



AVTNPL/SE/2026-27

July 24, 2026

The Listing Manager BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Stock Code – 519105	National Stock Exchange of India Limited “Exchange Plaza” Bandra Kurla Complex, Bandra East, Mumbai - 400 051 Stock Code - AVTNPL
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Dear Sir / Madam

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulation 34 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we herewith submitting the Business Responsibility and Sustainability Report for the financial year 2025-26 for your kind information and record.

Thanking you,

**Yours faithfully,
For AVT NATURAL PRODUCTS LIMITED**

**P. MAHADEVAN
Company Secretary & Compliance Officer
Membership No. F9150**

Encl : As above

ANNEXURE – VII

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L15142TN1986PLC012780
2.	Name of the Listed Entity	AVT Natural Products Limited
3.	Year of incorporation	1986
4.	Registered office address	No.60, Rukmani Lakshmipathy Salai, Egmore, Chennai 600 008
5.	Corporate address	No.60, Rukmani Lakshmipathy Salai, Egmore, Chennai 600 008
6.	E-mail	avtnpl@avtnatural.com
7.	Telephone	044 28584147
8.	Website	www.avtnatural.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11.	Paid-up Capital	15,22,84,000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mr.A.Ramadas Senior Vice President & CFO avtnpl@avtnatural.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products / Services

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

SI No	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing of Oleoresins, Spices Extract and Value-added teas.	Manufacturing	97.62

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Marigold Oleoresin	21009	41.71
2	Spice Oleoresin	10795	23.61
3	Instant & decaffeinated Tea	10791	23.67
4	Botanical based feed additives	10809	7.87

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	3	5	8
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	13
International (No. of Countries)	35

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

94.06%

c. A brief on types of customers.

AVT manufactures plant extracts and natural ingredient solutions for various leading corporations in food, beverage, animal nutrition and nutraceuticals across the world.

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)	219	207	95%	12	5%
2	Other than Permanent (E)	11	7	67%	4	12%
3	Total Employees (D+E)	230	214	93%	16	5%
Workers						
4	Permanent (F)	133	133	100%	0	0
5	Other than Permanent (G)	954	909	95%	45	4.7%
6	Total Workers (F+G)	1087	1042	96%	45	4%

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)	-	-	-	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	Total Workers (F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (A/B)
Board of Directors	6	2	33.33
Key Managerial Personnel	3	-	-

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.46%	-	15.46%	7%	-	7%	5.28%	0.68%	5.96%
Permanent Workers				-	-		0.8%	-	0.8%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	AVT Natural SA DE CV	Subsidiary	100	No
2	AVT Natural Europe Ltd	Subsidiary	100	No
3	AVT Natural FZCO	Subsidiary	100	No

VI. CSR Details

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

ii. Turnover (in Rs.) : 695.47 Crores

iii. Net worth (in Rs.) : 537.37 Crores

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)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.avtnatural.com/policies/	-	-	-	-	-	-
Investors (other than shareholders)	NA	-	-	-	-	-	-
Shareholders	Yes As per SEBI Listing Regulations	-	-	-	-	-	-
Employees and workers	Yes, As per HR Policy	-	-	-	-	-	-
Customers	Yes Escalation mechanisms are defined in individual client contracts and addressed as per AVT Quality Policy.	-	-	-	-	-	-
Value Chain Partners	Yes https:// www.avtnatural.com/wp-content/uploads/2022/03/whistle-blower-policy. pdf	-	-	-	-	-	-
Other (please specify)	NA	-	-	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or Opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
NIL					

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC (National Guidelines on Responsible Business Conduct) Principles and Core Elements.

P1	Businesses should conduct and govern themselves with integrity, and 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.

S No	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	www. avtnatural.com/policies								
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

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.	Code of conduct, SME-TA 4 Pillar Audited	ISO 9001: 2015 ISO 14001: 2015 ISO 45001: 2018	SME TA 4 Pillar Audited	ISO 9001 : 2015	SME TA 4 Pillar Audited	RFA Fair Trade SME TA 4 Pillar Audited ISO 14001: 2015	ISO 9001: 2015	RFA	FSSAI, RFA
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	N	N	N	N	N	N	N	N	N
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)									
8.	Details of the highest authority responsible For implementation and oversight of the Business Responsibility policy (ies).	Board of Directors								
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, Board of Directors								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Board / Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	C	C	C	B	C	B	C	B	C	Q	Y	H	Y	Y	Y	Y	Q	Y
Compliance with statutory requirements of relevance to the principles, and, rectification of any Non-compliances	Statutory Compliance Certificate on applicable laws is provided by CEO / CFO/ CS to the Board of Directors									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 name of the agency.										The company has not carried out independent assessment of the working of our policies by an external agency.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Business Ethics and Compliance Module	Code of Conduct, Data Privacy,	100%
Key Managerial Personnel	Business Ethics and Compliance Module	Code of Conduct, Data Privacy, Prevention of Sexual Harassment, Integrity, Intellectual Property, Security Awareness	100%
Employees other than BoDs and KMPs	Business Ethics and Compliance Module	Code of Conduct, Good Manufacturing Practices & Food Safety Practices Data Privacy, Prevention of Sexual Harassment, Integrity, Intellectual Property, Security Awareness	100%
Workers	Business Ethics and Compliance Module	Workplace Safety Awareness, Good Manufacturing Practices & Food Safety Practices, Environmental Awareness, Sexual Harassment, Code of Conduct	100%

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

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

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

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

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

YES. Code of conduct policy is set out to define responsibilities in observing and upholding the Company's position on bribery and corruption

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

	FY 2025-26	FY 2024-25
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

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

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

NIL

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

	FY 2025-26	FY 2024-25
No. of days of accounts payable	138	113

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	Purchases from trading houses as % of total purchases	-	-
	Number of trading houses where purchases are made from	-	-
	Purchases from top 10 trading houses as % of total purchases from trading houses	-	-

Concentration of Sales	Sales to dealers / distributors as % of total sales	-	-
	Number of dealers /distributors to whom sales are made	-	-
	Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	-	-
Share of RPTs in	Purchases (Purchases with related parties / Total Purchases)	0.26%	0.22%
	Sales (Sales to related parties / Total Sales)	0.11%	0.13%
	Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	Investments (Investments in related parties / Total Investments made)	-	-

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL		

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

Yes. The Company has a process in place to avoid / manage conflict of interest involving both Board members and KMP. The Company's policies are in place.

The Company receives an annual declaration from both its Board of Directors and KMP on the entities they are interested. The Company also ensures requisite approvals as per the statute before transacting with such entities and individuals.

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

ESSENTIAL INDICATORS

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

	FY 2025-26	FY 2024-25	Details of Improvements in Environment and Social Impacts
R & D	12.0%	11.3%	The expense includes product innovations on new ingredients for food, feed & Nutra market segments. Another area, R&D has given thrust is on the improvements in existing processes to save on process costs and improvement in process efficiencies.
Capex	14.0%	16.7%	Capex includes investments in R&D lab space expansion & securing modern laboratory equipments to support new product development. Modern equipments are more energy efficient and have enhanced user friendliness.

2. (a) Does the entity have procedures in place for sustainable sourcing? Yes
(b) If yes, what percentage of inputs were sourced sustainably? 30 to 40%
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.

Non degradable and degradable materials are disposed of as per the Waste disposal procedure in the stores department, as per food safety manual (AFSM0706), i.e supplied to authorized recycle vendors.

Hazardous waste, e-waste etc are disposed of engaging Kerala Enviro infrastructure limited, Kochi. Used oil is disposed of with agencies approved by Pollution Control Board (PCB).

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, it is applicable. Waste collection is in line with the plan submitted to and approved by Pollution Control Board (PCB)

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?

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency. (Yes/ No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Life Cycle analysis is not applicable to the company's products.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Life Cycle analysis is not applicable to the company's products.		

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	FY 2024-25
ETP sludge and Marigold Spent (MT)	6718	5196

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

	FY 2025-26			FY 2024-25		
	Re Used	Recycled	Safely Disposed	Re Used	Recycled	Safely Disposed
Plastic (including Packing material)	-	-	84	-	-	78
E waste	-	-	0.38	-	-	0.21
Hazardous Waste	-	-	0.69	-	-	0.75
Other Waste	-	-	0.34	-	-	0.29

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

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

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	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facility	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	207	207	100%	207	100%	-	-	207	100%	-	-
Female	12	12	100%	12	100%	12	100%	-	-	-	-
Total	219	219	100%	219	100%	12	100%	207	100%	-	-
Other than Permanent employees											
Male	7	7	100%	7	100%	-	-	-	-	-	-
Female	4	4	100%	4	100%	-	-	-	-	-	-
Total	11	11	100%	11	100%	-	-	-	-	-	-

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

Category	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facility	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	133	133	100%	133	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	133	133	100%	133	100%	-	-	-	-	-	-
Other than Permanent Workers											
Male	909	909	100%	909	100%	-	-	-	-	-	-
Female	45	45	100%	45	100%	-	-	-	-	-	-
Total	954	954	100%	954	100%	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.90%	0.90%

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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	67%	67%	Y	64%	64%	Y
Others	-	-	-	-	-	-

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. NO

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. NO.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NIL			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Whistle Blower policy, Suggestion Box, Joint Forum or Trade Union, Grievance Committee
Other than Permanent Workers	Whistle Blower policy, Suggestion Box, Joint Forum or Trade Union, Grievance Committee
Permanent Employees	Whistle Blower policy, Suggestion Box, Grievance Committee
Other than Permanent Employees	Whistle Blower policy, Suggestion Box, Grievance Committee

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 employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of Employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	219	-	-	-	-	-
-Male	207	-	-	-	-	-
-Female	12	-	-	-	-	-
Total Permanent Employees	133	133				
-Male	133	133	100%	125	125	100%
-Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health & Safety measures		On Skill Upgradation		Total (D)	On health & Safety measures		On Skill Upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	207	207	100%	207	100%	216	216	100%	216	100%
Female	12	12	100%	12	100%	13	13	100%	13	100%
Total	219	219	100%	219	100%	229	229	100%	229	100%
Workers										
Male	909	909	100%	909	100%	604	604	100%	604	100%
Female	45	45	100%	45	100%	42	42	100%	42	100%
Total	954	954	100%	954	100%	646	646	100%	646	100%

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	207	207	100%	202	202	100%
Female	12	12	100%	13	13	100%
Total	219	219	100%	215	215	100%
Workers						
Male	133	133	100%	125	125	100%
Female	-	-	-	-	-	-
Total	133	133	100%	125	125	100%

10. Health and safety management system:

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

AVTNPL is certified for Occupational Health and safety management system ISO-45001-2018, which covers all processing and non-processing areas including new projects.

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

Hazard identification and assessment of risks and opportunities are identified for all routine and non-routine activities infrastructure, equipment, materials substances and physical condition of the workplace. Production, construction, maintenance, disposal factors are also addressed

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

Workers are encouraged to report all forms of unsafe acts, unsafe conditions, and near-miss incidents using Incident management system (QR codes) and through Safety Observation Cards. In addition to this formal channel, safety suggestions and observations can be communicated directly to the Safety Department through safety committee meetings or by informing supervisors.

To promote proactive safety behaviour, a reward system is implemented to recognize employees who report potential hazards or untoward incidents. This initiative aims to foster a culture of continuous vigilance and shared responsibility for a safer workplace.

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

The Company medical officer is accessible within the factory premises, offering consultations for employee health and well-being. This availability ensures prompt medical assistance for non-work-related concerns.

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	Nil	Nil
	Workers	Nil	Nil
Total recordable work related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Including contract workforce

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

The Safety Management system in the organisation mainly focusses on

- Occupational Health and safety policy.
- Compliance to legal and other requirements
- Process safety Management-operational control procedures to address physical, chemical, biological, mechanical, psychosocial hazards.
- Emergency Planning and response
- Safety training (Need identification and assessment) to all workers
- Plant safety inspections
- Safety Committee meetings,

- h. Incident reporting and investigations
- i. Employee/contract worker consultation and participation
- j. Permit to work system.
- k. Management of change
- l. Safety compliance audits
- m. Pre-start up safety review
- n. Safety manual, handbooks etc
- o. Safety promotional activities
- p. Safety Promotional activities-Communication and motivation
- q. Corporate social responsibility

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

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

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	97 %
Working Conditions	100 %

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

S.No	Incidents	Corrective action
1	Contact with Hot miscella while charging KOH pellets from the barrel type container directly to the process tank through the manhole on 25-09-2025.	Chemical handling procedures modified. 1. Bulk corrosive chemical additions to the miscella can cause uncontrolled chemical reaction so that direct charging of tilting 50KG barrel by two workers should be substituted with other methods like (a) Manual charging using large sized scoops (b) Mechanized chemical dosing methods.
2	Minor cut injury on hand due to with Contact with broken glass during sample analysis on 01-01-2026	1. HIRA has been reviewed and updated. 2. Periodic inspections are conducted and worn or damaged glassware is replaced promptly. 3. Cut-resistant gloves have been procured.

Near miss incidents		
1	Roofing sheets detachment and fall from height caused due to wind gusts on 25-07-2025	1. MS structures have been replaced with galvanized steel featuring a durable coating. 2. Specialized fasteners (such as cyclone washers or suitable alternatives) have been used to withstand heavy winds.

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (B) Workers – YES

All the permanent employees and workers of Company are covered under the life insurance and personal accident insurance coverage.

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

The Company monitors and tracks the compliance of value chain partners locally and centrally. Every month administration teams at each location update the applicable compliance documents in the company's compliance tracking system for central monitoring. The Company ensures that monthly statutory dues are remitted to respective authorities.

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

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

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes, as and when required the company provide such assistance.

- Details on assessment of value chain partners:

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

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

On the assessed value chain partners, we have not identified any significant risks/concerns arising from assessment of health and safety practices and working conditions.

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

ESSENTIAL INDICATORS

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

Stakeholder engagement also helps to manage risks and opportunities in business operations. The key stakeholders identified in consultation with the company's management are: customers, employees, shareholders, academic

institutions, staffing firms, other suppliers, technology partners and collaborators, industry bodies, governments, NGOs, local communities, regulators and society at large.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually / half yearly / Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Customers	No	Emails, customer visits, meetings and reviews	Continuous	Understanding customers' expectations and the gaps, if any, in company's product offerings.
Investors & Shareholders	No	Press Release and emails	Quarterly : Results Continuous : Website Annual : AGM	Educating the Investor community, Strategy for long term. Helping investors voice their concerns regarding the company policies, reporting strategy etc., Understanding shareholder expectation.
Union	No	Notices	Need basis	Discussions, Understanding employee concerns.
Employees	No	Monthly review meetings, Trainings, Conferences etc.,	Monthly and Annually	Career Management reviews; and Growth Prospects Learning opportunities Compensation structures Building a safety culture and inculcating safe work practices among employees.
Governments, Local Communities, media, Society at large	No	As needed	Annually Website Print media Public Functions CSR Activities	Good relationship with Government bodies, Partnering with Local bodies for upliftment of the society.

LEADERSHIP INDICATORS

- 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 interactions result in identification of large variety of issues important to the company. The Company then discusses with internal and external stakeholders, as well as on its own judgment, prioritizes and arrives at material topics with significant economic, environmental, or social impacts on business, reputation, and operations.

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

YES, Suggestion from various forums or committees, such as Safety committee, Employee Welfare committee, Environment protection committee are taken into account for identification and management of environmental and social topics

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

The Company has partnered directly with smallholder farmers across underdeveloped villages in Karnataka, Tamil Nadu, Andhra Pradesh, Madhya Pradesh to cultivate marigold flowers. This initiative focuses on empowering farmers with limited land holdings by providing them with a consistent and reliable source of income.

Beyond agricultural engagement, the Company has launched multiple infrastructure development projects in these communities as part of its Corporate Social Responsibility (CSR) commitment. These projects are undertaken under the broader umbrella of the Company's rural development initiatives, which aim to improve the standard of living and support holistic community growth.

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	219	219	100%	229	229	100%
Other than Permanent	11	11	100%	5	5	100%
Total Employees	230	230	100%	234	234	100%
Workers						
Permanent	133	133	100%	128	128	100%
Other than Permanent	954	954	100%	646	646	100%
Total Employees	1087	1087	100%	774	774	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 Wages		More than Minimum Wages		Total (D)	Equal To Minimum Wages		More than Minimum Wages	
		No (B)	% (B/A)	No (C)	% (C /A)			No (E)	% (E/D)	No (F)
Employees										
Permanent										
Permanent	219	-	-	-	-	229	-	-	-	-
Male	207	-	-	207	100%	216	-	-	216	100%
Female	12	-	-	12	100%	13	-	-	13	100%
Other Than Permanent	11	-	-	-	-	5	-	-	-	-
Male	7	-	-	7	100%	4	-	-	4	100%
Female	4	-	-	4	100%	1	-	-	1	100%
Workers										
Permanent	133	-	-	-	-	128	-	-	-	-
Male	133	-	-	133	100%	128	-	-	128	100%
Female	-	-	-	-	-	-	-	-	-	-
Other Than Permanent	954	-	-	-	-	646	-	-	-	-
Male	909	-	-	909	100%	604	-	-	604	100%
Female	45	-	-	45	100%	42	-	-	42	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors	5	-	-	-
Key Managerial Personnel	3	45,02,168	-	-
Employees other than BoD and KMP	215	7,16,900	14	10,65,930
Workers	132	5,90,200	-	-

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	2.12%	2.27%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? Yes
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has various committees (Health and Safety Committee, POSH Committee, Trade Union Committees) with representation of employees, workers and management. Regular meetings are conducted at fixed intervals to address and seek the concerns of the employees. Various trainings are conducted on regular intervals.

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

	FY 2025-26			FY 2024-25		
	Filed During the year	Pending resolution at the end of the year	Remarks	Filed During the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	NIL			NIL		
Discrimination at workplace						
Child Labour						
Forced						
Labour/ Involuntary Labour						
Wages						
Other Human Rights Related issues						

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

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

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

The Company treats all concerns related to discrimination and harassment with strict confidentiality. The company is committed to provide a safe environment where individuals can report concerns in good faith without fear of retaliation. Retaliation of any kind against an individual who raises concern or participates in an investigation is strictly prohibited. Any employee found to be engaging in retaliatory behavior will be subject to disciplinary action, up to and including termination of employment.

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

Yes. The contract / agreements with suppliers / service providers and employees also take care of human rights requirements.

10. Assessments for the year:

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

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

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.
The Company adopts a zero-tolerance approach to issues related to human rights. Human rights are protected and upheld in Company's core value and enshrined in the Company's Code of Conduct Policy. The Company continually gathers feedback and keeps track of developments in the regulatory area to further strengthen existing processes.
2. Details of the scope and coverage of any Human rights due diligence conducted.
Yes, due diligence was conducted and Company follows all government regulations and regulatory policies of the countries where it operates.
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? No.
4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	40% of value chain partners were assessed. All value chain partners are expected to adhere to by the Company's Code of Conduct policy.
Forced /involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	NA

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

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	18512 GJ	5791 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	18512 GJ	5791 GJ
From non-renewable sources		
Total electricity consumption (D)	43066 GJ	46827 GJ
Total fuel consumption (E)	4775 GJ	6331 GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	47841 GJ	53158 GJ
Total energy consumed (A+B+C+D+E+F)	66353 GJ	58949 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000009713	0.000011354
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of Physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any. No.
3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,04,394	78,824
(ii) Ground water	1,48,538	1,42,597
(iii) Third party water	449	252
(iv) Sea water / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,53,381	2,21,673
Total volume of water consumption (in kilolitres)	2,53,381	2,21,673
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00003708	0.00004269
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No.

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	-	-
- With treatment – please specify level of treatment	-	-
ii. To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
iii. To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
iv. Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
v. Others		
- No treatment	-	-
- With treatment – please specify level of treatment	32,912	31.693
Total water discharged (in kilo litres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

Yes, the Company is committed to sustainable water management. We optimize water consumption through process improvements, sewage treatment and rainwater harvesting. All water used on-site is fully treated, recycled and re-used to meet non-process water requirements, minimizing waste and reducing our environmental footprint.

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

The Company does not have significant air emissions other than those arising from the operation of boilers. The Company has necessary consent under the Air (Prevention & Control of Pollution) Act, (1981) for operation of boilers and ensures that emissions are in compliance with the conditions specified under environmental laws. Emission monitoring is also conducted as per the frequency required.

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Mg/Nm3	48	45
SOx	Mg/Nm3	41	43
Particulate Matter (PM)	Mg/Nm3	340	325
Persistent Organic pollutants (POP)	Mg/Nm3	-	-
Volatile Organic compounds (VOC)	Mg/Nm3	-	-
Hazardous Air pollutants (HAP)	Mg/Nm3	-	-
Others – Please Specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	65,779	57,649
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	12,476	14,371
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.000012	0.000014
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)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

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

AVT NPL has undertaken several energy efficiency and sustainability measures accross its facilities, contributing to cost saving and a reduction is greenhouse gas (GHG) emissions.

- **Renewable Energy Procurement:** Doing power purchase from renewable energy sources through trading at the Tiptur plant, resulting in both energy cost savings and reduced GHG emissions.
- **Replacement of Fuel in Drying:** Replaced Flash dryer using Coal as fuel with VFBD using Hot water generator, where Biomass and Firewood as fuel at Sathy plant
- **Pump Optimization:** Installed Variable Frequency Drives (VFDs) for cooling water pumps at Vazhakulam and Tiptur plants to optimize flow rates based on discharge temperature.
- **High-Efficiency Pumps:** Replaced old cooling water pumps with energy-efficient models, maintained the same flow rate and head at Vazhakulam.
- **Lighting Improvements:** Upgraded to high-efficiency LED lamps in QC lab and R&D lab, which reduces electricity consumption.
- **Heating Ventilation and Air conditioning (HVAC) Enhancement:** Replaced old air conditioning systems with new inverter type AC in main office and QC lab which reduces electricity consumption

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	84	78
E-waste (B)	0.38	0.21
Bio-medical waste (C)	-	-
Construction & Demolition Waste (D)	-	-
Battery waste (E)	0.34	0.29
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	0.69	0.75
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	11176	9765
Total (A+B + C + D + E + F + G + H)	11261	9845
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000016	0.0000018
Waste intensity per rupee of turnover adjusted for Purchasing power parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	6718	5271
Total	6718	5271
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	4458	3510
Total	4458	3510

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

The Company has Effluent Treatment Plants in all its facilities and has obtained consent to operate as per Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder. Inspections are done by various authorities on regular intervals.

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

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

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

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

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

S.No.	Specify the law/ regulation / guidelines which was not complied with	provide details of non compliance	Any fines / penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective Action taken if any
NIL				

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):
For each facility / plant located in areas of water stress, provide the following information:
- Name of the area : Vazhakulam, Tiptur, Sathyamangalam
 - Nature of operations: Manufacturing
 - Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,04,394	78,824
(ii) Groundwater	1,48,538	1,42,597
(iii) Third party water	449	252
(iv) Seawater / desalinated water	-	-

(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	2,53,381	2,21,673
Total volume of water consumption (in kilolitres)	2,53,381	2,21,673
Water intensity per rupee of turnover (Water consumed / turnover)	0.00003708	0.00004269
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Ground water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Sea water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – Filtered water used for gardening and irrigation	32,912	31,693
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

2. Please provide details of total Scope 3 emissions & its intensity, 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)	Metric tonnes of CO ₂ equivalent	6,761	7,716
Total Scope 3 emissions per rupee of turnover		0.00001	0.00001
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NO

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. NA
4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	FBD for Marigold drying at Tiptur	Commissioned new marigold dryer utilizing steam improves drying quality and optimized fuel consumption	Consistent Quality
2	FBD for Marigold drying at Sathy	Commissioned new marigold dryer utilizing agro waste for drying eliminates coal requirement	GHG reduction and energy conservation
3	VFD control for cooling water pump	Provided VFD for cooling water pump to operate pump optimum process condition, thus savings in energy	Energy efficiency
4	Replacement of old lamps with LED	Replaced old lamps with LED lamps in QC lab improves LUX level and reduces energy consumption	Energy efficiency
5	Replacement of Cooling water pump	Replaced old cooling water pump, with new energy efficient model to reduce energy consumption and maintain the uptime	Energy efficiency
6	Steam condensate recovery	Installed condensate recovery pump to recover steam condensate from Pilot plant thereby savings in water and heat.	Water recovery

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web.link
Yes, the Company has a Business Continuity and Disaster Management Plan designed to address the threat of disruptions to business activities or processes.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
No such instances occurred during the reporting period.
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. Third party Audits

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.
(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	National institute of Personnel Management (NIPM)	National
2	The Confederation of Indian Industry (CII)	National
3	The Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4	Federation of Indian Export Organisations (FIEO)	National
5	Export Promotion Council of EOU & SEZ	National
6	Shellac Export Promotion Council	National
7	Cochin Chamber of Commerce	State

8	All India Spices Exporters Forum	National
9	National Safety Council	National
10	Kerala State Productivity Council	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. NIL

LEADERSHIP INDICATORS

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

S. No.	Public Policy Advocate	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others please specify)	Web link, If Available
1	Policy Impacting Exporters	Meeting with Ministry of Commerce, DGFT, CII and relevant Government authorities	No	As and when required	NA

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

Any grievances of the community where the company operates, are received through community Head / Local Administration. The issue reported is then taken up and redressed by the respective plant in-charge in consultation with the Head of Operations.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	12.30%	29.10%
Directly from within India	62.89%	30.63%

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	2025-26	2024-25
Rural	0.21	0.21
Semi-Urban	22.20	22.62
Urban	69.22	68.80
Metropolitan	8.37	8.37

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NIL	

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

S. No.	State	Aspirational District	Amount spent (In INR)
NIL			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? Yes

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

The Company procures its raw materials directly from small farmers with small land areas.

(c) What percentage of total procurement (by value) does it constitute? 80%

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

S. No.	Intellectual Property based on traditional knowledge	Owned / Acquired (Yes/ No)	Benefit Shared (Yes / No)	Basis of Calculating benefit share
NIL				

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

Name of authority	Brief of the Case	Corrective action taken
NIL		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Enhancement of Water Resources	General Public	100%
2	Holistic Child Development	5000 students	100%
3	Rural Community & Infrastructure Development	General Public and Students	100%
4	Rural Health Intervention	General Public	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 is committed to addressing customer complaints promptly and effectively to ensure continuous improvement and customer satisfaction. The complaint handling process is as follows:

Customer complaints are received either verbally or in writing and are recorded in the Customer Complaint Registration Form. All relevant details and supporting information are documented in this form.

The completed complaint form is forwarded to the responsible personnel for further action. An investigation is initiated for every complaint to determine the root cause. This involves a thorough analysis of all available data and information.

Upon identifying and finalizing the root cause, appropriate Corrective and Preventive Actions (CAPA) are determined to address both the specific issue and to prevent recurrence.

A detailed Complaint Investigation Report is prepared, incorporating the findings, root cause, and proposed CAPA. This report is shared with the customer for their review, comments, and approval.

Approved corrective and preventive actions are implemented and integrated into the system with any necessary procedural or process modifications. The complaint is considered closed only after full implementation and effectiveness of the actions is verified.

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

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

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received During the year	Pending resolution at the end of the year		Received During the year	Pending resolution at the end of the year	
Data privacy	NIL			NIL		
Advertising						
Cyber-security						
Delivery of Essential services						
Restrictive Trade Practices						
Unfair trade Practices						
Others						

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

	Number	Reasons for recall
Voluntary recalls	NIL	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.
Yes, www.avtnatural.com/investor-relations
6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services. NIL
7. Provide the following information relating to data breaches:
- Number of instances of data breaches : NIL
 - Percentage of data breaches involving personally identifiable information of customers
 - Impact, if any, of the data breaches

LEADERSHIP INDICATORS

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). www.avtnatural.com
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
Every product shipment to customers is accompanied by data sheets having clear directions in terms of safe usage of products.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
YES, Customer communication protocol in place to intimate customer of the risks if any.
- 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.
Not Applicable
- 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