Date: September 06, 2026
To,

The General Manager, Listing Department, **Bombay Stock Exchange Limited,** P.J. Towers, Dalal Street, Mumbai – 400 001 **Scrip Code: 531449**	The Manager, Listing & Compliance Department **The National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400051 **Symbol: GRMOVER**

Subject: Submission of Business Responsibility & Sustainability Report (BRSR) for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report ("BRSR") for Financial Year 2025-26, which also forms part of the Annual Report for Financial Year 2025-26.

The above information also available on the website of company at www.grmrice.com .

You are requested to kindly take the same on your record.

Thanking you.

Yours faithfully,
For GRM Overseas Limited
SACHIN NARANG
Digitally signed by SACHIN NARANG
Date: 2026.09.06 15:31:45 +05'30'
Sachin Narang
Company Secretary & Compliance Officer
Membership No.: 65535

Annexure 8

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

GRM Overseas Limited (“GRM”/ “the Company”) presents its Business Responsibility and Sustainability Report for the financial year ended March 31, 2026. . As FMCG Company, we are dedicated to providing high quality products while adhering to Environment, Social and Governance (ESG) and sustainability standards.

In today’s business landscape, the adoption of the Business Responsibility & Sustainability Reporting (BRSR) framework has become imperative for organizations aspiring to elevate their Environmental, Social and Governance (ESG) disclosures. By embracing BRSR, companies set a new standard for transparency and accountability, ensuring standardized reporting on ESG parameters, sustainability-related risks, and opportunities. This strategic move not only drives long-term value creation but also empowers investors with comprehensive ESG data, enabling them to make well-informed decisions.

SECTION A: GENERAL DISCLOSURES

I. Details of the Company

S. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L35107DL1995PLC064007
2	Name of the Listed Entity	GRM OVERSEAS LIMITED
3	Year of Incorporation	03/01/1995
4	Registered Office Address	128, First Floor, Shiva Market, Pitampura, Delhi-110034 IN
5	Corporate Office Address	8 K.M Stone, Village Naultha, Tehsil Israna, Panipat (Haryana)-132145 IN
6	E-mail	investors.relations@grmrice.com
7	Telephone	+91-9729647000/48000
8	Website	www.grmrice.com
9	Financial year for which reporting is being done	01st April 2025 to 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	a. BSE Limited b. National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	INR 41,44,20,000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sachin Narang Tel Phone: +919729647000 Email: cs@grmrice.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).	The disclosures made in this report are on a standalone basis for GRM Overseas Limited.
14	Name of Assurance Provider	Not Applicable
15	Type of Assurance Obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description	% of Turnover of the entity
1	Manufacturing	Food, beverages and tobacco products	100

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Rice Milling	10612	95.11

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	3	4	7
International	Nil	2	2

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	20*
International (No. of Countries)	52

* The Entity served in 20 states/union territories through its subsidiary company M/s GRM Foodkraft Pvt Ltd.

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

72.91% of the total turnover of the entity.

c. A brief on types of customers

In Domestic Market:

GRM Overseas Limited serves the Indian domestic market primarily through its subsidiary, GRM Foodkraft Private Limited. The Company's domestic customer base comprises retail consumers across India, reached through an extensive distribution network covering over 1,00,000 retail touchpoints, including general trade, modern trade, and e-commerce platforms.

In International Market:

In the international market, the Company operates through its overseas subsidiary in the United Kingdom. Its customer base includes retail consumers through the Company's own brands, 'Himalaya River' and 'Tanoush', which are available across leading international retail chains, as well as business customers through private label exports. The Company supplies premium basmati rice to customers across Europe and the Gulf Cooperation Council (GCC) countries under both its own brands and customized private label arrangements.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	57	54	94.74	3	5.26
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	**57**	**54**	**94.74**	**3**	**5.26**
	WORKERS					
4.	Permanent (F)	84	84	100	0	0
5.	Other than Permanent (G)	**323**	**323**	**100**	**0**	**0**
6.	**Total workers (F + G)**	**407**	**407**	**100**	**0**	**0**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Sr. No.	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
1.	Board of Directors	8	2	25
2.	Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	**Total**	Male	Female	**Total**	Male	Female	**Total**
Permanent Employees	8	0	**8**	8	0	**8**	7	0	**7**
Permanent Workers	9	0	**9**	10	0	**10**	10	0	**10**

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

Sr. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)s
1	GRM International Holdings Ltd	Subsidiary Company	100	No
2	GRM Fine Foods Inc.	Step down Subsidiary Company	100	No
3	GRM Foodkraft Private Limited	Subsidiary Company	91.48	No
4	Swmabhan Commerce Private Limited	Associate Company	32.41	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (Rs. in Lakhs.): 1,16,585.42
(iii) Net worth (Rs. in Lakhs.): 54,512.75

VII.Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.grmrice.com/investors/	0	0	Not Applicable	0	0	Not Applicable
Investors (other than sharehoders)	Yes https://www.grmrice.com/investors/	0	0	Not Applicable	0	0	Not Applicable
Shareholders	Yes, Shareholders can directly raise their concern to the company and RTA i.e MAS Services Ltd and the details of whom are available on the website of the company at https://www.grmrice.com/investors/	0	0	Not Applicable	0	0	Not Applicable
Employees and workers	Yes* *HR Helpdesk Available. The Employees raises their concerns through HR Helpdesk.	0	0	Not Applicable	0	0	Not Applicable
Customers	Yes, customers have several ways to connect with GRM. Our free dedicated helpline no is available. Consumers can also write to us at customerservice@grmrice.com. The contact details are also available on the website of the company at https://www.grmrice.com/contact-us/	28	0	The complaints were duly resolved.	0	0	Not Applicable
Value Chain Partners	Yes* https://www.grmrice.com/contact-us/	0	0	Not Applicable	0	0	Not Applicable
Other (please specify)	No	Note Applicable	Note Applicable	Note Applicable	Note Applicable	Note Applicable	Note Applicable

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

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

S. N.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunityt	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change Resilience	Risk	Addressing systemic climate risks is critical for long-term business continuity. Volatile weather patterns (physical risks) and evolving carbon regulations (transitional risks) directly impact agricultural productivity and raw material costs.	While these environmental risks are largely external and beyond the Company's control, GRM ensures continuity of operations by maintaining diversified sourcing, investing in supply chain resilience, and optimizing production planning.	**Negative –** Disruptions in raw material availability and quality could impact procurement costs, margins, and export commitments.
2	Product Quality and Food Safety	Risk	Strong product quality and safety practices help enhance brand reputation and build customer trust and loyalty.	Your Company maintains quality and safety systems across sourcing, manufacturing, and distribution. Regular audits, staff capability building, regulatory collaboration, and consumer feedback mechanisms support continuous improvement and adherence to evolving standards.	**Negative –** Negative – Product Recalls, or non-compliance with regulatory standards can lead to fines and penalties, legal complications and reputational damage. It may erode consumer trust, affect purchase decisions, and ultimately impact brand loyalty and sales.
3	Increase in demand on Basmati Rice and Packed Food Products	Opportunity	Increasing consumer preference for branded, hygienic, convenient and quality-assured food products presents opportunities for growth in the domestic and international markets. The Company's established rice portfolio and growing FMCG presence provide opportunities to expand its customer base and market reach.	- Not Applicable	**Positive –** Increased demand may result in higher sales volumes, improved product realizations, expansion of market share, stronger brand recognition and improved profitability.
4	Sustainable Agricultural Supply Chain	Risk	The Company's operations are substantially dependent on the availability, quality and timely procurement of paddy. Climate variability, changing agricultural practices, crop quality and supply chain disruptions may affect procurement and production.	The Company, through its Research & Development initiatives and field-level engagement, works with farmers to promote good agricultural practices, improve crop quality and yield, and strengthen the reliability of the agricultural supply chain.	**Negative -** Unstable supply or poor crop quality can lead to increased procurement costs, production delays, and potential revenue impact.

5	Employee Health and Safety	Risk	Inadequate safety protocols and non – adherence to standards can heighten the risk of workplace injuries and health-related concerns, impacting employee well-being and operational continuity.	The Company emphasis on placing safety as a pre-requisite across all its operations. Further, the Company also takes various measures to ensure the health and wellbeing of employees by resorting to various interventions through health awareness programs.	**Negative -** Any kind of injury in our operations is considered as a significant negative outcome for our operations. There can be financial risk as well in case of any major incident.
6	Human Rights	Risk	Respect for human rights is an integral part of responsible business conduct. Risks may arise from non-compliance with applicable labour laws, discrimination, harassment, forced or child labour, inadequate working conditions and other human rights concerns across the Company's operations and value chain.	The Company is committed to providing a safe, respectful and inclusive working environment and complying with applicable labour and employment laws. The Company promotes non-discrimination, fair treatment, employee welfare and grievance redressal mechanisms.	**Negative -** Any violation of human rights or labour practices may result in regulatory action, penalties, legal liabilities, operational disruptions and reputational damage.
7	Innovation, Technology and Operational Efficiency	Opportunity	Technological advancement and innovation provide opportunities to improve production efficiency, product quality, traceability, food safety, supply chain management and customer experience. Technology also supports the Company's transition towards a more scalable FMCG business model.	Not Applicable	**Positive –** Adoption of appropriate technologies may improve operational efficiency, reduce costs, enhance product quality, support innovation and strengthen competitiveness and long-term business performance.
8	Cyber Security and Data Privacy	Risk	Increasing digitalization of operations and stakeholder interfaces exposes the Company to risks relating to cyber threats, operational disruption, data breaches and unauthorised access to sensitive information.	Strengthened IT security architecture, access management controls, cyber s ecurity monitoring systems, data protection frameworks, periodic security assessments and employee awareness programmes.	**Negative –** Financial losses, operational disruption, legal exposure and reputational impact arising from cyber security incidents or data breaches.
9	Customer Centricity and Engagement	Opportunity	Consumer trust, brand perception and customer engagement significantly influence market positioning, repeat purchase behavior and long-term revenue growth. Evolving consumer expectations also necessitate greater transparency and responsiveness.	Consumer feedback and grievance redressal mechanisms, product transparency initiatives, digital consumer engagement platforms, customer awareness programmes and continuous market feedback assessment.	**Positive -** Improved brand loyalty, stronger customer retention, enhanced market share and sustained revenue growth through increased consumer confidence and engagement.

10	Corporate Governance and Business Practices	Primarily Risk (also Opportunity)	Increasing stakeholder and regulatory expectations require robust governance, transparency and ethical business conduct.Strengthened governance practices also support organizational resilience and long-term stakeholder confidence.	Board and committee oversight, enterprise risk management frameworks, internal controls, ethical business policies, whistleblower mechanisms, compliance reviews and enhanced sustainability governance processes.	**Negative –** Regulatory actions, legal liabilities, reputational damage and potential loss of stakeholder confidence arising from governance or compliance failures.
11	Water Management and Conservation	Risk	Water is an important resource across agricultural and food processing activities. Water scarcity, increasing regulatory requirements and inefficient water use may affect operational continuity and increase operating costs.	The Company focuses on efficient utilization of water, monitoring of consumption and adoption of appropriate water conservation practices across its operations.	**Negative –** Water scarcity or increasing water-related costs may affect operations and increase operating expenses. **Positive –** Efficient water management can reduce consumption, operating costs and environmental impact.
12	Packaging and Waste Management	Risk	The Company's packaged food and FMCG operations involve the use of packaging materials. Responsible management of packaging waste and compliance with applicable waste management requirements are important for reducing environmental impact and maintaining regulatory compliance.	The Company focuses on responsible waste handling, segregation and disposal practices and compliance with applicable waste management requirements. The Company also seeks to improve packaging efficiency and reduce avoidable waste wherever feasible.	**Negative –** Non-compliance or inefficient waste management may result in additional costs, regulatory action and reputational impact.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	**a.** Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	YES	YES	YES	YES	YES	YES	YES	YES	YES
	b. Has the policy been approved by the Board? (Yes/No)	Yes, the policy has been approved by the Board of Directors.								
	c. Web Link of the Policies, if available	The policies are available on the website of the company https://www.grmrice.com/code-and-policies/.								
2	Whether the entity has translated the policy into procedures. (Yes / No)	YES								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, the anti-corruption polices, whistler polices etc. are applicable to value chain partners. While the company are also in the process of extending certain more policies with our value chain partners.								
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.	1. The Company has valid licenses w.r.t food manufacturing by Food Safety and Standards Authority of India (FSSAI). 2. The Company has obtained ISO 22000:2018 Food Safety Management System certification issued by Quality Research Organization (QRO) for its applicable operations. 3. The Company has obtained the BRC Global Standard for Food Safety certification. 4. The company has also registered with U.S Food and Drug Administration pursuant to the Federal Food Drug and Cosmetic act. 5. The Company has obtained ISO 14001:2015 – Environmental Management System certification issued by Quality Research Organization (QRO) 6. The Company has obtained ISO 50001:2018 – Energy Management System certification issued by Quality Research Organization (QRO)								

5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	GRM Overseas Limited is committed to integrating sustainability and responsible business practices into its operations and long-term business strategy. The Company continues to focus on responsible sourcing, efficient use of resources, environmental protection, product quality and food safety, employee health and safety, human rights and ethical business practices.
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During FY 2025-26, the Company continued to focus on water and resource efficiency, sustainable agricultural sourcing, energy efficiency, food safety, employee well-being and responsible waste management. The Company also continued its engagement with farmers and value chain partners to strengthen quality and supply chain resilience. The Company continues to review and improve its practices in line with applicable requirements and stakeholder expectations.
Governance, leadership and oversight		
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.** Please refer Management Discussion and Analysis Report in Integrated Annual Report	
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Atul Garg Designation: Chairman & Managing Director DIN: 02380612 Email: atul@grmrice.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.	The Company does not have a separate Committee of the Board specifically constituted for decision-making on sustainability-related matters. However, the Board of Directors and Senior Management oversee and monitor the Company's economic, environmental, social and governance responsibilities on an ongoing basis. Sustainability-related matters are considered by the appropriate management and governance authorities as part of the Company's overall business strategy, risk management and operational review processes.

10. Details of Reviews of NBRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Policies wherever stated have been approved by the Board /Committees of the Board / Senior Management of the Company. They are reviewed and updated periodically in all aspects including to comply with statutory requirements as stated in the policy concerned. The implementation and effectiveness of relevant policies are monitored through internal processes, management review mechanisms and applicable compliance requirements. Frequency: As per Requirement																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is in due compliance with all the required regulations as applicable.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency

No, but the Company does have an internal process of assessment in place. Going forward, the Company may engage with external agency to assess / evaluate the policies

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

ESSENTIAL INDICATORS

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

<table>
<tr><th>Segment</th><th>Total number of training and awareness programs held</th><th>Topics/principles covered under the training and its impact</th><th>%age of persons in respective category covered by the awareness programs</th></tr>
<tr><td>Board of Directors</td><td>4</td><td>The Board members are governed by the Code of Conduct and affirm compliance with the same annually. They are also apprised of key amendments and regulatory developments relevant to the Company from time to time.</td><td>100%</td></tr>
<tr><td>Key Managerial Personnel</td><td>4</td><td>KMPs are apprised of the Code of Conduct and relevant policies of the Company. They are also updated on key amendments and regulatory developments governing the Company from time to time.</td><td>100%</td></tr>
<tr><td>Employees other than BoD and KMPs</td><td>24</td><td rowspan="2">The principles mentioned in this section are covered under the "core value".
Core Value Includes:
• HACCP
• Internal Audit
• Personnel Hygiene/GMP
• CCP/OPRP
• Food Defence/Food Culture
• Labelling and Packaging</td><td>90%</td></tr>
<tr><td>Workers</td><td>28</td><td>90%</td></tr>
</table>

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

During FY 2025-26, there were no material fines / penalties / punishments / awards / compounding fees / settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs.

a. Monetary

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

b. Non-Monetary

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not applicable	

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

Yes, the Company maintains an anti-corruption and anti-bribery policy that aligns with its Code of Conduct and relevant regulations in India. The Company is committed to upholding the highest standards of transparency, integrity, and accountability across all its operations. The Company adopts a zero-tolerance approach towards bribery, embezzlement, and corruption, and ensures strict adherence to all relevant laws aimed at preventing such unethical practices.

The policy are available on the website of the company at
https://www.grmrice.com/grm_file/25-08-23-06-21-48Anti-Bribery_and_Anti-Corruption_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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Particular	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

This question is not applicable as no such issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest have arisen during the current financial year or the previous financial year.

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	**14.37**	**11.10**

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:

(Amount in Lakhs)

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	78.08 %	73.64%
	b. Number of trading houses where purchases are made	385	282
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	21.17%	31.76%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	95.11 %	99.65
	b. Number of dealers / distributors to whom sales are made	231	166
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	67.56 %	59.43
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	0.24%	0.083%
	b. Sales (Sales to related parties as % of Total Sales)	20.92%	12.24%
	c. Loans & advances given to related parties as % of Total loans & advances	Not Applicable	Not Applicable
	d. Investments in related parties as % of Total Investments made	95.57%	81.49%

Leadership Indicators

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

During FY 2025-26, the Company did not conduct any specific awareness programmes for value chain partners on the NGRBC Principles. However, relevant responsible business practices are communicated to value chain partners, as applicable, through the Company's policies, processes and business engagements.

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

Yes. The Company has processes in place to identify, avoid and manage potential conflicts of interest involving members of the Board. The Directors provide requisite declarations and disclosures regarding their interests and comply with the Company's Code of Conduct and applicable provisions of law. Potential conflicts are appropriately disclosed, reviewed and managed to ensure transparency, accountability and integrity in the Company's governance practices.

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:

Particular	FY 2025-26 (Current FY)	FY 2024-25 (Previous FY)	Details of improvements in environmental and social impacts
R&D	NIL	NIL	NIL
Capex	72.04	7.83	During FY 2025-26, the Company invested in D-Stoner, Sizer, Separator Assembly Line and Solar Panels. These investments are aimed at improving product quality, food safety and operational efficiency, while reducing wastage and optimising resource utilisation. The installation of solar panels also supports the use of renewable energy and contributes towards reducing dependence on conventional energy sources and the Company's environmental footprint. The upgraded machinery further supports safer and more efficient working conditions for employees.

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

The Company has processes for responsible sourcing of agricultural raw materials, particularly paddy and basmati rice. The Company engages with farmers and suppliers and promotes quality, good agricultural practices and responsible use of agricultural inputs, as applicable.

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

The Company is progressively strengthening sustainable sourcing practices across its agricultural supply chain. The Company does not presently maintain a separately quantified percentage of inputs sourced sustainably.

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

(a) Plastics (including packaging):
The Company promotes responsible management of packaging materials and undertakes reuse/recycling of packaging materials, wherever feasible. Waste packaging is segregated and disposed of through appropriate channels in accordance with applicable requirements.

(b) E-waste
E-waste are not generated by the company.

(c) Hazardous waste and other waste:
Hazardous and other waste, wherever generated, is appropriately segregated, handled and disposed of through authorised recyclers/vendors in accordance with applicable requirements.

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

Yes, the waste collection plan aligns with the Extended Producer Responsibility (EPR) plan submitted to the Central Pollution Control Board (CPCB) / State Pollution Control Boards (SPCBs).

Leadership Indicators

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

The Company has not undertaken a formal Life Cycle Assessment (LCA) of its products during FY 2025-26.

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 does not presently maintain a separately quantified percentage of recycled or reused input materials used in production.

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:

Not Applicable.

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

Not Applicable.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAIN

Essential Indicators

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

		% of Employees covered by									
Category	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	54	7	12.96%	7	12.96%	0	0	0	0	0	0
Female	3	0	0	0	0	3	100%	0	0	0	0
Total	**57**	**7**	**12.28%**	**7**	**12.28%**	**3**	**5.26%**	**0**	**0**	**0**	**0**
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		% of Employees covered by									
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	84	22	26.19%	22	26.19%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**84**	**22**	**26.19%**	**22**	**26.19%**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent Employees											
Male	323	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**323**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	**0.026**	**0.016**

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	19.30%	10.71%	Y	21.81%	12.98%	Y
Gratuity	100%	100%	NA	100%	100%	NA
ESI	12.28%	26.19%	Y	20%	29.87%	Y
Others– please specify	-	-	NA	-	-	NA

3. Accessibility of workplaces

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

Yes, the premises / offices of GRM are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

However, the Company has no employees/worker who is differently abled.

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

The Company takes pride in its fair treatment of employees, both in policies and practices. This commitment is enshrined in the Company's Code of Conduct, emphasizing our leadership's dedication to being an equal employment opportunity provider. The Policy is available on the website of the company www.grmrice.com.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	100	100
Female	-	-	-	-
Other	-	-	-	-
Total	**100%**	**100%**	**100%**	**100%**

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

Category	Yes/No	If yes, give details of the mechanism in brief.
Permanent Workers	Yes	Details are provided in the note below
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

Permanent workers and other than permanent workers are raise their concerns through their supervisors.

Permanent Employees are raise their concerns through HR or HOD or Plant Head.

Other than Permanent Employees Not Applicable, Since we do not have other than permanent employee.

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

There are no employees' or workers' associations/unions recognized by the Company. Further, there were no instances of collective bargaining relating to wages, employee/worker rights or other employment-related matters during the current or previous financial year.

8. Details of training given to employees and workers:

Category	Total	FY 2025-26 Current Financial Year				Total	FY 2024-25 Previous Financial Year			
		On Health & Safety Measures		On Skill Upgradation			On Health & Safety Measures		On Skill Upgradation	
		No.	%	No.	%		No.	%	No.	%
Employees										
Male	54	54	100	54	100	52	52	100	52	100
Female	3	3	100	3	100	3	3	100	3	100
Total	**57**	**57**	**100**	**57**	**100**	**55**	**55**	**100**	**55**	**100**
Workers*										
Male	407	84	20.64	84	20.64	452	77	17.04	77	17.04
Female	0	0	0	0	0	0	0	0	0	0
Total	**407**	**84**	**20.64**	**84**	**20.64**	**452**	**77**	**17.04**	**77**	**17.04**

This training is imparted to permanent workers only

Safety parameters Health and Safety training includes Fire and Safety, Food defense, Hazardous analysis, Labelling and packaging etc. Since these are mandatory, the organisation ensures that every employee/worker attends these training programs every year.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total	No.	%	Total	No.	%
	(A)	(B)	(B/A)	(C)	(D)	(D/C)
Employees						
Male	54	54	100%	52	52	100%
Female	3	3	100%	3	3	100%
Total	**57**	**57**	**100%**	**55**	**55**	**100%**
Workers						
Male	407	407	100%	452	452	100%
Female	-	-	-	-	-	-
Total	**407**	**407**	**100%**	**452**	**452**	**100%**

Note: All employees are subject to annual performance and career development reviews on completion of at least six months of service in the organisation.

10.Health and safety management system:

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

Yes. The Company has implemented an occupational health and safety management system covering its manufacturing facilities, corporate offices and operational sites. The system includes:

- Compliance with applicable health and safety laws and regulations.
- Regular workplace inspections, safety audits and hazard identification processes.
- Employee training on safe work practices, emergency preparedness and first aid.
- Provision of necessary personal protective equipment (PPE) to employees and contract workers.

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

The Company has established processes for identification of work-related hazards and assessment of associated risks through Hazard Identification and Risk Assessment (HIRA) procedures. Risk assessments, Authority to Work and Permit to Work systems are implemented, as applicable.

The Company is HACCP approved and undertakes testing of raw materials and finished goods for relevant parameters through external NABL/EIA-approved laboratories. Process and raw water are also tested for relevant contaminants to ensure safety and quality.

Apart from the above, The Company has a structured hazard identification and risk assessment mechanism in place, which includes:

Routine basis:

- Daily workplace inspections by line supervisors and safety personnel.
- Periodic safety audits and compliance checks.
- Review of incidents and near-miss reports to identify recurring risks.

Non-routine basis:

- Job Safety Analysis (JSA) for special/seasonal operations.
- Risk assessment for process changes, expansion or introduction of new machinery.

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

Yes, The Company has an established incident reporting mechanism for routine and non-routine activities. Workers are encouraged to identify and report work-related hazards and unsafe conditions and are provided with appropriate safety-related and in-service training. The mechanism enables workers to raise safety concerns and contribute to maintaining a safe working environment.

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

Yes

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

Safety Incident	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per 1 million person hours worked)	Employee	0	0
	Worker	0	0
Total recordable work-related injuries	Employee	0	0
	Worker	0	0
Number of fatalities	Employee	0	0
	Worker	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employee	0	0
	Worker	0	0

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

Safety has always been a core principle and top priority at GRM Overseas Limited. The Company has a well structured safety framework in place to monitor, implement, and take corrective actions for safety improvements. GRM Overseas Limited is taking the following measures to ensure a safe and healthy work place:

The measures taken by the Organisation to ensure a safe and healthy work place include the following:

i. Monitoring the Hazard Surveillance Program at regular intervals by different stakeholders of the departments concerned;
ii. Monitoring Risk Assessments, Risk Analysis and implementation of Mitigation Strategies;
iii. Safety awareness events conducted.
iv. Proper systems in place for reporting of unsafe acts and conditions.
v. Periodic trainings are being conducted on safe work practices.
vi. Third Party audits for ISO 45000.
vii. Periodic workplace safety audits and inspections.
viii. Strict compliance with applicable labour, safety and environmental regulations.
ix. Installation of fire-fighting systems, first-aid stations, and personal protective equipment (PPE) for all relevant operations.

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

Category	FY 2025-26 (Current Financial Year)			FY 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
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

The Company follows a structured mechanism for reporting and addressing safety-related incidents, near misses and workplace hazards identified through inspections, audits and risk assessments. Corrective and preventive actions are undertaken based on the nature and root cause of the identified risks.

Key measures include:

- Strengthening safety procedures and permit-to-work systems for high-risk activities
- Enhancing workplace supervision, monitoring and engineering controls
- Conducting targeted health and safety training and awareness programmes
- Strengthening emergency preparedness and response mechanisms and
- Regular review of safety practices, risk assessments and operational controls

The Company continues to integrate learnings from safety observations, audits and assessments into its operational practices to ensure continual improvement in occupational health and safety performance.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of
(A) Employees (Y/N) - No
(B) Workers (Y/N) - No

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

The following measures are undertaken by the entity to ensure that statutory dues have been deducted and deposited by value chain partners:

• Regular Audits and Monitoring:
The Company Conduct regular internal audits to verify that statutory dues are being accurately deducted and deposited. Sometimes, the company also engage third-party auditors to periodically review compliance with statutory obligations by value chain partners.

• Clear Contractual Agreements:
The Company ensures that contracts with value chain partners clearly outline the responsibilities for statutory dues, including tax, social security contributions, and other regulatory payments.

• Compliance Check:
The company is also in the process of implementing a schedule for regular reviews of compliance with statutory dues by partners.

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

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial -Year)
Employees	0	0	0	0
Workers	0	0	0	0

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

No. The Company does not currently have a formal transition assistance programme for employees upon retirement or termination. However, applicable statutory benefits and final settlements are provided in accordance with applicable laws and Company policies.

5. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0
Working Conditions	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.
Not Applicable.

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

Any individual or group of individuals that adds value or has potential to impact the Company is identified as a key stakeholder.

Key internal stakeholders include the Board, management, employees, workers and shareholders, while external stakeholders include customers, suppliers, vendors, farmers, government and regulatory authorities and other business partners. The Company has also constituted a Stakeholders' Relationship Committee to address matters relating to stakeholders, particularly shareholders.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and Workers	No	Emails, noticeboards, various communications from HR, WhatsApp	Frequent and need based	To Provide Employee engagement, training, health and safety, welfare and communication of relevant policies and procedure
Shareholders	No	Shareholder's meeting, stock exchange communications, press releases, newspaper advertisements, company website etc.	Annual, quarterly, and ongoing	To provide timely updates on the Company's operational, financial and strategic developments, business performance, growth initiatives, governance practices and sustainability initiatives, while addressing investor queries and expectations.
Government/ Regulatory Authorities	No	Regulatory filings, correspondence, meetings and other official communications	Frequent and need based	To ensure compliance with applicable laws, regulations and statutory requirements through ongoing engagement on regulatory developments, approvals, inspections, reporting obligations, policy changes and compliance-related matters.
Suppliers/ Vendors/ Contractors	No	E-mail, tele- communication, digital platforms, one-on one interactions.	Frequent and need based	To strengthen supply chain resilience and collaboration through discussions on procurement practices, product quality, business continuity, responsible sourcing health and safety requirements, and mutual growth opportunities.

Media	No	Press releases, Panel discussions	Frequent and need based	To Provide communication of Company initiatives, developments, achievements and business updates
Customers	No	Customer surveys, Call center, Emails, Social media handles, one-on one interactions, digital platforms, trade fairs	Frequent and need based	To understand customer needs and preferences, obtain feedback on products, enhance customer satisfaction, strengthen relationships, and address concerns relating to product quality, availability, innovation, safety and service standards.

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.

The Company maintains regular and proactive engagement with its key stakeholders through appropriate channels. Feedback relating to economic, environmental and social matters is considered by the relevant management functions and, wherever material, is placed before the Board/Committees for consideration. The Board reviews relevant developments and stakeholder concerns as part of its oversight responsibilities.

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

The Company considers stakeholder feedback, including inputs from employees, farmers, customers, communities and other relevant stakeholders, in identifying and addressing environmental and social matters. Such inputs are considered while planning relevant operational, sustainability and community development initiatives, as applicable.

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

The Company engages with vulnerable and marginalized stakeholder groups, including small and marginal farmers, rural communities and underprivileged households. Through its business and community initiatives, the Company supports such stakeholders through farmer engagement, awareness and training initiatives aimed at improving agricultural practices, product quality and livelihood opportunities.

The Company also undertakes initiatives towards hunger eradication and nutritional support for underprivileged and economically weaker sections of society, including food distribution and other community welfare activities, as applicable.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 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	57	57	100%	55	55	100%
Other than permanent	0	0	0%	0	0	0%
Total Employees	**57**	**57**	**100%**	**55**	**55**	**100%**
Workers						
Permanent	84	84	100%	77	77	100%
Other than permanent	323	323	100%	375	375	100%
Total Employees	**407**	**407**	**100%**	**452**	**452**	**100%**

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

Category	FY 2025-26 (Current Financial Year)					FY 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	54	0	0	54	100%	52	0	0	52	100%
Female	3	0	0	3	100%	3	0	0	3	100%
Other than permanent										
Male	0	0	0	0	0%	0	0	0	0	0%
Female	0	0	0	0	0%	0	0	0	0	0%
Workers										
Permanent										
Male	84	0	0	84	100%	77	0	0	77	100%
Female	0	0	0	0	0%	0	0	0	0	0%
Other than permanent										
Male	323	0	0	323	100%	375	0	0	375	100%
Female	0	0	0	0	0	0	0	0	0	0%

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

a. Median remuneration / wages:

	Male		Female	
	Number	**Median remuneration/ salary/wages of respective category**	**Number**	**Median remuneration/ salary/ wages of respective category**
Board of Directors(BoD)	1	168 Lakhs*	1	132 Lakhs
Key Managerial Personnel	2	65.32 Lakhs**	0	0
Employees other than BoD and KMP	138	2.24 Lakhs***	3	2.35 Lakhs
Workers	323	2.77 Lakhs^	0	0

*Covered remuneration of only Managing Director.
**Covered Remuneration of CFO and CS.
***Covered Remuneration of Permanent Employees and Permanent Workers.
^ Covered payment to contractors for workers remuneration other than permanent workers.

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

(Amount in Lakhs)

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.85	0.77

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. The Company has a Grievance Redressal Policy and other relevant policies, including the Code of Conduct, Whistle Blower Policy, POSH Policy and Supplier Code of Conduct, which provide mechanisms for addressing human rights-related concerns and impacts arising from the Company's operations.

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

The Company has established internal grievance redressal mechanisms aimed at addressing employee concerns, including matters relating to workplace conduct, fair treatment and human rights-related issues, in a timely and confidential manner.

In addition, the Company's Whistleblower Policy provides a formal mechanism for Directors and employees to report concerns relating to unethical conduct, integrity issues, discrimination, harassment or suspected violations of applicable policies and standards. Reported matters are reviewed through an impartial process, and appropriate corrective or disciplinary actions are undertaken, wherever necessary.

Implementation and oversight of these mechanisms are supported by the Corporate HR function, Plant HR Heads and other designated management representatives to ensure fair and effective resolution of concerns.

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

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

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

GRM's culture supports respect and dignity for all employees. There are various mechanisms to protect the complainant, the most prominent one being maintaining confidentiality. So as to prevent any adverse impact to the complainant, the complainant's identity is kept confidential to the maximum extent possible. Whistle blower policy also details to conduct the inquiry in strict confidentiality and in a fair & unbiased manner to ensure complete fact finding. Correspondingly, the Ombudsman and the audit committee maintain confidentiality of the whistle blower and witnesses who provide information. In the Company's Grievance Redressal Policy, Whistle Blower Policy, and POSH, there are specific clauses regarding the confidentiality of the complainant that state that all reports/records associated with complaints, along with the information exchanged during a specific process/investigations, would be considered as confidential and access of the same would be restricted by the Company as deemed fit.

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

Human rights requirements are incorporated into the Company's vendor agreements, supplier contracts, and other business arrangements, ensuring adherence to principles of non-discrimination, fair treatment, safe working conditions, and ethical business conduct.

9. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Ohers- Please specify	Nil

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

This question is not applicable based on the response to Question 9 above.

Leadership Indicators

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

The Company's Code of Conduct and other relevant policies address human rights aspects including dignity and respect, non-discrimination, prevention of child and forced labour, workplace safety, ethical conduct and prevention of harassment. The Company periodically reviews its business processes to ensure alignment with human rights principles and applicable requirements. However, no business processes were modified or introduced during FY 2025-26 specifically as a result of human rights grievances or complaints.

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

During the reporting period, various aspects of human rights were audited by our Internal Auditors.

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

Yes, Our establishments are accessible to the differently abled, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility. The Company's premises and offices are accessible to differently abled visitors, and the Company continues to take appropriate measures to improve accessibility and minimise barriers.

4. Details on assessment of value chain partners:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	No assessments of value chain partners have been undertaken for any of these matters.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Ohers- Please specify	

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

No such assessments have been done hence this question is not applicable.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable sources		
Total electricity consumption (A)-in Giga joules	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	0	0
From Non- Renewable sources		
Total electricity consumption (D)-In Giga Joules	24,593.81	22,561.96
Total fuel consumption (E) In Giga Joules	4221.79	3662.00
Energy consumption through other sources (F)	0	0
Total energy consumption from Non- Renewable sources (D+E+F)	28,815.60	26,223.96
Total energy consumption (A+B+C+D+E+F)	28,815.60	26,223.96
Energy intensity per lakh rupee of turnover (Total energy consumption/ revenue from operations)*	0.25	0.22
Energy intensity per lakh rupee turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ revenue from operations adjusted for PPP)	5.05	5.85
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Turnover in rupees lakhs

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

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

The entity does not have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India, hence this question is not applicable.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,02,78,297.80	59,89,650
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others		0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,02,78,297.80**	**59,89,650**
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	88.16	65.56
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Turnover in rupees lakhs

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

No independent assessment/ evaluation/assurance has been carried out by an external agency in the FY 2025-26.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to the Third parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
Total water discharged (in kilolitres)	0	0

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

No independent assessment/ evaluation/assurance has been carried out by an external agency in the FY 2025-26.

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

The Company has not implemented a mechanism for Zero Liquid Discharge. However, it continues to focus on efficient water management practices, compliance with applicable environmental regulations, and exploring sustainable technologies for reducing water consumption and discharge.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MG/NM3	50.2	48.3
Sox	MG/NM3	13.8	15.2
Particulate matter (PM)	MG/NM3	64.7	52.3
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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

Yes. The air emission monitoring/assessment was carried out by S AND R ENVIROLAB LLP, and the report was issued on 09 April 2026.

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

The Company has not calculated this aspect.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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	-	-
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	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

The Company has not undertaken any large-scale project specifically dedicated to reducing Greenhouse Gas (GHG) emissions during FY 2025-26. However, the Company continues to implement measures aimed at improving environmental performance and energy efficiency across its operations. The Company operates Electrostatic Precipitators (ESPs) for controlling dust and particulate matter and Wet Bath Scrubbers for treatment of industrial exhaust gases, thereby supporting effective pollution control. In addition, the Company is evaluating opportunities for energy efficiency improvements and increased adoption of renewable energy in its operations, which are expected to contribute towards reducing energy consumption and GHG emissions in the future.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	Nil	Nil
E-waste **(B)**	Nil	Nil
Bio-medical waste **(C)**	Nil	Nil
Construction and demolition waste **(D)**	Nil	Nil
Battery waste **(E)**	Nil	Nil
Radioactive waste **(F)**	Nil	Nil
Other Hazardous waste. Please specify, if any – waste lube oil-M3. **(G)**	Nil	Nil
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	Nil	Nil

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste	Nil	Nil
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)*		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	**Nil**	**Nil**

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

No independent assessment/ evaluation/assurance has been carried out by an external agency during the FY 2025-26.

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 has implemented a structured waste management system across its establishments to ensure proper segregation, handling, storage, treatment and disposal of hazardous and non-hazardous waste in accordance with applicable environmental and regulatory requirements. The Company is also a HACCP-approved organization and follows established food safety, hygiene and quality management practices.

For Raw Material and Finished Goods: All products are tested for pesticide residues and bromide ion through external NABL or EIA-approved laboratories. Only food-grade polythene liners with supplier's certificate (CoA) are used for packing, ensuring compliance with food safety norms.

For Raw Water: The Company has a well-placed RO System in place. Process water is tested for pesticide residues, heavy metals, and toxic substances contamination from NABL-approved laboratories to ensure portability and safety.

Reduction in Hazardous Chemicals: The Company strives to minimise the use of hazardous and toxic chemicals in its processes by adopting food-grade, environment-friendly alternatives wherever feasible. The cleaning and sanitization processes are regularly monitored to reduce chemical intensity.

Staff Training & Awareness: Regular training sessions are conducted for employees and workers to ensure safe handling, segregation, and disposal of waste.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
This question is not applicable as the Company does not have operations / offices in / around ecologically sensitive areas where environmental approvals/ clearances are required.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Whether conducted by independent external agency (Yes / No)	Relevant Web link
No new project/s was undertaken during the current financial year which required an environmental impact assessment, hence this question is not applicable.					

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

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

Leadership Indicators

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

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

i. Name of the area – Not applicable
ii. Nature of operations - Not applicable
iii. Water withdrawal, consumption, and discharge in the following format: - Not applicable

The entity does not have facilities/ plants in areas of water stress.

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

Scope 3 emissions were not measured in the current or previous financial year.

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 CO_2 equivalent	-	-
Total Scope 3 emissions per lakh rupee of turnover	Metric tonnes of CO_2 equivalent per lakh rupee	-	-
Total Scope 3 emission intensity per m2 floor space	Metric tonnes of CO_2 equivalent per lakh rupee	-	-

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Not Applicable

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	No such action has been taken in the FY 2025-26	

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

Yes. The Company has a Business Continuity and Disaster Management Plan designed to ensure preparedness, timely response, continuity of critical operations and speedy recovery in the event of unforeseen disruptions. The plan identifies potential emergencies and disasters, including natural calamities such as earthquakes, floods and cyclones, as well as fire, gas leakage, industrial accidents, communicable disease outbreaks, security threats and other man-made disasters. The plan focuses on safeguarding life and assets, minimising operational and business disruption, ensuring effective communication and coordination, and facilitating recovery and restoration of operations. The Company periodically reviews its preparedness measures and undertakes necessary employee awareness and safety initiatives.

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.

No such evaluation has been conducted during the reporting period.

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

No such evaluation has been conducted during the reporting period.

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

a. By the Listed Entity- Zero
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - Zero

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

Essential Indicators

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

The Company is affiliated with 7 (Seven) trade and industry chambers / associations.

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Haryana Chamber of Commerce	State
2	Haryana Rice Export Association	State
3	Federation of Indian Export Organisation (FIEO)	National
4	All India Rice Export Association (AIREA)	National
5	Agricultural & Processed Food Products Export Development Authority (APEDA)	National
6	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
7	Legal Entity Identifier (LEI)	National

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

The Company has not received any adverse order from regulatory authorities relating to anti-competitive conduct during FY 2025-26. Accordingly, no corrective action was required to be taken.

Leadership Indicators

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

Public Policy Advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NIL				

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not applicable, as the Company has not undertaken any projects during the current financial year that require social impact assessments under applicable laws.					

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

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

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

The Company recognizes its responsibility towards the communities in which it operates and provides appropriate channels for receiving suggestions, complaints and grievances from community members. Community members may communicate their concerns to the Company through the designated communication channels, including info@grmrice.com. The Company endeavors to review and address such concerns in a timely and appropriate manner.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	5.40	4.55
Sourced directly from within the district and neighbouring districts	41.70	42.04

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	55.32	47.52
Semi-Urban	0	0
Urban	44.68	52.48
Metropolitan	0	0

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

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):

Not applicable, as Question 1 of Essential Indicators is not applicable.

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

Not applicable, as the Company has not undertaken any CSR projects in designated aspirational districts as identified by government bodies.

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) – No, the Company does not have a preferential procurement policy.

(b) From which marginalized /vulnerable groups do you procure? – Not applicable

(c) What percentage of total procurement (by value) does it constitute? – Not applicable

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

In FY 2025-26, no benefits have been derived and shared from the intellectual properties owned or acquired by GRM, based on traditional knowledge.

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

Nil

6. Details of beneficiaries of CSR Projects:

CSR Projects	No. of persons benefitting from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Maintenance of Skill Development Centre	Approx 2500	100%
Promoting Preventing Healthcare etc.	Approx 3000	100%
Eradicating Hunger	Approx 10,000	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

The Company has mechanisms in place to receive and address consumer complaints, feedback and suggestions. Consumers may contact the customer service team/relevant account manager through customerservice@grmrice.com or through the sales representative/channel partner with whom they are dealing. The Company monitors consumer complaints and feedback and takes appropriate corrective action within the stipulated timelines to ensure timely resolution and continuous improvement in products and services.

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	The Company's products bear appropriate safety, usage, and disposal instructions and declarations in accordance with applicable laws and regulatory requirements.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber –security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other – Consumer Complaints on food products, shortage etc.	28	Nil	All the complaints are duly resolved.	Nil	Nil	NA

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

Instances	Number	Reasons for recall
Voluntary Recall	0	0
Forced Recalls	0	0

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

Yes. The Company has implemented a framework on cyber security and data privacy to safeguard business and stakeholder information from potential threats and unauthorized access. The framework includes measures for data encryption, secure access controls, periodic vulnerability assessments, and employee awareness programs. The Policy on cyber security and risks related to data privacy at
https://www.grmrice.com/grm_file/23-08-24-08-16-41Cyber%20Security%20and%20Risk%20Policy.pdf

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

No material issues relating to advertising, delivery of essential services, cyber security and data privacy of customers, recurrence of product recalls or regulatory action relating to product safety were reported during FY 2025-26.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: 0
b. Percentage of data breaches involving personally identifiable information of customers: 0%
c. Impact, if any, of the data breaches – Not applicable

Leadership Indicators

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

Information on the Company's products is available on the website at https://www.grmrice.com/products/.

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

The below are the steps to inform and educate consumers about the safe and responsible usage of products and/or services:

A. Product Labeling and Packaging:

- Product packaging contains relevant instructions relating to storage, handling and consumption in accordance with applicable food safety requirements.

- Nutritional information, applicable allergen information and manufacturing/expiry details are provided on product labels.

B. Compliance with Food Safety Standards

- Products are labelled and packaged in accordance with applicable FSSAI requirements and relevant food safety requirements applicable to export markets.

C. Awareness Campaigns:

- Relevant information relating to safe storage, handling, preparation and hygiene practices is communicated through appropriate product and digital communication channels.

D. Training for Distributors & Retailers:
- Distribution partners are provided appropriate guidance, wherever required, regarding proper storage and handling of products at warehouses and retail outlets.

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

The Company uses appropriate communication channels, including e-mail, website, WhatsApp and social media, to communicate with consumers. Depending upon the nature, urgency and extent of any disruption, the Company may use one or more appropriate communication channels to provide relevant information to consumers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

The Company provides relevant product information, including ingredient and nutritional details, in accordance with applicable requirements. The Company seeks to maintain transparency in product communication and provides customers with information necessary for informed consumption and use.

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

Yes. The Company undertakes consumer feedback and satisfaction assessment through appropriate channels to understand customer perceptions regarding product quality, packaging, availability and service. The feedback received is considered for improving product offerings, customer experience and distribution practices.