31st July 2026

The Manager,
BSE Limited,
Floor 25, Pheroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Ph. No. 022- 22721233 / 22721234
Fax No. 022-22723121 / 22721072

The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E), Mumbai – 400 051.
Ph.No. 022- 26598100 / 26598101
Fax No. 022-26598237 / 26598238

Codes: BSE Scrip code - 500215, Co. code - 1311
NSE Symbol - SUNDROP, Series EQ-Rolling Settlement

Dear Sir(s)/Madam,

Sub- Submission of the Business Responsibility and Sustainability Reporting (BRSR) for the Financial Year 2025-26

We request your good offices to take on record the enclosed Business Responsibility and Sustainability Reporting (BRSR) of the Company for the Financial Year 2025-26 pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with amendments therein.

The BRSR Report may also be accessed through the Annual Report uploaded on the website of the Company at: https://www.sundropbrands.com/pdf/annual-reports/SundropBrandsLimitedAnnualReportFY25-26.pdf .

You are requested to take the above on record.

Thanking you.

Yours faithfully,
For Sundrop Brands Limited ("the Company")
(Formerly Known as Agro Tech Foods Limited)

KAVITA
Digitally signed by KAVITA
Date: 2026.07.31 11:29:55 +05'30'

Kavita
Company Secretary & Compliance Officer
Membership No.: A-27174

Encl: A/a.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING - FY 2025-26

SECTION A: GENERAL DISCLOSURES

1. I. Details of the listed entity

1. **Corporate Identity Number (CIN) of the Listed Entity** - L15142TG1986PLC006957
2. **Name of the Listed Entity** –Sundrop Brands Limited (formerly known as Agro Tech Foods Ltd.)
3. **Year of Incorporation** - 1986
4. **Registered Office address** - 31, Sarojini Devi Road, Secunderabad-500003, Telangana
5. **Corporate Office address** - 15th Floor, Tower 'C', Building # 10, Phase II, DLF Cyber City, Gurgaon-122002
6. **E-mail** - InvestorRedressal@sundropbrands.com
7. **Telephone** - 91-40-66650240
8. **Website** - www.sundropbrands.com
9. **Financial year for which reporting is being done** –

	Start Date	End Date
Current Financial Year	April 1, 2025	March 31, 2026
Previous Financial Year	April 1, 2024	March 31, 2025
Prior to Previous Financial year	April 1, 2023	March 31, 2024

10. **Name of the Stock Exchange(s) where shares are listed** – BSE Limited and National Stock Exchange of India Limited

Name of The Stock Exchange	Description of other stock exchange	Name of the Country
BSE Limited and National Stock Exchange of India Limited	NA	India

11. **Paid-up Capital** – INR 37,69,68,530/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRS Report** –

    Ms. Kavita-Company Secretary
    Telephone : 91-124-4593700
    E-mail: InvestorRedressal@sundropbrands.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).**

    Disclosures made in this report are on a standalone basis for the Company.

    Current reporting boundary for the Company for BRSR does not include manufacturing facilities located at Krishnapatnam, Telangana and Alwar, Rajasthan. As they came into operation mid-year, the Company will be reporting key disclosure for these two facilities from next financial year.

14. **Whether the company has undertaken reasonable assurance of the BRSR Core?** - Not Applicable
15. **Type of Assurance Obtained** - Not Applicable

II. Products/services

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

Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
FMCG (Fast moving consumer goods)	Sundrop Brands Limited (formerly known as Agro Tech Foods Limited) ("Sundrop Brands/ the Company") is engaged in the foods business which includes (i) manufacturing and sales of processed foods like Ready to Cook Snacks, Ready to Eat Snacks, Spreads & Dips, Breakfast Cereals and Chocolates Confectionery (ii) manufacturing and sales of Edible Oils etc.	100%

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

Product/Service	NIC Code	% of total Turnover Contributed
Other- Processed Food products	10799	60
Edible Oil(s)/Staples	10402	40

III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	4	10
International	1	1	2

19. Markets served by the entity:

i. Number of locations

Locations	Number
National (No. of States)	28 (Pan-India)
International (No. of Countries)	4 (Bangladesh, Bhutan, Sri Lanka, Nepal)

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

The contribution of exports is 0.04% of total turnover of the entity.

iii. A brief on types of customers

Sundrop Brands operates across five key consumer product categories, including Ready-to-Cook snacks, Ready-to-Eat snacks, Spreads, Breakfast Cereals, and Edible Oils. The Company has an extensive distribution network and a broad supplier base, serving approximately 1,170 distributors who in turn cater to around 4,93,000 retailers, along with modern trade, e-commerce platforms, canteen stores departments, and canteens serving paramilitary personnel. The Company has also adopted a sales force automation tool and is now covering approx 3,75,000 outlets that are being tracked on mobile app to drive all productivity and performance measures"of its sales function.

IV. Employees

20. Details as at the end of Financial Year 2025-26

i. Employees (including differently abled)

		Male		Female	
Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Permanent (E)	423	391	92.43	32	7.57
Other than Permanent (F)	419	411	98.09	8	1.90
Total employees (E+F)	**842**	**802**	**95.25**	**40**	**4.75**

ii. Workers (including differently abled)

		Male		Female	
Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Permanent (E)	564	553	98.05	11	1.95
Other than Permanent (F)	392	252	64.29	140	35.71
Total workers (E+F)	**956**	**805**	**84.21**	**151**	**15.79**

iii. Differently abled Employees

		Male		Female	
Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Permanent (E)	0	0	0	0	0
Other than Permanent (F)	0	0	0	0	0
Total employees (E+F)	0	0	0	0	0

iv. Differently abled Workers

		Male		Female	
Particulars	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Permanent (E)	0	0	0	0	0
Other than Permanent (F)	0	0	0	0	0
Total workers (E+F)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. of Female (B)	% (B/A) of Females
		No. (B)	% (B/A)
Board of Directors*	11	1	9.09%
Key Managerial Personnel**	4	1	25.00%

*Board of Directors comprises of the Group Managing Director and Executive Director & CEO of the Company.

** Key Managerial Personnel comprises of the Group Managing Director, Executive Director & CEO, Chief Financial Officer and Company Secretary& Compliance Officer.

22. Turnover rate for permanent employees and workers

	FY 2025-26		FY 2024-25		FY 2023-24	
	Permanent Employees	Permanent Workers	Permanent Employees	Permanent Workers	Permanent Employees	Permanent Workers
Male %	24%	9%	19.85%	6.94%	29.45%	15.06%
Female %	16%	9%	1.18%	0%	1.97%	0.65%
Total %	**40%**	**18%**	**21.03%**	**6.94%**	**31.42%**	**15.71%**

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

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

S.No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Entity indicated at col A, participate in the Business Responsibility initiatives of the listed entity?
1.	CAG- Tech (Mauritius) Limited	Holding	NA	No
2.	Del Monte Foods Private Limited	Wholly owned Subsidiary	100	No
3.	Sundrop Foods India Private Limited	Wholly owned Subsidiary	100	No
4.	Agro Tech Foods (Bangladesh) Private Limited	Foreign Subsidiary	99.99	No
5.	Sundrop Foods Lanka (Private) Limited	Foreign Subsidiary	100	No
6.	Del Monte Foods India (North) Private Limited	Step- down Subsidiary	NA	No

VI. CSR Details

24. Enter details for Corporate Social Responsibility (CSR)

i. Whether CSR is applicable as per section 135 of Companies Act, 2013

Yes, CSR is applicable as per Section 135 of the Companies Act, 2013

ii. Turnover (In INR)

882.17 Crores for FY 2025-26

iii. Net worth (In INR)

1,477.65 Crores for FY 2025-26

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in place	Web-link for grievance redress policy	FY 2025-26			FY 2024-25		
			No. of complaints filed during current year	No. of complaints pending resolution at close in current year	Remark	No. of complaints filed during current year	No. of complaints pending resolution at close in current year	Remarks
Communities	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	0	0	None	0	0	None
Shareholders	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	459	0	None	389	0	None
Investors (other than shareholders)	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	0	0	None	0	0	None
Employees and workers	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	0	0	None	0	0	None
Customers	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	0	0	None	0	0	None
Value Chain Partners	Yes	https://www.sundropbrands.com/grievance-redressal.aspx	0	0	None	0	0	None

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

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
1.	GHG Emissions & Climate Change	Risk	Sundrop Brands'operates six manufacturing plants across climate-vulnerable regions. Processing-intensive operations generate significant Scope 1 and 2 emissions. BRSR Core reasonable assurance became mandatory for top 1,000 companies in FY25-26, requiring verified GHG accounting. India's net-zero 2070 commitment creates investor scrutiny on decarbonization. Failure to demonstrate emission reduction could impact access to green financing.	Establishing Scope 1, 2, and 3 GHG inventory across all plants aligned with GHG Protocol, using FY25-26 as baseline. Developing science-based emission reduction targets for short-, medium- and long-term for validation through Science Based Targets initiative. Implementing energy efficiency measures including variable frequency drives, waste heat recovery, and thermal insulation upgrades. Initiating renewable energy installations at Telangana plant. Engaging logistics partners on cleaner fuel adoption. Obtaining BRSR Core assurance.	Negative: Transition costs for renewable installations, efficiency upgrades, and carbon accounting systems. Potential carbon tax liability if pricing mechanisms implemented. Positive: Energy cost savings through efficiency measures. Access to green financing at favorable rates. Enhanced investor appeal from ESG-focused capital.
2.	Waste Management	Opportunity	Sundrop Brands' diverse portfolio generates multiple waste streams including refining residues, packaging materials, and food processing by-products. Gujarat and Telangana plants are in industrial clusters enabling waste-to-value collaborations. Strengthened EPR regulations mandate demonstrable recycling targets. Bio-waste valorization can generate revenue while reducing compliance costs.	Not applicable—this is an opportunity to be pursued	Positive: Revenue generation from waste valorization of refining residues. Avoided landfill costs. Packaging recycling offsets EPR compliance expenses. Improved brand perception enables premium positioning. Circular economy initiatives attract impact investors and positive ESG ratings.
3.	Water Management	Risk	Sundrop Brands' plants in Gujarat, Telangana, and UP face acute water stress. Gujarat's central-east region experiences severe drought. Telangana's groundwater crisis deepens—study by Telangana Rythu Commission and University of Hyderabad (January 2026) warns of Day Zero threat by 2034 with groundwater levels projected to decline 68%. Edible oil refining and food processing are water-intensive. Communities surrounding plants	Conducting water risk assessments at Gujarat, Telangana, and UP plants using WRI Aqueduct tool. Developing water reduction targets aligned with context-based water stewardship principles. Undertaking process and application-level water consumption at the facilities. Transitioning to dry cleaning and water-efficient	Negative: Capital investment for ZLD systems, water recycling infrastructure, and rainwater harvesting. Increased operational costs for maintenance and monitoring. Risk of production shutdowns if permits suspended.

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
			compete for scarce groundwater. Regulatory authorities tightened abstraction permits in FY25-26.	systems. Upgrading effluent treatment systems toward zero liquid discharge at critical locations. Engaging communities through watershed management projects. Appointing water stewardship champions at each plant.	Positive: Reduced water purchase and effluent disposal costs. Avoided regulatory penalties and community conflicts protecting license to operate. Enhanced reputation in water-stressed regions.
4	Energy Management	Opportunity	Sundrop Brands' six facilities present opportunities for renewable energy adoption and efficiency optimization. India's updated NDCs for 2030 and state-level renewable purchase obligations create enabling policy. Gujarat and Telangana plants benefit from favorable solar irradiation. Declining solar costs make investments viable.	Not applicable—this is an opportunity to be pursued	Positive: Renewable energy adoption reduces electricity costs. Energy efficiency measures deliver savings with short payback periods. Access to concessional green financing and accelerated depreciation benefits. Improved operational resilience against grid disruptions and fuel price volatility. Enhanced ESG scores improving access to institutional capital.
5	Employees Health & Safety	Risk	Six facilities with diverse processes—oil refining at high temperatures, automated packaging, chemical handling—expose workers to heat stress, machinery accidents, and chemical hazards. Summer 2025 saw record temperatures in Gujarat and Telangana. Assam plant faces recurring monsoon floods. OSH Code implementation progresses at state level, raising compliance standards. BRSR Core mandates LTIFR disclosure with reasonable assurance.	Developing comprehensive safety management systems aligned with ISO 45001 framework. Conducting regular HIRA exercises with worker participation. Installing/upgrading machine guarding and safety interlocks. Addressing heat stress through enhanced ventilation, hydration protocols, and work schedule adjustments. Providing health check-ups to employees and contractors; establishing occupational health facilities at major plants. Conducting safety training in regional languages with competency verification.	Negative: Investment for H&S management systems and certifications, PPE provisioning, medical facilities, and safety upgrades. Annual compliance and training costs. Potential liabilities from workplace accidents including compensation and legal costs. Positive: Reduced absenteeism and improved productivity. Lower insurance premiums through improved safety record. Enhanced employer brand attracting quality talent. Avoided

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
				Implementing digital incident reporting enabling anonymous near-miss reporting. Constituting safety committees with worker representatives empowered to halt unsafe operations.	regulatory penalties and reputational damage.
6	Human Rights	Risk	Sundrop Brands' procures from MSMEs and small producers (24% direct procurement per FY25 and 25% per FY26), creating exposure to labour rights risks in agricultural supply chains—particularly peanut sourcing in Gujarat and Andhra Pradesh. Seasonal agricultural workers from marginalized communities face wage violations and unsafe conditions. India's ILO convention ratification and emerging global supply chain due diligence standards create rising scrutiny. Inadequate grievance mechanisms could trigger ESG index exclusions.	Developing Human Rights Policy aligned with UN Guiding Principles on Business and Human Rights. Conducting salient human rights impact assessments at the Company-owned and leased premises and gradually extend in high-risk sourcing regions using ILO indicators—prioritizing Gujarat and Andhra Pradesh agricultural clusters. Implementing supplier code covering prohibition of child/ forced labour, living wages, safe conditions, and freedom of association. Conducting third-party audits of Tier-1 agricultural aggregators. Establishing accessible grievance mechanism via multilingual helpline. Providing capacity building to suppliers on labour rights. Mapping Tier-2 and Tier-3 suppliers for high-risk commodities.	Negative: Supply chain auditing and remediation costs covering assessments and capacity building. Potential premium pricing for certified ethical suppliers. Risk of supply disruptions if non-compliant suppliers suspended. Positive: Reduced reputation risk protecting brand value. Access to ethical investment funds and positive ESG ratings. Enhanced supplier loyalty and quality through fair practices. Improved community relations supporting license to operate.
7	Labour Practices	Risk	Food processing faces scrutiny over fair wages, working hours during peak seasons, and freedom of association. Telangana and Gujarat plants face unionization pressures. Gender diversity remains low in manufacturing. Labour	Conducting living wage gap analysis benchmarking against credible methodologies for all locations. Ensuring compliance with	Negative: Incremental cost for wage gap bridging, enhanced benefits, and HR system upgrades. Gender diversity initiatives

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
			Codes implementation at state level introduces new compliance obligations. BRSR Core assurance mandates verified disclosure of workforce composition, wages, and turnover.	minimum wage notifications, PF, ESI, and statutory benefits through regular internal audits. Implementing transparent performance management with clear advancement criteria. Developing gender diversity initiatives including safe transportation, separate facilities, and mentorship programs. Strengthening works committees where applicable. Providing skill development opportunities across workforce. Conducting employee engagement surveys with action planning.	requiring facility and transportation investments. Potential legal costs if labour disputes arise. Positive: Improved retention reducing recruitment and training costs. Enhanced productivity through engaged workforce. Reduced labour unrest protecting production continuity. Better talent acquisition supporting growth plans. Positive ESG ratings attracting long-term investors.
8	Climate Change	Risk	Sundrop Brands' agricultural sourcing faces acute climate vulnerability. Assam sources from flood-prone regions—2025 witnessed severe flooding affecting 20+ districts. Gujarat peanut sourcing exposed to intensifying heat and drought—summer 2025 exceeded historical averages. Vegetable supply affected by extreme weather causing persistent volatility. UN ESCAP (2025) categorizes India among high-risk nations for agricultural impact. Smallholder suppliers have limited adaptive capacity.	Developing climate adaptation strategy for agricultural supply chains: diversifying sourcing geographies for critical commodities across multiple states; Building strategic inventory buffers for volatile commodities. Diversifying supplier base to reduce geographic concentration. Exploring controlled environment agriculture partnerships for critical inputs. Engaging government and industry bodies on farmer adaptation support. In the process of assessing and disclosing climate risks at the facility and key sourcing locations with TCFD-aligned reporting	Negative: Crop yield losses increase raw material costs during extreme weather years. Increased commodity price volatility requiring working capital buffers. Supply chain adaptation investments for diversification and insurance. Production disruptions at vulnerable locations. Positive: Climate-resilient sourcing provides competitive advantage through supply security. Early adaptation creates cost leadership when competitors face shortages. Diversified sourcing hedges regional climate risks.
9	Supply Chain Management	Opportunity	Sundrop Brands' diversified portfolio enables supplier consolidation, logistics efficiency, and procurement leverage. VOPPA Order 2025 mandates	Not applicable—this is an opportunity to be pursued	Positive: Procurement synergies generating cost savings through volume leverage and supplier consolidation.

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
			monthly reporting — SBL's compliance infrastructure creates foundation for data-driven supply chain management. National Logistics Policy implementation enables cost optimization. Retailers and e-commerce platforms demand end-to-end transparency on sourcing and sustainability.		Logistics optimization across categories reducing distribution costs. Shared quality and sustainability infrastructure lowering audit and compliance costs. Traceability systems enabling premium positioning. Enhanced supplier partnerships improving payment terms and working capital.
10	Consumer Welfare	Opportunity	Sundrop Brands' portfolio addresses health-conscious buyers, convenience seekers, and nutrition-focused consumers. Consumer awareness of nutrition and sustainability reached new heights in FY25-26. FSSAI strengthens regulations on labeling, trans-fats, and front-of-pack standards. E-commerce growth requires sophisticated digital engagement. Rising consumer activism demands substantiated sustainability claims.	Not applicable—this is an opportunity to be pursued	Positive: Premium pricing for health-positioned and transparent products generating margin improvement. Reduced consumer complaints and recalls protecting brand equity. Enhanced loyalty through quality increasing& repeat purchases. E-commerce channel growth expanding addressable market. Innovation pipeline addressing nutrition needs capturing market share gains. Negative: Compliance and quality system costs for testing, certifications, and grievance management.
11	Raw Material Sourcing	Risk	Sundrop Brands' sources significant inputs locally, creating dependency on climate-vulnerable agricultural output. India imports 60%+ vegetable oil—geopolitical tensions and sustainability regulations affect global supply. Gujarat peanut production faces worsening drought with 2026 kharif season threatened. Vegetables experience extreme volatility from	Diversifying commodity sourcing including establishing newer domestic (and international, if required) relationships for edible oils and implementing multi-region domestic sourcing for peanuts and vegetables. Developing commodity risk management framework for volatile commodities. Expanding farmer partnerships through contract farming models providing input	Negative: Price volatility in edible oils causing procurement cost fluctuations. Climate-induced crop failures requiring spot purchases at premiums. Smallholder supplier development costs. International sourcing exposes to forex risks. Inventory

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
			crop failures. Farmers face input cost inflation amid subsidy constraints. Many lack access to climate-resilient varieties.	support, agronomic advisory, and assured buyback. Promoting climate-resilient agricultural practices through demonstration farms. Enhancing supplier assessment criteria including climate risk and ESG performance. Building strategic commodity inventory to buffer disruptions. Investing in supplier development programs for MSME partners. Exploring backward integration opportunities for strategic commodities. Monitoring crop conditions through satellite imagery and weather analytics.	holding costs for strategic buffers. Positive: Long-term farmer partnerships provide procurement cost advantage vs. spot markets. Diversified sourcing reduces supply disruption risks protecting revenue. Sustainable sourcing claims enable premium positioning. Local sourcing supports community relations and reduces logistics costs.
12	Innovation	Opportunity	Consumer preferences toward health, convenience, and sustainability create product innovation opportunities. Key avenues: fortified oils addressing India's dual burden of malnutrition and rising NCDs; sustainable packaging responding to EPR regulations; plant-based alternatives; AI-driven personalization through e-commerce. Sundrop Brands'heritage in nutritional innovation can extend to functional foods. Investors reward innovation-led growth with R&D intensity featuring in valuations.	Not applicable—this is an opportunity to be pursued	Positive: New product launches targeting health and sustainability generating incremental revenue. Fortified and functional foods command premium pricing. Sustainable packaging differentiates brands capturing conscious consumer segment. Digital innovation driving channel growth. R&D efficiency reducing time-to-market. Innovation pipeline attracts growth investors supporting valuation. Negative: R&D investment requirements. Product development failures and market testing costs. Capital investment for pilot facilities.
13	Business Ethics	Risk	Sundrop Brands' operates across six states with procurement from thousands of smallholder farmers and MSMEs, creating corruption	Developing— and regularly reviewing— standalone Anti-Corruption and Anti-Bribery Policy aligned with global best practices.	Negative: Compliance program costs for training, systems, and audits. Investigation

Sl. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/ opportunity	Approach to adapt or mitigate	Positive/ Negative Implications
			risks in government permits, supplier payments, and certifications. VOPPA monthly reporting creates audit trails but administrative complexity. Anti-corruption enforcement intensified in FY25-26 with high-profile food sector cases. Ethics breaches attract SEBI penalties, debarment, and reputational damage.	Mandating annual Code of Conduct acknowledgment from employees, suppliers, and partners. Providing anti-corruption training to procurement, sales, and regulatory liaison staff. Strengthening whistleblower mechanism extending to suppliers and contractors via third-party operated multilingual helpline with anonymity protection; Board Audit Committee reviewing all complaints. Conducting forensic audits of high-risk transactions. Maintaining gifts and hospitality register with pre-approval workflows. Engaging external forensic auditors for periodic program effectiveness reviews.	and remediation expenses for ethics violations. Potential revenue loss if corrupt practices discovered requiring relationship termination. Positive: Avoided corruption-related penalties, legal costs, and debarments. Protected brand reputation. Enhanced access to ethical investment funds and government contracts. Improved stakeholder trust reducing transaction costs. Strong governance supporting credit ratings.

SECTION B: MANAGEMENT & PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC), as prescribed by the Ministry of Corporate Affairs, advocate nine principles (P1–P9) as given below:

Principle	Description
P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and management processes	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
1(a). Whether policies cover each principle and its core elements (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1(b). Has the policy been approved by the Board? (Yes/No)	The policies are approved by the Board of Directors of the Company. Implementation of policy decisions is carried out by the Management.								
1(c). Web link of the policies, if available	Policies which are internal to the Company are available on the intranet portal of the Company. Other policies are available on the website of the Company : https://www.sundropbrands.com/code-of-conduct.aspx								
2. Whether the entity has translated the policy into procedures (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name the national and international codes/ certifications/ labels/ standards adopted and mapped to each principle	The Company is in the process of acquiring applicable certificates and labels and will report in subsequent reporting cycles.								

1. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Specific commitments, goals, and targets set by the entity	The Company is in the process of finalizing relevant goals and targets for the Company's highly material ESG concerns and will report the in subsequent reporting cycles.
Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	Performance against the committed goals and targets will be publicly reported after the Board approval in the subsequent reporting cycles.

GOVERNANCE, LEADERSHIP AND OVERSIGHT

2. Statement by director responsible for the business responsibility report, high lighting ESG related challenges, targets and achievements.

Our BRSR report in line with the Securities Exchange Board of India (SEBI) guidelines aligned with the National Guidelines for Responsible Business Conduct underscores our commitment to conducting business with integrity, transparency and by adopting ethical practices.

Our governance framework emphasizes on our core value of integrity, transparency and ensuring accountability across all stakeholders. Our intent and focus are to deliver high quality healthy food products while promoting optimum utilisation of resources, waste management and environmental protection across our operations and partnerships.

Sustainability is deeply embedded in our strategy and day-to-day operations. We focus on key priorities such as sustainable packaging, responsible sourcing, and water stewardship, ensuring that our growth is balanced with environmental responsibility. We work closely with our value chain partners, to promote responsible practices and ensure enduring resilience.

Our Employees are central to our growth, and we prioritise their well- being and inclusivity. We prioritise nurturing internal talent, building leadership capabilities, and creating opportunities for continuous learning, growth and future-oriented association with the Company. Our approach is complemented by a strong focus on employee well-being, health and safety, diversity, equity, and inclusion, fostering a supportive and high-performance work culture.

Driven by innovation, technology, and collaboration, we continue to strengthen our sustainability journey—aiming to create long-term value for all stakeholders while contributing to a healthier, more inclusive, and sustainable future.

3. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The Board of Directors of the Company, as the highest authority of the Company, holds the ultimate responsibility of overseeing the Business Responsibility policy(ies).

The Functional Heads at respective locations are responsible for ensuring implementation and adherence of the Sustainability Policies of the Company within their respective areas of operation and further their effective communication to the employees.

4. Does the entity have a specified Committee of the Board/ Director responsible for decision making on Sustainability related issues? If yes, provide details

The Corporate Social Responsibility Committee of the Board of Directors of the Company is entrusted with decision making on CSR activities and further oversight of Business Responsibility policy(ies).

5. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee								
	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

*As a process, the BRSR is reviewed & noted by the CSR Committee of the Company for further recommendation to the Board of Directors of the Company.

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

P 1	P 2	P3	P4	P5	P6	P7	P8	P9
No, We periodically (usually on a quarterly basis) conduct internal audits of our policies and evaluate and monitor any gaps found in the implementation of these policies.								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	The following topics were covered under 100% the training Program(s): Sustainable sourcing and knowledge on commodity management, commodity markets and other important factors like Nature of commodities, basics of commodity markets behaviour, supply demand matrix, exposure control and risk management.	100%
Key Managerial Personnel	2	The following topics were covered under the training Program(s): 1. POSH 2. Awareness/ update session on Policy on Gifts, Donations & Whistle Blower	100%
Employees other than BoD and KMPs	2	TThe following topics were covered under the training Program(s): 1. POSH 2. Awareness/ update session on Policy on Gifts, Donations & Whistle Blower	100%
Workers	2	The following topics were covered under the training Program(s): 1. POSH 2. Awareness/ update session on Policy on Gifts, Donations & Whistle Blower	100%

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

i. Monetary: Penalty/ Fine

NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (₹)	Brief of the case	Has an appeal been preferred?
NIL				

ii. Monetary: Settlement

NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (₹)	Brief of the case	Has an appeal been preferred?
NIL				

iii. Monetary: Compounding fee

NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (₹)	Brief of the case	Has an appeal been preferred?
NIL				

iv. Non-Monetary: Imprisonment

NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred?
NIL			

v. Non-Monetary: Punishment

NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred?
NIL			

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

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

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

The Company is committed to upholding the highest standards of integrity, transparency, and ethical conduct across its operations. The principles of the anti-corruption and anti-bribery are firmly embedded within the Code of Conduct ("Code") of the Company, which is applicable to all its Employees, Directors, Key Managerial Personnel (KMP) and third parties/ vendors.

The Code mandates clear expectations for ethical behavior and business practices; mandates strict adherence to laws and regulations. It reinforces zero tolerance approach towards bribery, corruption, fraud, and conflicts of interest, while promoting fair, honest and responsible dealings with all stakeholders thereby ensuring compliance with applicable laws.

In addition, the Code established structured mechanisms for reporting unethical practices or concerns, including provisions for maintaining confidentiality and protection against retaliation. Regular communication and awareness sessions help ensure that employees understand and comply with the standards. Through these measures, the Company fosters a strong culture of accountability, integrity and transparency across all its value chain.

The Code is periodically reviewed to align with evolving regulatory requirements and industry best practices. Code of Conduct is available at : https://www.sundropbrands.com/code-of-conduct.aspx

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	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	0	NA	0	NA
Number of complaints received in relation to issues of conflict of interest of the KMPs	0	NA	0	NA

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

   During the reporting period, no instances of fines, penalties, or actions by regulatory or judicial authorities related to corruption or conflict of interest were identified.The Company continues to maintain a strong governance framework supported by its Code of Conduct, anti-corruption measures, and internal controls to prevent such occurrences. Regular monitoring and awareness initiatives are undertaken to ensure ongoing compliance and ethical business practices.

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

Particulars	2025-26	2024-25
Number of days of accounts payables	68	74

LEADERSHIP INDICATORS

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

   We engage with our value chain partners from time to time. We collaborate with our suppliers for sourcing quality and sustainable raw material. We educate retailers and wholesalers on various regulatory restrictions on food packaging and labelling, advertising, and promotion. The Company does not have any formal supplier awareness program as of now, though the Company is in process of formally adopting a supplier engagement program which includes the awareness on the principles of BRSR and will be reporting the same from next financial year.

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

   Yes, the Company has a Policy on Related Party Transactions (RPTs), approved by the Board of Directors at the recommendation of its Audit Committee, to identify, deal with and manage conflicts of interest with related parties. The policy is available on the Company's website at:
   https://www.sundropbrands.com/pdf/code-of-conduct/PolicyonMaterialityofRelatedPartyTransactionsandondealingwithRelatedPartyTransactions.pdf

   All related party transactions are undertaken at an arm's length basis and are subject to prior approval/ ratification of the Audit Committee as applicable. There were no materially significant transactions during the year that could have resulted in a conflict of interest.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS (Mandatory)

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2025-26	FY 2024-25**	Details of improvements in environmental and social impacts
R&D	0%	0%	NA
Capex	16.53%	36.05%	NA

** We have identified R&D and CAPEX investments that demonstrate Company's efforts to improve environmental and social impacts of our products. We had earlier reported these metrics as Zero. However, after re-assessment of the investments we have estimated the same.

2. **Does the entity have procedures in place for sustainable sourcing? What percentage of inputs were sourced sustainably?**

   Yes, the Company has formally adopted a structured approach towards sustainable sourcing, which came into enforcement in the last quarter of the current reporting cycle. The Company now seeks declaration on ESG parameters (policies, procedures and performance) contextualized for different vendor types (MSME, SME, Service Providers and Labour Contractors), covering aspects such as ethical practices, regulatory compliance, and environmental and social responsibilities. Through such a well-defined supplier assessment, engagement and governance mechanisms, the Company aims to strengthen sustainable procurement of raw materials and services. Furthermore, sustainability expectations are communicated to suppliers through contractual agreements. Additionally, the Company encourages sourcing from local suppliers, wherever feasible, to support local communities and enhance supply chain efficiency. These measures collectively strengthen responsible sourcing practices across the value chain.

If yes, What percentage of inputs were sourced sustainably?

As the Company has recently implemented the sustainable sourcing programme, the Company will disclose this metric in the following financial year.

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

i. Plastic (including packaging)

ii. E-waste

iii. Hazardous waste

iv. Other waste

The Company adopts a structured approach towards waste management, focusing on responsible disposal and recycling mechanisms. Plastic waste is managed in accordance with Extended Producer Responsibility (EPR) requirements and is channelized through authorized and certified recyclers to ensure environmentally sound processing.

For other waste streams, including food waste, the Company engages authorized vendors for collection and promotes its utilizationin value-added applications such as animal feed and other industrial uses, thereby minimizing landfill disposal. The Company continues to enhance its waste management practices by strengthening traceability, encouraging responsible disposal, improving traceability, and aligning with regulatory requirements and circular economy principles.

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?

Yes, Extended Producer Responsibility (EPR) is applicable to the Company and is in line with CPCB guidelines. We completed 100% EPR compliance as per Central Pollution Control Board (CPCB) compliance of post-consumer plastic waste across India. The waste collection plan is in line with the EPR plan and targets.

Category	Category 1 (MT)	Category 2 (MT)	Category 3 (MT)
Recycling	491	537	10
EOL (End of Life)	328	806	15

Note: These aforementioned quantum represent the targets imposed by the CPCB.

Leadership Indicators

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

   No. We have not conducted Life Cycle Perspective/Assessments (LCA) for any of our products. We have undertaken the exercise to identify the SKUs for which we will be undertaking a thorough cradle to grave study as per ISO-14067:2018

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

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

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

Indicate input material	FY 2025-26	FY 2024-25
NA	0%	0%

Note: As per FSSAI norms, only rPET is allowed for food packaging. The Company has undertaken trial studies to check the feasibility for market deployment.

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.

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	1038	1149	NIL	768	1241
E-waste	Note: The Company does not manufacture products that generate end-of-life e-waste, hazardous waste, or other applicable waste streams; accordingly, these disclosures are not applicable.					
Hazardous waste						
Other waste						

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

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

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

Essential Indicators

1. Details of measures for the well-being of employees and workers.

a. i. % of employees covered

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
		Permanent employees									
Male	391	391	100.00%	391	100.00%	0	0.00%	391	100.00%	0	0.00%
Female	32	32	100.00%	32	100.00%	32	100.00%	0	0.00%	0	0.00%
Total	**423**	**423**	**100.00%**	**423**	**100.00%**	**32**	**7.56%**	**391**	**92.44%**	**0**	**0.00%**
Other than Permanent employees											
Male	411	0	0	0	0	0	0	0	0	0	0
Female	8	0	0	0	0	0	0	0	0	0	0
Total	**419**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Other than Permanent employees, there are employees that are contracted via third party and the responsibility related to the information shared above lies with the contractor. The Company ensures that the contractors meet the statutory requirements like Provident Fund, Employees' State Insurance (ESI), Workman's Compensation and Welfare Contribution.

b. i. % of workers covered

Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
		Permanent employees									
Male	553	553	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	11	11	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	**564**	**564**	**100.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent workers											
Male	252	0	0	0	0.00%	0	0.00%	0	0	0	0.00%
Female	140	0	0	0	0.00%	0	0.00%	0	0	0	0.00%
Total	**392**	**0**	**0**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0**	**0**	**0.00%**

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

	FY 2025-26 (in INR Crore)	FY 2024-25 (in INR Crore)
i. Cost incurred on wellbeing measures (well-being measures means well-being of employees and workers (including male, female, permanent and other than permanent employees and workers)	2.64	2.82
ii. Total revenue of the company	882.17	792.95
iii. Cost incurred on wellbeing measures as a % of total revenue of the company	0.30%	0.36%

2. Details of retirement benefits.

	FY 2025-26			FY 2024-25		
Benefits	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	-	36%	-	100%	100%	Yes

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 Corporate office of the Company is accessible to all its employees including persons with disabilities in alignment with the Rights of Persons with Disabilities Act, 2016. The Company strives to provide necessary facilities and reasonable accommodations wherever possible,requiredwhile continuing to take progressive steps to enhance accessibility and foster a more inclusive workplace across all its locations.

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

The Company is committed to providing equal opportunity and fostering an inclusive workplace in line with the principles of the Rights of Persons with Disabilities Act, 2016. The Company's Human Rights Policy and Code of Conduct incorporate provisions relating to non-discrimination, fair treatment, and equal opportunity for all employees, including persons with disabilities. These frameworks ensure that employment decisions are based on merit, capability, and performance, and explicitly prohibit discrimination on the basis of disability or any other protected characteristic. The Company continues to align its practices with applicable regulatory requirements and guidance, including those outlined in ICAI guidance on BRSR disclosures.

Code of Conduct is available at:

https://www.sundropbrands.com/code-of-conduct.aspx

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention Rate**	**Return to work rate**	**Retention Rate**
Male	94%	94%	89%	89%
Female	100%	100%	0%	0%
Total	**95%**	**95%**	**89%**	**89%**

6. Mechanism to receive and redress grievances

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

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

	Is mechanism available?	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Workers can raise their grievances through multiple channels, including email, in-person discussions with their immediate managers, skip level managers, or by approaching the HR team. In addition, a Works Committee is in place to address concerns of permanent workers and meets on a monthly basis to review and resolve issues.
Other than Permanent workers	Yes	Non-permanent workers at the Company's plants are engaged through third-party contractors, and their primary grievance redressal mechanism is managed by these contractors. However, they may also escalate concerns to their respective managers or unit heads at the plant level, if required. The Company ensures that all applicable norms and regulations are adhered to across its plant operations.
Permanent Employees	Yes	The Company has established a structured grievance redressal mechanism, supported by a formal Grievance Redressal Policy and Ethics Committee, which enables employees to raise concerns through multiple channels, including email, direct reporting to managers, and in-person interactions. Designated personnel are responsible for addressing complaints in a timely and fair manner, ensuring transparency and effective resolution. In addition, a Whistle Blower Policy is in place to provide an independent and secure channel for reporting concerns, ensuring confidentiality and protection against any form of retaliation.
Other than Permanent Employees	Yes	Non-permanent employees at the Company are primarily engaged through third-party contractors, and their formal grievance redressal mechanism is managed by the respective contractors. However, such employees also have access to internal channels and may reach out to their Managers or Unit Heads at the respective office or plant for support in addressing their concerns. The Company ensures that all applicable norms and regulations related to workplace practices are adhered to, thereby promoting a fair and compliant working environment for all categories of employees.

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

i. Total Permanent Employees

	FY 2025-26			FY 2024-25		
Category	Total Employees (A)	No. of employees who are part of association(s) or Union (B)	% (B / A)	Total Employees (C)	No. of employees who are part of association(s) or Union (D)	% (D / C)
Male	391	0	0	398	0	0
Female	32	0	0	25	0	0
Total	**423**	**0**	**0**	**423**	**0**	**0**

ii. Total Permanent Workers

	FY 2025-26			FY 2024-25		
Category	*Total Employees (A)	No. of employees who are part of association(s) or Union (B)	% (B / A)	Total Employees (C)	No. of employees who are part of association(s) or Union (D)	% (D / C)
Male	553	0	0	143	0	0
Female	11	0	0	1	0	0
Total	**564**	**0**	**0**	**144**	**0**	**0**

*With effect from January'26; approx. 400+ employees were absorbed by the Company from its subsidiary company (Sundrop Foods India Private Limited); as part of strategic management decision.

8. Details of training given to employees and workers.

i. Employees - FY 2025-26

		On Health and safety measures		On Skill upgradation	
Category	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
Male	391	391	100%	292	74.68%
Female	32	32	100%	16	50.00%
Total	**423**	**423**	**100%**	**308**	**72.81%**

ii. Employees - FY 2024-25

		On Health and safety measures		On Skill upgradation	
Category	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
Male	398	398	100%	244	61.30%
Female	25	25	100%	6	24.00%
Total	**423**	**423**	**100%**	**250**	**59.10%**

iii. Workers - FY 2025-26

		On Health and safety measures		On Skill upgradation	
Category	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
Male	553	553	100%	112	20.25%
Female	11	11	100%	11	100%
Total	**564**	**564**	**100%**	**123**	**20.39%**

iv. Workers - FY 2024-25

		On Health and safety measures		On Skill upgradation	
Category	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)
Male	143	143	100%	42	30%
Female	1	1	100%	1	100%
Total	**144**	**144**	**100%**	**43**	**30%**

9. Details of performance and career development reviews of employees

i. Employees

	FY 2025-26			FY 2024-25		
Category	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Male	391	365	93.35%	398	398	100%
Female	32	30	93.75%	25	25	100%
Total	**423**	**395**	**93.80%**	**423**	**423**	**100%**

ii. Workers

	FY 2025-26			FY 2024-25		
Category	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E/D)
Male	553	131	23.69%	143	143	100%
Female	11	0	0	1	1	100%
Total	**564**	**131**	**23.23%**	**144**	**144**	**100%**

10. Health and safety management system.

i. Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage of such system?

Yes, the Company has implemented a structured Occupational Health and Safety (OHS) Management System across its operations, supported by a comprehensive Safety Policy applicable to all its manufacturing locations. The system covers employees, contractors, and visitors, with a strong emphasis on proactive risk identification, effectivemitigation, and continuous improvement.

Each plant has designated safety personnel responsible for ensuring compliance with and adherence to safety protocols, regular monitoring, and prevention of incidents. The Company undertakes periodic risk assessments, safety audits, and compliance reviews to strengthen its overall safety performance.

To build a robustsafety culture, the Company regularly conducts training programs, awareness initiatives, and safety campaigns such as Safety Week, encouraging active employee participation and reinforcing safe work practices.

ii. **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 a structured EHS Risk Management framework to systematically identify work-related hazards and assess risks across routine and non-routine operations. This includes the adoption of Hazard Identification and Risk Assessment (HIRA) processes across all facilities, with active participation from employees and workers.

Key practices such as permit to work systems, near-miss reporting, and periodic safety audits (conducted on a half-yearly basis) enable continuous monitoring and effective risk mitigation. Additionally, initiatives like 'spot a hazard' exercises and safety awareness programs further promote proactive hazard identification at the workplace and mitigation of potential risks.

The Company ensures that risks are regularly evaluated and addressed through a combination of structured assessments, employee engagement, and continuous improvement practices, thereby enhancing overall workplace safety.

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

Yes, the Company has established formal mechanisms that enable workers to report work-related hazards and take immediate action to safeguard themselves. Workers are empowered to raise safety concerns through designated reporting channels, including direct reporting to supervisors and safety personnel, without fear of reprisal.

The Company follows a "Stop Work Authority" approach, allowing employees and workers to discontinue any activity they perceive as unsafe until appropriate controls are implemented. Hazard reporting is further supported through structured systems such as near-miss reporting and digital/manual reporting channels, ensuring timely identification and resolution.

Regular training and awareness programs equip workers with the knowledge to identify risks, respond appropriately, and follow safe work practices. Reported hazards are systematically addressed through corrective and preventive action mechanisms, with continuous monitoring to prevent recurrence.

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

Yes, the employees, permanent workers and their family members have access to non-occupational medical and healthcare services.

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

	FY 2025-26		FY 2024-25	
Safety Incident/Number	Employees	Workers	Employees	Workers
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0	0	0	0.2341
Total recordable work-related injuries	0	0	1	8
No. of fatalities	0	0	0	0
High consequence work related injury or ill-health (excluding fatalities)	0	0	0	0

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

The Company is committed to maintaining a safe and healthy workplace through a structured Health and Safety framework. The Company has established standard operating procedures and controls to proactively identify and mitigate workplace risks.

Regular safety trainings, awareness sessions, and mock drills are conducted to ensure preparedness for emergency situations. Periodic internal audits are undertaken to assess compliance, and necessary corrective actions are implemented based on findings.

The Company also promotes a strong safety culture by encouraging employee participation and continuous improvement initiatives, ensuring that safety is embedded across all operations.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	**Pending resolution at the end**	**Remarks**	**Filed during the year**	**Pending resolution at the end**	**Remarks**
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year:

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

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

No significant risks were identified from the assessment undertaken. The Company follows a structured approach to identifying, categorizing (minor, major and critical) and addressing safety and working conditions-related incidents and risks— designed for different job profiles (at office and manufacturing facilities). Major and Critical incidents, if any, are promptly investigated to determine root causes, and appropriate corrective and preventive actions are implemented to avoid recurrence.

Based on periodic health and safety assessments and internal audits, potential risks and gaps are identified and addressed through measures such as strengthening safety controls, revising procedures, conducting targeted trainings, and enhancing monitoring mechanisms. The implementation of these actions is regularly reviewed to ensure effectiveness and continuous improvement in workplace safety standards.

Leadership Indicators

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

Employees	No
Workers	No

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

As of now the Company has not taken any formal measures in this regard.

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

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

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?

The Company supports employees during career transitions through structured HR processes, including guidance at the time of separation and necessary documentation support. Where applicable, employees are provided with advisory support and facilitation to ensure a smooth transition. The Company continues to strengthen its approach towards enhancing employee support during such transitions.

5. **Details on assessment of value chain partners.**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0%
Working conditions	0%

Note: The Company does not have any formal supplier assessment program as of now, though the Company is in process of adopting a supplier assessment program in subsequent years.

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.**

The Company adopts a proactive approach to monitoring and addressing health and safety risks across its value chain. Based on periodic assessments, audits, and interactions with value chain partners, any identified gaps or concerns are addressed through appropriate corrective actions.

These actions may include reinforcing compliance requirements, revising contractual clauses, conducting awareness and training sessions, and engaging with partners to improve their health and safety practices. The Company also undertakes continuous follow-ups to ensure timely closure of identified issues and promotes adherence to its standards through its supplier engagement framework.

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.**

The Company follows a structured approach to identifying key stakeholder groups based on the nature of its operations, business impact, and stakeholder influence on decision-making. Stakeholders are mapped considering factors such as their level of engagement, dependency on the Company, and potential to affect business outcomes. Key stakeholder groups typically include customers, employees, suppliers, investors, regulators, and local communities. The identification process is driven by internal assessments and functional inputs, and is reviewed periodically to ensure alignment with evolving business priorities and stakeholder expectations.

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

Stakeholders Group	Whether identified as Vulnerable & Marginalised Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholder and Investor	No	Emails, Newspaper, Advertisement, Website and Notice Board.	Quarterly, Annually and Need Basis.	• Business performance • Regulatory procedures & compliance • General updates
Customer	No	Email, Website, and Customer care service	Need-basis	• Quality • Feedback
Government and Regulators	No	Policy Intervention, Advocacy.	Need-basis	• Taxation • Promotions • Best practices
Employees	No	Email, Notice Board and Intranet.	Annually, Need Basis and Ongoing.	• Learning and development • Well-being • Grievance redressal • Growth opportunities
Value Chain partners	No	Email, Website and Vendor Meetings.	Need-basis	• Quality • Local procurement
Community	No	Community Meetings, Focused Group Discussion and Grievance Redressal	Regularly and on need basis.	• Grievances • Feedback • Development Program • Capacity building

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 engages with its stakeholders on key economic, environmental, and social matters through a range of channels including meetings, surveys, operational interactions, and periodic reviews conducted by the relevant functions.The responsibility for stakeholder management is primarily assigned to respective department(s), including Human Resources, Sustainability, Operations, and Investor Relations, based on the nature of the engagement. Key insights and feedback gathered through these interactions are consolidated and presented to the senior management and the Board, as appropriate, through structured reporting mechanisms, enabling informed decision-making and effective oversight.

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

Yes, the Company leverages stakeholder consultation as a key input for identifying and managing material environmental and social issues. Feedback is gathered through various engagement channels including interactions with employees, customers, suppliers, and other key stakeholders.

The inputs received are evaluated by relevant functions and are considered while shaping internal policies, operational practices, and improvement initiatives. This approach enables the Company to align its strategies with stakeholder expectations and continuously strengthen its environmental and social performance.

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

The Company engages with vulnerable and marginalised stakeholders through regular interactions and feedback mechanisms. Key concerns related to safety, working conditions, and livelihoods are addressed through strengthened safety practices, adherence to labour standards, and local sourcing initiatives. The Company incorporates such feedback into its operations to ensure inclusive and responsible business practices.

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**

i. Employees

	FY 2025-26			FY 2024-25		
Category	Total (A)	No. of employees covered (B)	% (B / A)	Total (A)	No. of employees covered (B)	% (B / A)
Permanent	423	385	91.02%	423	423	100%
Other than permanent	419	334	79.71%	622	0	0%
Total Employees	**842**	**719**	**85.40%**	**1045**	**423**	**40.48%**

ii. Workers

	FY 2025-26			FY 2024-25		
Category	Total (A)	No. of employees covered (B)	% (B / A)	Total (A)	No. of employees covered (B)	% (B / A)
Permanent	564	154	27.30%	144	144	100%
Other than permanent	392	200	51.02%	291	0	0%
Total Workers	**956**	**354**	**37.03%**	**435**	**144**	**33.10%**

2. Details of minimum wages paid to employees and workers

i. Employees - FY 2025-26

		Equal to Minimum Wage		More than Minimum Wage	
Location	Total (A)	No. (B)	% (B / A)	No. (C)	% (C/A)
Total Permanent	**423**	**0**	**0**	**423**	**100%**
Permanent Male	391	0	0	391	100%
Permanent Female	32	0	0	32	100%
Total Other than Permanent	**419**	**0**	**0**	**419**	**100%**
Other than Permanent Male	411	0	0	411	100%
Other than Permanent Female	8	0	0	8	100%

ii. Employees - FY 2024-25

		Equal to Minimum Wage		More than Minimum Wage	
Location	Total (A)	No. (B)	% (B / A)	No. (C)	% (C/A)
Total Permanent	**423**	**0**	**0**	**423**	**100%**
Permanent Male	398	0	0	398	100%
Permanent Female	25	0	0	25	100%
Total Other than Permanent	**622**	**0**	**0**	**622**	**100%**
Other than Permanent Male	530	0	0	530	100%
Other than Permanent Female	92	0	0	92	100%

iii. Workers - FY 2025-26

		Equal to Minimum Wage		More than Minimum Wage	
Location	Total (A)	No. (B)	% (B / A)	No. (C)	% (C/A)
Total Permanent	**564**	**0**	**0**	**564**	**100%**
Permanent Male	553	0	0	553	100%
Permanent Female	11	0	0	11	100%
Total Other than Permanent	**392**	**392**	**100%**	**0**	**0**
Other than Permanent Male	252	252	100%	0	0
Other than Permanent Female	140	140	100%	0	0

iv. Workers - FY 2024-25

		Equal to Minimum Wage		More than Minimum Wage	
Location	Total (A)	No. (B)	% (B / A)	No. (C)	% (C/A)
Total Permanent	**144**	**0**	**0**	**144**	**100%**
Permanent Male	143	0	0	143	100%
Permanent Female	1	0	0	1	100%
Total Other than Permanent	**291**	**291**	**100%**	**0**	**0**
Other than Permanent Male	233	233	100%	0	0
Other than Permanent Female	58	58	100%	0	0

3. Details of remuneration/salary/wages

i. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages (in INR)	Number	Median remuneration/ salary/ wages (in INR)
Board of Directors (BoD)	10	15,00,000	1	15,00,000
Key Managerial Personnel	3	2,14,00,025	1	46,96,515
Employees other than BoD and KMP	388	7,04,995	31	10,41,408
Workers	533	3,06,956	11	2,96,098

Note : With effect from January'26; approx. 400+ employees were absorbed by the Company from its subsidiary company (Sundrop Foods India Private Limited); as part of strategic management decision. Accordingly, for the purposes of the BRSR, the Company has reported the average employee count who were on Company's payroll for the majority of the financial year.

ii. Gross wages paid to females

	FY 2025-26	FY 2024-25
Gross wages paid to females	35,13,856	24,14,140
Total Wages	4,86,20,496	3,84,88,064
Gross wages paid to females as % of total wages	7.23%	6.27%

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, the Company has designated functions responsible for addressing human rights-related concerns, with primary oversight vested in the Human Resources function and senior management. These functions are supported by established mechanisms such as the grievance redressal system and the Internal Complaint Committee, which address concerns related to workplace practices and human rights.This structured approach ensures that any human rights-related issues are promptly identified, appropriately addressed, and resolved in a fair, timely and appropriate manner.

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

The Company has established a structured grievance redressal mechanism to address concerns related to human rights, supported by formal policies and defined reporting channels. Employees can raise concerns through multiple avenues, including email, reporting to managers, and direct interaction with the HR team.

In addition, the Whistle Blower mechanism provides an independent and confidential channel for reporting sensitive concerns. All grievances are reviewed, investigated, and resolved in a timely manner, ensuring confidentiality, fairness, and protection against retaliation.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child Labour	0	0	None	0	0	None
Forced Labour/ Involuntary Labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights related issues	0	0	None	0	0	None

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

	FY 2025-26	FY 2024-25
i) Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	NIL	NIL
ii) Complaints on POSH as a % of female employees/workers	NIL	NIL
iii) Complaint on POSH upheld	NIL	NIL

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

The Company has established mechanisms to ensure that individuals raising concerns related to discrimination or harassment are protected from any adverse consequences. Policies such as the Whistle Blower Policy and the framework governed by the Ethics Committee & the Internal Complaints Committee (ICC) provide for confidentiality, non-retaliation, and fair treatment throughout the grievance process.

All complaints are handled with due sensitivity, and strict measures are in place to prevent victimisation or retaliation against the complainant, thereby fostering a safe and supportive environment for reporting concerns.

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

Yes. The Company integrates human rights principles into its business agreements and contracts through relevant clauses aligned with applicable laws and its internal policies. These provisions cover areas such as fair labour practices, prohibition of child and forced labour, non-discrimination, and safe working conditions. The Company expects its partners to adhere to these standards and promotes compliance across its value chain.

10. **Assessment for the year**

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

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

Based on the assessments conducted across all plants and offices, the Company has not identified any significant risks or non-compliances relating to sexual harassment, workplace discrimination, child labour, forced/involuntary labour, or wages.

The Company continues to maintain robust policies, monitoring mechanisms, and regular awareness initiatives to ensure adherence to these standards. Any minor observations, if identified, are addressed through timely corrective actions, reinforced controls, and continuous improvement measures.

Leadership Indicators

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

During the reporting period, no instances were identified that required modification or introduction of business processes as a result of human rights grievances or complaints. However, the Company continues to review its practices and strengthen existing mechanisms to ensure effective prevention and timely resolution of any such concerns.

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

The Company undertakes human rights due diligence as part of its overall risk management and compliance framework. The scope covers its own operations as well as key value chain partners, with focus areas including fair labour practices, prohibition of child and forced labour, non-discrimination, safe working conditions, and wages.

The coverage includes periodic assessments, internal audits, and review of compliance with applicable laws and Company policies. The Company also extends its expectations to suppliers through contractual obligations and engagement mechanisms, ensuring alignment with its human rights standards across the value chain.

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

Yes, the Company ensures that its offices and premises are accessible to differently abled visitors, in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Accessibility is facilitated through the infrastructure and common facilities provided at the building level, along with efforts to create an inclusive and welcoming environment.

4. **Details on assessment of value chain partners**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company has recently adopted a formal ESG assessment programme (as indicated in Principle 3) for its value-chain partners and will disclose on this metric in the following reporting cycle
Discrimination at workplace	-
Child Labour	-
Forced Labour/Involuntary Labour	-
Wages	-

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

NIL

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

NOTE:- The Company captures environmental data through a structured, plant-level digital dashboard organised across nineteen parameter-specific modules covering Scope 1 emissions (stationary fuels, mobile sources, refrigerants), Scope 2 grid electricity, biogenic emissions, renewable energy generation, air quality, water withdrawal and discharge, and hazardous and non-hazardous waste. Each module is assigned a named Data Provider responsible for monthly entry of consumption quantities, equipment references drawn from a controlled Equipment Master register, and evidence linkage. All energy conversions and GHG calculations are based on published emission factors — DEFRA 2025, CEA India grid factor, IPCC 2019, and India's BUR-4 — eliminating manual computation risk.

Every data entry requires the Data Provider to record supporting evidence — stored in a designated folder with a standard naming convention that enables direct traceability from any reported figure back to its source document. Monthly closure requires sign-off by the Data Reviewer, and the final annual dataset is approved by the plant head before BRSR compilation. Beyond its own operations, the Company extends environmental accountability into its supply chain through a structured annual ESG declaration framework, under which suppliers — categorised as MSME suppliers, non-MSME suppliers, service providers, and labour contractors — declare their environmental practices, GHG awareness, and audit readiness, supporting the Company's value chain disclosures under BRSR

Essential Indicators

1. i. Details of total energy consumption and energy intensity

Parameter (in GJ)	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	420.30	293.357
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	420.30	293.357
From non-renewable sources		
Total electricity consumption (D)	32854.82	37471.826
Total fuel consumption (E)	51622.09	90228.1214
Energy consumption through other sources (F)	-	-
Total energy consumption (D+E+F)	84476.91	127699.9474
Total energy consumption (A+B+C+D+E+F)	84897.21	127993.3044
Energy intensity per rupee of turnover (Total energy consumption/revenue from operations (per rupee of turnover)	0.00001	0.000017
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption / Revenue from operations adjusted for PPP)	0.00021	0.00034
Energy intensity in terms of physical Output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assurance has been done for data verification

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?

NA

3. (i) Provide details of the following disclosures related to water (Water withdrawal by source (in kilolitres))

Parameter	FY 2025-26	FY 2024-25
Surface water (A)	0	0
Groundwater (B)	14066.03	14267
Third party water (C)	4296	28378
Seawater / desalinated water (D)	0	0
Others (E)	13091	0
Total volume of water withdrawal (in kilolitres) (A + B + C + D + E)	31453.03	42645
Total volume of water consumption (in kilolitres)	19106.88	42645
Water intensity per rupee of turnover (Total water consumption /) Revenue from operations	0.00000216	0.0000053888
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000043	0.00000561
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No independent assurance has been done for data verification

4. (i) Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	21199.28
No treatment	0	13188.48
With treatment – please specify level of treatment	0	8010.8
(ii) To Groundwater	0	4172.40
No treatment	0	3282.4
With treatment – please specify level of treatment	0	890
(iii) To Seawater	0	1900
No treatment	0	0
With treatment – please specify level of treatment	0	1900
(iv) Sent to third-parties	3084	1740
No treatment	2268	1740
With treatment – please specify level of treatment	816	0
(v) Others	9262.15	6300
No treatment	2484.15	6300
With treatment – please specify level of treatment	6778	0
Total water discharged (in kilolitres)	12346.15	35311.68

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

No independent assurance has been done for data verification

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

Yes, one of the manufacturing units of the Company at Chittoor has implemented mechanism for Zero Liquid Discharge. The treated wastewater from the effluent treatment plant is utilized for landscaping purposes.

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

Parameter	Units	FY 2025-26	FY 2024-25
NOx	MT	3.8949	The Company was in the process of assessing this data in the subsequent year.
SOx	MT	5.5208	-
Particulate matter (PM)	MT	3.636	-
Persistent organic pollutants (POP)	MT	NA	-
Volatile organic compounds (VOC)	MT	NA	-
Hazardous air Pollutants (HAP)	MT	NA	-

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

No independent assurance has been done for data verification

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

Parameter	Units	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	4903.01	2969
Total scope 2 emissions (Break-up of the GHG into CO_2, CH_4, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	6534.457	8847
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent/INR	0.000001296	0.0000014931
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent Int. US$/ INR	0.000026	0.000031
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity	-	-	-

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

No independent assurance has been done for data verification

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

The Company has undertaken initiatives on clean technology, energy efficiency, and renewable energy. Some of the initiatives are highlighted below:

i. Reduction on dependency on diesel, furnace oil with a focus to shift to clean fuel.

ii. Energy efficiency initiatives include- implementing energy efficient lighting fixtures, retrofitting high efficiency motors and installation of variable frequency drives at all manufacturing units.

iii. Opportunities in the field of renewable energy source are being implemented such as rooftop solar etc.

iv. Continuous improvement in energy efficiency

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2187	2009
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste (G)	-	-
Other non-hazardous waste generated (H)	-	-
Total (A + B + C + D + E + F + G + H)	2187	2009
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000025	0.00000025
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000005	0.000005
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The variation in figures for FY 2025–26 is attributable to the inclusion of manufacturing waste data, which was not considered in the previous reporting period.

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

Category of waste	FY 2025-26	FY 2024-25
Recycled	1038	768
Re-used	0	0
Other recovery operations	0	0
Total	1038	768

Note: The variation in figures for FY 2025–26 is attributable to the inclusion of manufacturing waste data, which was not considered in the previous reporting period.

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

Category of waste	FY 2025-26	FY 2024-25
Incineration	1149	1241
Landfilling	0	0
Other disposal operations	0	0
Total	1149	1241

Note: The variation in figures for FY 2025–26 is attributable to the inclusion of manufacturing waste data, which was not considered in the previous reporting period.

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

No independent assurance has been done for data verification.

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 adopts responsible waste management practices in line with the Plastic Waste Management Rules, 2016 and EPR requirements. Post-consumer plastic packaging waste is collected and processed in accordance with CPCB guidelines. Waste generated across operations is segregated and managed through appropriate disposal and recycling channels, ensuring compliance with regulatory norms and permissible limits. The Company also focuses on minimizing the use of hazardous and toxic chemicals in its processes, with necessary controls in place to ensure safe handling and reduce environmental impact.

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.**

The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?	if no, the reasons thereof and corrective action taken, if any.
NA			

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

Name and Brief of the project	EIA Notification no	Date	Whether conducted by independent external agency?	Results communicated in public domain?	Relevant web link
The Company has not done any environmental impact assessment in FY 2025-26					

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. If not, provide details of all such non-compliances**

The Company is in compliance with all the environmental regulations of the country. There have been no incidents of non-compliance related to the environment in FY 2025-26

Specify the law / regulation / guidelines which was not complied with	Provide details of non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA			

Leadership Indicators

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Ground water	12,015	-
(iii) Third party water	4,296	-
(iv) Seawater/desalinated water	-	-
(v) Others	0	-
Total volume of water withdrawal (in kilolitres)	16311.09	-
Total volume of water consumption (in kilolitres)	12271.09	-
Water intensity per rupee of turnover (Water consumed/turnover in rupees)	13.91 KL/₹ Crore	-
Water discharge by destination and level of treatment (in kilolitres)	4040	-
(i) Into surface water		
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater	956	
- No treatment	956	-
- With treatment	-	-
(iv) Sent to third-parties	3084	
- No treatment	2268	-
- With treatment (Secondary treatment)	816	-
(v) Other		
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	4040	-

Location	Water Withdrawal	Water Consumption	Water Discharge
Unnao, Uttar Pradesh	2400	948	1452
Priyanka Plant, Telangana	7262.09	6942.09	320
Kothur, Telangana	4296	20282	2268
Kashipur, Uttarakhand	2353	353	0
Total	16,311.09	12,271.09	4040

2. Please provide details of total Scope 3 emissions & its intensity.

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	The Company has not done any assessment of this data.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			

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

NA

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.

Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
The Company has not taken any such initiative			

5. Does the entity have a business continuity and disaster management plan?

The Company takes a structured and proactive approach to risk management through its Risk Management Policy Framework, which systematically identifies and addresses internal and external risks across all key business functions, including front-end and back-end operations, R&D, Finance and IT. Guided by the Risk Management Committee, the framework encompasses financial, operational, sectoral, sustainability, informational, cyber security, disaster recovery, and strategic risks, among others.

At its core, the framework is designed to limit adverse impacts on business objectives by establishing clear procedures for risk quantification, categorisation, and mitigation, alongside Critical Risk Control and Monitoring and Business Continuity Planning. The core management team engages in periodic deliberations on Business Continuity Plans, drawing on business impact analyses to pinpoint critical functions and essential resources.

The Company also upholds a well-defined Emergency Preparedness and Response Plan (EPRP) to manage scenarios involving accidents, health emergencies, and environmental impacts, with procedures subject to regular review and revision. The corporate office of the Company operates from a LEED Platinum certified leased facility, where disaster preparedness commitments are embedded within the terms of the lease agreement with the lessor.

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?

There has been no significant adverse impact to the environment, arising from the value chain of the entity. No formal measures have been taken by the Company in this regard.

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

No such assessment has been done.

8. Green Credit

a. How many green credits have been generated or procured by the entity in this financial year:

	T CO2e	Units
Green credits procured	0	TCO2e
Green credits generated	0	TCO2e
Total	0	TCO2e

b. How many green credits have been generated or procured by the top ten value chain partners in this financial year:

	T CO2e	Units
Green credits procured	-	TCO2e
Green credits generated	-	TCO2e
Total	-	TCO2e

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

Essential Indicators

1. Trade and industry chambers / associations

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

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations
1	Federation of Indian Chamber of Commerce and Industry	National
2	Confederation of Indian Industry	National
3	Indian Beauty & Hygiene Association	National

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

Name of authority	Brief of the case	Corrective action taken
NA		

LEADERSHIP INDICATORS

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

Public policy advocated	Method resorted for such advocacy	Frequency of Review by Board	Whether information available in public domain?	Web Link, if available
The Company does not engage in direct public advocacy.				

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
NA					

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

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAF)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
The Company does not have any ongoing projects that require Rehabilitation and Resettlement					

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

The Company has established mechanisms to receive and address grievances from the community through designated communication channels and local engagement by plant and site-level teams. Community members can raise concerns through direct interactions, written communication, or by approaching designated representatives at the respective locations.

All concerns are reviewed and addressed in a timely manner by the relevant teams, with appropriate corrective actions taken wherever required. The Company remains committed to maintaining transparent communication and fostering positive relationships with the communities in which it operates.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	25.00%	24.00%
Sourced directly from within the district and neighbouring districts	40.00%	41.60%

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**

	2025-26	2024-25
Rural	160	184
Semi-urban	44	41
Urban	195	194
Metropolitan	588	153

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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

State	Aspirational District	Amount spent (in INR)
Not Applicable	Not Applicable	Not Applicable

3. **Preferential procurement policy.**

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

No, the Company does not have any such Policy

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

The Company does not procure from suppliers comprising marginalised/ vulnerable groups.

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

NIL

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

Intellectual Property based on traditional knowledge	Owned/ Acquired	Benefit shared	Basis of calculating benefit share
Not Applicable			

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

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

6. Details of beneficiaries of CSR Projects.

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	The Company has transferred the required CSR amount of INR 24,12,000/- to the Prime Minister's National Relief Fund in the month of March 2026 which is in line with regulatory requirements towards its CSR commitments.	Not Applicable

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

Essential Indicators

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

The Company has established a structured mechanism to receive and respond to consumer complaints and feedback through multiple channels, including customer care helplines, email, and other communication platforms.

All complaints are systematically recorded, tracked, and reviewed by the concerned teams to ensure timely and effective resolution. Feedback received from consumers is also analyzed to identify improvement areas and enhance product quality and service delivery, thereby strengthening overall consumer satisfaction.

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

	Percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints in respect of the following

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	None	0	0	None
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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

   Yes, the Company has established a framework to address cyber security and data privacy risks, which is guided by its Code of Conduct and internal policies. The framework outlines expectations for responsible handling of data, protection of information assets, and adherence to applicable regulations.

   The policy is available at: https://www.sundropbrands.com/code-of-conduct.aspx

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 cases were raised during the reporting year and hence no corrective actions were taken.

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

a. Number of instances of data breaches along with impact- NIL

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

   There were no instances of data breaches observed during the year ended March 31, 2026.

Leadership Indicators

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

   The Company ensures that comprehensive information on its products is made accessible to consumers through multiple channels. Product packaging is in compliance with the Food Safety and Standards Act, 2006 and the Legal Metrology Act, 2009, and includes key details such as nutritional information, ingredients, usage and handling instructions, batch details, manufacturing/packing date, expiry date/ use by date, MRP, and consumer grievance contact information.

   In addition, detailed information on products and offerings is available on the Company's website: https://www.sundropbrands.com/home.aspx

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

   The Company ensures that consumers are well-informed about the safe and responsible usage of its products through comprehensive product labelling. The packaging includes detailed information such as nutritional values, ingredients, usage instructions, and appropriate handling and storage conditions.

   In addition, the Company also provides relevant product information through its website and other consumer communication channels, enabling informed decision-making and promoting safe consumption practices.

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

   The Company has mechanisms in place to keep consumers informed of any potential disruption or discontinuation related to its products or services, as applicable. Communication is carried out through appropriate channels such as the Company's website, customer care platforms, and direct responses to consumer queries.The Company ensures timely and transparent communication to minimise inconvenience and enable consumers to make informed decisions.

4. **Entity display product information**

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

   Yes, the Company endeavours to provide relevant and transparent product information beyond statutory requirements, wherever feasible. This includes additional details on product usage, storage, and consumer guidance to enhance awareness and enable informed decision-making.

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

   The Company engages with consumers through various feedback mechanisms such as customer care channels, grievance redressal systems, and interactions across distribution and retail networks to understand consumer preferences and address concerns.

   While a formal, structured consumer satisfaction survey may not have been conducted during the reporting period, the Company continuously monitors and evaluates consumer feedback to improve product quality and overall consumer experience.