Annexure - C to Board's Report

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L15140GJ1991PLC016151
2	Name of the Listed Entity	Gujarat Ambuja Exports Limited
3	Year of incorporation	1991
4	Registered office address	"Ambuja Tower", Opp. Sindhu Bhavan, Sindhu Bhavan Road, PO - Thaltej, Bodakdev, Ahmedabad - 380054
5	Corporate address	"Ambuja Tower", Opp. Sindhu Bhavan, Sindhu Bhavan Road, PO - Thaltej, Bodakdev, Ahmedabad - 380054
6	E-mail	info@ambujagroup.com
7	Telephone	+91 7961556677
8	Website	www.ambujagroup.com
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11	Paid-up Capital	₹ 45,86,70,660
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sandeep Agrawal Whole-Time Director Contact No. +91 7961556677 Email Address: sandeep@ambujagroup.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 assessment or assurance provider	Sustainability Actions Private Limited
15	Type of assessment or assurance obtained	Reasonable Assurance

II PRODUCTS / SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing of starch powder, feed ingredients, starch derivatives, edible refined oil and combed yarn.	84.45
2	Trading	Trading of feed ingredients	15.55

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Starch Powder	10621	23.22
2	Rape DOC	10406	10.23
3	Soya DOC	10406	10.01
4	Liquid Glucose	10623	9.70
5	Maize Germ	10629	8.03
6	Soya Oil-Packed	10402	7.79
7	Sorbitol	10629	7.20
8	Soya Degum Oil	10402	5.06
9	Maize Fibre	10629	4.52
10	Gluten	10629	3.70
11	Dextrose Mono Hydrate Powder	10629	3.15

III OPERATIONS

18 No. of locations where plants and/or operations/ offices of the entity are situated:

Location	No. of plants	No. of offices	Total
National	10	2 (including the Head Office)	12
International	0	0	0

19 Markets served by the entity

a No. of Locations

Location	Number
National (No. of States)	27
International (No. of Countries)	66

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

31.56%

c A brief on types of customers

Gujarat Ambuja Exports Limited (GAEL) is a leading agro-processing company in India, engaged in the production of starch derivatives, animal feed, liquid glucose, dextrose, cotton yarn, edible oils, soya-based products, and sorbitol.

The Company serves a broad spectrum of industries, including pharmaceuticals, cosmetics, paints, paper, bakery, confectionery, toothpaste, baby food, edible oils, animal feed and construction.

Its customer base includes multinational companies, large corporations, wholesalers, manufacturers, dealers, micro, small, and medium enterprises (MSMEs) and small vendors contributing to a diversified and stable market presence.

IV EMPLOYEES

20 Details as at the end of Financial Year.

a Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1	Permanent (D)	1,185	1,159	97.81	26	2.19
2	Other than Permanent (E)	114	113	99.12	1	0.88
3	**Total employees (D + E)**	1,299	1,272	97.92	27	2.08
	Workers					
4	Permanent (F)	1,060	970	91.51	90	8.49
5	Other than Permanent (G)	192	138	71.88	54	28.13
6	**Total workers (F + G)**	1,252	1,108	88.50	144	11.50

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)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	**Total employees (D + E)**	**0**	**0**	**0**	**0**	0
	Differently-abled Workers					
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
6	**Total employees (F + G)**	**0**	**0**	**0**	**0**	0

Business Responsibility And Sustainability Report (Contd.)

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20
Key Management Personnel*	2	0	0

*Note: Key Management Personnel excluding Board of Directors

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

Category	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior previous FY)		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent Employees	21.72	19.23	21.65	20.39	14.81	20.27	29.16	35.09	29.27
Permanent Workers	15.33	19.73	15.70	17.56	32.84	18.93	40.79	86.61	46.16

V HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Maiz Citchem Limited	Subsidiary	100	No

VI CSR DETAILS

24 Names of holding / subsidiary / associate companies / joint ventures

a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (in ₹)	57,28,60,47,152
c	Net worth (in ₹)	32,97,39,84,812

VII TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)			(If NA, then provide the reason)
		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	No	0	0	The Company has a grievance redressal mechanism for the communities through written letters, phone calls and emails.	0	0	The Company has a grievance redressal mechanism for the communities through written letters, phone calls and emails.	

Business Responsibility And Sustainability Report (Contd.)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA) (If yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)			(If NA, then provide the reason)
		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	
Investors (other than shareholders)	No	0	0	NA	0	0	NA	
Shareholders	Yes https://www.ambujagroup.com/documents/corporate-governance-and-statutory-disclosures/policies/investor-grievance-redressal-policy.pdf	22	0	NA	18	0	NA	
Employees & Workers	Yes (Please refer to Point No. 6 under Principle 3)	0	0	NA	0	0	NA	
Customers	Yes	0	0	NA	0	0	NA	
Value Chain Partners	No	0	0	NA	0	0	NA	
Others	No	0	0	NA	0	0	NA	

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	**R**	Climate change continues to influence agricultural productivity and operational resilience through rising temperatures, erratic monsoons and increasing frequency of extreme weather events. As GAEL relies on agricultural raw materials such as maize and soybean sourced from multiple regions across India, adverse weather conditions can affect crop yields, quality and availability, resulting in supply chain disruptions and volatility in raw material prices. Additionally, increasing stakeholder expectations and evolving environmental regulations may require greater focus on climate resilience and emissions management.	• Leveraging the Company's diversified PAN-India sourcing network to minimise dependence on any single geography. • Strengthening procurement planning and supplier engagement to improve resilience against weather-related disruptions. • Improving energy efficiency and progressively increasing the use of renewable energy across operations, wherever technically and commercially feasible.	**Negative implications** arising from increased raw material procurement costs, supply chain disruptions, operational interruptions and additional investments required to strengthen climate resilience and improve resource efficiency.

Business Responsibility And Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Management	**R**	Water is a critical resource across GAEL's manufacturing operations and agricultural value chain. Increasing water stress, changing rainfall patterns and declining groundwater levels in several regions may affect the availability of freshwater for operations as well as crop cultivation. As demand for water continues to rise, sustained access to reliable water sources remains important for ensuring business continuity and long-term operational resilience.	• Continue implementing water conservation initiatives and improving water use efficiency across manufacturing operations. • Enhance groundwater recharge initiatives to support replenishment of local water resources. • To reduce dependence on groundwater at one of our major manufacturing facilities, the Company has commissioned a dedicated pipeline connecting to a government water source located approximately 50 km away, with an investment of around ₹ 20 Crores. Similar approaches are being evaluated for other suitable locations, wherever feasible.	**Negative implications** arising from increased freshwater procurement costs, greater reliance on alternative water sources and potential disruption to manufacturing operations during periods of water stress.
3	Energy & Emissions Management	**R & O**	Energy is a key input across GAEL's manufacturing operations. Rising energy costs, volatility in fuel prices and evolving environmental expectations may increase operational costs and influence business competitiveness. At the same time, improving energy efficiency and increasing the use of renewable energy present opportunities to optimise operating costs, reduce emissions and strengthen long-term operational resilience.	• Continue implementing energy efficiency initiatives across manufacturing facilities. • Increase the use of renewable energy and cleaner fuel sources, wherever technically and commercially feasible. • Continue investing in projects such as solar power installations and agro-fuel based boilers to improve energy performance and reduce dependence on conventional fuels. • Regularly monitor energy consumption to identify opportunities for operational improvements.	**Negative implications** arising from increased energy and fuel costs and higher operating expenses. Positive implications through improved energy efficiency, optimised energy consumption and reduced dependence on conventional energy sources, leading to potential cost savings over the long term.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Waste management	**O**	GAEL's integrated manufacturing process generates co-products and by-products that are utilised in value-added applications. Maximising the utilisation of these outputs presents an opportunity to enhance resource efficiency, improve operational performance and create additional value from manufacturing operations. Responsible management of residual waste streams and compliance with applicable environmental regulations further support sustainable business practices.		**Positive implications** through improved resource utilisation, additional revenue from value-added by-products, optimisation of waste management costs and enhanced environmental performance.
5	Legal & Regulatory compliance	**R&O**	GAEL operates in a highly regulated agro-processing and export sector, where evolving food safety, environmental, labour, product quality and export regulations require continuous monitoring and timely compliance. Strengthening regulatory preparedness presents an opportunity to enhance operational resilience and market access.	The Company aims to strengthen compliance with applicable legal and regulatory requirements through continuous regulatory monitoring, robust documentation, periodic compliance audits, and employee training. Coverage includes locations and operations, and areas including environmental, labour, food safety, product quality, export, and occupational health & safety regulations.	**Negative implications:** Non-compliance may result in penalties, product recalls, export restrictions, operational disruptions, and reputational damage. **Positive implications:** Strong regulatory compliance enhances export readiness, customer confidence, operational continuity, and long-term business growth.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Sustainable Sourcing	**R&O**	GAEL's business is dependent on the timely availability of quality agricultural raw materials. Variations in crop quality and yield due to changing weather patterns, evolving agricultural practices and supply chain disruptions may impact procurement and production. At the same time, strengthening sustainable sourcing practices, improving traceability and building long-term relationships with farmers and suppliers present opportunities to enhance supply chain resilience, ensure consistent quality and support responsible sourcing.	• Maintain a diversified PAN-India procurement network to reduce dependence on any single sourcing region and strengthen supply chain resilience. • Source a significant portion of raw materials directly from farmers to improve traceability, quality assurance and long-term sourcing relationships. • Source from certified suppliers (e.g., Sedex, Fairtrade and Rainforest Alliance), wherever feasible, to strengthen compliance with labour, environmental and ethical standards. • Strengthen sustainable sourcing practices through the implementation of the Sustainable Supply Chain and Responsible Sourcing Policy.	**Negative implications** arising from raw material shortages, procurement cost volatility and supply chain disruptions. Positive implications through improved supply security, enhanced traceability, better product quality and stronger long-term relationships with suppliers and farming communities.
7	Product Quality	**R**	Maintaining consistent product quality is critical to meeting customer expectations and complying with applicable food safety and quality standards. Variations in raw material quality, manufacturing processes or changing customer requirements may affect product quality, resulting in customer dissatisfaction and impacting business performance.	• Continue implementing robust quality control and food safety management practices across manufacturing operations. • Regularly monitor product quality through testing and process controls to ensure compliance with applicable regulatory and customer requirements. • Continue strengthening quality assurance systems through periodic employee training and awareness programmes. • Maintain continuous improvement initiatives to enhance product quality, process efficiency and customer satisfaction.	**Negative implications** arising from customer dissatisfaction, loss of customer confidence and potential impact on business performance due to product quality issues.

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes	**Principle P1: Transparency & Accountability** • Code of Conduct for the Board of Directors and Senior Management • Anti-Bribery and Anti-Corruption Policy • Whistle Blower Policy / Vigil Mechanism Policy • Related Party Transaction Policy • Policy on Materiality of Events/Information for Disclosure • Board Performance Evaluation Policy • Nomination and Remuneration Policy **Principle P2: Product Responsibility** • Sustainable Supply Chain and Responsible Sourcing Policy • Safety Policy **Principle P3: Employee Development** • Policy and Procedure Manual for Prevention of Sexual Harassment at the Workplace (POSH) • POSH (Prevention of Sexual Harassment) Policy • Employee Welfare and Human Rights Policy • Grievance Redressal Mechanism • Nomination and Remuneration Policy **Principle P4: Stakeholder Engagement** • Corporate Social Responsibility Policy • Grievance Redressal Mechanism **Principle P5: Human Rights** • Employee Welfare and Human Rights Policy • POSH (Prevention of Sexual Harassment) Policy • Policy and Procedure Manual for Prevention of Sexual Harassment at the Workplace • Zero-Tolerance Policy **Principle P6: Environment Principle** • Sustainable Supply Chain and Responsible Sourcing Policy • Safety Policy (where it covers environmental, health & safety aspects) **Principle P7: Policy Advocacy** • Code of Conduct • Policy on Materiality of Events/Information for Disclosure **Principle P8: Inclusive Growth** • Corporate Social Responsibility Policy • Employee Welfare and Human Rights Policy **Principle P9: Customer Value** • Cybersecurity Policy • Data Privacy Policy • Grievance Redressal Mechanism									

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	No	Yes	No	No	No	No	No	No
		The Company has a comprehensive set of Policies that are being implemented across the organisation. The Company is also strengthening the mechanisms of engagement with customers, stakeholders, ensuring health & safety practices. The Company will continue to update these systems and processes in line with evolving disclosure standards and frameworks.								
	b. Has the policy been approved by the Board? (Yes/No/NA)	Yes	NA	Yes	NA	NA	NA	NA	NA	NA
	c. Web Link of the Policies, if available	https://www.ambujagroup.com/corporate-governance-and-statutory-disclosures								
2	Whether the entity has translated the policy into procedures. (Yes/ No/NA)	Yes								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
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.	GAEL has adopted several nationally and internationally recognised certifications, standards and management systems across its manufacturing facilities to strengthen product quality, food safety, environmental management and responsible business practices. These certifications support compliance with applicable regulatory requirements while meeting customer expectations across domestic and international markets. The Company's manufacturing facilities are certified under internationally recognised standards including FSSC 22000, ISO 9001, GMP/GMP+ Feed Safety, BRC Global Standard for Food Safety, ISO 14001 (at applicable facilities) and Excipact Generic Certification, demonstrating adherence to recognised quality, food safety and environmental management systems. In addition, several manufacturing facilities have obtained Halal, Kosher and Non-GMO certifications to cater to diverse customer requirements and market needs. GAEL has also adopted Sedex certification at applicable manufacturing facilities to promote responsible sourcing and ethical business practices. Applicable manufacturing facilities maintain USFDA registrations and FDA licences to comply with relevant international regulatory requirements.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to strengthening its ESG performance through a calibrated approach to target setting across its material ESG topics. As part of its sustainability roadmap, the Company intends to benchmark its ESG performance against industry peers and best practices to identify opportunities to improve resilience. Based on the outcomes of this assessment, measurable ESG commitments, goals, and targets with defined timelines will be established and implemented in a phased manner.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Governance, leadership and oversight		
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	At GAEL, we recognise that effective management of environmental, social, and governance (ESG) risks is essential for long-term value creation, and our approach continues to be aligned with the United Nations Sustainable Development Goals (SDGs). During FY 2025–26, we continue to prioritise optimisation of resource utilisation and reduction of our environmental footprint through continuous improvement initiatives across operations especially in the area of energy management. Our commitment to product quality and safety stays firm as we expand our manufacturing footprint. We also continue to extend our support to communities through our Corporate Social Responsibility (CSR) initiatives and social engagement programmes, with a focus on creating sustainable and inclusive impact. As we move forward, GAEL remains focused on strengthening its ESG performance and delivering sustainable, long-term value for all stakeholders.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sandeep Agrawal, Whole Time Director
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No/NA). If yes, provide details.	Yes, Managing Director and the Whole-Time Director

10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the performance against policies covering the NGRBC principles is reviewed by the Board / relevant Board-level Committee, supported by the management, functional heads and internal review mechanisms.									Continuous								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, compliance with applicable statutory and regulatory requirements is reviewed through internal compliance mechanisms, functional reviews and management oversight, with periodic updates to the Board / relevant Board-level Committee, wherever applicable.									Quarterly								

		P1	P2	P3	P4	P5	P6	P7	P8	P9
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.**	Yes, an Independent Assessment was carried out by an external agency named Sustainability Actions Private Limited.								
12	**If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated, as below:**									
	Question	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
	It is planned to be done in the next financial year (Yes/No)									
	Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	1	The training covered various aspects of the Company's business including its different divisions, plant capacity, raw material usage, water consumption, chemicals used for production, finished products, process flow chart, brand names, business strategy, key focus areas, sustainability initiatives at various plants, community contribution, Corporate Social Responsibility, notable achievements of the Company, and green initiatives undertaken.	100
Key Managerial Personnel	1	The training covered the Company's business operations, including its divisions and product offerings, as well as other relevant business, strategic, and regulatory matters concerning GAEL.	100
Employees other than BoD and KMPs	140	Employees are trained on the topics including but not limited to Orientation on the job, ISO/Food Safety, House Keeping, Fire and Safety, HRD, Production, SAP & CBT, First Aid, Benefits of PF, Gratuity and Bonus, Allergens, GLP& GDP, FoSTac	70
Workers	140	Workers are provided training on Firefighting & equipment, Benefits & rules of PF Bonus Gratuity etc, Prevention of Sexual Harassment, machine parts and their cleaning, Allergens, Good laboratory Practices (GLP) and Good Documentation Practices (GDP).	93

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

Monetary					
Category	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In ₹)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	Nil	NA	NA	NA	NA
Settlement	Nil	NA	NA	NA	NA
Compounding fee	Nil	NA	NA	NA	NA

Non-Monetary					
Category	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (In ₹)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Imprisonment	Nil	NA	NA	NA	NA
Punishment	Nil	NA	NA	NA	NA

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
None	None

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

Yes, GAEL has an Anti-Bribery and Anti-Corruption (ABAC) Policy.

- The Company follows a zero-tolerance approach towards bribery, corruption, facilitation payments, fraud, and money laundering.
- The Policy is aligned with the Code of Conduct and applies to employees and all third parties acting on behalf of the Company.
- It prohibits bribes, kickbacks, and improper payments, and lays down guidelines on gifts, hospitality, and donations.
- The Company has established controls including whistleblower mechanisms, and regular training to ensure compliance.
- Non-compliance is subject to disciplinary action, with oversight at senior management and Board levels.

5 Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption

Category	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6 Details of complaints with regard to conflict of interest

Category	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Remarks	Number	Remarks	Number
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	None reported	0	None reported
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	None reported	0	None reported

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.

No fine, penalty, or action has been imposed by any regulator, law enforcement agency, or judicial authority in relation to cases of corruption or conflicts of interest. Accordingly, no action was required to be taken.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	12.74	13.89

9 Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	24.54	27.22
	b) Number of trading houses where purchases are made	818	958
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	36.95	35.70
Concentration of Sales	a) Sales to dealer / distributors as % of total sales	8	15.88
	b) Number of dealers / distributors to whom sales are made	76	81
	c) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	55.19	44.98
Share of RPTs in	a) Purchases (Purchases with related parties as % of Total Purchases)	0	0
	b) Sales (Sales to related parties as % of Total Sales)	0	0
	c) Loans & advances given to related parties as % of Total loans & advances	0	97.64
	d) Investments (Investments in related parties / Total Investments made)	15.53	2.09

LEADERSHIP INDICATORS

1 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 a comprehensive Code of Conduct and Business Ethics applicable to Directors, Senior Management, and employees, which requires avoidance and disclosure of actual or potential conflicts of interest.

The Code mandates that Directors and Senior Management act with integrity and disclose any material financial or commercial relationships that may give rise to a conflict. Prior approval is required in case of potential conflicts, and individuals must recuse themselves from decision-making where such conflicts exist.

Additionally, annual affirmations are obtained confirming compliance with the Code and disclosure of conflicts. These processes are supported by a formal reporting mechanism and oversight by the Board to ensure transparency and ethical conduct.

PRINCIPLE 2

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

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	NA	NA	
CapEx	33.98%	6.92%	Investments in Husk based power plant and bio gas engines and ETP digestor.

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

Yes. The Company has implemented procedures for sustainable sourcing and continues to source a significant portion of its raw materials directly from farmers, enhancing traceability and supporting local agricultural communities.

During FY 2025–26, the Company has formalised its approach through the adoption of a Sustainable Procurement Policy, which integrates environmental, social, and governance (ESG) considerations into procurement practices. The Policy establishes clear expectations for suppliers, strengthens risk management, and enhances accountability across the supply chain. The Policy is currently in the process of Board approval.

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

The Company has integrated responsible sourcing considerations into its raw material procurement practices. A significant portion of its raw materials is directly procured from farmers through its pan-India procurement network, supporting farmer engagement, traceability and responsible sourcing across the value chain. However the percentage of inputs sourced sustainably has not yet been quantified. The Company continues to strengthen its sustainable sourcing practices through its Sustainable Procurement Policy.

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)

The Company has an established framework for management of plastic waste in line with applicable Government regulations. As part of Extended Producer Responsibility (EPR), the Company ensures collection and recycling of plastic waste through authorised agencies on a pan-India basis.

b. **E-waste**

Not Applicable

c. **Hazardous waste**

Hazardous waste, including expired products (if any), is sent for disposal to authorised facilities in accordance with applicable Hazardous Waste Management Rules, ensuring safe handling and compliance.

d. **Other waste**

Other waste generated within the Company is monitored and managed through internal processes. The Company continues to assess opportunities for reuse and recycling, and ensures responsible disposal through authorised channels.

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. GAEL is subject to Extended Producer Responsibility (EPR) regulations and is registered under the EPR regime as a Brand Owner, Producer, and Importer and the Company's waste collection plan is aligned with the EPR plan submitted to the Pollution Control Boards.

The Company sells its products in both rigid and flexible brand-labelled packaging, classifying it as a brand owner. With its manufacturing units supplying bags for internal and external sales, it is also categorised as a producer. Further, by importing plastic granules, the Company qualifies as an importer.

To comply with EPR regulations, GAEL has established provisions to buy back plastic waste from authorised vendors and ensures collection and recycling of plastic waste through authorised agencies.

PRINCIPLE 3

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

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	1,159	0	0	1,159	100	0	0	0	0	0	0
Female	26	0	0	26	100	26	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**1,185**	**0**	**0**	**1,185**	**100**	**26**	**100**	**0**	**0**	**0**	**0**
Other than Permanent Employees											
Male	113	0	0	113	100	0	0	0	0	0	0
Female	1	0	0	1	100	1	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**114**	**0**	**0**	**114**	**100**	**1**	**100**	**0**	**0**	**0**	**0**

1 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	970	0	0	970	100	0	0	0	0	0	0
Female	90	0	0	90	100	90	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**1060**	**0**	**0**	**1060**	**100**	**90**	**100**	**0**	**0**	**0**	**0**
Other than Permanent Workers											
Male	138	0	0	138	100	0	0	0	0	0	0
Female	54	0	0	54	100	54	100	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total	**192**	**0**	**0**	**192**	**100**	**54**	**100**	**0**	**0**	**0**	**0**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.0015%	0.0018%

2 Details of retirement benefits, for Current and Previous FY

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/NA)
PF	99.66	99.43	Yes	99.59	100	Yes
Gratuity	100	100	NA	100	100	NA
ESI	34.31	65.93	Yes	35.68	69.06	Yes
Others - please specify	0	0	NA	0	0	NA

3 Accessibility of workplaces

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

Yes. The Company's premises/offices are accessible to differently abled employees and workers. The Company continues to enhance accessibility across its facilities through ongoing infrastructure improvements to support ease of movement and inclusivity.

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

Yes, GAEL is committed to providing an inclusive and accessible environment for all visitors. Its premises are designed to accommodate differently-abled individuals in compliance with the Rights of Persons with Disabilities Act, 2016, enabling safe, convenient and dignified access to its facilities.

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	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

Note: During the FY 2025-26, no parental leave was availed by any employee of the Company.

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers:	Informal Resolution: Discuss the issue with immediate supervisor or Reporting Manager to seek a quick resolution. Formal Complaint: If unresolved or serious, submit a written complaint with relevant facts, dates, and persons involved. Grievance Hearing: Meeting with Plant HR to discuss the matter; a representative or witness may be present if required. Investigation & Decision: The Company will investigate the grievance and communicate the decision and next steps. Appeal: If dissatisfied, the employee may appeal to higher management, including the Plant Head, for review.
Other than Permanent Workers:	Informal Resolution: Discuss the issue with immediate Supervisor or Reporting Manager and try to resolve it through open communication. Formal Written Complaint: If the matter remains unresolved or is serious in nature, submit a written complaint outlining the relevant facts, dates, and persons involved. Grievance Hearing: Meet with the Plant HR to discuss the grievance. A representative or witness may be present, if required. Investigation & Decision: The Company will review the facts, examine relevant records, and consult concerned parties before communicating its decision and proposed actions. Appeal: If the grievance is not satisfactorily resolved, the employee may appeal to higher management, including the Plant Head, for further review.
Permanent Employees:	Informal Resolution: Discuss the issue with your Reporting Manager and attempt to resolve it through open and constructive communication. Formal Written Complaint: If the matter remains unresolved or is serious in nature, submit a written complaint to hrsupport@ambujagroup.com detailing the facts, dates, incidents, and persons involved. Grievance Hearing: Meet with the Department Head or HO HR to discuss the grievance in detail. A representative or witness may accompany you, if required. Investigation & Decision: The Company will review the facts, examine relevant records, and interview concerned persons. The outcome and next steps will be communicated verbally or in writing. Appeal: If the grievance is not satisfactorily resolved, the employee may appeal to higher management, including the Whole-Time Director/Managing Director, for further review.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Other than Permanent Employees:	Informal Resolution: Discuss the issue with your immediate Supervisor or Reporting Manager and try to resolve it through open communication. Formal Written Complaint: If the issue remains unresolved or is serious in nature, submit a written complaint providing relevant facts, dates, and names of persons involved. Grievance Hearing: Meet with the Plant HR to discuss the grievance in detail. A representative or witness may accompany you, if required. Investigation & Decision: The Company will review the facts, examine relevant records, and interview concerned persons. The outcome and next steps will be communicated verbally or in writing. Appeal: If the grievance is not satisfactorily resolved, the employee may appeal to higher management, including the Plant Head, for further review.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	1,159	4	0.35	1,208	4	0.33
Female	26	0	0	26	0	0
Other	0	0	0	0	0	0
Total Permanent Workers						
Male	970	258	26.60	1,015	266	26.21
Female	90	0	0	102	0	0
Other	0	0	0	0	0	0

8 Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,159	451	39	377	33	1,208	428	35.43	367	30.38
Female	26	3	12	2	8	26	6	23.08	4	15.38
Others	0	0	0	0	0	0	0	0	0	0
Total	**1,185**	**454**	**38**	**379**	**32**	**1,234**	**434**	**35.17**	**371**	**30.06**
Workers										
Male	970	445	46	463	48	1,015	627	61.77	390	38.42
Female	90	22	24	60	57	102	52	50.98	41	40.2
Others	0	0	0	0	0	0	0	0	0	0
Total	**1,060**	**467**	**44**	**523**	**49**	**1,117**	**679**	**60.79**	**431**	**38.59**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Total Permanent Employees						
Male	1,272	1,272	100	1,208	1,208	100
Female	27	27	100	26	26	100
Other	0	0	100	0	0	100
Total	**1,299**	**1,299**	**100**	**1,234**	**1,234**	**100**
Total Permanent Workers						
Male	1,108	1,108	100	1,015	1,015	100
Female	144	144	100	102	102	100
Other	0	0	100	0	0	100
Total	**1,252**	**1,252**	**100**	**1,117**	**1,117**	**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 of such system?

Yes. The Company has implemented a Health, Safety and Environment (HSE) Management System through its recently adopted HSE Policy, applicable across its manufacturing plants, offices, and operational locations.

The framework covers all employees, contract workers, suppliers, and visitors, and extends across the entire value chain from raw material handling to finished goods dispatch. It is aligned with applicable regulatory requirements and international standards such as ISO 45001 and ISO 14001.

The Company's approach includes hazard identification and risk assessment, incident reporting and investigation, emergency preparedness, and regular training programmes. It also promotes worker participation through safety committees and establishes systems for continuous monitoring and improvement of HSE performance.

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

Yes. The Company has established systems across its manufacturing locations for identifying workplace hazards and assessing associated risks. Hazard identification and risk assessment are carried out as part of routine operations, supported by periodic factory audits to ensure risks are minimised.

These processes are further strengthened under the Company's HSE framework, which includes structured risk assessment and monitoring mechanisms to improve workplace safety.

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

Yes. The Company has systems in place across its plants that enable employees and workers to report work-related hazards and unsafe conditions.

These processes are supported by defined procedures and a safety-focused work environment that encourages timely reporting and appropriate action to mitigate risks.

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

Yes. Permanent employees and their family members are covered under the Company's group insurance policies. Workers are provided access to medical benefits through company-supported insurance and statutory schemes such as ESIC, as applicable.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one Million-person hours worked)	Employees	5.05	3.01
	Workers	9.49	11.27
Total recordable work-related injuries	Employees	15	9
	Workers	29	29
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	1	0
	Workers	0	0

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

The Company's facilities are equipped with occupational health centres staffed by qualified medical personnel, including a factory medical officer and trained first aid responders. First aid kits are placed at key locations across the plant and are regularly checked to ensure they are adequately stocked and ready for use.

The Company also promotes employee health and well-being through periodic medical awareness initiatives and encourages timely reporting of safety-related incidents.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	5	0	All 5 solved
Health & Safety	0	0	NA	6	0	All 6 solved

14 Assessments for the year.

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties
Health & Safety Practices	NA
Working Conditions	NA

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

The Company conducts periodic internal audits across all manufacturing units and carries out regular inspections to ensure adherence to safety standards.

Based on audit and inspection findings, necessary corrective and preventive actions are implemented. Outcomes of accident investigations, along with corresponding actions, are reviewed and reported to the Risk Management Committee on a quarterly basis.

Learnings from incidents are communicated across the organisation, and compliance is monitored to ensure proper understanding and effective implementation.

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. It is provided on a case-to-case basis

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

The Company ensures that statutory dues related to third-party payroll employees are deposited accurately and on time by service providers. This is monitored through periodic audits and robust control mechanisms.

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:

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	1	0	1	0
Workers	0	0	0	0

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

Yes, On a case-to-case basis, retired employees are given opportunities to continue as consultants to the organisation.

5 Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health & Safety Practices	The Company regularly engages with its supply chain partners through interactions and meetings to enhance awareness about its products and their characteristics. While these engagements support better understanding and collaboration, a formal mechanism to assess awareness levels is currently not in place. The Company also conducts periodic training sessions in collaboration with its partners, focusing on recommended handling practices and preventive measures. These initiatives are aimed at building capabilities and improving workplace safety and efficiency across the value chain.
Working Conditions	

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.

GAEL recognises the importance of engaging with its key stakeholders to create long-term value and support sustainable business practices.

Stakeholders are identified and prioritised based on their influence on the Company's operations and the impact of the Company's activities on them. The stakeholder identification process includes stakeholder mapping, periodic consultations, and ongoing engagement to understand their expectations, concerns, and material issues. Key stakeholder groups include employees, customers (downstream value chain), suppliers (upstream value chain), shareholders, government and regulatory authorities, and communities surrounding its operations.

The Company engages with these stakeholder groups through various channels, including community consultations, supplier interactions, customer and employee feedback, investor and analyst interactions, and regulatory engagements. Inputs received through these engagements support the Company's decision-making, policy development, and sustainability initiatives.

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 & Marginalised 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
Customers	No	• Email • Website • Meetings	As per requirements	• Quality issues • Customer Feedback
Employees	No	• Email • Website • Meetings • Notice boards	As per requirements & Annual	• Performance Appraisal • Health & Safety Consultations
Suppliers	No	• Email • Website • Meetings	As per requirements	On performance related to Health & Safety
Local community	No	• Email • Website • Meetings	As per requirements	In events of complaints
Beneficiaries of CSR programmes	No	• Meetings	As per requirements	In CSR events

LEADERSHIP INDICATORS

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

The Company recognises the importance of stakeholder engagement in achieving sustainable outcomes across economic, environmental, and social areas. It has constituted committees such as the CSR Committee, Risk Management Committee, and Nomination and Remuneration Committee to support the Board in these matters.

Inputs from stakeholders are gathered through various interactions and expert consultations, and are reviewed by the Board. These insights are considered while shaping policies and guiding business decisions.

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 uses stakeholder engagement to identify and manage key environmental and social issues. Inputs received through consultations are evaluated and incorporated into policies and operational practices.

The Company has also undertaken assessments, including peer reviews and policy assessments, to strengthen its sustainability approach.

During the reporting year, in response to stakeholder expectations for enhanced climate-related disclosures and improved environmental performance, the Company expanded its greenhouse gas (GHG) inventory to include relevant Scope 3 emissions.

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

The Company engages with vulnerable and marginalised stakeholder groups, particularly small and marginal farmers, through its agri value chains. Its field and extension teams maintain regular interaction with farmers to support cultivation practices, improve productivity, and address concerns related to quality, procurement, and market linkages.

The Company also undertakes community development initiatives through its CSR programmes in areas such as education, healthcare, and livelihood support, focusing on communities around its operational locations.

PRINCIPLE 5

Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,185	242	20	1,234	207	16.77
Other than permanent	114	3	3	144	0	0
Total	**1,299**	**245**	**19**	**1,378**	**207**	**15.02**
Workers						
Permanent	1,060	434	41	1,117	298	26.68
Other than permanent	192	126	66	66	0	0
Total	**1,252**	**560**	**45**	**1,183**	**298**	**25.19**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F/ D)
Employees										
Permanent										
Male	1,159	19	2	1,140	98	1,208	74	6.13	1,134	93.87
Female	26	0	0	26	100	26	0	0	26	100
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	113	20	18	93	82	139	36	25.9	103	74.1
Female	1	0	0	1	100	5	1	20	4	80
Other	0	0	0	94	0	0	0	0	0	0
Workers										
Permanent										
Male	970	274	28	696	72	1,015	343	33.79	672	66.21
Female	90	89	99	1	1	102	102	100	0	0
Other	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	138	135	98	3	2	49	48	97.96	1	2.04
Female	54	54	100	0	0	17	17	100	0	0
Other	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration / wages:

Category	Male		Female		Others	
	Number	Median remuneration / salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration / salary/ wages of respective category (₹)
Board of Directors (BoD)	8	3,00,000	2	2,12,500	0	NA
Key Managerial Personnel	2	42,94,244	0	NA	0	NA
Employees other than BoD and KMP	1267	3,30,354	27	3,33,291	0	NA
Workers	1108	1,96,944	144	1,82,514	0	NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	3.97%	3.50%

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

Yes.

The Company's commitment to human rights is reflected in its Code of Conduct. At the operational level, the Human Resources (HR) team across regions acts as the primary point for addressing grievances, with support from regional and plant leadership.

The Company also follows an open-door approach, enabling employees to directly raise concerns with senior management, thereby fostering a transparent and inclusive work environment.

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

The Human Resources Department, in coordination with Regional Heads and Plant Heads across all regions, is responsible for addressing and resolving any human rights-related concerns or grievances that may arise. Significant human rights matters are regularly reviewed to ensure timely and effective resolution. This collaborative and proactive approach strengthens the grievance redressal mechanism, promotes fair treatment, and fosters a safe, inclusive, and positive workplace environment.

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

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

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

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

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

The Company is committed to maintaining a safe and respectful workplace, with zero tolerance for any form of harassment, including sexual harassment. Employees are encouraged to report concerns, and all complaints are addressed promptly and appropriately.

The Company's Prevention of Sexual Harassment (POSH) Policy ensures protection of complainants from retaliation or adverse action. An Internal Committee has been constituted to review complaints and recommend necessary actions.

The policy is communicated through regular training and awareness programmes, with provisions for confidentiality and fair handling of cases.

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

No

10 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	

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

Not Applicable

LEADERSHIP INDICATORS

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

No significant business processes were modified or introduced during the reporting period as a result of addressing human rights grievances or complaints. The Company continues to address human rights concerns through its Board-approved Code of Conduct, structured grievance redressal mechanisms managed by the Human Resources team at each location, and an open-door practice that enables employees to directly raise concerns with senior management.

2 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. GAEL's premises are designed to be accessible to differently abled visitors in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company remains committed to providing an inclusive and welcoming environment, ensuring that all visitors can access and navigate its facilities with ease and dignity.

3 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	Nil
Forced/involuntary labour	Nil
Sexual harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Others – please specify	Nil

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

Nil

PRINCIPLE 6

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	1,40,254.19	1,36,883.18
Total fuel consumption (B)	22,61,632.15	18,13,639.81
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**24,01,886.34**	**19,50,522.99**
From non-renewable sources		
Total electricity consumption (D)	1,55,710.17	1,10,554.14
Total fuel consumption (E)	1,01,74,037.43	82,69,931.73
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**1,03,29,747.60**	**83,80,485.87**
Total energy consumed (A+B+C+D+E+F)	**1,27,31,633.94**	**1,03,31,008.86**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	2,222.47* GJ/ Crore Rupees	2,239.75* GJ/ Crore Rupees
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	45,205.01 GJ/ Crore Rupees	46,273.16 GJ/ Crore Rupees
Energy intensity in terms of physical output	9.39 GJ/ MT	9.06 GJ/ MT
Energy intensity (optional) – the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? **(Y/N)** If yes, name of the external agency.	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.	

Remark:

- The energy is mentioned in Giga Joules and the Energy intensity is mentioned in Giga Joules/ Crores Rupees.
- Energy consumed from renewable sources for FY 2024–25 has been restated from the previous year's filing to reflect corrected unit conversion factors (MWh to GJ)

- * As per the International Monetary Fund ("IMF") and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.34 for FY 2025-26 and 20.66 for FY 2024-25. FY 2024–25 PPP intensity metrics have been restated to correct a calculation error in the PPP revenue conversion.

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

The organisation does not have any sites identified as designated consumers under the PAT scheme.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,85,000	4,55,737
(ii) Groundwater	20,50,000	18,97,500
(iii) Third party water	24,000	39,263
(iv) Seawater / desalinated water	0	0
(v) Other	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**25,59,000**	**23,92,500**
Total volume of water consumption (in kilolitres)	**12,64,000**	**11,64,900**
Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL / ₹)	220.65/ Crore Rupee	252.55 KL/Crore Rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	4487.97 KL/ Crore Rupee*	5217.65 KL/ Crore Rupee*
Water intensity in terms of physical output	0.93 KL/MT	1.02 KL/MT
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? **(Y/N)** If yes, name of the external agency.	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.	

- * As per the International Monetary Fund ("IMF") and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

4 Provide the following details related to water discharged:

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	No treatment	0	0
	With treatment – please specify level of treatment	6,45,000	5,92,350
(ii) To Groundwater	No treatment	0	0
	With treatment – please specify level of treatment	0	0
(iii) To Seawater	No treatment	0	0
	With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	No treatment	0	0
	With treatment – please specify level of treatment	6,50,000	6,35,250

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(v) Others	No treatment	0	0
	With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)		**12,95,000**	**12,27,600**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.		

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

Yes, This system ensures that all wastewater generated by the Company is adequately treated and recycled, with zero discharge of liquid waste into the environment.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	1,520	1,315
SOx	MT	1,600	1,495
Particulate Matter (PM)	MT	990	980
Persistent organic pollutants (POP)	MT	0	0
Volatile organic compounds (VOC)	MT	0	0
Hazardous air pollutants (HAP)	MT	0	0
Others – please specify	MT	0	0
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.		

7 Provide details of the following disclosures related to water, in the following form:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	9,27,256.83	7,72,026.51
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	30,709.51	22,325.79
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO_2 in MT/ rupee of turnover	167.23 MT/Crore Rupees	172.21 MT/Crore Rupees
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope s1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT	3401.36 MT/Crore Rupees	3557.95 MT/Crore Rupees

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Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT	0.71 MT/MT	0.70 MT/MT
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production	NA	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, an independent assurance was carried out by an external agency named Sustainability Actions Private Limited.		

- As per the International Monetary Fund ("IMF") and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.
- Biogenic emissions represent CO_2 emissions arising from the combustion of biomass-based fuels. In accordance with the GHG Protocol, these emissions are reported separately from Scope 1 greenhouse gas emissions and are disclosed for transparency. During FY 2025–26, the Company reported 2,491.57 MT CO_2e of biogenic emissions.

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

GAEL remains committed to reducing its greenhouse gas (GHG) emissions and advancing environmental sustainability through a combination of renewable energy adoption, energy-efficiency measures, and natural resource conservation initiatives. The Company has undertaken significant investments in renewable energy infrastructure and continues to deploy energy-efficient technologies across its operations.

Key initiatives implemented by the Company include the installation of wind turbines, operation of biogas engines, deployment of solar power systems, and integration of energy-saving equipment and technologies at its manufacturing facilities. In addition, large-scale plantation and greenbelt development activities are carried out across operational locations to support carbon sequestration and ecological conservation.

During FY 2026–27, the Company plans to further strengthen its decarbonisation efforts through additional renewable energy projects, and enhanced energy-efficiency measures. In line with its commitment to transparency and accountability, GAEL discloses its environmental and greenhouse gas information on the Carbon Disclosure Project and through the Company's own website.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	680.00	614.43
E-waste **(B)**	3.02	2.08
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	0	0
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	7,150	6,068.77
Total (A+B + C + D + E + F + G + H)	**7,833.02**	**6,685.28**
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)	1.37 MT/ Crore Rupees	1.45 MT/ Crore Rupees

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	27.81 MT/Crore Rupees	29.94 MT/ Crore Rupees
Waste intensity in terms of physical output	0.006 MT/MT	0.006 MT/MT
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
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	750	713
(ii) Reused	1,750	1,547
(iii) Other recovery operations	0	0
Total	**2,500**	**2,260**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	**Plastic waste & Other non-hazardous waste**	
(i) Incineration	0	0
(ii) Landfill	1,200	1,279
(iii) Other disposal methods	2,540*	3,146*
Total	**3,740**	**4,425**
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.	

Remarks:

- *The Company ensures the disposal of plastic waste and non-hazardous waste through authorised third-party waste vendors.
- As per the International Monetary Fund (IMF) and industry guidance notes on BRSR by FICCI and CII and OECD guidelines the factor for revenue adjusted for PPP is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

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.

a. **Type and management of waste generated (Industrial / Hazardous / Non-hazardous):**

GAEL generates industrial waste streams including ETP sludge, spent earth, soya danthal, soil residues, and coal ash from its manufacturing operations.

ETP Sludge (Hazardous Waste): Disposed of through authorised agencies in compliance with applicable regulations. Where feasible, it is beneficially utilised for landfilling and soil conditioning.

Spent Earth (Industrial Waste): Reused as a supplementary boiler fuel or supplied to brick manufacturers, promoting resource recovery.

Coal Ash (Non-hazardous / Industrial Waste): Utilised by brick and cement manufacturers as a raw material, reducing landfill disposal.

Soya Danthal & Soil Residues (Organic Waste): Managed through reuse or environmentally sound disposal practices.

b. **Waste management practices (Reuse, Recycling, Recovery & Disposal):**

GAEL follows a structured waste management hierarchy focusing on:

Reuse and Recycling: Industrial by-products such as coal ash and spent earth are reused in brick / cement manufacturing and as fuel substitutes, promoting circularity.

Resource Recovery: Waste streams are evaluated for potential recovery applications, including use as auxiliary fuel or raw material in downstream industries.

Safe Disposal: Hazardous waste such as ETP sludge is disposed of only through authorised handlers in compliance with the Hazardous Waste Management Rules.

c. **Measures undertaken for waste minimisation and circular economy:**

- Adoption of by-product utilisation strategies to reduce landfill burden
- Collaboration with authorised recyclers and downstream users
- Continuous efforts towards process optimisation to minimise waste generation at source
- Promotion of circular economy principles through reuse of industrial residues

d. **Compliance with regulatory requirements:** GAEL ensures full compliance with applicable environmental laws and regulations, including the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, and maintains necessary authorisations for storage, handling, transportation, and disposal of waste.

e. **Environmental impact and sustainability approach:** Through the above initiatives, GAEL aims to:

- Minimise environmental footprint
- Reduce dependency on landfill disposal
- Enhance resource efficiency
- Promote sustainable industrial practices through circular use of materials

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

S. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Nil			

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

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

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

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
1	The Company is in compliance with all applicable environmental laws, regulations, and guidelines as prescribed by the relevant statutory authorities from time to time.	NA	NA	NA

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 NA

(ii) Nature of operations NA

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
To Surface water		NA	NA
To Groundwater		NA	NA
To Seawater		NA	NA
Sent to third-parties		NA	NA
Others		NA	NA
Total volume of water withdrawal (in kilolitres)		NA	NA
Total volume of water consumption (in kilolitres)		NA	NA
Water intensity per rupee of turnover (Water consumed / turnover)		NA	NA
Water intensity **(optional)** – the relevant metric may be selected by the entity		NA	NA
Water discharge by destination and level of treatment (in kilolitres)			
(i) To Surface water	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
(ii) To Groundwater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
(iii) To Seawater	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
(iv) Sent to third-parties	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
(v) Others	No treatment	NA	NA
	With treatment – please specify level of treatment	NA	NA
Total water discharged (in kilolitres)		**NA**	**NA**
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No	NA

Business Responsibility And Sustainability Report (Contd.)

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	29084.89	23418.25
Total Scope 3 emissions per rupee of turnover	-	5.08 MT/Crore Rupees	5.08 MT/Crore Rupees
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, an Independent Assurance was carried out by an external agency named Sustainability Actions Private Limited.		

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
(i)	Energy efficiency in production process	Utilisation of agro-waste as an alternative fuel source across plants. Boilers and engines utilise bio-fuels such as biogas, paddy straw, raw dust, castor and groundnut husk, etc. The Company also undertakes continuous monitoring and optimisation of energy consumption across operations.	Reduction in fossil fuel consumption and improved utilisation of waste, leading to lower waste disposal and enhanced resource efficiency.	Ongoing monitoring for further optimisation.
(ii)	Renewable power	Increased use of wind, solar, biomass and biogas power; biogas capacity to rise from 8 MW to 10 MW, solar from 10 MW to 12 MW.	Higher renewable share in power mix; reduced GHG emissions.	Capacity augmentation under implementation.
(iii)	Biogas Engine	Biogas engine uses process/ effluent-derived biogas for power generation.	Reduced fossil fuel dependence; better waste-to-energy utilisation.	Capacity enhancement planned.
(iv)	Sludge dewatering and Utilisation	ETP sludge from corn wet milling is dewatered and supplied as a nutrient-rich (N, P, K) soil conditioner to farmers and as raw material to organic fertiliser manufacturers.	Reduced sludge disposal volume; reduced synthetic fertiliser use; improved soil fertility and crop yield.	Regular equipment maintenance; quality protocols before dispatch.
(v)	Rainwater Harvesting	Rooftop rainwater stored, and reused in manufacturing; excess directed to recharge wells.	Reduced dependence on freshwater sources; supports groundwater recharge.	Ongoing monitoring as part of water management.

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 maintains close and continuous engagement with leading trade and industry chambers and associations to foster industry collaboration and advocacy.

As on date, the Company is associated with six (6) such prominent trade and industry bodies.

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, in the following format.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
(i)	Vidarbha chamber of commerce & Industry	State
(ii)	The Soybean Processors Association of India	National
(iii)	Akola Industries Association	State
(iv)	Kumaun Garhwal Chamber of Commerce and Industry	State
(v)	Sitarganj SIDCUL Industries Welfare Association	State
(vi)	The All India Starch Manufacturers Association	National

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

Name of authority	Brief of the case	Corrective action taken
No adverse orders relating to anti-competitive conduct have been passed against the Company by any regulatory authority. Accordingly, no corrective actions were required to be undertaken or are currently in progress in this regard.		

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
None					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
None						

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

The Company does not have a formally documented external grievance redressal policy. However, it has established a mechanism to receive and address grievances from all its stakeholders.

Grievances are received through multiple channels, including written letters, phone calls, and emails. The relevant contact details are displayed on the Company's website, entrance gates, and other communication platforms used to engage with stakeholders.

Based on the nature of the grievance, the concerned department takes appropriate action for its timely redressal.

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	74%	70%
Directly from within India	96%	53%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	0	0
Semi-urban	5.44	6.39
Urban	68.30	67.29
Metropolitan	26.25	26.32

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):

S. No.	Details of negative social impact identified	Corrective action taken
	NA	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
(i)	Gujarat	Narmada	3,70,073
(ii)	Uttarakhand	Udham Singh Nagar	19,39,819

3 **a.** Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)

The Company does not have a formal preferential procurement policy for sourcing from marginalised or vulnerable groups.

b. From which marginalised /vulnerable groups do you procure?

However, in its agri-based businesses, the Company engages extensively with farmers, including those with small and marginal landholdings. The Company's extension teams work closely with such farmers to support cultivation practices and procurement of produce.

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

While the Company sources a significant portion of its raw materials directly from farmers, including small and marginal farmers, a formal percentage of procurement from marginalised or vulnerable groups is currently not separately tracked.

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.

GAEL has established a structured mechanism for addressing complaints received from distributors and customers, ensuring timely resolution and continuous quality improvement.

The process is outlined as follows:

Receipt of Complaints: Complaints from distributors and customers are received through the marketing personnel via two primary channels: e-mail communication, and Verbal communication.

Recording and Initial Verification: Upon receipt, the complaints are duly recorded and forwarded to the Quality Control (QC) personnel for verification.

Investigation and Stock Analysis: The QC team conducts a comprehensive assessment, which includes verification of the complaint details, tracing of the relevant batch number through production records, and examination of the warehouse stock corresponding to the reported batch, along with an analysis of the present stock position.

Reporting: Based on the verification and analysis, the QC team prepares a report outlining findings and submits the same to The Unit Head, and The Concerned Department Head.

Corrective Action: Upon review of the report, the Unit Head provides directions for necessary corrective actions.

The concerned department ensures implementation of these corrective measures before dispatching the subsequent batch.

Feedback and Effectiveness Review: Post-implementation, feedback on the effectiveness of the corrective actions is obtained from the distributors and customers.

This feedback is used to assess the adequacy of the measures taken and to drive further improvements, if required.

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	62
Safe and responsible usage	
Recycling and/or safe disposal	

Remark:

The percentage provided above is exclusive of sale of soya DOC, germ, gluten, fiber, cotton yarn and bag plant.

3 Number of consumer complaints in respect of the following:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes. The Company has implemented a Cyber Security Policy to safeguard its information assets and information technology systems used in its operations. The policy is overseen by the Information Technology (IT) Department at the Head Office in coordination with IT teams across the manufacturing plants.

The Company has implemented appropriate technical and administrative controls, including firewalls, antivirus software, user access controls, and other security measures to protect its IT infrastructure from cybersecurity risks and unauthorised access. Cybersecurity controls are periodically reviewed to address evolving risks and strengthen information security.

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.

The Company follows a structured approach to addressing issues relating to advertising, delivery of goods, cybersecurity and customer data privacy, product quality, and regulatory compliance. Any complaints or incidents are investigated through root cause analysis, and appropriate corrective and preventive actions are implemented to address the issue and prevent recurrence.

During the reporting period, there were no instances of product recalls or any material penalties or adverse actions by regulatory authorities relating to product safety. The Company continues to maintain quality control processes and cybersecurity measures to support compliance with applicable laws and protect customer information.

7 Provide the following information relating to data breaches:

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	0
c.	Impact, if any, of the data breaches	NA

LEADERSHIP INDICATORS

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

Information relating to the Company's products and services is available on its official website. The Company also disseminates relevant information through its digital platforms, including corporate communications and other media channels.

Weblink: https://www.ambujagroup.com/our-products

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

The Company connects with customers through its sales and field teams, who regularly interact with them. Users are guided on the proper use, storage, and safe handling of products. The Company also provides brochures and leaflets with important product information, as per regulatory requirements.

Weblink: https://www.ambujagroup.com/our-products

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

The Company has systems in place to inform customers about any disruption or discontinuation of services. Information is shared on time through sales teams and key account managers.

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

No, product information is displayed in compliance with the relevant laws.

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)

No

Independent Assurance Statement

To,

The Board of Directors

Gujarat Ambuja Exports Limited

"Ambuja Tower", Opp. Sindhu Bhavan,

Sindhu Bhavan Road,

PO - Thaltej, Bodakdev,

Ahmedabad – 380054

Independent Assurance Statement

SCOPE AND APPROACH

Sustainability Actions Private Limited ("SAPL") has been engaged by the management of Gujarat Ambuja Exports Limited ("GAEL" or "the Company"), to conduct an Independent Reasonable Assurance of the Company's Business Responsibility and Sustainability Report ("BRSR") Core Matrices as set forth in Annexure 1, for the Financial Year 2025-26.

REPORTING CRITERIA FOR REASONABLE ASSURANCE OPINION

Identified Sustainability Information subject to assurance	Period subject to assurance	Level of assurance	Reporting Criteria
BRSR Core Attributes	From 1st April, 2025 to 31st March, 2026	Reasonable Assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) • Guidance note for BRSR format issued by SEBI • Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) • SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core. • SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated 28th March 2025 - Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits.

REASONABLE ASSURANCE OPINION

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

BASIS FOR OPINION AND CONCLUSION

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

MANAGEMENT RESPONSIBILITIES

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

- The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria.
- Ensuring compliance with law, regulation or applicable contracts.
- Making judgements and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

INDEPENDENCE AND QUALITY CONTROL

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the Report except for Assurance Statement. Our firm applies International Standard on Quality Management and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We apply SQC 1 for quality control in assurance and related services.

OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance opinion and limited assurance conclusion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

INHERENT LIMITATIONS

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

Independent Assurance Statement (Contd.)

- Any disclosure other than those mentioned in the scope section above
- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

For and behalf of Sustainability Actions Pvt. Ltd.

(CIN - U74999HR2021PTC093811)

Sustainability Actions (P) Ltd.

Director

Place: Gurgaon

Date: 01st August 2026

SAKET SINHA

(Director)

Independent Assurance Statement (Contd.)

ANNEXURE I – BRSR CORE ATTRIBUTES - REASONABLE ASSURANCE FOR FINANCIAL YEAR 2025-26

BRSR Core Indicator	Description of Indicator
Section C - Principle 1 - E8	Number of days of accounts payable
Section C - Principle 1 - E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties
Section C – Principle 3 - E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
Section C – Principle 3 - E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
Section C – Principle 5 - E3(b)	Gross wages paid to females as % of wages paid
Section C – Principle 5 - E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld
Section C – Principle 6 - E1	Details of total energy consumption (in Joules or multiples) and its intensity
Section C – Principle 6 - E1	Details of total energy intensity
Section C – Principle 6 - E3	Details of water withdrawal by source
Section C – Principle 6 - E3	Details of water consumption and its intensity
Section C – Principle 6 - E4	Details of water discharged by destination and level of treatment
Section C – Principle 6 - E6	Details of Air Emissions (Other than GHG emissions)
Section C – Principle 6 - E7	Details of greenhouse gas emissions (Scope 1and Scope 2) and its intensity
Section C – Principle 6 - E9	Details related to waste generated by category of waste
Section C – Principle 6 - E9	Details related to waste recovered through recycling, re-using or other recovery operations
Section C – Principle 6 - E9	Details related to waste disposed by nature of disposal method
Section C – Principle 8 - E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India
Section C – Principle 8 - E5	Job creation in smaller towns
Section C – Principle 9 - E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events