UTTAM SUGAR MILLS LIMITED

Corporate Office : A-2E, III Floor, CMA Tower, Sector-24, NOIDA-201 301 Uttar Pradesh, India
Telephone : 0120-4525000 E-mail : uttamsugarnoida@uttamsugar.com

August 24, 2026

National Stock Exchange of India Ltd.
Listing Department
"Exchange Plaza", Bandra-Kurla Complex,
Bandra (E), Mumbai – 400 051

Ref. :- Symbol – UTTAMSUGAR

BSE Limited
Listing Department
P.J. Tower,
Dalal Street,
Fort, Mumbai – 400 001

Ref. – Scrip Code – 532729

Sub:-AGM Updates- Business Responsibility and Sustainability Report ("BRSR")

Dear Sirs,

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations"), please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR' of the Company for the Financial Year 2025-26 (forming part of 31st Annual Report).

You are requested to take the same on your records.

Thanking you,

Yours' faithfully,

For Uttam Sugar Mills Limited

Rajesh Garg
Digitally signed by Rajesh Garg
Date: 2026.08.24 17:27:31 +05'30'

(RAJESH GARG)
Company Secretary & Compliance Officer

Encl: As above

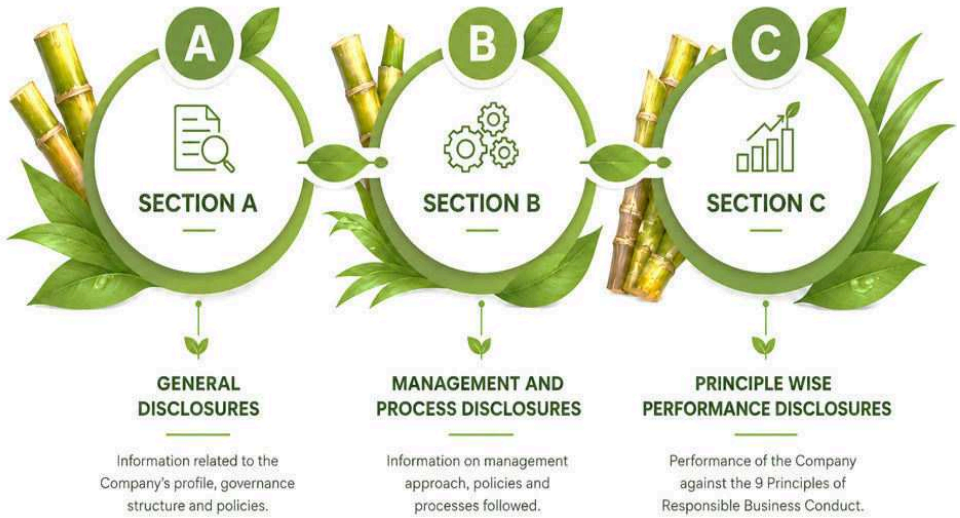
(Annexure VI)

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

For the Financial Year 2025-26

Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("the Listing Regulations"), prescribe that the Top 1000 companies based on market capitalization, are required to have "Business Responsibility and Sustainability Report" as part of their Annual Report. The Company is not falling within the purview of Regulation 34(2)(f) of the SEBI Listing Regulations, however, your Company has formulated a Policy on Business Responsibility ("Policy"), which lays down the broad principles to guide the Company in delivering its various responsibilities to its stakeholders. The Company's Business Responsibility & Sustainability Report describing the initiatives taken by the Company from an environmental, social and governance perspective for the financial year 2025-26 is given hereunder.

Uttam Sugar's Business Responsibility and Sustainability Report (BRSR) is a comprehensive account of its business performance and impacts. The BRSR is in accordance with clause (f) of sub regulation (2) of Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Company's business performance and impacts are disclosed based on the 9 Principles as mentioned in the National Guidelines on Responsible Business Conduct (NGRBC), reflecting Company's commitment towards responsible and sustainable business practices. This report consists of various section and principles which shows Company's commitment towards a responsible social citizen.



THE 9 PRINCIPLES OF RESPONSIBLE BUSINESS CONDUCT

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed entity

1.	**Corporate Identity Number (CIN) of the Company:**	L99999UR1993PLC032518
2.	**Name of the Listed Entity:**	Uttam Sugar Mills Limited
3.	**Year of incorporation**	04-10-1993
4.	**Registered Office address:**	Village Libberheri, Tehsil Roorkee, District Haridwar Uttarakhand-247667
5.	**Corporate Office Address**	A-2E, 3rd Floor, CMA Tower Sector-24 Noida -201301
6.	**E-mail Id:**	investorrelation@uttamsugar.in
7.	**Telephone**	0120-4525000
8.	**Website:**	www.uttamsugar.in
9.	**Financial Year for which reporting is being done:**	2025-26
10.	**Name of the Stock Exchange(s) where shares are Listed**	National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE)
11.	**Paid-up Capital**	₹ 38,13,81,200
12.	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	**Mr. Rajesh Garg** (Company Secretary and Compliance Officer) Tel: 0120 4525000 Email: investorrelation@uttamsugar.in

13.	**Reporting boundary** **Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)**	The disclosures made under this report are on a Standalone basis for Uttam Sugar Mills Limited.
14.	**Name of assurance provider**	Not Applicable
15.	**Type of assurance obtained**	Not Applicable

II. Products/services

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

S. No.	Description of main activity	Description of business activity	% of turnover of the entity (FY'24)
1.	Sugar Production	Manufacturing sugar by processing sugarcane through a highly controlled process	73.92
2.	Power Generation	Generation of Power (Co-generation)	2.72
3.	Distillery and allied products	Manufacturing of Industrial Alcohol	23.36

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

S.No.	Product/Service	NIC Code	% of total turnover contributed
1.	Sugar Production	10721	73.92
2.	Power Generation	35106	2.72
3.	Distillery and allied products	11019	23.36

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	Four plants as detailed below:- **Unit –1 : Libberheri** (Sugar, Co-generation & Distillery) **Unit – 2 : Barkatpur** (Sugar, Co-generation & Distillery) **Unit –3 : Khaikheri** (Sugar & Co-generation) **Unit – 4 : Shermau** (Sugar & Co-generation)	One in Noida	Five
International	Currently, Uttam Sugar Mills Limited does not have international operations.		

19. Markets served by the entity:

(a) Number of Locations

Locations	Number
National (No. of States)	As of March 31, 2026, the Company is selling its products across India in all its states.
International (No. of Countries)	During the year, no Direct export made by the Company.

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

The Contribution of exports as a percentage of the total turnover of the entity is Nil.

(c) A brief on types of customers

At Uttam Sugar Mills Limited, we have a different range of customers across our different product lines.

Sugar – The Company is engaged in manufacturing of sugar including of Sulphur-less Refined Sugar, Double Refined, packed in small packaging, Natural Brown Sugar, Liquid Sugar, Pharma Sugar, Icing Sugar, Sachet Sugar, Cubes, Candy etc. Our sugar which being produced are regularly matched with NSI standard and norms. Similarly, we are complying and following up all the rules and regulations of FSSAI and our sugar being packed in very hygienic conditions with complying of packaging rules.

Co-gen – Company is having the facility of Bagasse based Co-generation of Power which is a great alternative to Fossil Fuels and reduces the gas emission to safeguard the environment. The Power generation based on Bagasse is a renewal source of Energy. The said power is used for captive consumption as well as surplus power is being exported to Uttar Pradesh Power Corporation Ltd (UPPCL) and Uttarakhand Power Corporation Limited under the Power Purchase Agreement with them.

Ethanol – Molasses is generated as by-product during the manufacturing of Sugar. It is the raw material for manufacture of Industrial Alcohol and Ethanol besides syrup is also being used for manufacturing of Industrial Alcohol. The production of Alcohol and Ethanol is being done at Distillery where the company has ensured Zero Liquid Discharge (ZLD) by the latest process of concentration of Spent Wash through Multi Effect Evaporators and incineration of concentrated Spent Wash through Slop Fired Boilers. Ethanol being supplied to Pubic Oil Marketing Companies for blending with Petrol under the Ethanol Blending Programme (EBP) of Central Government of India. Ethanol is ECO Friendly fuel and helps to save foreign exchange also by reducing import of crude oil.

Liquid Carbon Dioxide and Potash – During the distillery operations, we produced the CO_2 and Potash from the Ash of Incineration Boiler and same being sold.

IV. Employees

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

(a) Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1.	Permanent (D)	504	492	97.62%	12	2.38%
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total employees (D + E)**	504	492	97.62%	12	2.38%
	WORKERS					
4.	Permanent (F)	302	302	100.00%	0	0
5.	Other than Permanent (G)	2390	2390	99.96%	1	0.04
6.	**Total Workers (F + G)**	2693	2693	100.00%	1	0.04

(b) Differently abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	We do not have any differently abled employee.				
2.	Other than Permanent (E)					
3.	**Total Employees (D + E)**					
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	We do not have any differently abled worker.				
5.	Other than Permanent (G)					
6.	**Total Workers (F + G)**					

21. Participation/Inclusion/Representation of women

Employees and Workers (including differently abled):

Particulars	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	0	0%

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.53%	0.13%	6.66%	7.91%	0.26%	8.17%	8.15%	0	8.15%
Permanent Workers	4.54%	0	4.54%	8.02%	0	8.02%	5.82%	0	5.82%

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

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

S.No.	Name of the holding /subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated in column A participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Uttam Distilleries Limited	Subsidiary	83.73%*	No

*As on 31.03.2026

VI. CSR Details

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

Yes, Corporate Social Responsibility is applicable on our Company. As a Responsible corporate, Company is committed to contribute towards Corporate Social Responsibility. The Company has taken various steps to meet society's expectations and welfare of the people. The company implemented the social activities in the neighboring villages of Company's factories/other areas for the welfare of the general public living therein.

(ii) Turnover – ₹21,10,25.82 Lakhs

(iii) Net worth – ₹86,412.69 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from Whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	(If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Current Financial Year)		
			Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, we do have a redressal mechanism in place for the communities that allow communities to complain about their grievance.	https://www.uttamsugar.in/grievance.php	No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		
Investors (other than shareholder)	Yes, the Company has an effective investor redressal mechanism. Investors with concerns can contact Mr. Rajesh Garg (Company Secretary and Compliance Officer) Tel: 0120 – 4525000 Email: investorrelation@uttamsugar.in	https://www.uttamsugar.in/grievance.php	No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		
Shareholders	Yes, concerned shareholders can contact Mr. Rajesh Garg (Company Secretary and Compliance Officer) at Tel: 0120 – 4525000 Email: investorrelation@uttamsugar.in Or Shareholders may also contact M/s. MUFG Intime India Private Limited (Registrar & Share Transfer Agents – RTA) at Tel. :- 011-4941 1000 Email: delhi@in.mpms.mufg.com.	https://www.uttamsugar.in/grievance.php	No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		
Employees and Workers	Yes, the Company has in place an effective Whistleblower policy that covers all its employees and directors, providing them with a channel to raise their concerns. The policy's primary goal is to provide necessary safeguards to protect the interest of all the employees and its workers.	https://www.uttamsugar.in/adminpanel/product_image/fa759408dc-42019cc63c-579cb76cdad-4Whistle%20Blower%20and%20Vigil%20Mechanism.pdf	No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		
Customers	Yes, the Company has a grievance redressal mechanism in place for all of its customers. Customers can communicate their grievance to the Company.		No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		
Value Chain Partners	Yes, the Company has a grievance redressal mechanism in place for all of its value chain partners.		No complaints were received in financial year 2025-26.			No complaints were received in financial year 2024-25.		

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Raw Material Sourcing	Risk	Sugar industry is an agro based industry and its main raw material is sugarcane. In any year, if there is a shortfall in sugarcane production on account of adverse climatic conditions, the amount of sugar produced by the sugar mills is affected adversely. Apart from climatic conditions, the sugar cane crop may also be impacted by the occurrence of crop disease. Proper water management through irrigation during the formative stage of the cane is critical to the sucrose content and overall quality of the cane. In case the quality /quantity of cane is affected by any of the aforementioned conditions, we may not be able to optimally utilize our crushing capacity. This will directly affect our profitability.	We always make sure that sugarcane is sourced on time. When the sugar season begins we source best quality of sugar cane for which we conduct training of farmers. When the season of harvest begins we procure the sugarcane on time. Out of our four sugar manufacturing units three is located in the state of Uttar Pradesh and one is in Uttarakhand. All the units have been located at the places where risk associated with sugar cane sourcing is minimum.	**Negative** In case of poor procurement of sugar cane, financials of the company can be impacted. Inefficient procurement practices in raw materials can lead to higher procurement costs and affect profit margins.
2	Raw material (Sugarcane availability)	Risk Opportunity	Effect of climate change on agriculture produce, cyclic nature of sugar industry (demand supply cycle), Farmers shifting to other crops and urbanization. Opportunity to increase the sugarcane yield, recovery, Allotment of Additional Cane Area by the Government.	Sourcing of sugarcane produced through sustainable farming practices, Timely payment to farmers.	**Negative** **Positive**
3	Ethanol	Opportunity	Growing demand, favorable government policies, and the shift toward renewable energy make ethanol a strategic opportunity for business growth, environmental sustainability, and reduced carbon emissions.	Not Applicable.	**Positive** Increased revenue opportunities, potential government incentives, reduced fuel costs, improved profitability, and long-term business growth through the adoption of ethanol-based solutions.
4	Water Management	Risk	Water being a finite resource will pose a risk to the operations of our business.	Uttam Sugar Mills Limited has implemented several measures to mitigate the risks associated with water management. The company has taken various measures to reduce water consumption in the manufacturing process of Sugar. In Sugar units, Company is operating with zero ground water extraction. The Company has also implemented rainwater harvesting systems to store rainwater for use in its manufacturing process.	**Negative**
5	Waste Management	Opportunity	Sustainable waste management practices and recycling can improve environmental performance and reduce dependency on virgin raw materials, while also potentially increasing financial returns.	To do Better our waste segregation and collection processes to improve the efficiency of the process. All waste generated being used for different purposes.	**Positive** Uttam's efforts are channelized towards low waste generation in their operations so that cost can be reduced and efficiency can be increased. Further, proper waste management can lead to increased efficiency in the use of raw materials, as waste can be recycled or reused in production processes and also being used for different purposes.
6	Consumer Welfare	Opportunity	To distinguish ourselves as market leaders and most the preferred consumer brand.	Uttam has established strong market connects and build legacy brands that ensure consumer welfare is ensured	**Positive** Goodwill amongst consumers will convert into product sales.
7	Health & Safety of employee and workers	Risk	This can lead to decreased productivity. Health and safety risks can result in employee injuries and illness impacting productivity and increase in other related cost. Hazardous operations, employee safety is crucial.	Many efforts and initiatives have been put in place to ensure employee health and safety. We always provide our employees with safety gear and equipment to make sure they are safe.	**Neutral** Any cost put towards employee health and safety will yield positive results in the long term.
8	Human Capital Development	Opportunity	Development of employees and workers through training and skill-building programs can lead to increased productivity and operational efficiency. Well-trained employees/ workers are better equipped to maintain quality standards and adhere to safety protocols, reducing the risk of product defects, recalls, and related expenses.	Not Applicable	**Positive**
9	Climate Risk	Risk	Climate Change can have adverse impact on our business and not having a correct strategy or its right implementation will severely affect the business continuity.	Though, we do not have any mitigation measures to tackle climate change related risk. However, we make sure that our production process is not hampered, and timely production and delivery of products is ensured.	**Negative** Substantial Impact on profitability of the company.
10	Energy & Emissions	Opportunity	Processes and Systems are in place to ensure maximum energy efficiency and reducing emissions. This will also result in reduce its operational costs, improve its environmental impact, and potentially benefit from incentives and carbon credits.	At Uttam, we have taken various steps to reduce the greenhouse gas emissions (GHG)and increase usage of Solar panels, LEDs etc. to manage energy efficiently. Additionally, under the power purchase agreement we are generating revenue by selling excess energy back to the grid.	**Positive** Any cost, put for improving the energy management and processes to reduce the GHG Emissions will fetch positive outcomes and reduced cost in the long run.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Regulatory Compliance	Opportunity	Regulatory compliance provides, an increase in the efficiency of products, reduce risks, enables competitive advantage, and creates new business opportunities. Regulatory compliant businesses are less likely to face legal or regulatory action, and damage to reputation.	Not Applicable.	**Positive** We at Uttam, make sure that our Company shall be a regulatory compliant Company. Regulatory compliant businesses are less likely to face legal or regulatory action, and damage to reputation.
12	Corporate Governance	Risk	The Indian Sugar industry is highly regulated, with policies related to pricing, export, and import. Therefore, Good corporate governance practices ensures that the company avoiding legal issues and penalties.	To strengthen our governance framework, we have developed and implemented internal SOPs across all functional areas, tailored to meet the specific needs of our industry. We at Uttam always ensures transparency and compliance. We regularly provide training sessions for employees and workers on ethical conduct, code of conduct of the Company.	**Negative**
13	CSR	Opportunity	Need Assessment done prior to project execution gives us the voice and stance of the community along with their consent to operate.	Uttam Sugar is taking all the possible steps in respect of Uttam's CSR initiatives.	**Positive** The benefits of our CSR endeavors bring to the community generates goodwill and enhances our reputation thereby having long term financial benefits.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

S. No.	Principle Description
Principle 1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe.
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders.
Principle 5	Businesses should respect and promote human rights.
Principle 6	Businesses should respect and make efforts to protect and restore the environment.
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
Principle 8	Businesses should promote inclusive growth and equitable development.
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	All the policies are available on the website of the Company and link for the same are given below: https://www.uttamsugar.in/policy.php?policy=usml-various-policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No, the enlisted policies do not extend to our value chain partners. However, value chain partners always been encouraged for the industry best practices and standards for value chain activities.								
4.	Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.									
	NA									

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are committed towards the ESG factors as given below, **A. Environmental:** We have already started accounting our Scope 1&2 emissions and will be using this as a baseline to reduce our emissions in a phased manner and we plan to initiate the understanding of our Scope 3 emissions using a similar approach. We also aim to further reduce our ground water consumption in due course. **i) Waste Management** • Uttam's efforts are channelized towards low waste generation in their operations so that cost can be reduced and efficiency can be increased. • Proper waste management can lead to increased efficiency in the use of raw materials, as waste can be recycled or reused in production processes and also being used for different purposes. **ii) Water Management** • Uttam has implemented several measures to mitigate the risks associated with water management. • We have taken various measures to reduce water consumption in the manufacturing process of Sugar. In Sugar units, Company is operating with zero ground water extraction. **iii) Energy & Emissions** • At Uttam, we have taken various steps to reduce the greenhouse gas emissions (GHG) and increase usage of Solar panels, LEDs etc. to manage energy efficiently. • Additionally, under the power purchase agreement we are generating revenue by selling excess energy back to the grid. **B. Social:** As a responsible corporate citizen, Uttam Sugar is committed to engaging with local communities and promoting social and economic development. To fulfil this commitment, we have set targets to enhance our engagement with the communities where we operate and address their concerns in business decision making by setting up a robust mechanism. We aim to work closely with local stakeholders to								

		create sustainable development opportunities that benefit both the community and our business. We also aim to increase the percentage of employees and workers who receive regular training and development opportunities, and also expand our efforts to provide training and development and awareness programs to our value chain partners, including suppliers and farmers. **i) Employees Health Measures** Uttam Sugar's health measures compromised the following: ● Organization of Medical Camps in different villages and campus.. ● Frequent health checks of employees deputed in challenging work zones. ● Group Personnel Accident Policy for Workers. **ii) Employees Safety Measures** Uttam Sugar's safety measures compromised the following: ● Compulsory On-site use of Personal Protective Equipment (PPE). ● Ongoing training on the use of PPEs, material handled and safety precautions. ● Incorporation of fire safety measures within units. ● Periodic safety audits, resulting in almost zero safety incidences. **iii) Customers** Uttam has established strong market connects and build legacy brands that ensure consumer welfare is ensured. Company has made regular communication with customers to Understand their evolving needs and desires and Provide them with higher-quality, energy efficient sustainable products. **iv) Communities** The Company engaged with Communities around its manufacturing locations through CSR interventions that enhanced their prosperity. **C) Governance:** At Uttam, we are committed to upholding ethical and sustainable business practices and are committed to take a re-look at our current policies to ensure these policies serve as a guide for all our business activities, with a structure of transparently and regular monitoring and reporting on our progress. **i) Corporate Governance** ● To strengthen our governance framework, we have developed and implemented internal SOPs across all functional areas, tailored to meet the specific needs of our industry. ● We at Uttam always ensures transparency and compliance. We regularly provide training sessions for employees and workers on ethical conduct, code of conduct of the Company. **ii) Regulatory Compliance** ● Regulatory compliance provides, an increase in the efficiency of products, reduce risks, enables competitive advantage, and creates new business opportunities. ● We at Uttam, make sure that our Company shall be a regulatory compliant Company. ● Regulatory compliant businesses are less likely to face legal or regulatory action, and damage to reputation. **iii) Corporate Social Responsibility** ● Uttam Sugar is taking all the possible steps in respect of Uttam's CSR initiatives. ● The benefits of our CSR endeavors are contributing for bringing social and economic change to the underprivileged sections of the society in an equitable and sustainable manner. **iv) Board of Directors** ● The Company's strategic direction is steered by a distinguished Board of Directors, consisting of accomplished professionals, esteemed industrialists and influential thought leaders.

6.	Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	In this report, we have provided an overview of our current performance across various indicators related to business responsibility and sustainability. While we have disclosed our current performance, we recognize the need for continued improvement in these areas. As such, we are committed to setting specific goals and targets to guide our efforts towards achieving a more sustainable and responsible business model. We are in the process of setting specific goals and targets. We plan to begin sharing our progress towards these goals in next year's report.
Governance, leadership, and oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) –	At Uttam Sugar, our approach to sustainability is characterized by our efforts on water conservation, energy use reduction, resource efficiency, waste minimization, impacting lives of local communities and conducting business responsibly. We are committed to enhancing our sustainability performance through a prioritization of the 12 material topics, which includes our ethanol and industrial alcohol production, categorized under the pillars of sustainable production, environmental conservation, and empowerment of the local communities. We impact lives of local communities by undertaking various Corporate Social Responsibility projects around our manufacturing units with specific focus on education, skill development and employability/ entrepreneurship to improve livelihood and overall de Percentage coverage by training and awareness programmes on any of the principles velopment of the communities we serve.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/ policies.	Mr. Shankar Lal Sharma, Executive Director is responsible for overseeing the implementation of the policies.

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.	No. We have not constituted ESG committee yet. However, at Uttam Sugar, we embrace our role as a responsible corporate citizen, with an increased emphasis on ESG Principles that reinforce our commitment to all the stakeholders. Our approach to sustained is characterized by our efforts on water conservation, energy efficiency, resource efficiency, waste minimization, impacting lives of local communities and conducting business responsibly. We are committed to enhancing our sustainability performance through a prioritization of the 12 material topics, which includes our ethanol and industrial alcohol production, categorized under the pillars of sustainable production, environmental conservation, and empowerment of the local communities. We impact lives of local communities by undertaking various Corporate Social Responsibility projects around our manufacturing units with specific focus on education, skill development and employability/ entrepreneurship to improve livelihood and overall development of the communities we serve. Shri Shankar Lal Sharma, Executive Director is responsible for decision making on sustainability related issues.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	The policies are reviewed quarterly.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	The compliance is checked quarterly and policies are updated as and when required.								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, we haven't carried out any independent assessments / evaluations by any external agency.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	-	-	-
Key Managerial Personnel	-	-	-
Employees other than BoD and KMPs	45	- On health and safety measures - On Skill upgradation - Code of Conduct	88.31%
Workers	61	- Health, Safety & Human Rights	82.45%

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In Million)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil				
Settlement	Nil				
Compounding Fee	Nil				

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (In Million)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil				
Punishment	Nil				

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

Case Details	Name of the regulatory/enforcement agencies/judicial intitutions
Not Applicable	

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

Though, USML does not have a dedicated anti-corruption or anti-bribery policy, its operations are governed as per the Company's Code of Conduct and Ethics including Whistle blower policy. The document is applicable to all the employees who must abide by the values of the company. The code compels the employees to be ethical, accountable and transparent in their day-to-day office work and addresses issues beyond corruption and bribery. It also lays down additional provisions for the board members as well as Key Management Personnel (KMP) for compliance with the code.

Web link to our code of conduct: https://www.uttamsugar.in/adminpanel/product_image/ec4a6e8ef4b581227ff1526626dfd5c3Code%20of%20Conduct%20&%20Ethics%20for%20Board.pdf

Weblink to our Whistle Blower Policy: https://www.uttamsugar.in/adminpanel/product_image/fa759408dc42019cc63c579cb76cdad4Whistle%20Blower%20and%20Vigil%20Mechanism.pdf

5. **Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6. **Details of complaints about conflict of interest:**

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

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

   Since, there were no complaints regarding corruption and conflict of interests of Directors/KMP, no corrective actions were required to be taken in the current year.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	55	52

9. **Open-ness of business**

   Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	91.92%	90.26%
	b. Number of dealers / distributors to whom sales are made	178	129
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	64.79%	67.93%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.19%	0.25%
	b. Sales (Sales to related parties / Total Sales)	0.64%	0.95%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NA	NA
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

Leadership Indicators

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

Total number of Awareness programmes held	Topics / principles covered under the training	% Age of value chain partners covered (By value of business done with such partners) under the awareness programmes
We conduct awareness programs through physical meetings to educate the farmers. We introduce the farmers with the latest techniques and best agri practices which improves the sugarcane yield better. We also provide the farmers with pesticides and fertilizers so that the same can be easily available to farmers.		

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

   The Company has a code of conduct for senior management and directors in place to manage conflict of interests among them which can be accessed through https://www.uttamsugar.in/adminpanel/product_image/ec4a6e8ef4b581227ff1526626dfd5c3Code%20of%20Conduct%20&%20Ethics%20for%20Board.pdf

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

Essential Indicators

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	NIL	NIL	-
Capex	NIL	NIL	-

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

   Yes, the company has procedures in place for sustainable sourcing. The company is procuring basic raw material i.e. Sugarcane from all the farmers including nearby/local farmers.

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

   Yes, 100% of inputs were sourced locally. We procure raw material from every local/nearby farmers.

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

   The production of Sugar from Sugarcane is indeed an eco- friendly virtuous cycle. All joint and by products generated during the process of sugar manufacture are productively utilized viz. bagasse is utilized for power generation; molasses is utilized to produce distillery products and other wastes generated like press mud and ash generated from incineration boilers are utilized for manufacture of organic manure as well as of Potash. The Company has laid down comprehensive guidelines on waste management for all its units, which cover hazardous as well as non-hazardous waste and monitoring of performance for each unit, is carried out on a regular basis. Thus, the by-products and waste generated out of manufacturing processes are mostly recycled.

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

   Extended Producer Responsibility (EPR) is applicable to the entity's activities - Yes. We have fulfilled our targets (Waste Collection) as per the norms of the CPCB. EPR plan has been submitted to the CPCB.

Leadership Indicators

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

   No.

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.**

   No.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Bagasse	Almost 100% of the bagasse, generated from cane crushing operations, and spent wash, generated from distillery operations, are used as fuels for generating clean and green energy.	
Spent wash	Almost 100% spent wash, generated from distillery operations, are used as fuels for generating clean and green energy.	
Molasses	Almost 100% of the molasses generated through cane crushing operation is utilized to manufacture ethanol.	
Ash for incineration Boiler	Almost 100% of Ash generated from incineration Boiler being used for manufacturing & sale of potash.	
Co2	Co2 generated from process of Distillery being used for Industrial use/sale.	

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (Including packaging)	-	364.00	438.00	-	334.00	696.00
E-waste	-	0.005	-	-	0.0052	-
Hazardous waste	-	1.39	-	-	1.42	-

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

Yes, we reclaim our product in cases where the moisture content of sugar is questioned, and we replace the product with the help of our sales team.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Reprocessed Sugar (Qtls)	80378
Reprocessed Sugar (%)	2.18%

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	492	492	100	492	100	0	0	0	0	0	0
Female	12	12	100	12	100	12	100	0	0	0	0
Total	**504**	**504**	**100**	**504**	**100**	**12**	**2.38**	**0**	**0**	**0**	**0**
Other Than Permanent Employees											
Male	Nil										
Female											
Total											

Note: Above said numbers representing the insurance opted by the respective employee.

(b) Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/ A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	302	302	100	302	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**302**	**302**	**100**	**302**	**100**	**-**	**-**	**0**	**0**	**0**	**0**
Other Than Permanent Workers											
Male	2390	587	24.56	587	24.56	0	0	0	0	0	0
Female	1	0	0	0	0	0	0	0	0	0	0
Total	**2391**	**587**	**24.56**	**587**	**24.56**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.14%	0.17%

2. Details of retirement benefits.

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	Employee State Insurance (ESI) is not applicable for our employees and workers because we are a seasonal industry.					

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 offices of Uttam Sugar are accessible to all its employees including persons with disabilities.

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

Uttam Sugar Mills Limited is committed to provide equal opportunities for all the employees regardless of their background or identity. The Company has not yet prepared formal equal opportunity policy, But Company's Code of Conduct provides guidance in this regard.

Web link to our code of conduct: https://www.uttamsugar.in/adminpanel/product_image/ec4a6e8ef4b581227ff1526626dfd5c3Code%20of%20Conduct%20&%20Ethics%20for%20Board.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not applicable, as in the current financial year none of the personnel have taken parental leave.			
Female				
Total				

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

	(If yes, then give details of the mechanism in brief)
Permanent Workers	The Company has a whistle blower and protection policy in place which provides guidance to raise a complaint in case of any concerns.
Other than Permanent Workers	Not Applicable. Non-permanent workers at Uttam plants are contracted via a 3rd party and their grievance redressal mechanism rests with the contractors.
Permanent Employees	The Company has a whistle blower and protection policy in place which provides guidance to raise a complaint in case of any concerns.
Other than Permanent Employees	Not Applicable. All Employees working in Uttam are permanent employees.

Note: We have also set up suggestion boxes at our every manufacturing units and other offices so that every employee/worker whether permanent or otherwise can raise his/her complaint and also give their valuable suggestions.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	504	0	0	523	0	0
Male	492	0	0	511	0	0
Female	12	0	0	12	0	0
Total Permanent Workers	302	25	8.27	321	26	8.10
Male	302	25	8.27	321	26	8.10
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category Benefits	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill Upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. D	% (E/D)	No. (F)	% (F/D)
Employees										
Male	492	492	100	492	100	511	511	100	511	100
Female	12	12	100	12	100	12	12	100	12	100
Total	**504**	**504**	**100**	**504**	**100**	**523**	**523**	**100**	**523**	**100**
Workers										
Male	2692	889	33.02	889	33.02	2732	605	22.14	605	22.14
Female	1	0	0	0	0	1	0	0	0	0
Total	**2693**	**889**	**33.02**	**889**	**33.02**	**2733**	**605**	**22.14**	**605**	**22.14**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (A)	No. (B)	% (B/A)
Employees						
Male	492	384	78.05	511	411	80.43
Female	12	9	75.00	12	8	66.67
Total	**504**	**393**	**77.98**	**523**	**419**	**80.11**
Workers						
Male	2692	1940	72.06	2732	1967	71.99
Female	1	0	0	1	0	0
Total	**2693**	**1940**	**72.04**	**2733**	**1967**	**71.97**

10. Health and safety management system:

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

Yes, we have an occupational health and safety management system which ensures safety of our employees working in plants and are engaged in hazardous activities. We have displayed precautionary advisory on the signboards at our every plant to guide all individuals in respect of hazardous areas and other risk related zones and we have also made it mandatory for all personnel to wear a helmet before entering the premises as it is crucial for individual safety.

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

To identify work related hazards and protect our employees safe, we conduct on–site visits to the plants to identify any hazards that exist, and we fill out work permits before beginning the work. We also provide our employees with safety gear like helmets, gloves, and Personal Protective Equipment (PPE) to ensure that they are protected and safe as they work in hazardous areas.

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

Yes, the Company has processes for workers to report the work-related hazards and to remove themselves from such risks. We provide training to our workers who are engaged in management of hazardous operations in order to ensure that they are aware of the hazards and thereby minimize the hazard related risks for them.

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

Yes.

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

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	3	-
No. of fatalities	Employees	-	-
	Workers	3	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

Uttam Sugar emphasizes on the importance of maintaining a safe and healthy workplace for all its employees. The Company has in place a Health and Support Wellness program at every manufacturing units where it offers a range of reliable self-help resources. Additionally, the Company offers personalized help from professional counselors such as psychological counselor supporting physical health, mental health and e-workshops on topics like parenting, relationship etc.

The Company conducts awareness sessions covering safety aspects. Trainings related to Hazardous operations and Total Productive Maintenance are provided. During the year, there were no fatalities of any employee whilst on duty.

We also conduct periodic plant safety inspections, coupled with audits to enhance process effectiveness and compliance and as a part of our responsibility towards our employees and workers we have instilled a behavioral safety program across manufacturing facilities to ensure safety and security of the unit concerned.

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

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

14. Assessments for the year

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	We make sure that all rules are followed, and precautions are taken to make the workplace safe and healthy for our employees and always in good working conditions.
Working Conditions	

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.

We ensure to address any safety related incidents and we also carry out safety audits in order to ensure assessment of the workplace in terms of health and safety practices and working conditions.

Leadership Indicators

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

- Employees (Yes) - Workers (Yes)

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

We make sure that all the statutory dues have been deducted and deposited by the value chain partners.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	3	-	3	-
Workers				

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

There are no transition assistance programs to facilitate continued employability and management of career endings resulting from retirement or termination of employment.

5. Details on assessment of value chain partners:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety conditions	No assessment has been carried out for any of the value chain partners for health and safety and working conditions.
Working conditions	

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

Not Applicable, since, we do not carry out any assessment for our value chain partners.

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

Essential Indicators

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

Any individual or group of individuals or institution that adds value to the business of the Company is identified as a core stakeholder. Uttam Sugar Mills Limited has recognized both, internal stakeholder which includes employees and external stakeholder which includes external channels such as regulators, investors and community.

We regularly engage with stakeholders through an active sharing of relevant information, and we ensure a two-way communication with all our stakeholders to ensure effective business growth.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Farmers	No	SMS, pamphlets, cumulative meetings Notice Board, announcements	whenever required	Training and awareness on agricultural practices, distribution of fertilizer and pesticides. During season, Communication regarding procurement of cane.
Shareholders	No	Company website, One-to-one meeting, Annual General Meeting, Stock Exchange updates	Annually/ Quarterly/need based	Financial performance, Disclosures in the public domain, Ethics and compliance, Sound Corporate Governance practices

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Technology Vendors	No	Emails/SMS/Calls	As required	System upgradation/ routine check up
Customers	No	Feedback and Survey, Meetings & Social Networking	As required	To increase institutional sales, better product development, obtain customer feedback on existing supplies Concerns and Redressal of grievances
Employees	No	Notice Board, WhatsApp, Verbal communication, Email Calls	Quarterly basis	Training and Development, General Discussions, and briefings.
General Communities	No	Community meetings, pamphlets	On Need basis	Engagement and involvement in decision making
Government	No	Emails, Advocacy meetings with local / state / national government and seminars, media releases, conferences, membership with industry bodies	On going	Changes in regulatory frameworks, employment, environmental measures, policy advocacy, local infrastructure, proactive engagement

Leadership Indicators

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

   We maintain a constant and proactive engagement with our key stakeholders that enables us to communicate our strategy and performance. We practice continuous communication and engagement to align expectations. The board is regularly aligned on various developments and feedback on the same is sought from them.

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

   Yes, the stakeholder engagement included consultation of ESG topics. The materiality assessment conducted identified a list of material topics that are the most relevant and applicable for Uttam and actions are to be taken on them. We ensure that we take inputs received from stakeholders and integrate them into our processes and policies. We also ensure that we address the concerns of Farmers and always try to improve their lives through our CSR initiatives in the nearby villages.

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

   Farmers are one of the most important stakeholders for our business and we ensure that we maintain cordial relationships with them and ensure that their grievances and issues are addressed effectively. We take number on initiatives on regular basis to address concerns of farmers.

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	504	504	100	523	523	100
Other than permanent	0	0	0	0	0	0
Total Employees	504	504	100	523	523	100
Workers						
Permanent	302	302	100	321	321	100
Other than permanent	2391	2391	100	2412	2412	100
Total Workers	2693	2693	100	2733	2733	100

Note: Currently, we have a Code of Conduct in place which covers the aspects of human rights. The employees are mandated to abide by these policies before joining the company. Additionally, extracts of the Factory Act prohibiting child/bonded Labour and minimum wages are displayed in factory premises for perusal of all direct/indirect employees.

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No.(C)	% (C/A)		No. E	% (E/D)	No.(F)	%(F/D)
Employees										
Permanent										
Male	492	0	0	492	100	511	0	0	511	100
Female	12	0	0	12	100	12	0	0	12	100
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	302	0	0	302	100	321	0	0	321	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	2390	0	0	2390	100	2411	0	0	2411	100
Female	1	0	0	1	100	1	0	0	1	100

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

Median Remuneration / Wages (₹ In Lakhs)

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	5	16.67	1	13.40
Key Managerial Personnel	2	77.97	-	-
Employees other than BoD and KMP	489	5.18	12	8.00
Workers other than BoD and KMP	302	3.98	-	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.39%	1.55%

Note: The above tables does not include seasonal and contractual employees.

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

The Company's HR department is handling all the matters related to human rights including complaints and grievances raised by the individuals. The Company also have in place code of conduct and Whistle Blower Policy and every employee abide by the same and we are also committed towards our both the codes.

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

At Uttam, guidance on human rights issues is covered as a part of its Code of Conduct. The Company has a Whistle Blower Policy that allows and encourages its stakeholders to raise concerns about the violations against the Code of Conduct. Additionally, employees can report issues to the Chairman of the Audit Committee.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	No complaints were received regarding any of these human rights related issues in both FY-2024-25 and FY 2025-26.					
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

The Whistle Blower & Protection policy mentions a clause on confidentiality of complainant/ protection against victimization. There were no cases reported on sexual harassment and discrimination, however if any such situation arises, the complainant can submit a complaint to his or her supervisor and audit committee of the Board, which investigate the matter and provides a satisfactory resolution to the complainant.

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

Yes.

10. Assessments of the year

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	We do not conduct any assessment, however the respective officers at plants and offices has keep a vigilance that no child labour/forced labour is practiced and no harassment/discrimination should take place at the respective plants and offices.
Forced/involuntary labour	
Sexual harassment	
Discrimination at Workplace	
Wages	

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

Not Applicable.

Leadership Indicators

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

No such grievances on Human Rights violations.

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

We do not conduct due diligence regarding human rights issues; however, we are responsible for the protection of all our stakeholders who are required to follow the code of conduct of USML.

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

Yes, our offices /premises are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

Sexual harassment	We do not assess our value chain partners for any of these issues, but we make sure that they adhere to our policies and code of conduct.
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others – please specify	

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

Not Applicable. No concerns have been reported in the current reporting cycle. Hence, no corrective actions were required.

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

Essential Indicators

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable sources			
Total electricity consumption (A) (Bagasse +Slop+ Corporate offices)	GJ	597319.61	693307.79
Total fuel consumption (B) (Diesel)	GJ	160.01	647.41
Energy consumption through other sources (C)	GJ	9464.24	10422.29
Total energy consumption (A+B+C)	GJ	**606943.86**	**704377.49**
From non-renewable sources			
Total electricity consumption (D)		-	-
Total fuel consumption (E)		-	-
Energy consumption through other sources (F)		-	-
Total energy consumed from non- renewable sources (D+E+F)		-	-
Total energy consumed (A+B+C+D+E+F)		**606943.86**	**704377.49**
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	**GJ/INR**	0.000288	0.0000393
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)		0	0
Energy intensity in terms of physical output		NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

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

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

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water:	NIL	NIL
(ii) Groundwater	463954.00	393528.00
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	463954.00	393528.00
Total volume of water consumption (in kilolitres)	463954.00	393528.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00002199	0.00002194
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

No, there are no independent assessments currently being done by any third party.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment		-
- With treatment – discharge after secondary & tertiary treatment	578423.00	436754.00
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	578423.00	436754.00

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

Yes, we have implemented zero liquid discharge (ZLD) process at all our distilleries to ensure that no industrial effluents are released into the environment.

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

Parameter		Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1.	**Sugar Unit, Libbereheri**			
	NOx	Mg/nm^3	50.0	44.75
	Sox	Mg/nm^3	16.50	16.75
	Particulate Matter (PM)	Mg/nm^3	82.0	94.25
	Others-Carbon Mono oxide (CO)	Mg/nm^3	0.1565	0.0295
2.	**Sugar Unit, Shermau**			
	NOx	Mg/nm^3	16	16.00
	Sox	Mg/nm^3	9.1	9.20
	Particulate Matter (PM)	Mg/nm^3	81.50	78.8
	Others-Carbon Mono oxide (CO)	Mg/nm^3	ND	N.D
3.	**Sugar Unit, Barkatpur**			
	NOx	Mg/nm^3	12.6	7.60
	Sox	Mg/nm^3	8.4	7.00
	Particulate Matter (PM)	Mg/nm^3	70.6	76.8
	Others-Carbon Mono oxide (CO)	Mg/nm^3	ND	N.D

Parameter		Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
4.	**Sugar Unit, Khaikheri**			
	NOx	Mg/nm^3	10.4	12.70
	Sox	Mg/nm^3	7.8	9.10
	Particulate Matter (PM)	Mg/nm^3	42.6	48
	Others- Carbon Mono oxide (CO)	Mg/nm^3	N.D	N.D
5.	**Distillery Unit, Libberheri**			
	NOx	Mg/nm^3	29.7	43.6
	Sox	Mg/nm^3	19.4	6.90
	Particulate Matter (PM)	Mg/nm^3	132.4	114
	Others- Carbon Mono oxide (CO)	Mg/nm^3	-	33.80
6.	**Distillery Unit, Barkatpur**			
	NOx	Mg/nm^3	18.88	20.22
	Sox	Mg/nm^3	13.54	13.89
	Particulate Matter (PM)	Mg/nm^3	42.8	45.26
	Others- Carbon Mono oxide (CO)	Mg/nm^3	-	-

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

No, there are no independent assessments currently being done by any third party.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2eq/Mwh	21.50	22.00
Total Scope 2 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2eq/Mwh	-	-
Total Scope 1 and Scope 2 emissions	tCO2eq/Mwh	21.50	22.00
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2eq/Mwh/ Rupee	0.00	0.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted or Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

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

8. Does the entity have any project related to reducing Greenhouse Gas emissions? If yes, then provide details.

We have not initiated any project. However, we have been fulfilling the applicable regulations and have taken measures to reduce and control emissions in each reporting cycle.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	802	1030
E-waste (B)	0.0050	0.0052
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery Waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)-**oil and grease**	1.39	1.42
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	-	-
Total (A+B + C + D + E + F + G + H)	803.40	1031.43
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0003807	0.000575
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	364.00	334.00
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**364.00**	**334.30**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	438.00	696.00
Total	**438.00**	**696.00**

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

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

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 production of Sugar from Sugarcane is an eco- friendly virtuous cycle. All the by-products generated during the manufacturing process are to be productively utilised viz. bagasse is utilised for power generation; molasses is utilised to produce distillery products and other wastes generated like press mud and ash generated from incineration boilers are utilised for manufacture of organic manure as well as of Potash. The Company has also issued guidelines to every units of the Company on the waste management to monitor performance for each unit on a regular basis.

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

S.No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance is being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of our operations/ offices are located in or around ecologically sensitive areas where environmental approvals / clearances are required.			

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

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

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

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

Leadership Indicators

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

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

The Company has operations in 4 locations,

1. Village Libberheri, Tehsil Roorkee, District Haridwar Uttarakhand
2. Village Barkatpur, Tehsil Najibabad District Bijnor (U.P.)
3. Village Khaikheri Tehsil & District Muzaffarnagar (U.P.)
4. Village Shermau, Tehsil Nakur, District Saharanpur (U.P.)

I. Name of the area: we do not have operations in water stressed areas.

II. Nature of operations: Sugar Manufacturing

III. Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	Not Applicable, since we don't have operation in water stressed area.	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others (Recycled) Recovered water from Treated Effluent		
Total volume of water withdrawal (in kiloliters)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	Not Applicable, since we don't have operation in water stressed area.	
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment	Not Applicable, since we don't have operation in water stressed area.	
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment	Not Applicable, since we don't have operation in water stressed area.	
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment	Not Applicable, since we don't have operation in water stressed area.	
- With treatment – please specify level of treatment		
(v) Others		
- No treatment	Not Applicable, since we don't have operation in water stressed area.	
- With treatment – please specify level of treatment		

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

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

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

At present, we do not calculate the scope 3 emissions.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	We are not determining scope 3 emissions till now but this is our target to determine details of total scope 3 emission and its intensity in the meantime.	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO2 equivalent		

*Scope 3 emissions pertains to the greenhouse gas emissions through our supply chain activities.

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

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

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

Since we do not have any operations in ecologically sensitive areas as mentioned above in essential indicator question 11, assessment of direct and indirect impact of our operations on biodiversity is not applicable to us.

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Use of released emissions to operate distillery unit	Latest emission control technology (ESP) is installed along with boiler. To reduce ambient air pollution caused by suspended particulate matter, we added wet scrubbers (benchmark below 150 PPM and target below 100 PPM). Condensate being processed through CPU and being reused in process.	Saving in fuel and ground water extraction and reducing in emission. Environmental innovation, employee awareness building, reduced emissions, and sustainable technology adoption. Condensate reused resulting which reduction in ground water extraction.
2.	Effluent Management	MEE is installed to concentrate the distillery effluents and generate slop which is being used as supplementary fuel in boiler. Effluent generated in plant treated by ETP plant by achieving all parameters as per CPCB guidelines and treated water is being used for irrigation. Condensate being processed through CPU and being reused in process.	Saving in fuel and ground water extraction and reducing in emission. Through the treatment of wastewater that is usually released into the environment is reduced thus improving the environment's health. Condensate reused resulting which reduction in ground water extraction.
3.	Renewable Energy Initiative	Bagasse being used continuously for power generation. USML invested in advance equipment and technology to conserve electricity and use it judiciously. As a long-term hedge, the organization has generated proprietary renewable (co-generated) power. The USML have sold 1045.80 Lakh kwh in FY- 2024-25 and 1005.65 Lakh kwh in FY- 2025-26. USML also switched from using incandescent lights to LEDs in order to save more energy.	Saving in fuel and improve the renewable energy sources. Energy conservation and sustainable operations.
4.	Sulphate removal from Spray Pond and cooling tdower water overflow	In distillery CPU is installed to treat all weak effluents and recycle it to process. In sugar unit syrup is not clarified by SO2 gas, so there is no sulphates residue in cooling tower overflow water. In sugar unit syrup is not clarified by SO2, so there is no sulphate residue in cooling tower. In sulphitation sugar plant some sulphur dissolve in cooling water & during discharge of excess water from these cooling tower it create environmental concerns. Cooling tower water overflow/blow down treated in CPU and reused after treatment. USML Barkatpur install a Lamella clarifier to remove the sulphatges effectively. Condensate being processed through CPU and being reused in process.	Saving in fuel and ground water extraction and reducing in emission. Discharged water as per the CPCB norms, with no negative environmental impacts. No negative environment impact. The water discharge is as per CPCB norms & having no negative environmental impacts. Condensate reused resulting which reduction in ground water extraction.
5.	Zero-Ground Water Extraction	The Company is strengthening its environment commitment through a zero-ground water extraction focus through enhanced treatment and recycling.	It will boost water conservation practices and environment sustainability.

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

There is a Disaster Management plan and onsite emergency plan for each unit of the Company. The plan aims to contain the incident, reduce casualties, and prevent further injuries, implement migratory measures, conduct a swift and efficient relief and rescue operation without needless delay, hasten the return of normalcy, and ensure that every member of the emergency operation, including the response team and employees, is aware of their respective responsibilities in an emergency. Additionally, each unit has a manufacturing license and all other necessary approvals for commercial operation.

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?

Not applicable.

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

Not applicable.

8 a. Green credits generated or procured by the entity: We did not generate or procure any green credits during the reporting period.

b. Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively): None of the top ten value-chain partners generated or procured green credits during the reporting period.

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

Essential Indicators

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

We are affiliated with 3 trade and industry chambers including Indian Sugar Mills Association, UP Sugar Mills Association, UP Sugar Mills Co Gen Association.

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Indian Sugar & Bio-energy Manufacturers Association (ISMA)	National
2.	UP Sugar Mill Association (UPSMA)	State
3.	UP Sugar Mills Co-Gen Association	State

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

Name of authority	Brief of the case	Corrective action taken
No corrective action has been carried out for anti-competitive conduct since we do not have any cases pertaining to the same during the reporting cycle.		

Leadership Indicators

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/ Quarterly / Others – please specify)	Web Link, if available
We do not engage in public policy 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 entity based on applicable laws, in the current financial year: -**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable, as there were no projects that required Social Impact Assessments as per applicable law.					

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

S.No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% Of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not applicable, as there were no projects that require rehabilitation and resettlement (R&R) as per applicable law in the current year.						

3. **Describe the mechanisms to receive and redress grievances of the community.**
Yes, Company has provided the mechanisms to receive and redress grievances of the community. Details of the grievance cell is available on the website of the Company and the web link of the same is https://www.uttam-sugar.in/grievance.php

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**
The Company procures sugarcane from the local/nearby farmers in the neighboring area of the sugar mills through the government system.

Parameters	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers (Farmers)*	100%	100%
Directly from within India	100%	100%

**All the sugarcane is procured from MSME/Small producers (farmers) within the district and neighboring districts.*

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	95.96%	95.80%
Semi-urban	-	-
Urban	-	-
Metropolitan	4.04%	4.20%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Since, as there were no projects that required Social Impact Assessments as per law, no corrective actions to mitigate the negative impacts of the same have been taken.	

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

S.No.	State	Aspirational District	Amount spent (In INR)
We are not carrying any CSR projects in aspirational districts.			

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**
The Company being from the sugar industry major suppliers are the farmers. Hence Company is procuring all the sugarcane from the farmers.

   (b) **From which marginalized /vulnerable groups do you procure?**
We procure 100% of cane from farmers.

   (c) **What percentage of total procurement (by value) does it constitute?**
100% of our procurement are from local farmers from within the districts or neighboring districts.

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

S.No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
We do not engage in intellectual property based on traditional knowledge.				

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

Name of authority	Brief of the Case	Corrective action taken
Corrective action is not applicable since we do not engage in any intellectual property activities.		

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

S.No.	CSR Project	No. of persons benefited from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
Not Applicable as we do not have any CSR projects. All the CSR initiatives have been undertaken by the Company in the Neighboring villages/districts in which our company operates resulting in benefit to the locals/ general public.			

Weblink to CSR policies: https://www.uttamsugar.in/adminpanel/product_image/0424a8ef8cc61264d7626252c95da411Corporate%20Social%20Responsibilty%20Policy.pdf

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 consumer can reach out to the company in multiple modes. For any Grievance the consumers can contact the Company through telephonically or through e-mails. Consumers can also raised their issues to the sales representative or channel partner with whom the customer is dealing. We make sure that all the grievance raised by the consumers through any mode of communication are tackled and addressed appropriately.

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

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

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

We generally do not receive complaints with respect to the parameters mentioned, as we ensure & maintain ethics, transparency and accountability in all our business operations-

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	No complaints were received.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						

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

There are no instances of product recalls or forced recalls on account of safety issue.

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

No, although we don't currently have a formal cybersecurity framework or policy in place. Our servers are restricted to internal use only and protected by a firewall. We take such measures on regular interval so that cyber security can remain intact. We have installed firewalls and server to further secure our operations.

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 consumers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

No known data breach / incident related to Customer data. Hence, not applicable. However, on a continuous basis, the Company keeps enhancing its IT Security Posture as part of Cyber Security preparedness, by implementing tools, practices, policies, awareness etc.

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

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

We have not received any reports of data breaches since our system is cloud-based and limited to our premises only.

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

Not Applicable.

Leadership Indicators

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

Our website can be accessed for product-related details. Here is the weblink to our - Products: http://www.uttamsugar.in/product.php?category_name=for-industry-usage

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

Apart from the labels that give out specific information related to our products, website of the Company, Social media platforms etc are used to communicate about safe and responsible usage of products.

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

We have established robust mechanisms to monitor and manage any potential risks of disruption or discontinuation of our essential services. In case of any such risk, we inform our customers through various channels, including our website and direct communication. This helps us to ensure that our customers are well informed and can take the necessary steps to mitigate any potential impact. Additionally, we continuously review and update our contingency plans to ensure that we are always prepared to manage any unexpected disruptions.

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

No, we follow the regulation/bye laws for the product packaging and information to be contained in the product packaging.

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

No, we have not conducted any surveys on customer satisfaction as of now.