

Fine Organic Industries Limited

Regd. Office

Fine House, Anandji Street, Off M. G. Road,
Ghatkopar East, Mumbai 400 077, India.

CIN : L24119MH2002PLC136003

Tel : + 91-22-2102 5000

Fax : + 91-22-2102 8899 / 2102 6666

Email : info@fineorganics.com

Web: www.fineorganics.com



Date: July 27, 2026

To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001	To National Stock Exchange of India Limited Plot No. C/I, "6" Block, Exchange Plaza Bandra Kurla Complex, Bandra (East) Mumbai - 400 051
Security Code: 541557	Symbol: FINEORG

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26**Dear Sir/Madam,**

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ("BRSR") of the Company for the Financial Year 2025-26, which also forms part of the Annual Report for the Financial Year 2025-26 submitted to the exchanges vide our letter dated July 27, 2026.

The Annual Report for Financial Year 2025-26 together with Business Responsibility & Sustainability Report is available on the website of the company <https://www.fineorganics.com/investor-relations/>.

We request you to take the above information on record.

Thanking You,

For Fine Organic Industries Limited**Pooja Lohor****Company Secretary and Compliance Officer****Membership No. A28397**

Encl: As Above

Business Responsibility and Sustainability Report

SECTION A GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Listed Entity:	L24119MH2002PLC136003
2.	Name of the Listed Entity:	Fine Organic Industries Limited
3.	Year of incorporation:	May 24, 2002
4.	Registered office address:	Fine House, Anandji Street, Off M.G. Road, Ghatkopar East, Mumbai- 400077, Maharashtra, India
5.	Corporate address:	Fine House, Anandji Street, Off M.G. Road, Ghatkopar East, Mumbai- 400077, Maharashtra, India
6.	E-mail:	info@fineorganics.com
7.	Telephone:	+91 (22) 2102 5000
8.	Website:	https://www.fineorganics.com
9.	Financial year for which reporting is being done:	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed:	a. National Stock Exchange of India Limited (NSE) b. BSE Limited (BSE)
11.	Paid-up Capital:	₹ 1,533 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Ms. Pooja Lohor Designation: Company Secretary & Compliance Officer Telephone: +91 (22) 2102 5000 Email address: investors@fineorganics.com
13.	Reporting boundary:	Disclosures under this report have been made on a standalone basis for the Company
14.	Name of assurance provider:	SGS India Private Limited.
15.	Type of assurance obtained:	The Company has obtained reasonable assurance on the Business Responsibility and Sustainability Report (BRSR) and is available on the Company's website at https://www.fineorganics.com/investor-relations/

II. PRODUCTS/SERVICES

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing of Additives	The Company is India's leading speciality performance additives manufacturer used in plastic, foods, rubbers, coating, cosmetics, feed nutrition and other speciality applications.	100%

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

Product/ Service	NIC Code	% of Total Turnover contributed
Specialty performance additives	20119	100%

III. OPERATIONS

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

Location	Number of plants	Number of offices	Total
National	7	2	9
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28 (Pan India)
International (No. of Countries)	61

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

54.64%

c. A brief on types of customers

The Company manufactures speciality performance additives which cater to a wide variety of customers in the food and feed nutrition industry, coatings, rubber, plastics and polymer industry, cosmetics industry and several sectors.

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)	498	326	65.46%	172	34.54%
2.	Other than Permanent (E)	29	24	82.76%	5	17.24%
3.	Total Employees (D+E)	527	350	66.41%	177	33.59%
WORKERS						
4.	Permanent (F)	440	434	98.64%	6	1.36%
5.	Other than Permanent (G)	186	175	94.09%	11	5.91%
6.	Total workers (F + G)	626	609	97.28%	17	2.72%

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 differently abled employees (D + E)	0	0	0%	0	0%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	Total differently abled workers (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel (includes Managing Director, Whole Time Directors, CEO, CFO & CS)	7	2	28.57%

22. Turnover rate for permanent employees and workers

Permanent Employees								
FY 2025-26			FY 2024-25			FY 2023-24		
Male	Female	Total	Male	Female	Total	Male	Female	Total
5.0%	5.1%	5.0%	6.1%	5.1%	5.8%	3.8%	5.7%	4.4%

Permanent Workers								
FY 2025-26			FY 2024-25			FY 2023-24		
Male	Female	Total	Male	Female	Total	Male	Female	Total
1.4%	0%	1.4%	1.2%	0%	1.2%	1.7%	2.3%	1.9%

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**23. (a) Names of holding / subsidiary / associate companies / joint ventures as on March 31, 2026**

S. No.	Name of the holding / subsidiary / associate companies / Joint Venture	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	Fine Organics (USA), Inc.	Subsidiary	100%	No
2	Fine Organics Europe BV	Subsidiary	100%	No
3	Fine Organic Industries (SEZ) Private Limited	Subsidiary	100%	No
4	Fine Zeelandia Private Limited	Joint Venture	50%	No
5	Fine Organic Industries (Thailand) Co., Limited	Joint Venture	45%	No
6	Fine Organics Americas LLC	Subsidiary	100%	No
7	Fine Organics FZE	Subsidiary	100%	No

VI. CSR DETAILS

- 24. (i)** Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes, CSR is applicable to the Company in accordance with section 135 of the Companies Act, 2013.
- (ii)** Turnover (in ₹): 2,27,596.26 Lakhs
- (iii)** Net worth (in ₹): 2,51,450.93 Lakhs

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes / No). If yes, then provide web link for grievance redressal policy	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. A framework is established to engage with the community, comprehending their concerns and resolving any issues they may encounter.	Nil	Nil	Nil	Nil	Nil	Nil
Investors (Other than shareholders)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Shareholders	Yes https://scores.sebi.gov.in/scores-home https://smartodr.in/login https://www.fineorganics.com/contact-us/	Nil	Nil	-	2	1	Complaints received from shareholders during the year pertaining to non-receipt of dividend and Annual Report
Employees and workers	Yes https://www.fineorganics.com/wp-content/uploads/2023/02/Whistle-Blower-Policy.pdf https://www.fineorganics.com/wp-content/uploads/2023/02/Sexual-Harassment-Policy.pdf	Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes / No). If yes, then provide web link for grievance redressal policy	FY 2025-26			FY 2024-25		
		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
Customers	Yes https://www.fineorganics.com/contact-us/	11	Nil	-	9	Nil	-
Value Chain Partners	Yes https://www.fineorganics.com/contact-us/	Nil	Nil	-	Nil	Nil	-

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, and approach to adapt or mitigate the risk along with its financial implications, as per the following format:

Opportunity  Risk 

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	GHG emissions		Reducing GHG emissions can enhance operational efficiency and align with global sustainability trends, attracting eco-conscious investors and customers. Innovative emission reduction strategies can position the Company as a leader in green chemistry, opening new market opportunities.	Not Applicable	Positive - Reducing GHG emissions can attract eco-conscious investors and customers, increase market share through premium sustainable products, and lower operational costs, boosting profitability
2	Energy Management		Adopting energy-efficient technologies can lower operational costs and reduce reliance on fossil fuels. The Company has already invested in R&D to develop proprietary designs for equipment that helps reduce reaction time and resultantly lower the energy consumption.	Not Applicable	Positive - Energy-efficient technologies and reduced energy consumption lower operational costs, improve profit margins, and enhance market competitiveness

Opportunity  Risk 

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)
3	Water and Wastewater Management		Our Company, owing to the nature of its operations, has minimal water waste generation. Optimising water usage and improving wastewater treatment can reduce costs and ensure compliance with environmental regulations.	Not Applicable	Positive - Improved water and wastewater management reduces operational and compliance costs, enhances resource efficiency, and strengthens brand reputation, potentially increasing customer loyalty and revenue.
4	Waste & Hazardous Materials Management		Fine Organics adopts a minimal waste generation methodology. Implementing effective waste reduction and recycling programmes can lower disposal costs and improve resource efficiency.	Not Applicable	Positive - Effective waste reduction and recycling lower disposal costs, improve operational efficiency, and attract environmentally conscious customers, driving revenue growth and cost savings.
5	Climate Change		Rising temperatures and extreme weather events can disrupt operations, supply chains, and raw material availability. Since vegetable oils, which are key raw materials for the industry, are derived from crops, any negative effects on them can affect their availability. Additionally, climate change and related natural disasters like floods, cyclones, and droughts can introduce volatility in raw material prices, potentially influencing farmers' decisions. Such disruptions can also impact supply chains, production facilities, and even customer demand and preferences	Strengthening sustainable sourcing by partnering with key suppliers to secure a consistent supply of eco-friendly raw materials, while advancing process improvements to reduce emissions and implementing sustainable logistics to enhance environmental resilience.	Negative - Most suppliers opt for Short-term contracts spanning 3 to 6 months, occasionally extending to 12 months when required, owing to global uncertainties
6	Supply chain sustainability		Building a sustainable supply chain can enhance resilience, reduce costs, and improve supplier relationships. Transparent, eco-friendly supply chains can attract customers and investors prioritising ESG performance. Moreover, the majority of the raw materials are sourced from local vendors. Transparent, eco-friendly supply chains with local sourcing can attract customers and investors prioritising ESG performance while fostering community goodwill and reducing supply chain disruptions.	Not Applicable	Positive - Sustainable supply chains reduce procurement and logistics costs, attract ESG-focused customers and investors, and enhance brand value, driving revenue growth and improving profit margins

Opportunity  Risk 

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)
7	Product Circularity		By utilising plant-based fats and green chemistry, there is a greater scope for product circularity. The non-hazardous nature of these plant-based products supports safer end-of-life outcomes, despite challenges in tracking additive lifecycles across diverse applications.	Not Applicable	Positive - Enhanced product circularity meets growing demand for sustainable solutions, increases market share, and reduces end-of-life disposal costs, boosting profitability and brand loyalty
8	Employee Health and Safety		In the specialty chemicals industry, inadequate health and safety practices pose significant risks, including potential harm to employees and surrounding communities, operational disruptions, costly regulatory penalties, and lasting reputational damage. The handling of plant-based fats and chemical processes, while often less hazardous, still requires stringent safety measures to prevent accidents, chemical exposures, or environmental incidents. Proactive risk management, comprehensive training, and adherence to safety protocols are essential to mitigate these risks, protect stakeholders, and ensure long-term business sustainability.	- Emphasising strict safety protocols and regulatory adherence - Proactively identifying and addressing operational hazards - Implementing rapid incident response and containment measures - Delivering thorough safety training and awareness programmes - Continuously improving safety practices by incorporating lessons learned	Negative - Health and safety incidents may result in financial setbacks from regulatory penalties, legal costs, production halts, and facility damage, adversely affecting the Company's profitability, reputation, and market standing
9	Product Quality and Safety		Inconsistent quality or contamination in products could harm customers or end-users, leading to product recalls, financial losses, and eroded trust.	Enforcing stringent quality control measures, adhering to high manufacturing standards, conducting frequent product testing, and fostering transparent customer communication to ensure product safety and consistency.	Negative - Inconsistent quality or contamination could trigger costly product recalls, legal liabilities, and loss of customer trust, leading to reduced revenue and reputational damage.
10	Fair Labour Practices and Employee Relations		Poor labour practices or strained employee relations could cause workforce dissatisfaction, strikes, or legal issues, disrupting operations and harming the Company's reputation.	Implementing fair labour policies, promoting open communication, offering competitive benefits, and investing in employee development to foster a supportive, equitable workplace and prevent dissatisfaction or disputes	Negative - Poor labour practices could lead to costly strikes, legal challenges, and operational disruptions, negatively impacting productivity, profitability, and the Company's reputation.

Opportunity  Risk 

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Customer Privacy and Data Security		Mishandling sensitive customer data in B2B transactions could lead to breaches, regulatory fines, and loss of client trust, jeopardising long-term partnerships.	Deploying robust cybersecurity measures, conducting regular data protection audits, and training employees on secure data handling to ensure confidentiality and regulatory compliance	Negative - Data breaches could result in significant regulatory fines, legal costs, and loss of client trust, undermining long-term partnerships and negatively impacting revenue
12	Community Engagement		By investing in community development initiatives, such as education or environmental programmes, and maintaining transparent dialogue with local stakeholders, the Company aims to enhance its reputation, mitigate operational risks, and secure long-term support for its activities, contributing to both social and business sustainability.	Not Applicable	Positive - Strong community engagement enhances brand reputation, reduces operational risks, and attracts socially conscious customers, leading to increased sales and long-term cost saving
13	Product Innovation and Lifecycle Management		By prioritising research and development to create high-performance, sustainable additives and optimising lifecycle management to minimise environmental impact, the Company can meet evolving customer demands, strengthen its competitive edge, and position itself as a leader in the transition to a circular economy.	Not Applicable	Positive - Innovative, sustainable products capture premium market segments, extend product lifecycles, and reduce regulatory costs, driving revenue growth and strengthening market position
14	Business Ethics		Upholding high ethical standards in sourcing, production, and operations presents a powerful opportunity to enhance brand reputation, attract sustainability-focused clients, and differentiate the Company in competitive markets, driving long-term growth.	Not Applicable	Positive - Strong business ethics enhance brand reputation, and foster customer loyalty, resulting in increased sales and financial resilience
15	Regulatory Compliance		Non-compliance with regulations risks legal penalties and damages the Company's reputation. In an industry sensitive to safety and environmental standards, any lapse could undermine stakeholder trust, weaken market position, and threaten financial stability.	Implementing a comprehensive regulatory compliance programme, conducting regular audits, and training employees to ensure adherence to safety, environmental, and labour standards	Negative - Regulatory violations could result in significant fines, legal expenses, and reputational damage, leading to weakened market position and reduced profitability

SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

P1

Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable

P2

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

P3

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

P4

Businesses should respect the interests of and be responsive to all its stakeholders

P5

Businesses should respect and promote human rights

P6

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

P7

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

P8

Businesses should promote inclusive growth and equitable development

P9

Businesses should engage with and provide value to their consumers in a responsible manner

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a.	Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs? (Yes/No)								
		Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)								
		Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available								
		https://www.fineorganics.com/investor-policies/								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
2.	Whether the entity has translated the policy into procedures? (Yes / No)									
		Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)									
		Y	Y	Y	Y	Y	Y	Y	Y	Y

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	ISO 9001, SEDEX, ECOVADIS, KOSHER, HALAL & FSSC 22000, COSMOS Ecocert • ISO 9001, SEDEX, FSSC 22000, FSSAI, ECOVADIS, REACH, JOSPHA, GMP+, EFFCI & RSPO • ECOVADIS & SEDEX • ISO 9001, KOSHER, HALAL, FSSC 22000, GMP+, EFFCI & RSPO, COSMOS Ecocert • ECOVADIS & SEDEX • ECOVADIS & SEDEX • ISO 9001, FSSAI, HALAL, FSSC 22000, ECOVADIS & GMP+ • ISO 9001, SEDEX, FSSC 22000, FSSAI, ECOVADIS, REACH, JOSPHA, GMP+, EFFCI, KOSHER, HALAL & RSPO, COSMOS Ecocert • ISO 9001, SEDEX, FSSC 22000, FSSAI, ECOVADIS, REACH, JOSPHA, GMP+, EFFCI, KOSHER, HALAL & RSPO, COSMOS Ecocert								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to driving sustainable practices through targeted initiatives aimed at mitigating climate change. Our strategy encompasses: reducing greenhouse gas emissions, expanding reforestation efforts, enhancing water conservation, and implementing optimized packaging solutions to minimize waste. Progress against these objectives is regularly monitored and evaluated to ensure continuous improvement and alignment with our sustainability roadmap.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Management undertakes regular evaluations to ensure the implementation of all NGRBC principles.								

Disclosure Questions

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

The Company is committed to integrating environmental, social and governance (ESG) principles into its business which is central to improving the quality of life of the communities it serves. It adheres to the principles of product stewardship by enhancing health, safety and environmental impacts of products and services across their lifecycles. High standards of governance, we feel, are key to maintaining the trust of investors and all our stakeholders. Our responsibilities go beyond our own Company as we work towards ingraining our values in the relations with all our employees, customers, partners and across our supply chain. Being a value-driven organization, our Company ensures that business is conducted in an ethical and responsible way.

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

Mr. Mukesh Shah, Chairman & Director of the Company is responsible, under the guidance of the Board of Directors and its Committees, for the implementation and oversight of the Company's Business Responsibility and Sustainability Policies.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, the Internal management Team reviews the Business Responsibility and Sustainability Performance periodically as a part of the overall Management Review process. They provide valuable direction and guidance to ensure that Safety and Sustainability implications are duly addressed in all new strategic initiatives, budgets, audit actions and improvement plans.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken Frequency of Review (Annually / Half-by Director / Committee of the Board/ Any Yearly / Quarterly / Any other - please other Committee 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	As a practice, Business Responsibility and Sustainability policies of the Company are reviewed periodically or on a need to basis by the Senior Leadership Team including Managing Director and Executive Directors. During their assessment, the efficacy of the policies is reviewed and necessary changes to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company ensures compliance with all applicable existing regulations.												Quarterly					

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

The Company conducts periodic review of policies internally by the Senior Management and Board Committees which then drives the policies, projects and performance of the aspects of business responsibility and sustainability.

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

Not Applicable

SECTION C

PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	5	During the year, the Company's Board of Directors (including its committees) invested time in various updates comprising matters related to business, regulations, Plant Visit, CSR activities and governance parameters.	100%
Key Managerial Personnel (KMP)	2	- POSH - Prevention of Insider Trading Training	100%
Employees other than BOD and KMPs	3	- POSH - Prevention of Insider Trading Training - Quality Management System Trainings - Medicclaim & Accidental Policies	100%
Workers	6	- POSH - FSSC Awareness - Quality Management System Trainings - Safety Trainings - Human Rights Environments	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, 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					
Parameter	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	Principle 1 - Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable	Income Tax Department. Ministry of Finance, Government of India	₹ 56,05,773/-	Penalty u/s 271(1)(c) for ₹56,05,773/- relating to FCTL and depreciation disclosure during AY 2016-17. Appeal filed on 08/04/2026 with paid 20% deposit of ₹11,25,000/-	Yes
Settlement			NIL		
Compounding Fee					

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

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.

Not Applicable

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

Yes. The Company has an **Anti-Bribery & Anti-Corruption Policy** in place. The Company emphasises compliance with all the applicable laws while upholding the highest levels of business ethics. This can be seen in their Code of Conduct for Directors and Senior Management, which outlines the expectations of integrity and ethical behaviour.

Also, the Company has adopted a Whistle Blower Policy and Vigil Mechanism. This mechanism enables directors and employees to report unethical practices, actual or suspected fraud, or non-compliance with the Company's Code of Conduct. The policy provides sufficient protection against victimisation of individuals reporting such concerns. The Whistleblower Policy can be accessed via the following web link: <https://www.fineorganics.com/investor-policies/>

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



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

Particulars	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

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

Not Applicable

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	42	41

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	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.65%	2.54%
	b. Number of trading houses where purchases are made from	72	65
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	61.63%	63.59%

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	45.20%	43.54%
	b. Number of dealers / distributors to whom sales are made	282	248
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	61.5%	46.66%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.47%	0.71%
	b. Sales (Sales to related parties / Total Sales)	14.88%	15.39%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	20.78%	0%
	d. Investments (Investments in related parties / Total Investments made)	31.05%	36.01%

► Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value
6	The awareness programs for value chain partners focused on promoting responsible and sustainable business practices across the extended ecosystem. Key areas included employee well-being, health, and safety across the value chain (Principle 3), environmental protection and restoration (Principle 6), and the delivery of goods and services in a safe and sustainable manner (Principle 2). These programs emphasized compliance with ethical standards, improved workplace practices, and alignment with the Company's sustainability and ESG expectations.	80.77%

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

To ensure ethical governance, the Company has established a Policy on Materiality of Related Party Transactions. All Directors are required to disclose their interests within the Company and any potential conflicts of interest with other organisations, annually or as changes occur. Transactions involving Directors or their affiliated entities require approval from the Audit Committee or Board, and the relevant Directors do not participate in these discussions.

The Corporate Secretarial team manages a database of Director and Key Management Personnel (KMP) interests, provided to the finance department to detect and monitor potential conflicts of interest and track transactions with related parties.

Directors and Senior Management provide annual confirmation that they are acting in the Company's best interests and have not engaged in any conflicting material, financial, or commercial transactions. Directors also abstain from Board discussions where they have a personal interest.

The Company's Policy on Materiality of Related Party Transactions can be found at <https://www.fineorganics.com/investor-relations/>

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.**

Parameter	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0%	0%	The Company prioritises developing products & technologies which are beneficial to the environment and society.
Capex	0%	0%	

Note: The primary focus of R&D is on customer-centric initiatives and enhancing production processes to generate value-added downstream products while concurrently addressing environmental and social impacts. The product application areas include foods, plastics, feed nutrition, personal care/home care coatings etc. The R&D products include new additives like green surfactants & performance additives for biodegradable plastics among other new applications.

This activity is in the normal course of our development and hence there are no specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity.

2. **a. Does the entity have procedures in place for sustainable sourcing?**

Yes. At Fine Organics, our sustainability strategy emphasises resilience through a business model that contributes to the economy, protects the environment, and helps communities.

Our vision is to provide speciality performance additives, based on safe and green chemistry through innovation and excellence.

The Company plays a key role as the internal drivers to implement and achieve our goal of sustainability. Our leadership ensures long-term value creation for our stakeholders on financial and non-financial metrics. Our efficient governance structure further helps us streamline operations and performance in line with our overall business strategy.

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

As a specialty performance additives manufacturer, the Company sources about 86.81% of its raw materials in a sustainable manner.

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

The Company produces specialty performance additives that are designed to enhance the performance of final products across a diverse range of manufacturing sectors. These components are integrated into formulations used in consumer goods, industrial materials, and specialised applications. Due to the nature of their integration, there is no scope for end-of-life recycling products.

A) Plastics

As part of its commitment to sustainable operations, the Company adheres to Extended Producer Responsibility (EPR) guidelines, which govern the management of plastic packaging waste. The Company ensures the safe disposal of both pre-consumer and post-consumer plastic packaging waste through the EPR approach. All plastic waste from the Company's manufacturing units is sent to authorised recyclers for recycling.

B) Hazardous waste (ETP Sludge, and waste oil etc.)

The Company's hazardous waste, including ETP sludge, salts, process residues, and waste oil, is sent to a designated Hazardous Waste Treatment, Storage and Disposal Facility (TSDF) for recycling or safe disposal. All manufacturing sites are registered members of this facility.

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

Yes, the Company is in compliance with the Plastic Waste Management 2016 Rules & Amendments. For plastic packaging waste generation, the Company has completed the EPR registration for the Group Company under Brand Owners (PIBOs) category covering all manufacturing units. The Company's plastic packaging waste collection plan is in line with EPR plan submitted to the Central Pollution Control Board (CPCB). As a Brand Owner, our efforts are directed towards minimising packaging plastic waste generation, exploring sustainable packaging options and reusing plastic packaging after evaluating food safety compliance and other related standards.

Leadership Indicators

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

N/A

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

N/A

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
N/A	N/A	N/A

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

N/A

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

N/A

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	326	326	100%	326	100%	0	0%	326	100%	142	43.56%
Female	172	172	100%	172	100%	172	100%	0	0%	87	50.58%
Total	498	498	100%	498	100%	172	34.54%	326	65.46%	229	45.98%
Other than Permanent employees											
Male	24	24	100%	24	100%	0	0%	16	66.67%	16	66.67%
Female	5	5	100%	5	100%	5	100%	0	0%	4	80%
Total	29	29	100%	29	100%	5	17.24%	16	55.17%	20	68.97%

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	434	434	100%	434	100%	0	0%	0	0%	0	0%
Female	6	6	100%	6	100%	6	100%	0	0%	0	0%
Total	440	440	100%	440	100%	6	1.36%	0	0%	0	0%
Other than Permanent Workers											
Male	175	175	100%	175	100%	0	0%	0	0%	0	0%
Female	11	11	100%	11	100%	11	100%	0	0%	0	0%
Total	186	186	100%	186	100%	11	5.91%	0	0%	0	0%

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

Parameter	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the Company	0.25%	0.25%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total. employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total. Employees	No. of workers covered as a % of total. workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	91.29%	100%	Yes	86.69%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	4.16%	38.76%	Yes	1.6%	21.18%	Yes
Others	Not Applicable					

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.

The Company prioritises accessibility across all operational sites, ensuring equal access for employees, workers, and visitors with disabilities. This is achieved through the implementation of elevators and supporting infrastructure, alongside readily available wheelchair facilities.

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.

Our Company is an equal opportunity employer. We provide equal opportunities to all employees and to all eligible applicants for employment in the organisation. We respect every individual's human rights and do not discriminate on the basis of race, colour, caste, class, gender, sexual orientation, gender identity, religion, political opinion, nationality, social origin and status, indigenous status, disability, age or any other personal characteristic or status.

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	88.89%	100%	Nil	Nil
Female	68.42%	100%	Nil	Nil
Total	75%	100%	Nil	Nil

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has an established grievance redressal mechanism that promotes open communication and fair resolution of concerns. Workers are encouraged to raise issues with their immediate supervisors or department heads, with further escalation available through HR and site management. A dedicated Internal Complaints Committee (ICC) addresses cases related to sexual harassment and discrimination, in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Anonymous and named reporting options are available. Additionally, a vigil mechanism, overseen by the Audit Committee, ensures independent and unbiased resolution.
Other than Permanent Workers	The Company extends its grievance redressal framework to non-permanent workers, ensuring access to fair and transparent mechanisms. Concerns can be escalated through supervisors, HR, or site management. The ICC addresses complaints related to harassment and discrimination, with provisions for confidential reporting. A vigil mechanism is also in place to ensure independent and unbiased resolution.
Permanent Employees	The Company extends its grievance redressal framework to permanent employees, ensuring access to fair and transparent mechanisms. Concerns can be escalated through supervisors, HR, or site management. The ICC addresses complaints related to harassment and discrimination, with provisions for confidential reporting. A vigil mechanism is also in place to ensure independent and unbiased resolution.
Other than Permanent Employees	Non-permanent employees are covered under the Company's grievance redressal mechanism, enabling them to raise concerns through appropriate channels including supervisors, HR, and management. The ICC provides a formal platform for addressing harassment-related complaints, while the vigil mechanism ensures fair and independent handling of grievances.

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

Category	FY 2025-26			FY 2024-25		
	Total employees /workers in respective category (A)	No. of employee / 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	498	Nil	N.A.	443	Nil	N.A.
Male	326	Nil	N.A.	287	Nil	N.A.
Female	172	Nil	N.A.	156	Nil	N.A.
Total Permanent Workers	440	Nil	N.A.	425	Nil	N.A.
Male	434	Nil	N.A.	420	Nil	N.A.
Female	6	Nil	N.A.	5	Nil	N.A.

Note: The Company does not have any recognised employee or worker associations. However, the Company has a long-standing and healthy relationship with its employees, wherein 8.89% of employees are of the second generation and 9.63% of employees have been working with the Company for 25 years or more. Further, if any conflict arises, the head of the respective department discusses the matter and resolves it through mutual consent.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	326	326	100%	47	14.41%	287	287	100%	287	100%
Female	172	172	100%	49	28.49%	156	156	100%	156	100%
Total	498	498	100%	96	19.28%	443	443	100%	443	100%
Workers										
Male	434	434	100%	434	100%	420	420	100%	420	100%
Female	6	6	100%	6	100%	5	5	100%	5	100%
Total	440	440	100%	440	100%	425	425	100%	425	100%

*Training was provided to the relevant personnel for whom such training was applicable

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	326	304	93.25%	287	287	100%
Female	172	166	96.51%	156	156	100%
Total	498	470	94.38%	443	443	100%
Workers						
Male	434	420	96.77%	420	420	100%
Female	6	5	83.33%	5	5	100%
Total	440	425	96.59%	425	425	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 a system?**

Yes, the Company has implemented occupational health and safety practices in all its manufacturing facilities, offices and R&D laboratories to safeguard its employees and workers.

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

The Company maintains a comprehensive occupational health and safety risk management system to safeguard workplace safety and operational continuity. Formal processes have been established to identify work-related hazards and assess risks associated with both routine and non-routine activities, in line with applicable occupational health and safety regulations and standards.

The Company undertakes structured Hazard Identification and Risk Assessment (HIRA), risk assessments, Job Safety Analysis (JSA), and plant and workplace safety inspections to proactively identify and mitigate potential hazards. Periodic safety audits and emergency preparedness drills are also conducted to strengthen response readiness and ensure continuous improvement in safety performance. In addition, all employees undergo mandatory safety training and awareness programmes to minimise workplace incidents and promote a strong culture of safety across operations.

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

The Company promotes a culture of proactive reporting, encouraging workers to immediately report all accidents and near-miss incidents. A thorough investigation follows each report to determine the root cause, and corrective actions are implemented to prevent future occurrences. Continuous safety training programmes are provided to all workers, ensuring a safe and secure working environment.

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

The Company prioritises the health and well-being of its workforce by ensuring access to non-work-related medical and healthcare services at all locations. These services are provided on-site or through strategic partnerships with nearby medical facilities. Each facility is equipped with emergency transportation, and trained first-aid personnel are available around the clock. To further support employees and workers, a Mediclaim Compensation Policy is in place, covering expenses for non-work-related medical care.

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

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

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

The Company prioritises the safety and health of its employees and implements a comprehensive suite of measures to ensure their well-being.

Occupational Health and Safety Management

The Company undertakes proactive and systematic measures to ensure a safe and healthy workplace for all employees and contractors. An Occupational Health and Safety (OHS) Management System has been implemented in alignment with applicable regulatory requirements and recognised safety standards. The system includes formal processes for hazard identification and risk assessment for both routine and non-routine activities, implementation of appropriate control measures, compliance monitoring, and maintenance of safe operating procedures. Key practices include Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), workplace inspections, process safety reviews, and periodic safety audits to proactively identify and mitigate workplace risks.

Assessments, Monitoring, and Investigation

Health and safety performance is continuously monitored across all plants through regular inspections, audits, and compliance reviews. Thorough investigations, including root cause analyses, are conducted for incidents, near misses, and unsafe conditions to enable corrective and preventive actions. Annual medical assessments and occupational health monitoring programmes ensure that employees and workers remain fit for their designated job roles.

Training and Preparedness

The safety team conducts regular training sessions, inspections, mock drills, and emergency preparedness exercises across facilities. Workers and contractors are equipped with the necessary skills to respond effectively to emergencies while adhering to established safety protocols. Continuous learning initiatives, induction training programmes, refresher trainings, and awareness sessions reinforce safe work practices and strengthen the overall safety culture within the organisation.

Safety Measures

The Company employs fully enclosed processes and pneumatic systems to minimise operational risks. Process reactors and equipment are equipped with interlocking mechanisms, alarms, and safety pressure valves. Reactors are properly insulated, and flame-proof electrical fixtures are installed in designated areas. Emergency handling equipment and firefighting systems are readily available and periodically inspected. Fire water tank reservoirs are maintained with adequate water levels, and above-ground storage tanks are protected with dyke walls. Lightning arrestors and grounding systems are installed to mitigate electrical and fire hazards.

Safety Signage and Equipment

Caution notes, hazard identification signage, safety posters, operating instructions, and emergency response information are prominently displayed across facilities. Gas and smoke detection systems are installed in critical areas, while windsocks are positioned to indicate wind direction during emergency situations. Appropriate personal protective equipment (PPE) is provided to employees and contractors based on operational requirements and risk exposure.

Emergency Communication and Response

Safety showers, eye wash stations, walkie-talkies, public address systems, telecommunication devices, and mobile communication systems are provided to facilitate effective emergency response. Emergency sirens are installed across operational areas. A well-equipped Occupational Health Center (OHC), supported by trained medical personnel and ambulance/emergency vehicle facilities, is available to address medical emergencies promptly and effectively.

Environmental Responsibility

The Company integrates environmental responsibility into its operational practices through the adoption of solvent-free manufacturing processes and resource-efficient systems. A scientifically designed and operational Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) are maintained to ensure effective treatment and disposal of wastewater in compliance with applicable environmental regulations.

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

Parameter	FY 2025-26			FY 2024-25		
	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	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

% of your plants and offices that were assessed
(by entity or statutory authorities or third parties)

Health and
Safety Practices

100%

Working
Conditions

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

Nil

Leadership Indicators

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

- (A) **Employees (Y/N)** - Yes, the Company provides gratuity to the family and dependents of deceased employees and offers a Group Personal Accident Policy covering life insurance for employees.
- (B) **Workers (Y/N)** - Yes, the Company has a Group Personal Accident Policy covering workers in the event of accidental death, along with a Group Term Life Insurance Policy providing life insurance coverage for all workers and plant employees.

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 is committed to ethical business conduct and maintains the highest standards of integrity. We expect our value chain partners to share this commitment by operating in a trustworthy manner, fulfilling their obligations, promptly paying statutory dues, and demonstrating compliance with our code of conduct, business responsibility policies, and shared values.

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

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

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)

The Company has a policy of retaining selected employees who express interest, maintaining their employment for an agreed-upon duration.

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.

At the core of its operations, the Company recognises the vital role of its key stakeholders, whose influence shapes its business and value chain. These stakeholders include shareholders, employees, customers, suppliers, communities, and government and regulatory entities. With a commitment to a stakeholder-centric approach, the Company diligently assesses the interests and concerns of each group, prioritising its engagement efforts based on their relevance and impact. To foster mutual understanding and address their needs effectively, the Company implements customised engagement strategies encompassing open communication and meaningful consultation. Continuous monitoring and feedback mechanisms are in place to ensure that the Company remains responsive to stakeholder expectations, thereby strengthening the relationships critical for its long-term prosperity.

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	Customer meet, online survey, e-mails, and an online grievance mechanism, video conference	Ongoing	Product information, feedback, grievances, product-related queries, regulatory compliances, price products
Shareholders	No	Press releases, email, media releases, annual general meeting, stock exchange (s) intimations, website uploads, investors meeting	Quarterly, half-yearly, annual, as and when required	Financial performance, key risks and mitigation, operational highlights, share price appreciation, dividend distribution
Suppliers	No	Personal meeting , emails, video conference, website	Quarterly & annually (as and when required)	Timely delivery, payment terms & conditions, quality of goods procured
Communities	Yes	Partnership with local charities, community visits	Ongoing	CSR, community complaints, awareness programme, community development
Government and regulatory authorities	No	Annual report and regulatory filings facility inspections, one-on-one meetings	Annual & periodic	Compliance and good governance practice
Employees	No	One-on-one interactions, email, senior management meet, internal communication platforms	Ongoing	Career development, salary and other perquisites, work ethics, policy communication, and team building, among others

► 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.**

Stakeholder consultation is an integral and ongoing process at the Company, driven by its leadership team and conducted through various engagement channels. Meaningful dialogue with stakeholders is consistently undertaken at the business unit level, and the resulting feedback and perspectives are systematically shared with the Board for their informed decision-making.

- 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.**

Through a rigorous materiality assessment process and the implementation of a comprehensive risk management framework, the Company actively builds its operational resilience. Stakeholder consultations play a vital role in shaping both of these key initiatives.

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

With a focus on inclusivity, the Company addresses the specific concerns of vulnerable and marginalised stakeholder groups. Through seminars, workshops, and conferences held in diverse states, the Company has shared expertise on modern dairy methods, antibiotic-free poultry production, and sustainable animal health practices. These initiatives are intended to create shared value by providing farmers with enhanced income opportunities while ensuring healthy products for consumers.

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			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	498	498	100%	443	443	100%
Other than permanent	29	29	100%	17	17	100%
Total Employees	527	527	100%	460	460	100%
Workers						
Permanent	440	440	100%	425	425	100%
Other than permanent	186	186	100%	186	186	100%
Total Workers	626	626	100%	611	611	100%

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

Category	FY 2025-26					FY 2024-25				
	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	498	0	0%	498	100%	443	0	0%	443	100%
Male	326	0	0%	326	100%	287	0	0%	287	100%
Female	172	0	0%	172	100%	156	0	0%	156	100%
Other than Permanent	29	0	0%	29	100%	17	0	0%	17	100%
Male	24	0	0%	24	100%	15	0	0%	15	100%
Female	5	0	0%	5	100%	2	0	0%	2	100%
Workers										
Permanent	440	0	0%	440	100%	425	0	0%	425	100%
Male	434	0	0%	434	100%	420	0	0%	420	100%
Female	6	0	0%	6	100%	5	0	0%	5	100%
Other than Permanent	186	0	0%	186	100%	186	0	0%	186	100%
Male	175	0	0%	175	100%	175	0	0%	175	100%
Female	11	0	0%	11	100%	11	0	0%	11	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	9	298.00 Lakhs	2*	19.05 Lakhs
Key Managerial Personnel (Other than Directors)	0	Not Applicable	2	50.05 Lakhs
Employees other than BOD and KMP	326	13.07 Lakhs	172	14.65 Lakhs
Workers	434	7.43 Lakhs	6	7.27 Lakhs

* Ms. Pratima Umarji, Non-Executive Independent Director, resigned from the Board with effect from November 03, 2025. For the calculation till November 03, 2025 of median she has been considered.

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

FY 2025-26	Category	FY 2024-25
15.24%	Gross wages paid to females as % of total wages.	10.07%

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

The Company's Head of Human Resources is responsible for monitoring all human rights matters within the Company. He actively monitors that human rights are not violated or threatened in any form. All key stakeholders are required to uphold the principles outlined in the Company's human rights policy and comply with all applicable laws and regulations.

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

The Company actively promotes inclusive workplaces by implementing policies that explicitly prohibit discrimination based on gender, religion, age, or sexual orientation. A strong governance framework is in place to address human rights concerns, emphasising open communication. Employees are encouraged to initially address concerns with their department heads, with clear escalation pathways to HR and site management for unresolved issues. The organisation maintains stringent verification processes to prevent child labour and sexual harassment. An Internal Complaints Committee (ICC) has been established to handle complaints related to sexual harassment. To ensure impartiality and expertise, an external legal professional specialising in Prevention of Sexual Harassment (POSH) serves as a member of the ICC.

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

Category	FY 2025-26			FY 2024-25		
	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	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour / Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

Particulars	FY 2025-26	FY 2024-25
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.

In accordance with the Sexual Harassment of Women at Workplace Act 2013, the organisation has implemented a robust Prevention of Sexual Harassment policy, prioritising complainant safety and effective resolution of related issues. An Internal Complaints Committee (ICC) is established to specifically address and resolve cases of sexual harassment. The organisation is dedicated to providing equal opportunities at all employment levels, regardless of race, ethnicity, nationality, gender, language, age, sexual orientation, religion, marital status, socioeconomic status, or disability. To ensure widespread understanding and compliance, all new employees participate in mandatory awareness programmes upon joining, focusing on discrimination and harassment prevention. The policy is also disseminated across the organisation for easy access and reference.

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

Yes. We ensure that all our business partners are committed to respect human rights and comply with international, state laws and regulations and in line with Company's way of working, as reflected in our business agreements and contracts.

10. Assessments for the year:

Particulars	% 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 – Ethics	100%

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

Nil

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

In FY 2025-26, the Company did not receive any grievances/ complaints, hence we have not made any modification in business processes for our current monitoring, addressing human rights, grievances/complaints.

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

The Company cultivates a strong culture of respect for human rights by proactively embedding awareness and promotion throughout its workforce. This is achieved through consistent training and sensitisation programmes designed to educate employees on human rights principles. The effectiveness of these ongoing initiatives is regularly evaluated. Recognising its responsibility to identify and mitigate any potential adverse impacts on human rights, the Company upholds the highest ethical standards. Regular training also serves as a vital mechanism to assess and ensure the alignment of its processes with human rights principles. By empowering employees with knowledge of their rights and responsibilities, the Company ensures a safe and inclusive workplace environment, underscoring its unwavering commitment to ethical practices and responsible business conduct.

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

Yes, all the Company's premises are accessible to differently abled visitors, as per the Rights of Persons with Disabilities Act, 2016.

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	Units	FY 2025-26	FY 2024-25
From Renewable Sources			
Total electricity consumption (A)	GJ	0	0
Total fuel consumption (B)	GJ	0	0
Energy consumption through other sources (C)	GJ	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	0	0
From Non - Renewable Sources			
Total electricity consumption (D)	GJ	1,21,853.5	1,16,573.85
Total fuel consumption (E)	GJ	4,57,958.25	4,47,679.82
Energy consumption through other sources (F)	GJ	0	0
Total energy consumed (A+B+C+D+E+F)	GJ	5,79,811.73	5,64,253.68
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/₹ KJ/₹	0.0000254 25.4	0.0000279 25.6
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/₹ (adjusted for PPP*)	0.00052	0.00065
Energy intensity in terms of physical output	GJ/MT of products manufactured	7.00	5.962
Energy intensity (optional) – the relevant metric may be selected by the entity	N.A.	Nil	Nil

*For calculating energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) for FY 2025-26, we have used 20.34 as the PPP conversion rate as per 2026 International Monetary Fund World Economic Outlook database.

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, Reasonable assurance in done by SGS India Private Limited

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

Not Applicable

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)			
(i) Surface water	KL	0	0
(ii) Groundwater	KL	0	0
(iii) Third party water	KL	1,65,792.5	1,69,850.61
(iv) Seawater / desalinated water	KL	0	0
(v) Others	KL	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	KL	1,65,792.5	1,69,850.61
Total volume of water consumption (in kilolitres)	KL	1,61,367.3	1,66,345.07
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/₹	0.0000071	0.0000082
	L/₹	0.0071	0.0082
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/₹ (adjusted for PPP*)	0.00014	0.00019
Water intensity in terms of physical output	KL/MT of products manufactured	1.949	1.758
Water intensity (optional) – the relevant metric may be selected by the entity	N.A.	Nil	Nil

*For calculating water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) for FY 2025-26, we have used 20.34 as the PPP conversion rate as per 2026 International Monetary Fund World Economic Outlook database.

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, Reasonable assurance in done by SGS India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(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

Parameter	FY 2025-26	FY 2024-25
(iv) Sent to third parties (CETP and MIDC/BMC sewer)		
- No treatment	0	0
- With treatment – please specify level of treatment	2337.7	1631.57
(v) Others - Land application (Gardening)		
- No treatment	0	0
- With treatment – please specify level of treatment	2,087.6	1,873.97
Total water discharged (in kilolitres)	4,425.3	3,505.54

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, Reasonable assurance in done by SGS India Private Limited

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

Yes. The Company has put in place robust systems across its operations to minimise effluent discharge and promote sustainable water management. Out of its seven manufacturing facilities, six production units and the R&D centre have successfully adopted Zero Liquid Discharge (ZLD) protocols. These facilities channel all process effluents through an integrated treatment train comprising primary, secondary, and tertiary processes, followed by Agitated Thin Film Dryer (ATFD) systems to ensure complete elimination of liquid waste.

The treated water obtained from this process is recycled internally, specifically as make-up water in cooling towers and other utility processes, thereby facilitating the Company's circular use of water.

One of the older, small-scale units located at Badlapur—due to site-specific limitations—currently discharges its treated effluents to a Common Effluent Treatment Plant (CETP) in accordance with regulatory norms.

Additionally, Domestic Wastewater is also tackled using exclusive Sewage Treatment Plants (STPs). These include multistage treatment coupled with UV disinfection so that the treated water is safe and is largely utilised for horticulture. Additionally, the bio-sludge obtained from the same is reused in the form of organic manure. For small installations, domestic sewage is treated using septic tanks and soak pits with proper localised and compliant disposal.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	MT / year	5.72	4.72
SOx	MT / year	2.98	0.66
Particulate Matter (PM)	MT / year	2.13	1.42
Persistent organic pollutants (POP)	N.A.	0	0
Volatile organic compounds (VOC)	N.A.	0	0
Hazardous air pollutants (HAP)	MT / year	0.36	0.50
Others please specify - NH3			
Hazardous air pollutants (HAP) Others please specify - Acid Mist	MT / year	0.15	0.05

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	26,828.6	25,520.72
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	23,173.7	22,990.95
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/ ₹ KgCO ₂ e/ ₹	0.0000021 0.0021	0.00000219 0.0021
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/ ₹ (adjusted for PPP*)	0.000045	0.000056
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/ MT of products manufactured	0.604	0.513
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	N.A.	Nil	Nil

*For calculating Total Scope 1 & 2 emissions intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) for FY 2025-26, we have used 20.34 as the PPP conversion rate as per 2026 International Monetary Fund World Economic Outlook database.

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, Reasonable assurance in done by SGS India Private Limited

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

Yes. All manufacturing units and the R&D facility utilise Piped Natural Gas (PNG) as the primary fuel. PNG is a cleaner-burning alternative to conventional fossil fuels and helps in reducing GHG emissions across operations.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)			
Plastic waste (A)	MT	30.36	35.35
E-waste (B)	MT	0.03	0
Bio-medical waste (C)	N.A.	-	0
Construction and demolition waste (D)	N.A.	-	0
Battery waste (Nos) (E)	Nos	0*	0*
Radioactive waste (F)	N.A.	-	0
Other Hazardous Waste. Waste oil, sludge containing oil, ETP sludge, process sludge (G)	MT	445.01	1095.413
Other Non-hazardous waste generated (H).	MT	1.24	0
Total (A + B + C + D + F + G + H)	MT	474.64	1130.76

Parameter	Unit	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/Re Kg/Re	0.000000020 0.000020	0.000000051 0.000051
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/Re (adjusted for PPP*)	0.00000004	0.00000013
Waste intensity in terms of physical output	MT/MT of products manufactured	0.006	0.012
Waste intensity (optional) – the relevant metric may be selected by the entity	N.A.	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of Waste			
(i) Recycled - Plastic & packaging waste, process waste, E-waste, waste oil	MT	475.70	433.49
(ii) Re-used	Nil	0	0
(iii) Other Recovery operations	Nil	0	0
Total	MT	475.70	433.49
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of Waste			
(i) Incineration	MT	0.2	0.578
(ii) Landfilling - ETP Sludge	MT	439.15	696.53
(iii) Other disposal operations	MT	0.932	0.164
Total	MT	440.28	697.272

*For calculating waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) for FY 2025-26, we have used 20.34 as the PPP conversion rate as per 2026 International Monetary Fund World Economic Outlook database.

* We have received a certificate from authorised vendors confirming the recycling of 221 units of batteries in FY 2025-26 & 131 units of batteries in FY 2024-25. As the recycling certificate only mentions the details of the number of batteries recycled and not in metric tonnes, we have not included it in the above calculation workings.

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, Reasonable assurance in done by SGS India Private Limited

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company focuses on sustainable manufacturing by using plant-based raw materials, which naturally results in minimal generation of hazardous waste. The Company emphasises waste reduction at source, supported by regular tracking systems to monitor and control waste output. All solid and liquid waste streams are handled in full compliance with regulatory frameworks, including relevant environmental clearances and waste authorisations.

Nearly all waste generated is either recycled or sent to authorised facilities for treatment or safe disposal. Electronic waste is managed through certified recyclers, and complete documentation is maintained. For plastic packaging, the Company ensures adherence to Extended Producer Responsibility (EPR) norms. A reverse logistics programme is also in place for handling used batteries, which are returned to suppliers for proper disposal. Additionally, process-related residues are managed through authorised waste management partners like Mumbai Waste Management Ltd. (MWML), ensuring responsible disposal across all units.

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:

Not Applicable

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

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, the Company complies with the applicable environmental laws/regulations/guidelines in India.

► Leadership Indicators

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

All FOIL units are situated within Notified Industrial areas (MIDC), which prohibits us from withdrawing groundwater.

Additionally, none of our FOIL units are located in water-stressed areas, thus, this question is not applicable to us.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	30,336.76	34,069.79
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/₹	0.0000013	0.0000017
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	N.A.	Nil	Nil

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

Yes, Reasonable assurance in done by SGS India Private Limited

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

The manufacturing units are located within notified industrial areas. Therefore, there is no impact of the Company's operations on the biodiversity.

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

The Company undertakes a materiality assessment to determine the financial, environmental, and social risks and opportunities that may influence its operations and stakeholders. This evaluation spans areas including environmental, social, and human resources, along with the business model, innovation, leadership, and governance. The evaluation assesses the effect of these areas on both the Company and its stakeholders.

To lessen potential risks and impacts, while bolstering business opportunities, the Company has established operational safeguards, an organisational structure, and management oversight. These mechanisms aid in monitoring and controlling potential risks and impacts.

Furthermore, the Company has formulated a risk management strategy that provides a framework for conducting thorough risk evaluations. These evaluations aim to identify potential crises and analyse their consequences for the business. To ensure readiness for such crises, the Company has developed a strong emergency response strategy, which facilitates the prediction and mitigation of disasters through defined actions.

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.**

Fine Organic Industries Limited has affiliations with 10 industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Export Organisations (FIEO)	National
2	Indo-German Chamber of Commerce	International
3	Basic Chemicals, Cosmetics & Dyes Export Promotion Council (Chemexcil)	National
4	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
5	Oil Technologists Association of India (OTA)	National
6	Protein Foods & Nutrition Development Association of India	National
7	Regulatory Representatives and Managers Association	National
8	Thane Belapur Industries Association	State
9	Kalyan Ambernath Manufacturers Association	State
10	Additional Ambernath Manufacturers Association	State

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

Not Applicable

Leadership Indicators

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

Nil

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Nil

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

Nil

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

The Company has established a framework for community engagement to understand and address local concerns. However, given that all manufacturing units are located within designated industrial zones, standard community engagement practices are not applicable.

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

Category	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	5.52%	7%
Directly from within India	60.05%	63%

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	FY 2024-25
Rural	0%	0%
Semi-urban	3.14%	0%
Urban	0%	52.69%
Metropolitan	96.86%	47.31%

Leadership Indicators

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

Not Applicable

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

Sno	State	Aspirational Districts	Amount Spent (In ₹)
1.	Jammu And Kashmir	Kupwara	55,00,000/-
2.	Madhya Pradesh	Barwani	50,00,000/-

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 recognises and follows domestic and international standards and guidelines regarding its procurement activities. Furthermore, the Company keeps an eye on industry norms and trends to keep its operations aligned with the same. It is not biased towards its suppliers in terms of the procurement policy, whether or not they belong to marginalised/vulnerable groups.

(b) From which marginalised /vulnerable groups do you procure?

Integrating local sourcing is a key strategy for the Company in developing its supply chain. The Company prioritises sourcing goods and services from local suppliers that adhere to its social and environmental standards and is dedicated to supporting these suppliers through collaborative partnerships.

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

The Company supports the growth of local vendors, primarily medium and small-sized businesses located near its manufacturing facilities, in line with national priorities such as 'Make in India' and 'Atmanirbhar Bharat'. Approximately 60.05% of the Company's total product procurement by value is sourced domestically, with 39.95% sourced through imports.

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

Nil

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

Not Applicable

6. Details of beneficiaries of CSR Projects:

S. No.	Details on the CSR Project	No. of persons benefited from CSR Projects	Percentage of beneficiaries from vulnerable and marginalised groups
1	Borderless World foundation	230	100%
2	Sanskriti Samvardhan Mandal	120	100%
3	Vision India Foundation	25	100%
4	Malvi Educational & Charitable trust	300	100%
5	Bhavyata Foundation	500	100%
6	Bhaktivedanta Hospital – Sri Chaitanya Health and Care Trust	752	100%
7	Cultural Society for Tribals	100	100%
8	Aavishkar Society for Development of Mentally Handicapped	120	100%
9	Olympic Gold Quest (OGQ)	80	100%
10	ADHAR	30	100%
11	Vidyarthi Sahayak Samiti	30	100%
12	All India Plastic Manufacturers' Association (AIPMA)	210	100%
13	Mauli Shikshan Mandal	25	100%
14	Dharma Bharathi Mission	86	100%
15	MAHAN Trust	3000	100%
16	SRCC (Society for Rehabilitation of Crippled Children)	50	100%
17	Sarthak Educational Trust	50	100%
18	Deepstambh Foundation	50	100%
19	Hemophilia Society	40	100%
20	Aastha Foundation	200	100%

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

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

The Company adopts a structured approach to customer satisfaction by conducting regular surveys in accordance with ISO quality standards. This enables ongoing assessment of product and service performance against customer expectations. The Company's professionals are committed to providing timely, high-quality solutions and technical support, consistently striving to meet and exceed customer needs

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about Environmental and social parameters relevant to the product, Safe and responsible usage, Recycling and / or safe disposal:

Category	As a percentage of turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Category	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	N.A.	0	0	N.A.
Advertising	0	0	N.A.	0	0	N.A.
Cyber-security	0	0	N.A.	0	0	N.A.
Delivery of essential Services	1	0	N.A.	0	0	N.A.
Restrictive Trade Practices	0	0	N.A.	0	0	N.A.
Unfair Trade Practices	0	0	N.A.	0	0	N.A.
Other	10	0	N.A.	9	0	N.A.

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

Nil

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.

The Company prioritises robust risk management as a core operational principle. A dedicated Risk Management Committee (RMC), established by the Board of Directors, systematically identifies and evaluates potential risks across all operational domains, developing comprehensive mitigation strategies. Recognising cybersecurity as a critical risk, the organisation implements advanced security measures, including state-of-the-art firewall technology, network segmentation, and ongoing employee cybersecurity awareness training. These initiatives are part of a broader, proactive approach to safeguarding operational integrity and data 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.**

Not Applicable

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

- a. Number of instances of data breaches - Nil
- b. Percentage of data breaches involving personally identifiable information of customers – Nil
- c. Impact, if any, of the data breaches - Not Applicable

Leadership Indicators

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

Weblink: <https://www.fineorganics.com/category-listing/>

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

For every product sold to customers, the Company furnishes technical data sheets, product regulatory data sheets, safety data sheets, and necessary regulatory declarations.

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

The Company communicates with its customers through various channels, including emails and phone calls, to keep them informed.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

The Company guarantees the accuracy and reliability of all product label information, adhering to industry standards and regulatory requirements. Comprehensive technical and safety documentation, including datasheets and regulatory compliance documents, is readily available to customers, complying with all applicable national and international regulations. Customers can access information through the organisation's website or by contacting dedicated sales personnel. These sales representatives work closely with regulatory, quality, and other departments to ensure timely and accurate responses to customer inquiries.