation process, thereby eliminating the use of sulphur and significantly reducing the associated environmental impact. Further, at its Haliyal facility, the Company produces sulphur-free sugar, reinforcing its commitment to cleaner production processes and safer products.

1. ***Waste Utilization:***

   The Company recognizes waste as a valuable resource and has established comprehensive guidelines for effective waste management. In line with its commitment to circularity, residues and by-products generated from sugar and alcohol manufacturing such as press mud, ETP sludge, and yeast sludge are utilized as manure or recycled into commercially viable products. For instance, potash-rich ash from spent wash incineration boilers is processed into a patented fertilizer, K-Ash, while ash generated from cogeneration boilers is utilized in brick manufacturing.

2. ***Nutraceuticals:***

   The Company's nutraceutical units cultivate microalgae through organic processes, avoiding the use of inorganic chemicals. Residual biomass and sludge from these operations are reused as agricultural manure. Additionally, salt residues from the nutraceutical process are being repurposed for animal nutrition. In collaboration with the Tamil Nadu University of Veterinary and Animal Sciences (TANUVAS), the Company is developing a nutrient-rich, fibre-fortified fodder block using sugarcane bagasse. Animal adaptation trials have been successfully completed, and commercial production is currently underway.

3. ***Innovative Products:***

   The Company is actively developing value-added products from surplus bagasse and press mud. Ongoing initiatives include the development of cost-effective and biodegradable mulching sheets, grow bags made from bagasse fibres, and enhanced grow media through the use of hydrogels and nano-nutrients. These innovations leverage advancements in nanotechnology to maximize the value derived from agricultural residues.

4. ***Waste Management:***

   The Company's operations primarily involve agro-based products and do not require the use of hazardous or toxic chemicals in manufacturing processes. Bulk chemicals used for water treatment and other operational needs are stored in secured containers with appropriate secondary containment systems. Compatibility assessments are conducted for low-volume chemicals, which are then stored as per established compatibility charts. E-waste is disposed of through authorized recyclers, and used oil is sent for reprocessing, ensuring environmentally responsible waste handling practices.

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
Not Applicable as the Company does not operate in ecologically sensitive areas.			

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

Name and Brief of the project	EIA Notification no	Date	Whether conducted by independent external agency? (Yes/No)	Results communicated in public domain? (Yes/No)	Relevant web link
Nil					

13. Applicable environmental law/ regulations/ guidelines in India.

i. ***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.***

   Yes.

   The Company's existing manufacturing units are in compliance with all applicable environmental laws, regulations, and guidelines in India. These include, inter alia, the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, and the Environment (Protection) Act, 1986 and the rules framed thereunder.

   All manufacturing facilities operate in accordance with the conditions stipulated in the Consent to Operate (CTO) issued by the respective State Pollution Control Boards.

Leadership Indicators

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

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

(i) Name of the area: Nellikuppam, Pugalur and Bagalkot

(ii) Nature of operations: Sugar and Distillery Plants

Water withdrawal, consumption and discharge in the following format:

Parameter	FY (2025-26)	PY (2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	398938	415259
(ii) Groundwater	237680	285161
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others (Condensate Generated + Rain Water)*	1463757.94	1424332
Total volume of water withdrawal (in kilolitres)	**2100375.94**	**2124752**
Total volume of water consumption (in kilolitres)	**1989963.94**	**2049800**
Water intensity per rupee of turnover (Water consumed / turnover)	0.000064 KL/Re.	0.000064 KL/Re.
Water discharge by destination and level of treatment (in kilolitres)	-	-
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – (Secondary Treatment)	110412	74952
Total water discharged (in kilolitres)	**110412**	**74952**

* The sugar manufacturing process results in the generation of process water. During the year, such produced water aggregating to 14,60,246.94 KL (14,24,332 KL for FY 2024-25) has been accounted for and disclosed under the "Others" category.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

No

2. Total Scope 3 emissions

Measuring greenhouse gas (GHG) emissions presents inherent challenges, as it involves reliance on estimates and data obtained from third parties. The Company has undertaken an assessment of its Scope 3 emissions across all 15 categories defined under the GHG Protocol, to the extent relevant to its operations.

The most material emission categories particularly those relating to purchased goods and services are quantified using data on the volumes of procured raw materials, packaging, and services. These are combined with standard emission factors applicable to such inputs, in line with the GHG Protocol's Technical Guidance for Scope 3 emissions.

We have computed the Scope 3 emissions on a standalone basis for the FY 25-26.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	572385.14	486177.76
Total Scope 3 emissions per rupee of turnover	MTCO2eq./Re.	0.000018 MTCO2eq./Re.	0.000015 MTCO2eq./Re.
Total Scope 3 emission intensity in terms of physical output (MTCO2eq./production in MT)	MTCO2eq./MT	1.61 MTCO2eq./MT	1.53 MTCO2eq./MT

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

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

Not applicable as we do not operate in ecologically sensitive areas.

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 add as many as required)

Sl.no	Initiative Undertaken	Outcome of the initiative	Outcome of the initiative
1	Hanumantha Pond Desilting and Development at Haliyal	The rejuvenation of Hanumantha Pond commenced on May 29, 2025, under the Malliagavad Foundation. Approximately 70% of the work comprising desilting, bund formation, and inlet and outlet reconditioning has been completed. The remaining work is planned for FY 2026–27.	• Enhanced water holding capacity, enabling increased availability during summer months for farmers • Improvement in biodiversity, with return of migratory birds
2	Plantation Drive for all the sites	Around 5,000 saplings were planted across plant locations on World Environment Day. Plantation activities were also conducted at a nearby school to promote environmental awareness.	• Increased green cover • Contribution to long-term environmental sustainability • Enhanced environmental awareness among students and the community • Promotion of eco-friendly practices and community participation
3	Rainwater Harvesting (Haliyal, Bagalkot, Ramdurg)	Approximately 122,168 KL of rainwater was harvested during FY 2025-26 using in-house resources.	• Reduction in raw water withdrawal, resulting in savings of approximately ₹4.82 lakhs (Dec 2024–Dec 2025) • Improved groundwater recharge and water table levels • Cost savings and sustainable water management
4	Environmental Kaizens on Waste & Water	Around 200 environmental Kaizens were implemented focusing on water conservation, waste management, and related improvements.	• Prevention of water wastage • Improved resource conservation • Enhanced waste segregation and recycling practices
5	Diffuser installation in ETP aeration tank At Haliyal	Replacement of approximately 40 damaged diffusers in Aeration Tank-3 to enhance aeration efficiency and reduce COD levels.	• Improved aeration efficiency • Reduction in COD levels • Optimised energy consumption • Enhanced operational reliability

Sl.no	Initiative Undertaken	Outcome of the initiative	Outcome of the initiative
6	ETP outlet water Management at all the sites	Construction of two collection ponds to store ETP outlet water, ensuring efficient management during operational periods.	• Improved storage and management of treated water • Uninterrupted ETP operations • Reuse of treated water for agriculture and in-house farming • Reduced freshwater consumption
7	Fishpond construction across all the sites	Fishponds were developed as part of environmental initiatives to support ecological balance and sustainable water body management.	• Enhanced biodiversity • Improved ecological balance • Natural water purification support
8	Sankili – Organic & Inorganic treatment plants for Distillery	Installation of an inorganic treatment plant with tertiary treatment and ongoing installation of an organic treatment plant for distillery effluents.	• Replacement of outdated RO systems • Movement towards Zero Liquid Discharge (ZLD) • Reduction in operating costs
9	Pugalur & Ramdurg – CPU Water Utilisation for Boilers	Utilisation of CPU-treated water as a substitute for fresh water in DM plants and boilers.	• Reduction in freshwater consumption by over 25% compared to the previous year
10	Sivaganga – Trial for Aquatron & UltraKUL	Pilot trials conducted to evaluate advanced technologies for reducing water consumption.	• Reduction in cooling tower evaporation losses
11	Process condensate Treatment plant (PCTP) at Nellikuppam.	Installation of a high-efficiency bioreactor with tertiary treatment (PAQUES technology) for condensate reuse and ZLD achievement.	• Low treatment cost (less than ₹100 per KL) • High efficiency anaerobic digestion system • Improved water reuse
12	K Ash Plants at Nellikuppam	Conversion of ash from distillery incineration boilers into K-Ash granules for use as manure.	• Conversion of waste into value-added manure
13	Pressure Jet Cleaning at Pugalur	Deployment of high-pressure cleaning equipment for vessel cleaning operations.	• Reduction in water usage • Improved cleaning efficiency
14	ISO 14001:2015 Certification	Implementation of Environmental Management System (EMS) certified by TÜV SÜD.	• Improved environmental performance through systematic management of environmental aspects
15	Industrial Environmental Awareness Programme	Industrial visit organised for 42 students and 5 teachers, with guidance from KSPCB officials on environmental practices.	• Increased environmental awareness among students and community stakeholders
16	Sankili – STP (MBBR Technology) for Distillery	Installation of a sewage treatment plant using MBBR technology for treating domestic wastewater, with reuse for irrigation in the plant's green belt.	• Reduced dependence on freshwater • Sustainable reuse of treated wastewater for irrigation

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

Yes.

The Company has adopted a comprehensive strategy to prevent and mitigate the impact of various risks on its operations. It ensures that both personnel and assets are adequately safeguarded and remain resilient, enabling swift response and recovery in the event of a disaster.

The Company's risk management and business continuity framework involves the systematic identification of risks and assessment of their potential impact on operations. Appropriate safeguards and control measures are implemented to minimize risks, and these procedures are regularly tested to ensure their effectiveness and readiness.

As part of its disaster management plan, the Company conducts periodic mock drills and safety workshops to prepare employees for unforeseen situations and to strengthen overall emergency response capabilities.

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.

Approximately 90% of our primary raw material is sugarcane, an agriculture-based and water-intensive crop. To conserve natural resources, we actively promote sustainable farming practices across our sugarcane cultivation areas and partially source Bonsucro-certified sugarcane. These practices support water conservation, improve soil health, and enhance farmers' incomes. We are the first sugar company in Asia to have been awarded the Bonsucro International Certification (since FY 2014–15) for the sugarcane command area of the Nellikuppam facility.

The Company fosters rural entrepreneurship to facilitate technology transfer among marginalized farming communities. Farmer-entrepreneurs are supported to produce direct transplantable sugarcane seedlings, bio-agents for pest control, and to provide mechanization services.

We are among the pioneers in India to introduce **"Smart Agriculture"** or **"Precision Farming"**, leveraging cloud-based and Internet of Things (IoT) solutions in our command areas. Precision farming enables need-based application of water, nutrients, and biopesticides, resulting in improved water-use efficiency, reduced agrochemical and fertilizer consumption, and timely agronomic interventions.

To restore soil health and enhance productivity, we provide farmers with soil mapping and testing facilities, along with advisory support on maintaining soil quality. We also actively promote in-situ trash conservation practices to improve soil organic carbon and discourage the burning of cane and crop residue in the fields.

The Company has introduced advanced farming techniques, including GPS-enabled systems for yield mapping and optimized harvesting, as well as soil monitoring systems using moisture and plant growth sensors. These technologies enable farmers to continuously monitor crop and soil conditions and take timely corrective actions. Additionally, drone-based spraying is being increasingly adopted for precise and efficient application of growth promoters and micronutrients.

Innovative cultivation practices such as chip-bud seedling technology have been introduced, wherein buds are raised under controlled conditions and transplanted, thereby reducing the crop cycle by approximately one month. The Company has also undertaken initiatives to improve irrigation systems and promote water conservation.

Farmers are encouraged to adopt intercropping practices, improving land productivity and income diversification. To address challenges in cane supply, particularly from marginal farmers facing labour constraints and high harvesting costs, the Company has established cane purchase centres near cultivation areas. These centres help reduce transportation time, effort, and associated greenhouse gas emissions.

We engage with farmers through multiple channels, including field visits, technical training and demonstrations, farmer meets and mobile-based applications. Our cane teams support farmers through the Integrated Cane Management (i-Cane) system to promote sustainable agricultural practices.

The Company has partnered with the International Finance Corporation (IFC) under the South Asia Agribusiness Advisory Services Program to promote low-carbon, climate-smart interventions and to support the adoption of digital and smart farming technologies among smallholder farmers. Additionally, through collaboration with Boomitra, an Earthshot Prize-winning organization, farmers are enabled to enhance their income through carbon credit mechanisms. Under this initiative, farmers are incentivized to increase soil carbon, contributing to carbon sequestration while generating additional revenue through certified carbon credits.

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

Our cane teams support farmers in adopting sustainable sugarcane cultivation practices through the Integrated Cane Management System (i-Cane), along with a range of other services, initiatives, and interventions as outlined above. The positive environmental impact of these practices particularly in terms of water conservation and reduction in greenhouse gas (GHG) emissions has been systematically documented.

For suppliers other than farmers, the Company has developed an ESG-based assessment framework, including a detailed questionnaire to evaluate their ESG performance and environmental impact. Suppliers are onboarded only after being evaluated against these ESG parameters and meeting the Company's prescribed standards.

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

a. By the listed entity

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

Nil

PRINCIPLE: 7

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

Essential Indicators

1. Trade and industry chambers / associations

i. Number of affiliations with trade and industry chambers / associations

4

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

S.no	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	CII	National
2	ISMA	National
3	SISMA	State
4	Hindustan Chambers of Commerce	State

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

Name of authority	Brief of the Case	Corrective action taken
	NIL	

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 public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly Others	Web Link if available

The Company actively engages with apex industry institutions involved in policy advocacy, such as the Indian Sugar Mills Association (ISMA), the South Indian Sugar Mills Association (SISMA), and other industry bodies and forums, including regional Chambers of Commerce.

The Company's engagement with relevant authorities is guided by its core values of commitment, integrity, and transparency, while duly considering the interests of farmers and all other stakeholders.

PRINCIPLE: 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of the project	SIA Notification no.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
Not Applicable					

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

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					

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

EID Parry undertakes need assessment studies in marginalised communities surrounding its manufacturing locations, and its CSR initiatives are aligned with the findings of these assessments. The key mechanisms adopted for receiving and addressing community grievances are outlined below:

1. Structured Community Engagements:

Regular community engagements enable the Company to identify stakeholder needs and assess the impact of its CSR initiatives. The Human Resources and Cane Departments actively interact with local communities on a range of matters, including healthcare, education, disaster relief, rural development, sports, and the promotion of art and culture. During such interactions, concerns are received both in written and verbal form and are addressed in a timely and effective manner through appropriate interventions.

2. Continuous and Proactive Engagement

The Company maintains ongoing engagement with local communities as part of its development initiatives. Both formal and informal interactions are conducted throughout the year to facilitate open communication, strengthen relationships, and foster collaborative development. This approach enables early identification of issues and ensures prompt resolution of community concerns.

For further details, you can also refer to the response provided in Question No. 2 (Principle 4). Web-link where the policy is available: https://www.eidparry.com/wp-content/assets/2023/02/Stakeholders-Grievance-Redressal-Policy.pdf

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

	FY (2025-2026)	PY (2024-2025)
Directly sourced from MSMEs/ small producers*	16.44%	21.60%
Directly within India	100%	100%

*Total purchase definition is in accordance with Industry Standards on Reporting of BRSR Core.

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)	PY (2024-2025)
Rural	35.05	37.56
Semi-urban	28.52	34.34
Urban	0.04	0.22
Metropolitan	36.39	27.89

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 INR)
Andhra Pradesh	Srikakulam District	11,31,116

3. Preferential procurement policy.

i. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

Yes

ii. From which marginalized /vulnerable groups do you procure?

Yes, done under Diversity and Inclusion. The Company procures sugarcane from all categories of farmers, including marginalized farmers within its command area. It is committed to collaborating with farmers to promote the adoption of sustainable agricultural practices and to strengthen their capacity to adapt to emerging risks such as climate change and water stress.

The Company also undertakes continuous efforts to raise awareness and work closely with farmers on key aspects such as yield improvement, recovery enhancement, crop quality, safety, and crop protection, as may be required.

iii. What percentage of total procurement (by value) does it constitute?

The company procures sugar cane from marginalized farmers in its command area.

The Marginal farmers (with less than 3 acres) constitute around 93% in Tamilnadu, 75% in Karnataka and 97% in Andhra Pradesh.

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.

Intellectual Property based on traditional knowledge	Owned/ Acquired	Benefit shared	Basis of calculating benefit share
NIL	NIL	NIL	NIL

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
NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects.

CSR Project	Number of persons benefitted from CSR Projects	% of beneficiaries from marginalized and vulnerable groups
Nellikuppam Unit		
Contribution of Food Materials to village people	2771	100%
Rural Development - Streetlights	2900	100%
Rural Development Drinking Water Pipeline	2000	100%
Rural Development - Village Infrastructure Support	200	100%
Flood Relief Support	60	100%
Evening Study Centre	175	100%
Support for Livelihood Training	25	100%
Sports for Development - Hockey Training	264	100%
Sports for Development - Village Sports Tournaments	600	100%
Rural Development Initiatives	500	100%
Pugalur Unit		
Rural Development - Community Hall	80	100%
Donation of Smart TV for School	130	100%
Sivaganga Unit		
Drinking Water Project	400	90%
School Infrastructure Support	100	100%
Health Camp	300	100%
RO Plant and other development initiatives	100	90%
Haliyal Unit		
Wellness on Wheels	11658 Regular check through AMM foundation medical van	100%
Education Expenses	13	100%
Rural Development Initiatives	One Kitchen room construction at Mutalamri village Govt Primary school and total benefitted 250 Students	100%
Bagalkot Unit		
The Tree planting programme was organised at Mallayyanagudda Mallapur on 28.01.2026. Total 1200 trees have been planted		
Ramdurg Unit		
Eye camp for farmers & villagers at Turnur village	200	90%
High Mast lights provided at Khanpet village entrance	100	80%
Desks for School children at Batakurki village	30	100%
Sankili Unit		
Community Development at Sankili Village	Complete Village	100%
Solar Lights and Poles	Complete Village	100%
Examination kits provided to students	250	100%
Fans given to government schools	300	100%
Oonaiyur Unit		
Installation of 100 LPH Drinking Water RO Plant at Vallalar Manavar Illam, Mathur	130	100%
Installation of 10 LPH Domestic RO Water Facility and Wall-Mounted Fan at Anganwadi Centre, Chinnavadakudipatti	20	100%
Installation of Fans at Panchayat Union Primary School, Chinnavadakudipatti	30	100%

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.

During FY 2025–26, the Company continued to operate a structured consumer/customer grievance redressal and feedback mechanism for its Consumer Products Group (CPG) business. Complaints and feedback are received through multiple channels, including the Company's website and statutory disclosures, distributor/retailer/direct customer interactions, customer plant visits and audits, key account management channels, and the feedback/complaint management help desk.

All complaints are systematically logged, tracked, and closed through a defined Root Cause Analysis and Corrective and Preventive Action (RCA - CAPA/CAPA) process, with corrective measures implemented across relevant units to prevent recurrence. During FY 2025-26, CPG complaints were tracked and closed across units as follows: Haliyal (CPG: 17), Nellikuppam (CPG: 15), Pugalur (CPG: 5), and overall CPG (Sweetener and Non-sweetener: 72). Feedback is also captured through customer satisfaction surveys (for example, Bagalkot achieved a score of 4.6/5.0) and cross-functional market visits to retail outlets, which help identify improvement opportunities and support continuous improvement.

The Quality function periodically reviews complaint and feedback trends, disseminates key learnings for horizontal deployment across units, and strengthens controls through audits and certifications (including FSSC 22000 v6.0 re-certifications and surveillance audits), customer audits, regulatory compliance reviews, and ongoing capability-building initiatives such as training and committee reviews. These measures ensure timely resolution of issues and sustained improvements in product quality, safety, and overall customer satisfaction.

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

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

Note: The products of the Company contain relevant labelling/product information as required under the applicable laws.

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

Particulars	FY 2025-26 (Current Financial Year)			PY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	80*	-	-	20*	-	-

*Includes complaints received from customers, retail, institutional and trade.

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

	Number	Reasons for recall
Voluntary recalls	Nil	Not Applicable
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?

Yes

Web-link where the policy is available: https://www.eidparry.com/wp-content/assets/2023/02/Cyber-Security-Policy.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.

Nil. Please also refer to the response given in Question 1 (Principle 9)

7. Provide the following information relating to data breaches

i.	Number of instances of data breaches	NIL
ii.	Percentage of data breaches involving personally identifiable information of customers	NA
iii.	Impact, if any, of the data breaches	NA

Leadership Indicators

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

Channels/Platform	Link
Website	https://www.eidparry.com/products/sugar/sweetcare https://parrysconsumer.com/
E-commerce platforms	Flipkart: Parrys White Label Sugar; Parrys Pure; Amazon: Amazon - Parrys Products
Quick Commerce platforms	Big Basket: Parrys Products - Big Basket Blinkit: Parrys Products - Blinkit Instamart: Parrys Products - Instamart Zepto: Parrys Products - Zepto
Social media	Facebook account: https://www.facebook.com/parrysconsumerproducts/ Instagram account: https://www.instagram.com/parrysconsumerproducts/ LinkedIn account: https://www.linkedin.com/company/eid-parry-india-ltd/

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

Sale of sugar is not subject to any statutory requirement for warnings on safe and responsible usage under the current regulatory framework. However, the Company proactively educates consumers on product benefits, unique selling propositions (USPs), and quality attributes through various communication platforms, including television commercials (TVCs), print advertisements, and digital and social media channels.

E-com:

For all e-commerce portals, the Company provides product information in accordance with the requirements of the respective platforms. This typically includes details of the front label, back label, and nutritional information panel, along with high-quality product images. These details are uploaded and displayed separately on the e-commerce platforms to ensure transparency and enable informed purchasing decisions by consumers. (Illustrative links have been shared above.)

Digital (Social Media, Influencers & YouTube):

The Company leverages social and digital media platforms to educate consumers through a variety of marketing assets, including posts, videos, and television commercials (TVCs). Consumers may also access comprehensive product information and engagement content through the official handles of the Company's brands.

One may refer to the links below for some of them:

https://www.facebook.com/photo/?fbid=701220512017306&se=a.689425799863444

https://www.facebook.com/parryssugar/videos/98494580920601

https://www.instagram.com/p/Cq5g9sKJGCz/

https://www.instagram.com/p/CtZDxqNtVjp/

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

The Company has not encountered any such situation to date. There has been no disruption or discontinuation of operations that has had a significant impact on its business. Even during the COVID-19 pandemic, as sugar manufacturing was classified as an essential service, the Company continued its operations without any disruption.

4. Entity display product information

i. Does the entity display product information on the product over and above what is mandated as per local laws?

Yes

The Company ensures that all product labels display accurate and complete information and are periodically reviewed for correctness and adequacy of safety guidance, in compliance with the provisions of the Food Safety and Standards Act, 2006; the Legal Metrology Act, 2011; the Fertiliser (Control) Order, 1985 and other applicable laws, as relevant to its products.

In addition to the statutory requirements, the Company provides product-related information on labels and packaging, including health benefits, composition, and nutritional content. The Company also includes consumer engagement content and product-related information within its packaging.

Further, the Company undertakes market research at regular intervals to assess brand health and evaluate various brand performance parameters.

ii. 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

Independent Practitioner's Limited Assurance Report on Identified Sustainability Information in E.I.D.- Parry (India) Limited 's Business Responsibility and Sustainability Report pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
the Board of Directors of
E.I.D.- Parry (India) Limited

We have undertaken to perform a limited assurance engagement for E.I.D.- Parry (India) Limited (the "Company") vide our Engagement Letter dated 8th October 2025, in respect of the agreed Sustainability Information referred in "Identified Sustainability Information" paragraph below (the "Identified Sustainability Information") in accordance with the Criteria stated in the "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") section in the Annual Report of the Company for the financial year ended March 31, 2026, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations").

This engagement was conducted by a team comprising assurance practitioners and engineers/ environment experts.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026, is summarized in Appendix 1 to this report.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the guidance note given in Annexure 16 and 17, respectively, of the Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the 'Industry Standards on Reporting of BRSR Core' issued by the Securities and Exchange Board of India ("SEBI") vide circular SEBI/HO/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

Management's Responsibilities

The Company's Management is responsible for determining the Reporting Boundary of the BRSR, and for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circulars, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal control relevant to the preparation of the BRSR, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circulars in relation to the BRSR Core.

Inherent Limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. In addition, Greenhouse Gas ("GHG") quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standard Board for Accountants ("IESBA Code"), which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Price Waterhouse Chartered Accountants LLP (the "Firm") applies Standard on Quality Control 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", the International Standard on Quality Management ("ISQM") 1 "Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements" and ISQM 2 "Engagement Quality reviews", and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner's Responsibilities

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements ("SSAE") 3000, "Assurance

Engagements on Sustainability Information" and the Standard on Assurance Engagements ("SAE") 3410, "Assurance Engagements on Greenhouse Gas Statements", both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement ("ISAE") 3000 (Revised), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and the ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements", both issued by the International Auditing and Assurance Standards Board (collectively referred to as "the Standards").

These Standards require that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

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

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

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/ or measurements of the Identified Sustainability Information.
- Made enquiries of the Company's Management, including those responsible for the Sustainability team, human resources team, etc., and those with responsibility for managing the Company's BRSR.
- Obtained an understanding and evaluated the design of the processes and controls established for managing, recording, and reporting the Identified Sustainability Information in respect of the sites, corporate office, Bengaluru office, cane offices, R&D centres, guest house, warehouse, third party unit and cane purchase centres (as specified in the BRSR Core). The operating effectiveness of these management systems and controls was not tested.
- Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Checked the consolidation for various sites, corporate office, Bengaluru office, cane offices, R&D centres, guest house, Warehouses and Third-party units and cane purchase centres (as mentioned in the BRSR Core) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for various sites, corporate office, Bengaluru office, cane offices, R&D centres, guest house, Warehouse, Third party unit and cane purchase centres (as mentioned in the BRSR Core) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This included assessing records and performing testing including recalculation of sample data to establish as assurance trail.
- Assessed the level of adherence to the BRSR format issued by SEBI and followed by the Company in preparing the BRSR Core KPIs.
- Assessed the BRSR for detecting, on a test basis, any major anomalies between the information reported in the standalone BRSR report on performance with respect to agreed BRSR Core KPIs and relevant source data/ information.
- Where applicable for the BRSR Core KPIs in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying books and records.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainable Information.
- Obtained written representations from the Company's Management.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Identified Sustainability Information have been prepared, in all material respects, in accordance with the Criteria.

Exclusions:

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

- Operations of the Company other than the Identified Sustainability Information listed in Appendix 1 to this report.
- Aspects of the BRSR and data/ information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period, i.e., the financial year ended 31st March 2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/ or data.
- Intentions provided by the Company and Testing of Financial information.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information summarised in Appendix 1 to this report and included in the BRSR, for the financial year ended 31st March 2026, are not prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Restriction on Use

Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditor of the Company.

This report has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely to enable them to comply with the requirements of the Circular and LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same as a part of the BRSR Report forming part of Company's Annual Report which will be published on the Company's website. Our report should not be used for any other purpose or by any person other than the addressee of our report. Price Waterhouse Chartered Accountants LLP does not accept or assume any liability or any duty of care for any other purpose or to any person other than the Company.

For **Price Waterhouse Chartered Accountants LLP**
Firm Registration Number: 304026E/E300009

Pranav Kumar Evani
Partner
Membership Number: 515171
UDIN: 26515171VDXYIQ5143

Place: Chennai
Date: May 26, 2026

Appendix 1

Identified Sustainability Information (BRSR Core Indicators)

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
1.	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 3. GHG Emission Intensity (Scope 1 +2) a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2.	Principle 6 – E3 Principle 6 – E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3.	Principle 6 – E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4.	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated ((A+B + C + D + E + F + G + H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method
5.	Principle 3 – E1 (c) Principle 3 – E11	Enhancing employee wellbeing and Safety	1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company. 2. Details of safety related incidents for employees and workers (including contract-workforce) a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
6.	Principle 5 – E3 (b) Principle 5 – E7	Enabling Gender Diversity in Business	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld
7.	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and from within India. 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events. 2. Number of days of accounts payable
9.	Principle 1 – E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Loans and advances & investments with related parties Share of RPTs (as respective %age) in- a) Purchases b) Sales c) Loans & advances d) Investments

*'E' denotes Essential Indicator