



# BANNARI AMMAN SUGARS LIMITED

Regd. Office : 1212, Trichy Road Coimbatore - 641 018 Tamilnadu India  
Phone : 91 - 422 - 2204100 Fax : 2309999 (Sales) 2204222 (Purchase) 2204233 (Accounts)  
E-Mail : bascbe@bannari.com Website : www.bannari.com CIN : L15421TZ1983PLC001358

SEC/MAIL/2025

30.07.2025

National Stock Exchange of India Ltd Exchange Plaza C-1, Block G Bundera-Kurla Complex, Bandra (E) Mumbai 400051  NSE CODE : BANARISUG ISIN No. : INE459A01010	BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai 400 001  BSE CODE : 500041 ISIN No. : INE459A01010
---	---

Dear Sirs,

Sub: Submission of Business Responsibility and Sustainability Report  
(BRSR) for the year ended 31<sup>st</sup> March, 2025

\*\*\*\*\*

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report (BRSR) for the year ended 31<sup>st</sup> March, 2025.

Kindly take on record the above.

Thanking you,

Yours faithfully,

For BANNARI AMMAN SUGARS LIMITED

(C PALANISWAMY)  
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl:



## ANNEXURE V

### BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING BY LISTED ENTITIES

#### SECTION A : GENERAL DISCLOSURES

##### I. Details of the listed entity

Sl.No.	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L15421TZ1983PLC001358
2	Name of the Listed Entity	BANNARI AMMAN SUGARS LIMITED
3	Year of incorporation	1983
4	Registered office address	1212 TRICHY ROAD, COIMBATORE 641018
5	Corporate address	1212 TRICHY ROAD, COIMBATORE 641018
6	E-mail	secretary@bannari.com / shares@bannari.com
7	Telephone	0422 - 2302277, 2204100
8	Website	http://www.bannari.com
9	Financial year for which reporting is being done	April 1, 2024 to March 31, 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange Limited
11	Paid-up Capital	₹ 1253.97 Lakhs
12	Name and contact details (phone and E-mail) of the person who may be contacted in case of any queries on the BRSR report	A R Palanisamy, Chief Executive (0422 - 2204345 - arpalanisamy@bannari.com)
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14	Name of Assurance Provider	Not Applicable
15	Type of Assurance obtained	Not Applicable

##### II. Products / Services

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

Sl.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Sugar	Manufacturing and Sale of Sugar	72.64%
2	Distillery	Manufacturing and Sale of Alcohol	18.05%
3	Power	Generation and Sale of electricity	7.80%
4	Granite Products	Producing and Sale of Granite products	1.51%

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

Sl.No.	Product / Service	NIC Code	% of total Turnover contributed
1	Sugar	10721	72.64%
2	Alcohol	1101	18.05%
3	Power	35106	7.80%
4	Granite Products	08102	1.51%



### 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	8	4	12
International	-	-	-

#### 19 Market Served by the entity

Number of Locations		Number
a.	National (No. of States)	9 States and 1 Union Territory
	International (No. of Countries)	The Company exported Granite to 7 Countries
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	1.19%
c.	A brief on type of customers	<p>The Company's core product portfolio comprises various grades of sugar, including white, refined, pharmaceutical-grade, and brown sugar. These are marketed in both bulk and consumer retail packs, catering to domestic and international markets.</p> <p>Beyond sugar, surplus power generated from cogeneration facilities is supplied to State Distribution Utilities, third-party consumers, and traded through electricity exchanges. Alcohol is distributed directly to distilleries, state beverage corporations, and chemical industries, ensuring diversified downstream utility.</p> <p>The Company also operates in the granite segment, with products reaching customers across Indian and overseas markets. Additionally, it supplies agri-natural inputs-primarily targeted at sugarcane cultivation and other crops-directly to the farming community.</p> <p>The Company serves a diverse customer base, encompassing institutional buyers, traders, and retail consumers. Its sales and distribution are facilitated through multiple channels, including a network of distributors and direct-to-consumer engagements.</p>

### IV. Employees

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

##### a. Employees and workers (including differently abled)

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. C	% (C/A)
EMPLOYEES						
1	Permanent (D)	481	479	99.58%	2	0.42%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D+E)	481	479	99.58%	2	0.42%


**Details as at the end of Financial Year : (Contd...)**

## a. Employees and workers (including differently abled) Contd...

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. C	% (C/A)
WORKERS						
4	Permanent (F)	1502	1495	99.53%	7	0.47%
5	Other than Permanent (G)	333	332	99.70%	1	0.30%
6	Total workers (F+G)	1835	1827	99.56%	8	0.44%

## 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)	NIL				
2	Other than Permanent (E)					
3	Total differently abled employees (D+E)					
	Differently Abled Workers					
4	Permanent (F)	NIL				
5	Other than Permanent (G)					
6	Total differently abled workers (F+G)					

**21 Participation/Inclusion/Representation of women :**

Particulars	Total (A)	Number and % of Female	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29%
Key Management Personnel	2	0	0%

**22 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)**

	FY 2024- 25 (Turnover rate in current FY)			FY 2023- 24 (Turnover rate in previous FY)			FY 2022- 23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.23%	40.00%	11.38%	9.79%	0.00%	9.79%	7.39%	0.00%	7.39%
Permanent Workers	4.22%	0.00%	4.20%	3.42%	0.00%	3.42%	4.02%	0.00%	4.02%



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

### 23 Name of holding / subsidiary / associate companies / joint ventures

a)	Sl. No.	Name of the holding/ subsidiary/ associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
					NIL

## VI. CSR Details

24	i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	ii) Turnover for the year ended 31.3.2025	₹ 179297.40 lakhs
	iii) Net worth as on 31.3.2025	₹ 175392.89 lakhs

## VII. Transparency and Disclosure 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)	Year ended 2024 - 25			Year ended 2023 - 24		
		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. The Company has grievance redressal mechanism in place for all its stockholders <a href="https://bannari.com">https://bannari.com</a> / contact us	--	--	--	--	--	--
Investors (other than shareholders)		--	--	--	--	--	--
Shareholders		3	--	--	3	--	--
Employees and workers		--	--	--	--	--	--
Customers		--	--	--	--	--	--
Value Chain Partners		--	--	--	--	--	--
Other		--	--	--	--	--	--

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

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (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.	Energy Efficiency & Water Management	Risk & Opportunity	<p><b>Risk</b> - High capital costs for upgrading to energy-efficient systems pose a key challenge. Shifting regulations may affect the effectiveness of current efficiency measures. Ageing water infrastructure risks include leaks, poor distribution, and increased operational costs. Non-compliance could lead to legal penalties and restricted operations.</p> <p><b>Opportunity:</b> Investing in energy-efficient technologies can yield long-term cost savings by reducing utility expenses and often recovering initial investments. Similarly, efficient water management helps conserve scarce resources, particularly in water-stressed or highly regulated regions. Adoption of water-saving technologies can lower water and wastewater costs, improving overall operational efficiency.</p>	The Company has implemented energy-saving systems, including Variable Frequency Drives (VFDs), to optimise power usage. It utilises renewable energy by repurposing sugarcane bagasse as boiler fuel for cogeneration, converting waste into electricity. Effluent water is treated using aerobic digesters to achieve zero liquid discharge. Notably, the Company has maintained strict environmental compliance, with no incidents of groundwater or surface water contamination.	<p><b>Positive:</b> Energy-saving initiatives often yield rapid returns on investment, with many delivering a short payback period. This contributes to enhanced cash flow and greater financial stability for both businesses and individuals. Proactively managing water resources also helps mitigate the risk of penalties and fines arising from regulatory non-compliance.</p> <p><b>Negative:</b> Upgrading to energy-efficient technologies or enhancing energy efficiency in buildings and operations often requires a significant initial investment.</p>
2.	Raw material sourcing	Risk	Risk: Raw material costs can fluctuate significantly due to various factors, including supply and demand dynamics, geopolitical developments, weather conditions impacting agriculture, and fluctuations in currency exchange rates. Supply chain disruptions are more likely when raw material sources are limited by specific suppliers or geographic regions.	The sugar unit sources 100% of its sugarcane from farmers, while the distillery obtains its entire raw material, molasses, from sugar mills.	Negative: Weather patterns, supply-demand dynamics, geopolitical events, and global economic conditions can lead to significant fluctuations in raw material costs. Unforeseen price increases may impact competitiveness by driving up production costs, reducing profit margins, or forcing businesses to pass on costs to customers.
3.	Product Quality & Safety	Risk & Opportunity	<p>Risk: Risk to product quality can arise from poor manufacturing processes, equipment failures, or human errors. Inadequate maintenance, insufficient process controls, or lack of training can lead to defects, non-compliance with specifications, or safety incidents. Substandard product design or inadequate testing of new raw material variants may result in product failures or recalls.</p> <p>Opportunity: Customers tend to trust and remain loyal when products consistently meet safety</p>	The Company ensures that all product information displayed, including food safety instructions on labels, is reviewed for accuracy in accordance with applicable regulations. The Company also implements process quality checks, employee training, and routine audits to ensure product quality and safety compliance.	<p>Positive: Improving product quality and safety helps reduce costs associated with defects, rework, returns, and claims. By minimizing these expenses, businesses can boost profitability and optimize resource management.</p> <p>Negative: Implementing stringent quality control and safety procedures requires significant investment in infrastructure, skilled labor, and testing equipment. These upfront costs can strain budgets.</p>



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt ormitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			regulations and high-quality standards. Satisfied customers are more likely to recommend the product to others and make repeat purchases, driving long-term business success. Reliability and high quality become key selling points that attract clients who prioritize these qualities in their decision-making.		
4.	Employee Health & Safety	Risk	Risk: Inadequate training and the lack of proper safety regulation implementation can lead to workplace accidents and injuries. Prolonged exposure to hazardous substances, poor ergonomics, or repetitive tasks can result in long-term health issues, including respiratory ailments, musculoskeletal disorders, and other occupational health problems.	The company provides training programs in Health and Safety. It is certified under OHSMS - ISO 45001:2018 (Occupational Health and Safety management system) and has implemented comprehensive safety management systems in the workplace. Additionally, the company has an On-Site Emergency Plan and a Major Emergency Control Plan, both approved by regulatory authorities.	Negative: Workers' compensation claims, covering medical expenses, rehabilitation costs, and wage replacement benefits, arise from job-related injuries or illnesses. Noncompliance with occupational health and safety regulations can lead to fines, penalties, and legal expenses. Violations may result in sanctions from regulatory bodies, and legal costs may escalate if injured workers or their families pursue lawsuits.
5.	Employee Engagement & Development	Risk & Opportunity	<p>Risk: Employee burnout can occur when high levels of engagement and development activities are not balanced with sufficient downtime and recovery. Burnout negatively affects retention, morale, and productivity. Employees may become resistant to new projects or organizational changes, particularly if they perceive these changes as threatening job security or disrupting their routines.</p> <p>Opportunity: Engaged employees who feel valued and have opportunities for growth are more likely to remain with the company. Reduced turnover leads to savings in hiring, onboarding, and training costs. Employee engagement drives higher productivity and improved job performance, as motivated and committed workers tend to be more successful.</p>	The Company conducts regular employee surveys to assess engagement and well-being and uses the results to inform policies. Training and development programs are structured with periodic evaluations and feedback mechanisms. Managers are trained to identify burnout risks and promote work-life balance through flexible scheduling and workload planning.	<p>Positive: Motivated and engaged employees generally deliver higher productivity in their roles. When employees have growth opportunities and feel valued, their dedication and productivity are likely to rise. Increased output per worker enhances overall productivity, driving operational efficiency and reducing costs per unit of output.</p> <p>Negative: Engaged employees who are provided with growth opportunities become more valuable to employers. Employee turnover costs, including hiring, onboarding, and lost productivity during transitions, arise when employees leave the company after completing training or development programs.</p>



Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt ormitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	Supply Chain Management	Risk	Risk: Businesses dependent on suppliers for components, finished goods, or raw materials face risks such as supplier bankruptcy, poor quality, delayed deliveries, or unexpected price changes. Subpar supplier performance can disrupt production schedules, leading to inventory shortages and dissatisfied customers. External factors like trade disputes, natural disasters, geopolitical events, or public health crises, such as pandemics, can further disrupt global or regional supply chains.	100% of the suppliers have been assessed by the audit for health & safety conditions.	Negative: Ineffective inventory management, such as overstocking and stockouts, can tie up working capital and increase storage costs. Stockouts result in missed sales opportunities and reduced revenue, while excess inventory consumes capital that could be better allocated elsewhere.
7.	Business Ethics	Risk	Risk: Fraud, corruption, and environmental violations are ethical breaches that can severely damage a company's reputation. Violating ethical standards may lead to fines, penalties, and regulatory consequences. Breaching laws related to consumer rights, environmental protection, bribery, or discrimination can result in costly legal actions and reputational harm.	Robust policies and mechanisms must be established to foster a culture of integrity and ethical conduct, while addressing emerging risks and challenges. The organization remains committed to conducting all operations with the highest standards of honesty, integrity, governance, ethics, and transparency, ensuring full compliance with all relevant laws and regulations.	Negative: Legal and regulatory violations often go hand in hand with breaches of ethical standards. Businesses involved in investigations, litigation, or settlements may incur fines, penalties, and legal costs. These expenses can accumulate, negatively affecting profitability.

## 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.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="http://www.bannari.com/Policies.html">http://www.bannari.com/Policies.html</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y





## SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

<p>4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	<p>The Company holds several key certifications, including ISO 9001:2015 (Quality Management), (ISO 22000:2018, ISO/TS22002-1:2009 and FSSC 22000 Version-6 [Food Safety Management System]), ISO 45001:2018 (Occupational Health and Safety), ISO 14001:2015 (Environmental Management), and HALAL certification. These reflect its commitment to quality, safety, and sustainability. All policies are aligned with the National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business issued by the Ministry of Corporate Affairs, Government of India.</p>
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p><b>Environment:</b></p> <ul style="list-style-type: none"> <li>❖ Implementing energy-efficient lighting upgrades and solar-powered installations will reduce energy consumption by 71,598 units annually.</li> <li>❖ Transition potash plant furnace fuel from coal / bagasse / firewood to biogas generated from ETP</li> <li>❖ Reduce LPG consumption by 8208 kg/year through purified biogas use in canteen cooking</li> <li>❖ Develop 7.5 acres of greenbelt by planting 3,225 native trees during FY25</li> <li>❖ Capture and reuse 25 MT/day of CO<sup>2</sup> generated during fermentation</li> </ul> <p><b>Social:</b></p> <ul style="list-style-type: none"> <li>❖ Conduct emergency response and workplace safety training for all employees during off-season</li> <li>❖ Implement new cane development programs, including advanced harvesting and high-yield techniques, to enhance farmer income and regional agricultural productivity</li> <li>❖ Distribute bio-products (e.g., organic manure) to sugarcane farmers at subsidized rates to improve soil health and reduce chemical input dependency</li> <li>❖ Continue and expand social investment programs in nearby villages, including tree/plant sapling development and manure supply</li> </ul> <p><b>Governance:</b></p> <ul style="list-style-type: none"> <li>❖ Strengthen ESG integration with clear accountability and measurable KPIs in key business decisions.</li> </ul>



<p>6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</p>	<p><b>Environment:</b></p> <ul style="list-style-type: none"> <li>❖ Spentwash Incineration Plant successfully installed and operational, achieving captive generation of 25 TPH steam and 3 MWH power, reducing GRID power dependency and carbon emissions</li> <li>❖ CO<sub>2</sub> recovery system commissioned, capturing 25 MT/day of CO<sub>2</sub> from fermentation and supplying to authorized vendors, reducing air pollution</li> <li>❖ Recycled 100% of condensate water (382 m<sup>3</sup>/day) and steam condensate (191 m<sup>3</sup>/day) back into process and boiler, reducing fresh water intake</li> <li>❖ Ash from incineration (60 MT/day) reused as fertilizer, promoting circular economy</li> <li>❖ 6,236 trees planted in and around premises as part of continuous green belt development</li> <li>❖ 118 Variable Frequency Drives (VFDs) and 220 LED lights installed, resulting in daily energy savings of 2,830 units</li> </ul> <p><b>Social:</b></p> <ul style="list-style-type: none"> <li>❖ Identified sugarcane farming community and nearby villages for targeted social investment programs, including agricultural practice support, sapling distribution, and manure supply</li> <li>❖ Conducted monthly safety meetings and distributed protective equipment to all employees, promoting occupational health and safety</li> <li>❖ Provided infrastructure support to nearby schools through CSR initiatives, contributing to educational development</li> </ul>
---	---

### Governance, leadership and oversight

<p>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)</p>	<p>At Bannari, we are committed to upholding strong Environment, Social, and Governance (ESG) principles as an integral part of our business strategy. As a responsible Indian sugar manufacturer, we strive to minimize our environmental impact, optimize resource use, and contribute meaningfully to the communities we operate in.</p> <p>Our approach to sustainability includes ongoing efforts in water and energy conservation, waste reduction, and responsible operations. Through focused CSR initiatives, we continue to support community development in areas such as education, skill building, and livelihood enhancement.</p> <p>Looking ahead, we aim to deepen our ESG integration by adopting cleaner energy alternatives, enhancing carbon capture and reuse, expanding green cover, promoting sustainable agriculture practices among farmers, and strengthening safety and capacity-building programs for our workforce. We also plan to reinforce governance by embedding ESG accountability into our decision-making processes.</p> <p>While challenges remain, Bannari remains steadfast in its commitment to sustainable growth and long-term value creation for all stakeholders.</p>
<p>8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>The Board of Directors holds primary responsibility for implementing the Business Responsibility Policy. Sri B Saravanan, Managing Director, and Sri A R Palanisamy, Chief Executive, are the highest authorities overseeing its implementation and ensuring compliance.</p>



## Governance, leadership and oversight (Contd...)

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.	There is no specific committee. The Board of Directors will ensure effective oversight of the sustainable operations across the business activities.
--	--

### 10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually / Half yearly / Quarterly / Any other - please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Board of Directors									Annually								
11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes / No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	The policies have been assessed by CareEdge Advisory and Research, an external agency, which mapped them against the BRSR requirements and proposed necessary improvements for alignment. The Board reviews the policies periodically to ensure they meet statutory and business needs.								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated																		
a. The entity does not consider the Principles material to its business (Yes/No)  b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)  c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)  d. It is planned to be done in the next financial year (Yes/No)  e. Any other reason	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	Not Applicable								

## SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURES

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership".

While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

### ESSENTIAL INDICATORS

- 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	1	BRSR General Disclosure and covering all the principles	100%
Key Managerial Personnel	0	Nil	Nil
Employees (other than Board of Directors & KMPs)	6	Business Responsibility and Sustainability Practices of the company	100%
Workers	6	Business Responsibility and Sustainability Practices of the company	100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty / Fine	NIL				
Settlement					
Compounding fee					
Non - Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment					



## BANNARI AMMAN SUGARS LIMITED

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

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

- 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.
- The company is dedicated to operating in full compliance with applicable laws and regulations, upholding the highest standards of honesty, integrity, governance, ethics, and transparency across all its activities. These principles are outlined under anti bribery and anti corruption policy.  
Link: <http://www.bannari.com/pdfs/policy/antibribery&anticorruption>.

- 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 2024-25	FY 2023-24
Directors	No disciplinary action has been taken against any of the Director / KMP / Employee / Workers.	
KMPs		
Employees		
Workers		

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

- 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.
- Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payable	31	19

## 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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	51.05 %	70.23 %
	b. Number of trading houses where purchases are made from	665	1243
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	26.37 %	30.36 %
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	91.63 %	93.44 %
	b. Number of dealers / distributors to whom sales are made	1268	1452
	c. Sales to top 10 dealers/distributors as % of total sales to dealers / distributors	18.77 %	25.08 %
Share of RPTs in	a. Purchases (Purchases with related parties/ total purchases)	Nil	Nil
	b. Sales (Sales to related parties/ total sales)	7.54 %	6.35 %
	c. Loans & advances (Loans & advances given to related parties / total loans and advances)	Nil	Nil
	d. Investments (Investments in related parties / total investments made)	Nil	Nil

## 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
Nil	Nil	Nil

2 Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same	Yes, the Company has established a Code of Conduct for all Board Members and senior management. The Code includes provisions to prevent and manage conflicts of interest. Additionally, Directors and senior management are required to annually disclose to the Board any material interest, whether direct or indirect, or on behalf of third parties, in transactions or matters that could directly impact the Company. Link: <a href="http://www.bannari.com/pdfs/CodeofConduct.pdf">http://www.bannari.com/pdfs/CodeofConduct.pdf</a>
---	--



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

1

Essential Indicators			
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 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R & D	100%	100%	<p>I. Sweet Bloom Project 2.0 - Trials conducted with ICAR-Sugarcane Breeding Institute &amp; SISMA-TN. First set of 17 clones evaluated during 2023-25.</p> <p>II. Promising Varieties Identified - Co 21003, Co 19009, Co 20010, and Co 20011 selected for further evaluation based on performance in initial trials.</p> <p>III. PPP Trials - Bannari Bioproducts - Joint trials with ICAR-SBI for evaluating Bannari Biozyme, Biogel, Humic K Plus, and Biophosphate. Completed in 2023-25.</p> <p>IV. Drone Demonstration - ICAR-SBI funded drone demonstrations for weedicide, pesticide, and micronutrient application in 250+ acres across three units in 2024-25.</p> <p>V. White Grub Control (EPN Trials) - Conducted in Thalavady and Sathyamangalam using Entomo Pathogenic Nematodes.</p> <p>VI. High Yielding Non-flowering Variety Trials - Conducted with VC Farm, Mandya at Nanjangud unit for identifying suitable varieties for Southern Karnataka.</p> <p>VII. SSI with Subsurface Irrigation - Demonstration trials conducted by ICAR-SBI at Tirukoilur integrating SSI, intercropping, mechanization, and sub-surface irrigation.</p> <p>VIII. Breeder Seed &amp; Tissue Culture - Over 630 MTs of breeder seed cane and 2,45,000 bud chip seedlings produced and distributed to farmers.</p>
Capex	--	--	<p>I. Bagasse Utilization - Shift initiated to use bagasse as fuel in incineration boilers instead of coal.</p> <p>II. CO<sub>2</sub> Recovery Expansion - Liquid CO<sub>2</sub> unit expanded from 30 MT/day to 65 MT/day to utilize CO<sub>2</sub> from distillery fermentation.</p> <p>III. Electric Vehicles - Purchased 2 electric cars and 1 electric 3-wheeler to reduce carbon emissions.</p> <p>IV. Organic Manure Unit - Enriched organic manure production (Bio Super, Bio Phosphate, Vermicompost) initiated at Tirukoilur unit and supplied to farmers.</p> <p>V. Sett Cutter Planter - Introduced in Tiruvannamalai and Tirukoilur units; around 400 acres planted at subsidized cost</p>



2	a.	Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes
	b.	If yes, what percentage of inputs were sourced sustainably?	Approximately 90% of the total input cost is attributed to sugarcane, the primary raw material purchased by the company. The sugarcane is sourced through sustainable practices or by promoting sustainable behaviors among suppliers.
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)	Plastic packaging waste is managed under Extended Producer Responsibility (EPR) in accordance with the Plastic Waste Management (Amendment) Rules 2022. Through the EPR approach, the company ensures safe disposal of both pre-and post-consumer plastic packaging waste. In the FY 2024-25, the Company successfully recycled or safely disposed of 1480 tonnes of plastic packaging waste collected across its pan-India operations, in compliance with EPR mandate.
	b.	E-waste	E-waste is recycled through authorized dealers.
	c.	Hazardous waste and	Waste oil is handed over to agencies authorized by the State Pollution Control Board of reprocessing / recycling.
	d.	Other waste	The company repurposes waste such as bagasse and filtercake in environmentally sustainable ways, using them for biofuel or biogas generation, or converting them into fertilizers for agricultural use. By repurposing waste in these ways, the company minimizes its environmental impact and supports a circular economy where waste is treated as a valuable resource.
4	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.		Yes, as per the Plastic Waste Management (Amendment) Rules 2022, we are registered at Central Pollution Control Board (CPCB) for EPR under Brand Owners (BOs) category

### Leadership Indicators

1

Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.					
NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Nil					

2

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

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 2024-25	FY 2023-24
Nil		





- 4 Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safety Disposed	Re-Used	Recycled	Safety Disposed
Plastics (including packaging)	0	452	1028	0	929.9	0
E-waste	0	0	3.01	0	0	0
Hazardous waste*	0	0	19.74	0	0	39.3
Other waste**	1193002.15	0	0	1557611	0	0

\*Include batteries, oil-soaked cotton waste, DG filters, drums of hazardous chemicals- these are disposed off via authorised hazardous waste recyclers.

\*\* Include non-hazardous waste like bagasse, filter cake etc- these are re-used as fuel or manure.

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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

1

Essential Indicators												
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	479	Medical expenses of all permanent employees and their family members will be reimbursed to the extent of one month salary			--	--	--	--	--	--	
	Female	2				--	--	--	--	--	--	
	Total	481				--	--	--	--	--	--	
	Other than Permanent employees											
	Male	NIL										
	Female											
	Total											



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	1495	Medical expenses of all permanent employees and their family members will be reimbursed to the extent of one month salary				--	--	--	--	--	--
	Female	7					--	--	--	--	--	--
	Total	1502					--	--	--	--	--	--
	Other than Permanent workers											
	Male	332	--	--	--	--	--	--	--	--	--	--
	Female	1	--	--	--	--	--	--	--	--	--	--
	Total	333	--	--	--	--	--	--	--	--	--	--

c.	Spending on measures towards well-being of employees and workers (including permanent and other than permanent):		
		FY 2024-25	FY 2023-24
	Cost incurred on well-being measures as a % of total revenue of the company	0.71%	0.59%

Note: Medical expenses of all permanent employees & their family members will be reimbursed to the extent of one month's salary

## 2 Details of retirement benefits for current financial year and previous financial year

Benefits	FY 2024-25			FY 2023-24		
	Number of employees covered as a % of total employees	Number of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	Number of employees covered as a % of total employees	Number of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	Not Applicable	--	--	Not Applicable	--	--
Others	--	--	--	--	--	--

## 3 Accessibility of workplaces

4	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. Head office building is differently abled accessible & has ramps at entrance & braille in lifts
	Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	The company does not currently have a formal policy in place; however, it is committed to providing equal opportunities to all employees. It ensures a workplace free from unfair discrimination based on race, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, nationality, ethnic origin, disability, or any other category protected under applicable law.



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	Nil			
Female				
Total				

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

Permanent Workers	Yes, the Company has a well-established grievance redressal mechanism. Grievances of employees and workers are initially addressed by the respective unit heads at the local level. Significant issues, if any, are escalated to the top management through the Chief Executive for resolution.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Catagory	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	%	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	%
	(A)	(B)	(B / A)	(C)	(D)	(D / C)
Total Permanent Employees	481	0	0	519	0	0%
Male	479	0	0	516	0	0%
Female	2	0	0	3	0	0%
Total Permanent Workers	1502	765	50.93%	1542	761	49.35%
Male	1495	765	51.17%	1535	761	49.58%
Female	7	0	0	7	0	0%


**8 Details of training given to employees and workers**

Category	FY 2024-25					FY 2023-24				
	Total ( A )	On Health and safety measures		On Skill upgradation		Total ( D )	On Health and safety measures		On Skill upgradation	
		No. ( B )	% ( B / A )	No. ( C )	% ( C / A )		No. ( E )	% ( E / D )	No. ( F )	% ( F / D )
Employees										
Male	479	420	87.68%	453	95%	516	241	46.71%	329	63.76%
Female	2	2	100.00%	2	100%	3	3	100%	3	100%
Total	481	422	87.73%	455	95%	519	244	47.01%	332	63.97%
Workers										
Male	1827	1437	78.65%	1535	84%	1887	949	50.29%	875	46.37%
Female	8	6	75.00%	6	75%	8	5	62.50%	7	87.50%
Total	1835	1443	78.64%	1541	84%	1895	954	50.34%	882	46.54%

**9 Details of performance and career development reviews of employees and worker**

Category	FY 2024-25			FY 2023-24		
	Total ( A )	No. ( B )	% ( B / A )	Total ( C )	No. ( D )	% ( D / C )
Employees						
Male	479	479	100%	516	516	100%
Female	2	2	100%	3	3	100%
Total	481	481	100%	519	519	100%
Workers						
Male	1827	1827	100%	1887	1887	100%
Female	8	8	100%	8	8	100%
Total	1835	1835	100%	1895	1895	100%

**10 Health and safety management system**

a.	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes, the Company is certified under OHSMS - ISO 45001:2018 (Occupational Health and Safety Management System). The Nanjangud unit operates under a formal OHSMS framework, while other units follow standard workplace safety practices. The Company has organized health camps and provided employees with safety gear, including helmets, shoes, and work-specific protective kits. Additionally, On-Site Emergency Plans have been approved by the Department of Industrial Safety and Health, Government of Tamil Nadu, and the Department of Factories, Boilers, Industrial Safety & Health, Government of Karnataka.
----	--	--



10 Health and safety management system (Contd...)

b.	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The Company follows a structured work permit system and conducts periodic workplace inspections for hazard identification, led by the respective Heads of Departments. These inspections help proactively identify and mitigate risks. The work permit system ensures that all necessary precautionary measures are in place before commencing any potentially hazardous work activities.
c.	Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes, all employees and workers have been trained on the procedures for reporting work-related hazards. They are encouraged to report any safety concerns to their supervisors, managers, or health and safety representatives. A Safety Committee is in place, providing a formal platform for raising and addressing safety issues through regular committee meetings.
d.	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes / No)	<p>Yes, employees have access to non-occupational medical and healthcare services. The Company has organized various health initiatives to support the well-being of its workforce beyond occupational needs. Notable activities include:</p> <ul style="list-style-type: none"> <li>❖ Eye camps- conducted at factory premises in collaboration with M/s. Agarwal Eye Hospital, Mysore</li> <li>❖ Hearing and audiometry screenings- for all employees</li> <li>❖ Comprehensive medical examinations- for all employees</li> <li>❖ Typhoid vaccinations- administered to canteen and sugar packing staff</li> <li>❖ Chest X-rays- conducted for employees in the canteen and Effluent Treatment Plant (ETP)</li> </ul> <p>These proactive healthcare measures reflect the Company's commitment to promoting holistic employee well-being.</p>

11. Details of safety related incidents

Safety Incident / Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per million persons hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	1
	Workers	21	34
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12

Describe the measures taken by the entity to ensure a safe and healthy work place.	As part of its safety and welfare measures, the Company provides employees with safety shoes, helmets, uniforms, and other required personal protective equipment (PPE). Dedicated Safety Officers are appointed to oversee safety-related activities, ensuring that all critical operations are supervised by competent personnel. Key initiatives include:
--	--



	<ol style="list-style-type: none"> <li>1. Eliminating potential workplace hazards.</li> <li>2. Ensuring mandatory use of appropriate PPE.</li> <li>3. Establishing a Safety Committee and conducting monthly safety meetings.</li> <li>4. Providing comprehensive training to all workers.</li> <li>5. Organizing Safety Month programmes, including safety quizzes, safety connect sessions, hazard identification activities, and reinforcement of the work permit system.</li> <li>6. Conducting annual mock drills.</li> <li>7. Delivering regular safety training to enhance employee awareness and preparedness.</li> </ol>
--	---

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

	FY 2024-25			FY 2023-24		
	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		Periodic site inspections are done	NIL		Periodic site inspections are done
Health & Safety			General medical check-up is done			General medical check-up is done

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	General medical check-up is done. 100% for all employees
Working Conditions	100% safety patrolling is done 100% fire production system available 100% general safety equipments given to all employees

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.

--



## 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).	Yes - Under Provident Fund Employees Deposit Linked Insurance (EDLI) Scheme			
2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	The Accounts and HR departments oversee the deduction and remittance of statutory dues by value chain partners, ensuring compliance with applicable legal and regulatory requirements.			
3	Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:				
		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 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
	Employees	Nil		Nil	
	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)			No	
5	Details on assessment of value chain partners:				
		% of value chain partners (by value of business done with such partners) that were assessed			
	Health and safety practices	100% Periodic site visits			
	Working Conditions	100% Safety patrolling is done			
6	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.	Nil			


**PRINCIPLE 4 : Businesses should respect the interests of and be responsive to all its stakeholders**
**Essential Indicators**

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

A stakeholder is defined as any individual or entity that influences or is influenced by the Company's operations and value creation. The Company identifies stakeholders as internal or external based on their role and impact. Employees are recognized as internal stakeholders, while shareholders, customers, value chain partners, regulators, and farmers are considered external stakeholders. Stakeholder engagement is driven by the extent of influence, impact, and interest they have in the business. The Company periodically reviews and updates its stakeholder groups, evaluating them on parameters such as dependency, urgency, responsibility, vulnerability, and influence to ensure continued relevance to its operations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1. Employees / Workers	No	Union meeting, house magazines, circulars, notice board, senior leaders communication	Need based	Employee well-being, Grievance handling, career development
2. Customers	No	Website, customer plant visit, complaints management	Need based	Complaints handling and new product development communication and feedback
3. Shareholders	No	E-mail, through post /courier or news paper as and when required through stock exchanges communication and website publication	Quartly / Annually / Need based	Disseminating and sharing of financial and non financial performance update with the shareholders with a view to update and also to seek their approval, as required
4. Value chain partners	No	Vendor meets, conferences, e-mail, voice calls	On going / Need based	Vendor relationship, product knowledge sharing
5. Regulators / Govt Ministries	No	Advocacy meetings with local/state/national regulators/ government ministries and seminars, media releases, conferences, membership in industry bodies	Need based	Compliance, Industry Concerns
6. Farmers	No	SMS, Newspaper, Pamphlets, Community Meeting, WhatsApp Group And Notice Board, Farmers Meeting At Block Level And Zonal Level	On going and Need based	On farm trials, exposure visit, training lecture by scientist, field survey for pest and disease, solutions for issue relating to crop, explaining sustainable agriculture practice, grievance collected from farmers.
7. Communities	Yes	Meetings with community representatives, local authorities, town councils, location heads, Focused Group Discussions (FGDs), community visits, collaborative projects, partnerships with NGOs and local charities, volunteer programs, seminars, and conferences.	Periodically	Engaging with communities to understand expectations related to CSR initiatives.





### Leadership Indicators

1	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.	The management maintains regular communication with key stakeholders, including customers, suppliers, employees, and farmers. Periodic Board meetings are held, during which the Board engages with the Managing Director and senior leadership to review updates and stakeholder concerns. Feedback and issues raised by stakeholders are channelled through relevant departments such as Cane Management, Sales & Marketing, and Human Resources. This ongoing engagement facilitates alignment with stakeholder expectations and strengthens the Company's ability to address their needs effectively. The Board remains informed of significant developments and provides strategic guidance based on stakeholder feedback.
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 Company actively engages with both internal and external stakeholders on various ESG-related matters through multiple channels as part of an ongoing dialogue. For instance, farmers provide valuable feedback on topics such as fertilizers, pest control, seed quality, and sustainable farming practices. Similarly, vendors contribute to enhancing business efficiency throughout the order-to-payment cycle while also demonstrating their commitment to addressing environmental and social issues.
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	The Company is deeply committed to supporting vulnerable and marginalized stakeholders through targeted initiatives. Its CSR activities are primarily focused on uplifting disadvantaged communities, ensuring that the needs of these groups are addressed through meaningful and impactful support.

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

#### Essential Indicators

- Employees and workers who have been provided training on human rights issues and policy(ies) of the entity.

No Training programme on human rights issues and policies has been conducted during the financial year ended 31<sup>st</sup> March 2025.

- Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	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	481	0	0%	481	100%	519	0	0%	519	100%
Male	479	0	0%	479	100%	516	0	0%	516	100%
Female	2	0	0%	2	100%	3	0	0%	3	100%
Other than permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%



2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	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 )
Workers										
Permanent	1502	0	0%	1502	100%	1542	0	0%	1542	100%
Male	1495	0	0%	1495	100%	1535	0	0%	1535	100%
Female	7	0	0%	7	100%	7	0	0%	7	100%
Other than permanent	333	0	0%	333	100%	353	0	0%	353	100%
Male	332	0	0%	332	100%	352	0	0%	352	100%
Female	1	0	0%	1	100%	1	0	0%	1	100%

3. Details of remuneration/salary/wages:

a. Median remuneration / wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹/Yr.)	Number	Median remuneration/ salary/ wages of respective category (₹/Yr.)
Board of Directors (BoD) (Other than Key Managerial Personnel viz., Chairman and Managing Director)	4	2,25,000	1	3,40,000
Key Managerial Personnel (Chairman, Managing Director, Company Secretary & Chief Financial Officer)	4	3,19,16,695	0	--
Employees other than BoD and KMP	477	6,24,090	2	4,38,258
Workers	1,495	4,50,147	7	4,22,058

b. Gross wages paid to females as % of total wages paid by the entity :

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	0.40%	0.43%

4.	Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	Yes, Employees can address their complaints or grievances to HR Department
5.	Describe the internal mechanisms in place to redress grievances related to human rights issues.	Yes, the Company has a robust grievance redressal mechanism in place. Local unit heads are responsible for addressing and resolving employee and worker grievances. Any significant issues are escalated to top management through the Chief Executive for further resolution.



6. Number of Complaints on the following made by employees and workers
- |                                    | FY 2024-25                  |                                       |         | FY 2023-24                  |                                       |         |
|------------------------------------|-----------------------------|---------------------------------------|---------|-----------------------------|---------------------------------------|---------|
|                                    | 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 |                                       |         | No complaints were received |                                       |         |
| 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
- |   | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil        | Nil        |
| Complaints on POSH as a % of female employees / workers   |            |            |
| Complaints on POSH upheld   |            |            |
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
- The Company has complied with the applicable provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the reporting period, no complaints or cases were filed under the said Act.
9. Do human rights requirements form part of your business agreements and contracts? (Yes / No)
- No
10. Assessments for the year
- |                             | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour                | All plants and offices were assessed internally   |
| Forced/involuntary labour   |   |
| Sexual harassment           |   |
| Discrimination at workplace |   |
| Wages                       |   |
| Others - please specify     |   |
11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above
- Nil



### Leadership Indicators

1.	Details of a business process being modified / introduced as a result of addressing human rights grievances /complaints.	Nil
2.	Details of the scope and coverage of any Human rights due-diligence conducted.	No due-diligence has been conducted on human rights during the financial year 2024-25
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
4.	Details on assessment of value chain partners	
		% of value chain partners (by value of business done with such partners) that were assessed
	Sexual Harassment	None
	Discrimination at workplace	
	Child Labour	
	Forced Labour / 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.	There are no significant risks / concerns arising from the assessments at Question 4 above, which entail any corrective actions.

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

### Essential Indicators

1. Details of total energy consumption (in Giga Joules (GJ) or multiples) and energy intensity

Parameter	FY 2024-25 (Giga Joules)	FY 2023-24 (Giga Joules)
From renewable sources		
Total electricity consumption (A)	--	--
Total fuel consumption (B)	88,93,174	1,34,56,672
Energy consumption through other sources (C)	--	--
Total energy consumed from renewable sources (A+B+C)	88,93,174	1,34,56,672
From non-renewable sources		
Total electricity consumption (D)	44,335	34,160
Total fuel consumption (E)	11,71,838	13,58,683
Energy consumption through other sources (F)	--	--
Total energy consumed from non-renewable sources (D+E+F)	12,16,173	13,92,843
Total energy consumed (A+B+C+D+E+F)	1,01,09,347	1,48,49,515
Energy intensity per rupee of turnover (Total energy consumed/ revenue from operations)	0.000564	0.000669
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.



## 1. Details of total energy consumption (in Giga Joules (GJ) or multiples) and energy intensity (Contd...)

Parameter	FY 2024-25 (Giga Joules)	FY 2023-24 (Giga Joules) *
Energy intensity in terms of physical output (GJ/tonnes)	31.7	25.3
Energy intensity (optional) – the relevant metric may be selected by the entity	--	--
Note: The decrease in energy consumption in FY25 is due to a reduction in production levels, primarily due to the unavailability of raw materials.		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		No
2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.		No

## 3. Provide details of the following disclosures related to water

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
i) Surface water	2400350.65	2574910.00
ii) Groundwater	63000.50	51445.00
iii) Third party water (tanker)	--	--
iv) Seawater / desalinated	--	--
v) Others	2389442.11	3171817.00
vi) Water from municipal corporation	450.00	--
vii) Water Bottles / Aquaguard (Ltr X number of bottle) (KL)	0.12	86.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v + vi + vii)	4853243.37	5798258.00
Total volume of water consumption (in kilolitres)	5147065.37	6328862.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00029	0.00029
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.	
Water intensity in terms of physical output	16.14	11.8
Water intensity (optional) – per employee	--	--
Note: The decrease in water consumption in FY25 is due to a reduction in production levels, primarily due to the unavailability of raw materials.		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		No



4. Provide the following details related to water discharged		
Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
i) To Surface water		
No treatment	--	--
With treatment	--	--
ii) To Groundwater		
No treatment	--	--
With treatment	--	--
iii) To Seawater		
No treatment	--	--
With treatment	--	--
iv) Sent to third-parties		
No treatment	--	--
With treatment	--	--
v) Others		
No treatment (water recycled)	--	2113198.47
With treatment	--	1062158.57
Total water discharged (in kilolitres)	--	3175357.04
Note: Zero Liquid Discharge (ZLD) has been implemented across all plants, and the treated water is reused for irrigation purposes within the plant premises.		
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

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	Yes, the company has implemented concentration and incineration technology for effective spent wash management in its distillery operations. The condensate generated from spent wash concentration is further treated using biological processes followed by a reverse osmosis (RO) system. The treated water is then reused in the process, thereby reducing dependence on fresh/raw water and promoting sustainable water management.
--	--

6. Please provide details of air emissions (other than GHG emissions) by the entity			
Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Tons / year	1035	1783
SOx	Tons / year	727	845
Particulate matter (PM)	Tons / year	1281	1945
Persistent organic pollutants (POP)	Tons / year	--	--
Volatile organic compounds (VOC)	Tons / year	--	--
Hazardous air pollutants (HAP)	Tons / year	--	--
Others	Tons / year	--	--
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



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

Parameter	Unit	FY 2024 - 25	FY 2023 - 24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub>	1,11,742.61	1,29,416.00
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub>	8,953.24	6,794.00
Total Scope 1 and Scope 2 emissions/intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO <sub>2</sub> / Rs. of turnover	0.000007	0.000006
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	--	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> /tonne	0.4	0.2
Total Scope 1 and Scope 2 emission intensity (optional) - per employee	--	--	--
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			No

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.
- The company adopts a sustainable approach to waste management and energy efficiency by repurposing by-products and optimizing processes:
- Spent wash is treated using an anaerobic digestion process in a biogas plant, generating biogas that is utilized as boiler fuel, reducing reliance on conventional energy sources.
  - The introduction of Falling Film Evaporators has significantly enhanced operational efficiency by minimizing steam usage. This has led to lower bagasse consumption and a measurable reduction in greenhouse gas emissions, contributing to better resource utilization and environmental sustainability.
  - CO<sub>2</sub> recovery equipment installed in the distillation plant to capture the CO<sub>2</sub> produced during the distillation process.

9. Provide details related to waste management by the entity

Parameter	FY 2024 - 25	FY 2023 - 24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	5.15	23.88
E-waste (B)	3.01	14.00
Bio-medical waste (C)	0.07	33.60
Construction and demolition waste (D)	--	--
Battery waste (E)	4.89	5.30
Radioactive waste (F)	--	--
Other Hazardous waste (Oil-soaked cotton waste, DG filters, paint cans, chemical cans, paint residue, oil sludge, DG chimney soot, coolant oil and used oil).(G)	20.14	899.20



9. Provide details related to waste management by the entity (Contd...)

Parameter	FY 2024 - 25	FY 2023 - 24
Other Non-hazardous waste generated (H).(Fly ash, Bottom ash, Bagasse, Filter Cake, Lime Sludge.)	1193002.15	1746879.70
Total (A+B + C + D + E + F + G + H)	1193035.41	1747855.68
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00007	0.00008
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.	The Company exports granite; however, its contribution to overall turnover is less than 1%. As a result, PPP is not applicable.
Waste intensity in terms of physical output (MT/tonne)	3.70	3.00
Waste intensity (optional)	--	--
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	43,481.00	59,300.00
ii) Re-used	52,747.00	44,590.00
iii) Other recovery operations	--	--
Total	96,228.00	1,03,890.00
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i) Incineration	9,36,867.93	14,16,296.00
ii) Landfilling	111.26	2,801.60
iii) Other disposal operations	89,080.12	1,35,082.70
Total	10,26,059.30	15,54,180.30
Note: The reduction in waste generation in FY 2024–25 is primarily due to lower production levels, resulting from the unavailability of raw materials. * The figure has been revised following a review of the previous year's data.		
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
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	<p>During the sugar and distillery operations, various residues and by-products are generated, which the company effectively repurposes to support sustainable practices:</p> <ol style="list-style-type: none"> <li>1. Bagasse and spent wash are primarily utilized as fuel in co-generation plants and incinerators, contributing to in-house energy generation.</li> <li>2. A portion of bagasse is also deployed in vacuum filters as part of the production process.</li> <li>3. Industrial effluent (spent wash) undergoes anaerobic biological treatment in bioreactors. The biogas produced through this process is used as an alternative fuel in boilers, significantly reducing dependence on fossil fuels like furnace oil for steam generation.</li> <li>4. All waste generated remains within the permissible discharge limits prescribed by the Central and State Pollution Control Boards (CPCB/SPCB), ensuring regulatory compliance and environmental responsibility.</li> </ol>	





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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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
NA					

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:

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

## Leadership Indicators

1.	Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):		
	For each facility / plant located in areas of water stress, provide the following information:		
	i) Name of the area	Nil	
	ii) Nature of operations	Nil	
	iii) Water withdrawal, consumption and discharge in the following format		
	Parameter	FY 2024 - 25	FY 2023 - 24
	Water withdrawal by source (in kilolitres)		
	i) Surface water	--	25,74,909.87
	ii) Groundwater	--	51,444.95
	iii) Third party water	--	--
	iv) Seawater / desalinated water	--	--
	v) Others	--	31,71,817.35
	Total volume of water withdrawal (in kilolitres)	--	57,98,172.17
	Total volume of water consumption (in kilolitres)	--	63,96,908.39
Water intensity per rupee of turnover (Water consumed / turnover)			
Water intensity (optional)			
Water discharge by destination and level of treatment (in kilolitres)			
i) Into Surface water			
---No treatment			
---With treatment			
ii) Into Groundwater			
---No treatment			
---With treatment			
iii) Into Seawater			
---No treatment			
---With treatment			



Parameter	FY 2024 - 25	FY 2023 - 24
iv) Sent to third-parties		
---No treatment	--	--
---With treatment	--	--
v) Others		
---No treatment	--	21,13,198.47
---With treatment	--	10,62,158.57
Total water discharged (in kilolitres)	--	31,75,357.04
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	No	

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	949	2497
Total Scope 3 emissions per rupee of turnover	tCO <sub>2</sub> /Rs. Of turnover	0.00000005	0.00000011
Total Scope 3 emission intensity (optional)	--	--	--
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency			No

3. With respect to the ecologically sensitive areas reported at Question 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.

NA

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Recycling and reusing of waste water	Reduces consumption of fresh/raw water	Condensate Polishing Unit (CPU) treats and recycles condensate water in sugar units by removing organic and inorganic impurities, supporting Zero Liquid Discharge (ZLD) goals.
2	Comprehensive water management in distillery	Minimizes freshwater consumption and enables Zero Liquid Discharge (ZLD)	Spent wash, spent lees, cooling tower blowdown, and WTP reject are treated via biodigesters, ETP, and RO. RO permeate is reused, and RO reject is used in biocomposting. Complies with CPCB and TNPCB norms.
3	Emission control through Electrostatic Precipitator	Helps to maintain CPCB norms and reduces air pollution	ESPs are used to capture fine particulate matter from bagasse-fired boilers, minimizing emission of ash into the atmosphere.



S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
4	Reuse of hot condensate through cooling towers	Reduces raw groundwater consumption	Cooling towers are installed to reuse cooled condensate in industrial operations, improving water efficiency.
5	Green belt development around industrial units	Improves environmental sustainability and reduces pollution	In line with TNPCB norms, green belt development is undertaken to increase green cover around industries.
6	Energy recovery through UASBR	Reduces organic load and generates biogas for energy	UASBR reactors treat wastewater anaerobically, producing biogas which is used to power effluent treatment plants and for irrigation.
7	Energy efficiency using Variable Frequency Drives	Reduces electricity consumption and improves process control	VFDs regulate motor speeds to optimize energy use across sugar manufacturing processes.

5.	Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.	The On-Site Emergency Plan and Major Emergency Control Plan have been duly approved by the Department of Factories, Boilers, Industrial Safety & Health, Government of Karnataka. These approvals ensure the company's preparedness to effectively manage and mitigate industrial emergencies in compliance with applicable safety regulations.
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	Sustainable farming practice and organic manuring is initiated, and the process is in progress.
7.	Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.	Approximately 90% of farmers are supported by our cane development team in adopting Integrated Cane Management Systems, promoting sustainable and efficient agricultural practices. This initiative enhances crop yield, optimizes resource use, and aligns with the company's commitment to environmentally responsible farming.



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

**Essential Indicators**

1

a.	Number of affiliations with trade and industry chambers / associations.	The Company actively collaborates with ISMA, SISMA, and other industry associations to advocate for policies and initiatives that promote the growth of the industry and serve the broader public interest. It extends support to various government-led programmes focused on farmer welfare, environmental sustainability, and customer awareness and education.
b.	List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.	
	S. No.	Reach of trade and industry chambers / associations (State / National / International)
	Name of the trade and industry chambers/ associations	
	1	Indian Sugar Mills Association (ISMA)
	2	South Indian Sugar Mills Association (SISMA)
	3	CII (Confederation of Indian Industry)
	4	FICCI (Federation of Indian Chamber of Commerce and Industry)
	5	ASSOCHAM (Associated Chambers of Commerce and Industry of India)
	6	Indian Chamber of Commerce
	7	National Safety Council
	8	All India Distillers' Association
	9	Federation of Indian Export Organisations
	10	Chemical and Allied Products Export Promotion Council

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

Name of authority	Brief of the case	Corrective action taken
NIL		

**Leadership Indicators**

1 Details of public positions advocated by the entity

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



## PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

### Essential Indicators

1	Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.					
	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
	NA					

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

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)
	Nil					

- 3 Describe the mechanisms to receive and redress grievances of the community.
- The Company has a structured procedure to address complaints and concerns raised by the community. At the unit level, the Human Resource and Cane Departments lead outreach initiatives focused on healthcare, education, disaster relief, rural development, and the promotion of art and culture. These departments also receive and resolve both verbal and written grievances from the community. As part of its commitment to inclusive development, the Company maintains active engagement and dialogue with local communities.

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

Parameter	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	19.11%	1%
Directly sourced within India	98%	98%

- 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 2024-25	FY 2023-24
Rural	67.69%	91.95%
Semi-urban	23.09%	--
Urban	--	8.05%
Metropolitan	9.22%	--

### 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
	Nil	



- 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)
Nil			

- 3
- |    |   |    |
|----|---|----|
| a. | Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) | No |
| b. | From which marginalized /vulnerable groups do you procure?  | No |
| c. | What percentage of total procurement (by value) does it constitute?   | No |

- 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
Nil				

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

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

- 6 Details of beneficiaries of CSR Projects :

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting quality education (Item (ii) of Schedule VII)	10000 + Students are benefitted	Not Applicable
2	Promoting health care (Item (i) of Schedule VII)	5000 + People are benefitted	
3	Rural development (Item (x) of Schedule VII)	10000 + People are benefitted	
4	Disaster relief (Item (xii) of Schedule VII)	2000 + People are benefitted	



## 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.	<p>The Company has a comprehensive customer complaint management process in place to ensure timely redressal and continuous improvement.</p> <p>Customer complaints-whether verbal or written-can be submitted via phone, email, or in person. Once received, the Sales Department at the Head Office logs the complaint and notifies the relevant Unit Head, Process Head, and Quality Assurance (QA) Head. All complaints are recorded in the complaint register and categorized based on severity-Critical, Major, or Minor. Root cause analysis is conducted, and corrective action is initiated based on the complaint type.</p> <p>The QA Head is responsible for determining the need for a formal investigation and assigning it to a designated investigator. The assigned investigator must complete and document the investigation promptly. The QA Head monitors the progress of the investigation and the implementation of corrective measures.</p> <p>Customer Feedback Analysis:</p> <p>Annually, customer feedback forms are circulated and collected within a month. Feedback is analyzed based on specific attributes and scored as follows: 1 (Poor), 2 (Fair), 3 (Good), and 4 (Excellent). A score of 3 identifies areas needing improvement, while scores below 2 trigger corrective action. Feedback with poor ratings is escalated to senior management for appropriate action and resolution.</p> <p>In addition, the Company regularly designs, updates, and communicates Standard Operating Procedures (SOPs) to meet food safety and quality standards across all units.</p>
---	--	---

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

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

3 Number of consumer complaints in respect of the following

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil					
Advertising						
Cyber-security						
Delivery of Essential Services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						



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

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

5	Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	Yes, the company has a policy on Cyber Security which can be accessed: <a href="http://www.bannari.com/pdfs/policy/CYBER%20SECURITY%20POLICY.pdf">http://www.bannari.com/pdfs/policy/CYBER%20SECURITY%20POLICY.pdf</a>
6	Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services	NIL

7 Provide the following information relating to data breaches

a.	Number of instances of data breaches	In fiscal year 2024-25, there were no sustainable complaints or data breach activities received during the reporting period on inside and outside the organization
b.	Percentage of data breaches involving personally identifiable information of customers	NIL
c.	Impact, if any, of the data breaches	NA

**Leadership Indicators**

1	Channels / Platforms where information on products and services of the entity can be accessed (provide web link, if available).	<a href="http://www.bannari.com">www.bannari.com</a>
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.	Product information is provided as per FSSAI requirements and other applicable regulations
3	Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services	There has been no disruption or discontinuation of our operation, which has significantly affected the Company's business.
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. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	Yes, the Company ensures that all its products are labelled accurately and in compliance with applicable regulatory requirements. Product labels are regularly reviewed for accuracy and updated to reflect current safety guidance and product information as mandated by relevant laws, including: <ul style="list-style-type: none"> <li>❖ Food Safety and Standards Act, 2006</li> <li>❖ Legal Metrology (Packaged Commodities) Rules, 2011</li> <li>❖ Drugs and Cosmetics Act, 1940</li> <li>❖ Fertiliser (Control) Order, 1985</li> <li>❖ Sugar (Packing and Marking) Order, 1970 and other applicable regulations.</li> </ul>





## Leadership Indicators (Contd...)

	<p>In addition to meeting statutory labelling obligations, the Company voluntarily adheres to enhanced customer information practices and follows the Food Safety and Standards (Labelling and Display) Regulations, 2020.</p> <p>To support informed consumer choices and ensure transparency, product packaging includes key information such as:</p> <ol style="list-style-type: none"><li>1. Name of the product</li><li>2. Grade</li><li>3. Season</li><li>4. Type of process</li><li>5. Handling instructions (e.g., "Use No Hooks", "No Footprints")</li><li>6. Veg logo</li><li>7. Manufacturing plant address</li><li>8. Storage conditions</li><li>9. Nutritional information</li><li>10. Customer care number</li><li>11. Lot number</li><li>12. Manufacturing and expiry date</li><li>13. FSSAI license number</li><li>14. Statement indicating "Not for retail sale"</li></ol> <p>The Company also conducts periodic market research to monitor brand health and consumer perception, thereby aligning product information and communication with customer expectations and regulatory standards.</p>
--	--