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CIN: L99999MH1863PLC000002

THE BOMBAY BURMAH TRADING CORPORATION LIMITED

**REGD. OFFICE: 9, WALLACE STREET, FORT,
MUMBAI 400 001, INDIA.**

17th July, 2026

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E), MUMBAI 400 051.
Scrip Code: BBTC

Dear Sir(s)/Madam(s),

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to provisions of Regulation 34(2)(f) and other applicable provisions of the Listing Regulations, please find enclosed herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26, which forms an integral part of the Annual Report for Financial Year 2025-26.

Kindly take the same on record.

Thanking You,

Yours faithfully,
For **The Bombay Burmah Trading Corporation Limited**

LALITA RAJESH
Digitally signed by LALITA RAJESH
Date: 2026.07.17 19:21:12 +05'30'

Lalita Rajesh
Chief Financial Officer
Encl.: As above

Assurance statement on third-party verification of sustainability information

Unique identification no.: **3153257837**

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **The Bombay Burmah Trading Corporation Limited, 9, Wallace Street, Fort, Mumbai, India** (hereinafter "Company") for the period from 01-04-2025 to 31-03-2026.

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by **The Bombay Burmah Trading Corporation Limited,** in reference to:

BRSR and BRSR Core – Framework for ESG disclosures and assurance as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, including Annexure 16 and Annexure 17A.

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.

BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025 - 2026 as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the BRSR reporting, and accordingly, we do not express a conclusion on this information.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The legal representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the mak-ing of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement and materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sus-tainability information and performing internal controls

- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
	The Bombay Burmah Trading Corporation Limited	Head (Corporate) Office : 9, Wallace Street, Fort, Mumbai
1		Plantation-Tea, Mudis Group of Estates, Mudis P.O., Coimbatore Dist. Tamil Nadu, 642117
2		Auto Electric Components Business : (Electromags) Unit-1, Plot No. 3, Venkateswara Colony, 10th Link Road, Kottivakkam, Chennai - 600 041
3		Unit-2, Plot no. 128-133, 3rd Cross Street, (Electro-mags) Nehru Nagar, Kottivakkam, Chennai, Tamil Nadu 600 041
4		Unit-3, Plot no. 134-137, 3rd Cross Street, Nehru Na-gar, Kottivakkam, Chennai, Tamil Nadu 600 041
5		Dental Products of India Division: Plot No.161-B, Vil-lage Danpur, Rudrapur Kashipur Road, Paragana-Ru-drapur, Tehsil Kichha, Udhamsingh Nagar, Uttarak-hand 263153

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 15-04-2026 to 13-05-2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement". Assurance of further information included in the BRSR reporting was not performed. Accordingly, TÜV SÜD do not express a conclusion on this information.
- The assurance scope excluded forward-looking statements, product or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Mumbai, 13/05/2026:

Name: Prosenjit Mitra
General Manager- Verification, Validation and Audit
Management System Assurance

Name: Brototi Das
Verification Team Leader,
TÜV SÜD Management System Assurance

Annexure I

S. No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) foot-print Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) Other Hazardous waste. Please specify, if any. (G) Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector) Total waste generated ((A+B + C + D + E+ F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7
7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

About The Company

The Bombay Burmah Trading Corporation Limited ('the Corporation' or 'BBTCL') is one of the oldest companies from the pre-independence era, established in 1863, that continues to thrive, maintaining its core values, ethics, and, most importantly, its expertise in trade. It is the second oldest publicly listed company in the country, established more than 160 years ago.

The Corporation has three (3) main manufacturing divisions:

1. Plantation-Tea
2. Auto Electric Components Business (Electromags)
3. Health Care Divison (Dental Products of India)

The Corporation is a leading concern of the Wadia Group, a reputed Indian business house. The Corporation presents the standalone BRSR for the financial year 2025-26, in compliance with Regulation 34(2) (f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The numbers in this year's report has been rationalized wherever required.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity -** L99999MH1863PLC000002
2. **Name of the Listed Entity –** The Bombay Burmah Trading Corporation Limited
3. **Year of incorporation** - 1863
4. **Registered office address** – 9, Wallace Street, Fort, Mumbai - 400001
5. **Corporate address** - 9, Wallace Street, Fort, Mumbai - 400001
6. **E-mail** – writetous@bbtcl.com
7. **Telephone** - 022-22197101
8. **Website** - https://bbtcl.com/
9. **Financial year for which reporting is being done** – FY 2025- 26
10. **Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
National Stock Exchange of India Limited	BBTC
BSE Limited	501425

11. **Paid-up Capital** – Rs. 13.95 Crores
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** –

    Mrs. Gandhali Upadhye
    Company Secretary and Compliance Officer
    Telephone No - 022-22197101
    Email: investorservices@bbtcl.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).** – All the disclosures under this report are made on a Standalone basis for the Corporation
14. **Name of assessment or assurance provider**– TUV SUD South Asia Pvt. Ltd.
15. **Type of assessment or assurance obtained**– Reasonable Assurance

II. Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	**Manufacturing**	**Beverages**	22
2.	**Manufacturing**	**Auto Electronic Components**	65
3.	**Manufacturing**	**Dental Products**	13

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

S.No.	Product/ Service	NIC Code	% of Turnover contributed
1.	**Tea**	1271	22
2.	**Auto Electric Components**	29301 & 29304	65
3.	**Healthcare**	32501	13

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	09	10	19
International	00	01	01

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of countries)	26

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

A total of 11% revenue of the Company came from exports during the reporting period.

c. A brief on types of customers:

The Corporation caters to a diverse customer base, including retail, wholesale, institutional, export, and B2B clients. These customers span from individual consumers to businesses, operating both domestically in India and across international markets.

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)**	226	200	88.50	26	11.50
2.	**Other than Permanent (E)**	28	26	92.86	02	7.14
3.	**Total employees (D + E)**	254	226	88.98	28	11.02
		WORKERS				
4.	**Permanent (F)**	1516	534	35.22	982	64.78
5.	**Other than Permanent (G)**	1105	559	50.59	546	49.41
6.	**Total workers (F + G)**	2621	1093	41.70	1528	58.30

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)**	00	00	00	00	00
2.	**Other than Permanent (E)**	00	00	00	00	00
3.	**Total differently abled employees (D+E)**	00	00	00	00	00
DIFFERENTLY ABLED WORKERS						
4.	**Permanent (F)**	00	00	0.00	00	0.00
5.	**Other than permanent (G)**	06	05	83.33	01	16.66
6.	**Total differently abled workers (F + G)**	06	05	83.33	01	16.66

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	08	02	25
Key Management Personnel	03	02	66.67

22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.56	12.24	14.29	9.20	22.22	10.78	9.87	5.56	9.27
Permanent Workers	10.28	6.50	7.84	36.92	32.67	34.19	5.42	4.78	5.01

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	AFCO Industrial & Chemicals Limited	Subsidiary	100%	No
2.	Sea Wind Investment And Trading Company Limited	Subsidiary	100%	No
3.	DPI Products And Services Limited	Subsidiary	100%	No
4.	Subham Viniyog Private Limited	Subsidiary	100%	No
5.	Leila Lands Sdn. Bhd	Subsidiary	100%	No
6.	Naira Holdings Limited	Subsidiary	100%	No
7.	Island Horti-Tech Holdings Pte Ltd	Subsidiary	100%	No
8.	Leila Lands Limited	Subsidiary	100%	No
9.	Restpoint Investments Limited	Subsidiary	100%	No
10.	Island Landscape & Nursery Pte Ltd	Subsidiary	100%	No
11.	Baymanco Investments Limited	Subsidiary	100%	No
12.	ABI Holding Limited	Subsidiary	100%	No
13.	Britannia Brands Limited	Subsidiary	100%	No
14.	Associated Biscuits International Limited	Subsidiary	100%	No
15.	Dowbiggin Enterprises Pte Ltd	Subsidiary	100%	No
16.	Nacupa Enterprises Pte Ltd	Subsidiary	100%	No

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)
17.	Spargo Enterprises Pte Ltd	Subsidiary	100%	No
18.	Valletort Enterprises Pte Ltd	Subsidiary	100%	No
19.	Bannatyne Enterprises Pte Ltd	Subsidiary	100%	No
20.	Restpoint Investments Mauritius Limited	Subsidiary	100%	No
21.	Associated Biscuits Investments Mauritius Limited	Subsidiary	100%	No

Note: Above are a few prominent subsidiaries of Bombay Burmah. In totality, we have 48 subsidiaries, 17 associate companies & one joint venture. None of them contribute to our Business Responsibility initiative. Entire list and shareholding in these subsidiaries, associate companies & joint venture is available in Annual Report for FY 2025-26.

VI. CSR Details

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

I. Turnover (in Rs.) – 4,27,26,69,097.44

II. Net worth (in Rs.) – 2,83,05,72,705.64

Note: For the current financial year 2025–26, the average net profit of the Corporation for the last three financial years, calculated in accordance with the provisions of Section 198 of the Companies Act, is negative. Therefore, the Corporation is not required to spend any amount on Corporate Social Responsibility (CSR) activities for the financial year 2025–26.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) *(If Yes,then provide web-link for grievance redress policy)*	FY 2025-26			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 theyear	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Web link: https://bbtcl.com/contact/	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, The Corporation has established a grievance redressal mechanism in accordance with the Companies Act, 2013 (Stakeholder's Relationship Committee) and as per SEBI regulations. Grievances are promptly addressed and acted upon by the Compliance Officer.	Nil	Nil	None	Nil	Nil	None

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) *(If Yes,then provide web-link for grievance redress policy)*	FY 2025-26			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 theyear	Number of complaints pending resolution at close of the year	Remarks
Shareholders	The SEBI SCORES mechanism is available for investors. Further, investors may contact us via email at investorservices@bbtcl.com for assistance	09	Nil	None	11	00	Complaints from the shareholders were resolved within the timelines prescribed by SEBI.
Employees and workers	The Head of the HR Department acts as grievance officer for all the employee and worker related grievances.	00	Nil	None	00	00	None
Customers	The Corporation has set up various mechanisms to redress customer complaints as detailed in Principle 9 of this Report.	25	00	Consumer complaints were resolved promptly.	31	00	Consumer complaints were resolved promptly.
Value Chain Partners	Any complaints filed by the Value Chain Partners are dealt by the Marketing team of the Corporation	00	00	None	00	00	None
Other (please specify)	Not Applicable						

26. Overview of the entity's material responsible business conduct 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[1]

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**	Risk	The industry relies on vehicle fleets for the transportation of products across distribution and retail locations, resulting in significant fuel consumption and associated greenhouse gas (GHG) emissions. Dependence on fossil fuels may contribute to climate change, pollution, fuel price volatility, and increased regulatory exposure. Additionally, emissions from refrigeration systems used for storing and displaying perishable goods may pose environmental and compliance risks due to regulations related to Hydrochlorofluorocarbons (HCFCs) and hydrofluorocarbons (HFCs). Non-compliance with emission standards may lead to penalties, increased operational costs, and capital expenditures for upgrading equipment and adopting environmentally safer alternatives.	To manage and mitigate the risks associated with GHG emissions and fleet fuel management, the Corporation may adopt measures such as improving fuel efficiency, optimising transportation and logistics operations, and gradually transitioning towards energy-efficient and lower-emission vehicles and technologies. The Corporation may also focus on regular maintenance of refrigeration equipment, monitoring refrigerant leakages, and adopting environmentally safer refrigerants to ensure compliance with applicable environmental regulations. These initiatives can be further strengthened through employee awareness programmes, continuous monitoring of emissions, and adherence to regulatory requirements, thereby supporting sustainable operations and reducing environmental impact.	Negative Implication (There were no negative financial implications for the FY 25-26)

1 Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022. The latest standards have been accessed at https://sasb.ifrs.org/ on 14th April, 2025 at 11:10 IST

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	**Waste & Hazardous Materials Management**	Risk	Food waste generated during transportation, storage, and retail operations contributes to greenhouse gas emissions when disposed of in landfills, leading to environmental impacts and loss of valuable resources. Additionally, improper handling and disposal of hazardous materials may pose risks to human health, environmental safety, and regulatory compliance, potentially resulting in legal penalties, operational disruptions, and reputational damage. Inefficient waste management practices may also increase operational costs and reduce overall resource efficiency.	To mitigate and manage the risks associated with waste and hazardous materials management, the Corporation may adopt measures such as reducing waste generation, encouraging reuse and recycling practices, and ensuring the proper and safe disposal of materials. These initiatives can be strengthened through regular employee training, compliance with applicable regulatory requirements, and continuous stakeholder engagement. Collectively, these efforts support the development of a sustainable and responsible waste management culture across the Corporation.	Negative Implication (There were no negative financial implications for the FY 25-26)
3.	**Data Security**	Risk	Data breaches arising from cyberattacks, vulnerabilities in payment systems, or unauthorized access to confidential customer information may significantly impact customer trust and business reputation. The theft or loss of personal and financial data can expose the Company to legal liabilities, regulatory actions, operational disruptions, and financial losses. Additionally, inadequate data security measures may result in reduced customer confidence, a decline in customer engagement, and diminished brand value.	To mitigate risks associated with data security, the Company focuses on strengthening cybersecurity infrastructure, implementing secure payment processing systems, and regularly monitoring networks and systems for potential threats. Employee awareness and training programs, access control measures, data protection protocols, periodic system upgrades, and compliance with applicable data privacy and cybersecurity regulations are also undertaken to enhance information security and reduce exposure to cyber risks.	Negative Implication (There were no negative financial implications for the FY 25-26)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	**Selling Practices & Product Labelling**	Risk	Inaccurate or misleading product labelling and marketing practices may lead to regulatory non-compliance, legal actions, penalties, and reputational damage. Increasing consumer awareness regarding product ingredients, nutritional information, and transparency in labelling has heightened expectations for accurate product communication. Failure to provide clear and reliable information, particularly for private-label products, may reduce consumer trust, impact brand value, and adversely affect revenue growth and market competitiveness.	To mitigate risks associated with selling practices and product labelling, the Company focuses on ensuring accuracy, transparency, and compliance in product communication and marketing practices. Regular review mechanisms, adherence to applicable labelling regulations, supplier coordination, and internal quality checks are undertaken to ensure correct disclosure of product information. The Company also promotes responsible marketing practices and continuously monitors evolving consumer expectations and regulatory requirements to strengthen customer trust and brand credibility.	Negative Implication (There were no negative financial implications for the FY 25-26)
5.	**Labour Practices**	Opportunity	Strong labour practices can enhance employee satisfaction, productivity, retention, and overall workplace culture. Providing fair wages, employee benefits, equal opportunities, and a safe and inclusive working environment can strengthen workforce engagement and improve operational efficiency. Positive labour practices also help enhance brand reputation, attract skilled talent, strengthen stakeholder trust, and support long-term business sustainability and growth.	Not Applicable	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6.	**Management of Environmental & Social Impacts in the Supply Chain**	Opportunity	Effective management of environmental and social impacts within the supply chain can strengthen supply chain resilience, improve supplier relationships, and enhance brand reputation. Increasing consumer preference for responsibly sourced and sustainable products has created opportunities for businesses to improve transparency, adopt sustainable sourcing practices, and collaborate with suppliers on environmentally responsible packaging and operational practices. These initiatives can help reduce environmental impacts, improve operational efficiency, and create long-term competitive advantages and market opportunities.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
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)**	Mandatory policies required under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 are approved by the Board of Directors, while other policies are authorized by the Managing Director or the respective Business Heads of different Divisions.								
	c.	**Web Link of the Policies, if available**	Please refer the table below:								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1.	**Anti-competitive trade practices/ Competition compliance**	Internal	P7
2.	**Archival Policy**	https://bbtcl.com/wp-content/uploads/2025/05/Archival-Policy-Of-Website.pdf	P9
3.	**Board Diversity Policy**	https://bbtcl.com/policy-on-board-diversity/	P1
4.	**Code of Conduct for Board & Senior Management**	https://bbtcl.com/wp-content/uploads/2024/07/Wadia-Code-of-Ethics-to-Employees.pdf	P1, P7
5.	**Code of Practices and Procedures for Unpublished Price Sensitive Information**	https://bbtcl.com/wp-content/uploads/2019/04/Code-of-Practice.pdf	P1
6.	**Corporate Social Responsibility**	https://bbtcl.com/corporate-social-responsibility/	P8
7.	**CSR Annual Action plan**	https://bbtcl.com/wp-content/uploads/2021/11/BBTCL_CSR-Policy_26.03.2021.pdf	P6, P8, P2
8.	**Dividend distribution policy**	https://bbtcl.com/wp-content/uploads/2017/04/Dividend-Distribution-Policy.pdf	P4
9.	**Ethics Policy**	Part of Wadia Code of Ethics - Internal	P5, P9
10.	**Fair Remuneration**	Part of Wadia Code of Ethics - Internal	P3
11.	**Familiarization program for Independent Directors**	https://bbtcl.com/wp-content/uploads/2015/07/Familiarisation-Programme-for-Independent-Directors.pdf	P1
12.	**Human rights/ Grievance redressal**	Part of Wadia Code of Ethics - Internal	P5, P9
13.	**Materiality of Events**	https://bbtcl.com/wp-content/uploads/2025/05/Policy-on-criteria-for-determining-materiality-of-events.pdf	P4, P7
14.	**Materially important subsidiaries**[2]	https://bbtcl.com/wp-content/uploads/2025/05/Policy-for-Determining-Material-Subsidiaries.pdf	P1
15.	**Nomination & Remuneration Policy**[3]	https://bbtcl.com/wp-content/uploads/2019/05/1BBTCL-Remuneration-policy-FINAL.pdf	P3
16.	**Policy on Equal Opportunity**	Part of Wadia Code of Ethics - Internal	P3, P5
17.	**Related Parties & Materiality**[4]	https://bbtcl.com/wp-content/uploads/2025/05/Related-Party-Transaction-Policy.pdf	P1
18.	**Risk Management Policy**	https://bbtcl.com/wp-content/uploads/2021/11/Risk-Management-Policy.pdf	P1
19.	**Vigil Mechanism/ Whistle blower**	https://bbtcl.com/wp-content/uploads/2020/04/Whistle-Blower-Policy.pdf	P1

2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes, BBTCL has converted relevant policies into operational procedures where applicable.
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	No, BBTCL's policies do not extend to our value chain partners.

2 Amended in accordance with Regulation 24 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.
3 Amended in accordance with Regulation 24 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.
4 Amended in accordance with Regulation 23 of the SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024.

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.**	1. Free sale certificate for Medical devices for export purposes | DPI Division 2. ISO 9001:2015 certified which Quality management systems | DPI Division 3. ISO 13485:2016 Certified which is Medical Device Quality Management System | DPI Division 4. Fairtrade, Rainforest Alliance, ISO 22000 | Mudis Group 5. Fairtrade, Rainforest Alliance | Dunsandle Estate The Corporation holds certifications under international standards such as Fairtrade, Rainforest Alliance, UTZ, and Organic Agriculture, ensuring adherence to environmental and social safeguards. At the domestic level, Trustea certification has also been obtained, which assesses the social, economic, agronomic, and environmental performance of Indian tea estates. Additionally, FSSAI licenses have been secured for its factories. The Corporation also undertakes the manufacture of solenoids, switches, electronic components, and slip rings at its Electromags Division in Chennai. In its plating operations, the use of hazardous substances is avoided, and lead-free solder materials are used for a substantial portion of the soldering processes.
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	As The Bombay Burmah Trading Corporation Limited advances its ESG (Environmental, Social, and Governance) initiatives, it acknowledges the importance of establishing well-defined and measurable sustainability goals. Accordingly, the Company has identified short, medium, and long-term targets across key sustainability KPIs, including: 1. Carbon Emissions Reduction 2. Water Management 3. Waste Management 4. Employee Well-being and Diversity 5. Biodiversity protection 6. Energy conservation These targets underscore the Company's commitment to sustainable development and its intent to generate positive outcomes across environmental, social, and governance dimensions. The Company will consistently track and disclose progress against these targets, reaffirming its focus on long-term sustainability practices.
6.	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.**	The key performance targets are established, evaluated, and executed based on the set objectives. Further the Management regularly reviews the progress.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements Sustainability is embedded in our business approach, guiding our vision to build a resilient institution that supports long-term customer needs. Our focus spans Environmental, Social, and Governance (ESG) principles—reducing environmental impact, acting responsibly towards stakeholders, and maintaining transparent and ethical practices.

We are committed to adopting eco-friendly processes, improving resource efficiency, and minimizing waste. Our ESG roadmap includes short-, medium-, and long-term goals such as increasing the use of green energy, reducing energy and water consumption, and promoting environmental conservation initiatives.

We continue to integrate sustainability into our core strategy and operations, striving for steady progress and long-term value creation.

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	The diverse experience and expertise of the Board of Directors play a crucial role in offering strategic guidance and assessing the overall performance of the organization in terms of ESG considerations. The current corporate structure of the Board, along with its committees, collectively safeguards the long term interests of stakeholders and promotes responsible business practices.
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.**	

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow up action	Policies are reviewed quarterly, half yearly and at such intervals as may be required.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance checks are conducted quarterly, to ensure that the Corporation is in compliance with the applicable laws and regulations.																	

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, the Corporation has robust review mechanisms and internal audit processes to monitor the implementation of key policies. The internal audits and assessments are conducted by the independent firms and major concerns are reported to the Audit Committee								

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 financialyear (Yes/No)									

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	4	The Corporation regularly conducts presentations at Board and committee meetings to keep Directors and Key Managerial Personnel informed about environmental, business, and regulatory developments. Updates on operational matters, financial performance, and risk management are routinely presented and discussed at meetings of the Board and its committees.	100
Key Managerial Personnel			

Employees other than BoD and KMPs	124	Quality Control Procedure, Change control Procedure, Vendor Evaluation, Breakdown Maintenance & Preventive Maintenance, Personal Hygiene, RA, FT, Mock Drill, Safety Awareness, H&S Awareness, WSAF, POSH, Nutrition Awareness, Fire Fighting, Plastic Waste Awareness, General Equality, Fire Drill, EMS Awareness, EMS Aspects & Impacts, 5S, Soft skill development Code of conduct, Whistle blower, Email Drafting, Team Building & KRA setting	87.5
Workers	113	Fire and Safety Awareness , POSH, RA, FT, Mock Drill, Safety Awareness, H&S Awareness, WSAF, Nutrition Awareness, Fire Fighting, Plastic Waste Awareness, General Equality, EMS, 5S, Waste Management and Fire Aid Training	93.33

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 *(basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)***

Monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (in INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/Fine					
Settlement			NIL		
Compounding Fee					
Non-Monetary					
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
Not Applicable	

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

The Corporation follows the Wadia Group Code of Conduct, which emphasizes transparency and fairness in all business dealings. Corporate governance has been a core value across Wadia Group companies, even before it became a legal requirement. The Wadia Code of Conduct outlines the principles, policies, and rules that govern the Corporation's operations, and compliance is mandatory for all employees and Directors. It serves as a framework for professional conduct, with annual affirmations required from Directors, Business Heads, Key Managerial Personnel, and senior employees. Additionally, a Whistle-blower Policy allows employees and Directors to report concerns directly to the Chairman of the Audit Committee. Along with the Code of Business Conduct, this policy offers a channel to report unethical behaviour, fraud, or other violations.

For more information, the policy is available at: https://bbtcl.com/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:**

	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		Nil	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

   Not applicable, as no cases of corruption and conflict of interest has been reported.

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/ services procured) in the following format[5]:**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	90.20	77.70

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[6]:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases and made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	96.06	95.61
	b. Number of dealers/distributors to whom sales are made	135	135
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	30	29.37

[5]The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

[6]The above calculations are in accordance with Part B, Attribute 9 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	Metrics		FY 2025-26	FY 2024-25
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	Nil	0.19%
	b.	Sales (Sales to related parties/Total Sales)	Nil	0.02%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	Nil	Nil
	d.	Investments (Investments in related parties/Total Investments made)	99.99%	99.96%

Leadership Indicators

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

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
Currently, the Corporation does not conduct any awareness programme for its value chain partners. However, the need for such initiatives will be evaluated and may be undertaken in the coming years.		

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

Yes, the Company has established procedures to identify, prevent, and manage conflicts of interest involving Board members. These provisions are set out in the Wadia Group's Code of Ethics and Business Principles, which require Directors to act in the best interests of the Company, disclose any actual or potential conflicts, and manage them appropriately. This framework reinforces transparency, accountability, and sound corporate governance practices.

Web link: https://bbtcl.com/policies/

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.**

	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	Nil	Nil	Not Applicable.
Capex	Nil	100.00 (Plantations)	

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

BBTCL has put in place procedures for sustainable sourcing from its vendors following comprehensive verification of regulatory compliance and relevant certifications. In particular, to ensure that input materials are environmentally safe, the Tea Division follows a clearly defined "Plant Protection Code" to prevent any adverse environmental impact from agricultural inputs.

All raw materials used for the production of Black Tea, Green Tea, and White Tea are sourced from the Corporation's own plantations within the Tea Division. The Dunsandle Estate unit also sources green leaf from small growers who are certified under recognized social and environmental standards. Further, agricultural inputs for cultivation and manufacturing are procured from authorized local suppliers.

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

100% of the input materials at the Tea Plantations Division are procured from sustainable sources.

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.**

Reclaiming products and packaging is not feasible for the Plantations Division, as it manufactures consumable goods that are distributed in small quantities across multiple states in India. Further, the Corporation does not currently have a formal product reclamation mechanism in place for the EAPL and DPI Divisions. However, efforts are underway to establish such mechanisms as part of future sustainability initiatives.

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.

The Extended Producer Responsibility (EPR) is not applicable to the Corporation's activities.

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.
The Company has not conducted LCA in the current FY.					

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
Not Applicable.		

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**
Plastic (EAPL)	2.63	1.50
Copper & Brass (EAPL)	10.00	11.00
Reused packaging bags (Plantations)	9.7	57.00

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**
Plastics (including packaging)	This is not applicable.					
E-waste						
Hazardous Waste						
Other waste						

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 percentage of products sold) for each product category
Sandwich bags for packing wholesale tea (Plantations)	50%

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:**

	% 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	200	200	100.00	200	100.00	00	0.00	00	0.00	79	39.50
Female	26	26	100.00	26	100.00	26	100.00	00	0.00	15	57.69
Total	226	226	100.00	226	100.00	26	100.00	00	0.00	94	41.59
Other than Permanent Employees											
Male	26	26	100.00	26	100.00	00	0.00	00	0.00	09	34.62
Female	02	02	100.00	02	100.00	02	100.00	00	0.00	01	50.00
Total	28	28	100.00	28	100.00	02	100.00	00	0.00	10	35.71

*Percentage of (D) &; (E) – maternity &; paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

b. **Details of measures for the well-being of workers**:

	% 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	534	61	11.42	534	100.00	00	0.00	00	0.00	473	88.58
Female	982	34	3.46	982	100.00	982	100.00	00	0.00	982	100.00
Total	1516	95	6.27	1516	100.00	982	100.00	00	0.00	1455	95.98
Other than Permanent workers											
Male	559	32	5.72	556	99.46	00	0.00	00	0.00	00	0.00
Female	546	09	1.65	546	100.00	316	57.88	00	0.00	307	56.23
Total	1105	41	3.71	1102	100.00	316	28.60	00	0.00	307	27.78

* Percentage of (D) &; (E) – maternity &; paternity benefit (resp.) is calculated as 100% considering (A) as total employees for the purpose of the said benefit, as per FAQs on BRSR issued by NSE

c. **Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format[7]:**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.33	1.61

7The above calculations are in accordance with Part B, Attribute 5 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	NA	100.00	100.00	NA
ESI	100.00	100.00	Y	100.00	100.00	Y

Note: ESI is provided to everyone eligible under law.

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 Corporation's divisions largely function from heritage structures and hilltop locations, which present practical challenges in creating accessible infrastructure for differently abled persons. Currently, the Corporation does not have any differently abled employees. However, the Corporation remains committed to promoting workplace inclusivity and will evaluate this aspect as and when the need arises, while exploring feasible solutions within the constraints of its operational environments.

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.

The Corporation's Equal Opportunity Policy is an integral part of its comprehensive Code of Ethics. This policy outlines the principles and standards the Corporation upholds to promote fairness, inclusivity, and non-discrimination across all areas of its operations. It reflects the Corporation's commitment to offering equal opportunities to all individuals, regardless of race, gender, ethnicity, religion, disability, or any other legally protected characteristic. The policy is available on the intranet.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	**Retention rate**	**Return to work rate**	**Retention rate**
Male	Not Applicable as no parental leaves are currently offered to male staff.			
Female	100.00	100.00	83.69	100.00
Total	100.00	100.00	83.69	100.00

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 Other than Permanent Workers Permanent Employees Other than Permanent Employees	The Corporation has put in place a robust Grievance Redressal mechanism to address concerns raised by employees and workers, supported by an implemented Grievance Redressal Policy. The Corporation is also committed to ensuring a safe and healthy work environment that is free from prejudice, gender bias, and sexual harassment. Further, regular interactions are conducted with employees to proactively identify and resolve issues, thereby promoting a supportive and harmonious workplace culture. Employees and workers may also directly approach the HR Head or Welfare Officer to report any concerns.

7. **Membership of employees and worker in association(s) or Unions recognized 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	226	20	8.85	200	22	11.00
Male	200	20	10	179	22	12.29
Female	26	00	0.00	21	00	0.00
Total Permanent Worker	1516	979	64.58	1576	1105	70.11
Male	534	369	69.10	552	378	68.47
Female	982	610	62.12	1024	727	71.00

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

	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	226	204	90.27	125	55.31	200	79	39.50	132	66.00
Female	28	18	64.29	08	28.57	24	05	20.83	05	20.83
Total	254	222	87.40	133	52.36	224	84	37.50	137	61.16
Workers										
Male	1093	1090	99.73	29	2.65	1268	1234	97.32	283	22.32
Female	1528	1528	100.00	09	0.59	1724	1715	99.48	281	16.30
Total	2621	2618	99.89	38	1.45	2992	2949	98.56	564	18.85

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	226	226	100.00	200	184	92.00
Female	28	28	100.00	24	24	100.00
Total	254	254	100.00	224	208	92.85
Workers						
Male	1093	1093	100.00	1268	283	22.31
Female	1528	1528	100.00	1724	281	16.29
Total	2621	2621	100.00	2992	564	18.85

10. **Health and safety management system:**

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

The Corporation's DPI Division has implemented a comprehensive occupational health and safety management framework with a strong focus on employee safety. The framework includes fire safety procedures, emergency preparedness drills, identified assembly points, and periodic health check-ups. Likewise, the Plantations Division and EAPL division follows a detailed occupational health and safety policy that clearly sets out the prescribed procedures.

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 organization is dedicated to enhancing workplace conditions for its employees and workers through the implementation of a comprehensive health and safety policy. Multiple processes are in place to systematically identify occupational hazards and evaluate associated risks on both routine and non-routine bases. Regular inspections, audits, and employee reporting mechanisms are used to detect and address potential hazards and unsafe conditions. Job hazard analyses are undertaken to assess risks linked to specific activities, while incident investigations provide insights into underlying causes and contributing factors. In addition, non-routine risk assessments are conducted for new activities, projects, or changes in the workplace. These proactive measures support effective hazard management and help ensure a safe working environment.

Further, to promote employee well-being, the organization conducts annual health check-ups and holds monthly meetings to discuss safety-related matters and address concerns raised by employees

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

Yes, the Corporation has established a mechanism that enables workers to report work-related hazards and withdraw from situations posing potential risks. This mechanism provides defined reporting channels, whistle-blower protection, stop-work authority, training and awareness initiatives, as well as structured investigation and follow-up processes.

Additionally, workers experiencing work-related health concerns are, wherever feasible, provided with alternative employment opportunities within the Corporation.

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

Yes, employees and workers of the Corporation have the access to non – occupational medical and healthcare services.

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

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

Regular and timely feedback plays an essential role in ensuring a safe and healthy workplace. To maintain compliance with health codes and standards, the Corporation educates employees on health, safety, and hygiene practices. Routine inspections of shop-floor areas are conducted, and annual health check-ups are provided for employees and workers. Information on various health conditions is also disseminated through notice boards. Additionally, the Corporation has established partnerships with hospitals to support the overall well-being of employees and workers. All workplaces are inspected by the Health & Safety Officer and their team, who report to management on necessary safety measures for implementation.

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 year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil			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	100% of plantations division was assessed by • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO 100% of DPI division was assessed by • ISO 100% of Electromags division was assessed by Inspector of Factories. • Fairtrade - We have redressal system and anybody have discrepancy can directly come to COO Office and it will be resolved on merit basis. • ISO - We ensure IATF 16949 standards • Health - We have tied-up with local hospital and done medical check-up with reputed eye hospital. • Safety - We have Safety Committee and they checked for the adherence periodically.
Working Conditions	100% of plantations division was assessed by • Inspector of Plantations • Chief Medical Officer • Rainforest Alliance • Fairtrade • ISO 100% of DPI division was assessed by • Internal Committee Electromags Division - Minimum wages - We have 100% minimum wages compliances to all our regular employees / trainees and contract labours. The same is verified by PF office as well as our internal audits. No deviation permitted.

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.

No significant risks/ concerns were observed.

Leadership Indicators

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

Yes, all employees are covered under Group and Personal Accident Insurance, and workers are insured under the Workmen's Compensation Policy.

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

The DPI and Plantation Division ensures that statutory deductions for contractual workers engaged through value chain partners are made at the time of payment. Similarly, the EAPL Division verifies that all applicable statutory dues are deducted by value chain partners while processing payments for goods and services.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 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 programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

BBTCL Provides ongoing employment opportunities for both permanent and contractual employees, as well as workers, by retaining them within the organization.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	No assessment is currently being done for the value chain partners.
Working Conditions	

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

Not Applicable.

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.**

Our stakeholder engagement framework begins with the identification of key internal and external stakeholders, followed by an assessment of the extent to which each group influences the business and is impacted by the Company's operations. This evaluation enables the identification of primary stakeholders and provides insight into their expectations and concerns. Ongoing engagement through multiple channels has helped strengthen stakeholder relationships and support the Company's overall strategic approach.

Based on their influence on, and relevance to, the Company's operations, the following internal and external stakeholder groups have been identified:

- Employees
- Divisions
- Shareholders
- Customers
- Suppliers
- Government
- Communities surrounding plant locations

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Verbal, Calls, Emails, Meetings, Goal setting through KRA	Need Basis; Regularly	Goal setting, Daily operations
Divisions	No	Emails, Calls, Meetings (Virtual, Physical)	Need Basis; Regularly	Daily operations
Shareholders	No	Calls, Emails, Meetings, Through BSE and NSE	As per regulatory requirement	Queries resolution
Customers	No	Emails, Seminars/ Conferences, Calls	Periodic	Awareness & Sales
Suppliers	No	Emails, Calls	Need basis	Timely & proper procurement
Government	No	Emails, Calls, Meetings(Virtual, In person)	Need basis	Compliance
Community around our plants (Including children and youth community)	Yes	Verbal through medium of medical and welfare officers	Need basis	Health and nutrition, Addiction, Harassment, etc.

Leadership Indicators

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

The Corporation identifies and addresses stakeholder expectations through established internal processes and management-led reviews, which are periodically presented to the Board and its committees. Key stakeholder groups include shareholders, customers, employees and service providers.

Stakeholder concerns and feedback are assessed at the operational level, and appropriate action plans are developed in alignment with business objectives. Updates on stakeholder-related matters are reviewed by senior management and reported to the Board, as required.

The Corporation also has an investor grievance redressal mechanism in place to safeguard the interests of shareholders. Additionally, its website provides relevant information on products, operations, financial performance, and statutory disclosures, ensuring transparency.

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.

Currently, the Corporation does not have a formal mechanism for active stakeholder engagement in identifying and managing environmental and social issues. However, it values stakeholder feedback and encourages a culture of openness to constructive inputs for continuous improvement.

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

No such instances requiring the aforementioned action occurred during the reporting year.

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials 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	226	147	65.04	200	105	52.50
Other than permanent	28	18	64.29	24	05	20.83
Total Employees	254	165	64.96	224	110	49.10
Workers						
Permanent	1516	109	7.19	1576	1576	100.00
Other than permanent	1105	492	44.52	1416	1373	96.96
Total Workers	2621	601	22.93	2992	2949	98.56

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

Category	FY 2025-26					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	226	00	0.00	226	100.00	200	00	0.00	200	100.00
Male	200	00	0.00	200	100.00	179	00	0.00	179	100.00
Female	26	00	0.00	26	100.00	21	00	0.00	21	100.00
Other than Permanent	28	01	3.57	27	96.43	24	00	0.00	24	100.00
Male	26	00	0.00	26	100.00	21	00	0.00	21	100.00
Female	02	01	50.00	01	50.00	03	00	0.00	03	100.00
Workers										
Permanent	1516	00	0.00	1516	100.00	1576	00	0.00	1576	100.00
Male	534	00	0.00	534	100.00	552	00	0.00	552	100.00
Female	982	00	0.00	982	100.00	1024	00	0.00	1024	100.00
Other than Permanent	1105	342	30.95	763	69.05	1416	373	26.34	1043	73.66
Male	559	152	27.19	407	72.81	716	175	24.44	541	75.56
Female	546	190	34.80	356	65.20	700	198	28.29	502	71.71

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs.)	Number	Median remuneration/ Salary/ Wages of respective category (Rs.)
Board of Directors (BoD) (per annum)	06	9,27,500	02	7,77,500
Key Managerial Personnel (per annum)	01	7,47,16,888	02	37,59,182
Employees other than BoD and KMP	200	5,94,923	26	4,84,617
Workers	534	12,091	982	10,606

b. Gross wages paid to females as % of total wages paid by the entity, in the following format[8]:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	26.63	39.87

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

Yes. While there isn't a separate Human Rights-specific role, the Human Resource Head oversees all concerns, queries, and complaints related to human rights matters.

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

The Company does not currently maintain a dedicated grievance redressal mechanism exclusively for human rights issues. However, human rights-related concerns are adequately addressed through existing internal policies and grievance redressal frameworks.

Employees and stakeholders can report issues such as discrimination, harassment, or unfair treatment through established channels including HR and compliance teams. Reported concerns are reviewed and investigated in a fair and time-bound manner, with appropriate actions taken. The Company remains committed to strengthening its processes in line with evolving human rights practices.

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	02	00	The Complaint was resolved	00	00	None
Discrimination at workplace	00	00	None	00	00	None
Child Labour	00	00	None	00	00	None
Forced Labour/ Involuntary Labour	00	00	None	00	00	None
Wages	00	00	None	00	00	None
Other Human Rights related issues	00	00	None	00	00	None

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format[9]:

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	02	Nil. No complaints on the mentioned parameters have been raised.
Complaints on POSH as a % of female employees / workers	0.11	
Complaints on POSH upheld	00	

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

The Corporation has established a Prevention of Sexual Harassment policy to maintain a safe and respectful workplace. The Internal Complaints Committee (ICC) is empowered to handle matters under the framework of the Prevention of Sexual Harassment (POSH) policy, ensuring compliance with all legal timelines and procedures. Furthermore, the organization enforces policies of "No Gender Discrimination" and "Equal Pay for Equal Work" to prevent discrimination and foster fairness. These initiatives create a supportive, discrimination-free environment for all employees and workers.

8 The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

9 The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

9The above calculations are in accordance with Part B, Attribute 6 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

While specific human rights clauses may not be uniformly defined across all agreements, the Company emphasizes adherence to applicable laws and ethical standards in its business engagements.

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 Plantation division
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.

Leadership Indicators

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

The organization has put in place an effective mechanism for the resolution of issues and grievances, which is reviewed and updated periodically. During the year, no material human rights–related complaints were reported.

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

Comprehensive human rights due diligence was undertaken across operations, including reviews of internal policies, assessment of supplier-related risks, and engagement with stakeholders to ensure alignment with recognized human rights standards. This process was supported by internal committees at the operational level to facilitate effective implementation and oversight.

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?

The divisions within the Corporation operate from heritage buildings and hilltops, which makes providing certain facilities challenging. Nevertheless, the Corporation is committed to addressing this issue whenever necessary.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	No assessments have been currently undertaken for value chain partners.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

Not Applicable

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[10]:

Parameter	FY 2025-26 (In Mega Joules)	FY 2024-25 (In Mega Joules)
From renewable sources		
Total electricity consumption (A)	00	19,94,673.60
Total fuel consumption (B)	10,21,51,396.84	14,07,01,589.59
Energy consumption through other sources (C)	00	00
Total Energy consumption from renewable sources (A+B+C)	10,21,51,396.84	14,26,96,263.19
From non-renewable sources		
Total electricity consumption (D)	2,05,49,696.40	1,75,77,126.00
Total fuel consumption (E)	1,95,88,637.38	2,38,96,172.67
Energy consumption through other sources (F)	00	00
Total Energy consumption from non-renewable sources (D+E+F)	4,01,38,333.78	4,14,73,298.67
Total energy consumed (A+B+C+D+E+F)	14,22,89,730.62	18,41,69,561.86
Energy intensity per rupee of turnover *(Total energy consumption/ Revenue from Operations) -MJ/Rs*	0.048	0.067
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[11] (*Total energy consumed / Revenue from operations adjusted for PPP*) *-MJ/Rs*	0.98	1.38
Energy intensity in terms of physical output[12]- MJ/ Metric tonne	35,205.62	This parameter is currently not ascertainable
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)

Yes, Reasonable Assurance of BRSR Core has been carried out by TÜV SÜD South Asia 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

Our facilities at The Bombay Burmah Trading Corporation Ltd. do not fall under the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme.

3. Provide details of the following disclosures related to water, in the following format[13]:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,46,712.03	1,10,947.53

10 The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.1

11 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

12 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

13 The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

(ii) Groundwater -	628.28	979.76
(iii) Third party water - Municipality	10,006.54	10,520.00
(iv) Seawater / desalinated water	00	00
(v) Others -	00	00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,57,346.85	1,22,447.29
Total volume of water consumption (*in kilolitres*)	1,48,921.15	1,14,184.02
Water intensity per rupee of turnover *(Water consumed / Revenue from operations)* - Kilolitres/Rs	0.000050	0.000042
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[14] *(Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/Rs*	0.0010	0.00086
Water intensity in terms of physical output- Kilolitres /Metric tonne[15]	36.85	This parameter is currently not ascertainable.
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

Yes, Reasonable Assurance of BRSR Core pertaining to above parameters for FY 2025-26 has been carried out by TÜV SÜD South Asia Private Limited.

Note: Water withdrawal from the Plantations division is not recorded due to the nature of operations. Accordingly, the quantities have been estimated based on an assumption derived from the number of hours the motor is in operation.

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	00	00
- With treatment – please specify level of treatment	00	00
(ii) To Groundwater		
- No treatment	00	00
- With treatment – please specify level of treatment	00	00
(iii) To Seawater		
- No treatment	00	00
- With treatment – please specify level of treatment	00	00
(iv) Sent to third-parties		
- No treatment	7,835.00	6,710.00
- With treatment – please specify level of treatment	00	00
(v) Others – Ground water and surface water		
- No treatment	590.70	1,553.27

14 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

15 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

- With treatment – Primary, Secondary and Tertiary		00	00
Total water discharged (in kilolitres)		8,425.70	8,263.27

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 of BRSR Core has been carried out by TÜV SÜD South Asia Private Limited.

Note: In Plantations Division, water discharge primarily percolates into the groundwater. During instances of overflow, it joins natural water bodies as part of the natural hydrological cycle. As this is a natural process, the exact quantity of such discharge cannot be quantified.

Note: *In Plantations Division, water discharge primarily percolates into the groundwater. During instances of overflow, it joins natural water bodies as part of the natural hydrological cycle. As this is a natural process, the exact quantity of such discharge cannot be quantified.

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

   The Company manages wastewater generated from its operations through treatment and disposal mechanisms in accordance with applicable environmental regulations, including engagement with authorized third-party facilities wherever required. As of the reporting period, Zero Liquid Discharge (ZLD) systems have not been implemented across the Company's divisions.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	kg	26.83	84.68
SOx	kg	1.02	1.302
Particulate matter (PM)	kg	3.44	7.53
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – (CO)	kg	16.70	51.36

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, Eko Testing Labs for DPI and Chennai Mettex Lab Private Limited for EAPL.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format[16]:**

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	13,295.43	18,232.72
Total Scope 2 emissions[17] (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4,052.85	3,549.60
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO2 equivalent/Rs	**Metric tonnes of CO2 equivalent/Rs**	0.0000059	0.0000079

16 The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

17 The above calculations as per the updated emission factors provided in the CO_2 Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)[18] (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	**Metric tonnes of CO2 equivalent/Rs**	0.00012	0.00016
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	**Metric tonnes of CO2 equivalent/MT**	4.29	This parameter is currently not ascertainable.
Total Scope 1 and Scope 2 emission intensity[19] *(optional)* – the relevant metric may be selected by the entity	—		–

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

Yes, Reasonable Assurance of BRSR Core has been carried out by TÜV SÜD South Asia Private Limited.

Note: Scope 1 emissions from fuel consumption pertaining to the Dunsandle Estate have not been considered within the reporting boundary, as the data is currently unavailable following the disinvestment and could not be obtained from the respective entity.

Emission factors applied are on a GCV basis sourced from India's Initial National Communication (for Indian coal/lignite) and IPCC 2006 Guidelines converted to GCV basis (for other fuels).

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

The Corporation is dedicated to minimizing its impact on climate change and global warming by taking various proactive measures. A key initiative is the use of renewable energy sources, which are cleaner and reduce reliance on non-renewable energy.

9. Provide details related to waste management by the entity, in the following format[20]:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste *(A)*	41.02	59.45
E-waste *(B)*	0.03	0.10
Bio-medical waste *(C)*	0.25	0.21
Construction and demolition waste *(D)*	00	00
Battery waste *(E)*	00	00
Radioactive waste *(F)*	00	00
Other Hazardous waste. Please Specify, if any. *(G)*	—	—
Oil Waste	0.04	0.3
Agri Use, PPE and chemical containers	0.76	4.2
Oil Soaked cotton waste	0.01	0.025
Spent oil/ Used oil	0.01	0.032
Metal Drum 200 Ltr.	0.14	3.87
Empty MS Drum	00	0.064
ETP Sludge	00	0.015
Other Non-hazardous waste generated *(H). Please specify, if any*	—	—
Municipal Waste	1.79	1.00
Corrugated Boxes	00	0.332

18 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
19 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.
20 The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter	FY 2025-26	FY 2024-25
Jute Bags	12.03	00
Regrind Material	2.28	00
Total (A+B + C + D + E + F + G + H)	58.37	69.60
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs	0.000000020	0.000000025
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)[21] (Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/Rs	0.00000040	0.00000052
Waste intensity in terms of physical output[22]-Metric tonne/ Metric tonne	0.014	This parameter is currently not ascertainable
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- Plastic, E waste, Hazardous and Non-Hazardous waste		
(i) Recycled	00	24.23
(ii) Re-used	18.32	4.93
(iii) Other recovery operations	00	00
Total	18.32	29.16
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) - Bio-medical waste, Hazardous waste and Non-Hazardous Waste		
Category of waste		
(i) Incineration -	00	4.41
(ii) Landfilling -	1.79	01
(iii) Other disposal operation- Sent to authorized third-party for safe disposal	0.40	00
(iv) Other disposal operations- Sent to Scrap Vendor for safe disposal	37.01	00
Total	39.20	5.41

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 of BRSR Core has been carried out by TÜV SÜD South Asia Private Limited.

Note:

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 follows a systematic and compliant approach to waste management across its operations, ensuring proper collection, segregation, storage, and disposal of all waste streams in line with applicable environmental regulations. Recyclable waste is processed through appropriate channels, while non-recyclable waste is disposed of through authorized third-party agencies.

Hazardous waste and chemical residues are handled with due care and disposed of strictly in accordance with regulatory requirements, ensuring safe management and minimal environmental impact. The Company also emphasizes reducing the use of hazardous and toxic substances in its processes to mitigate associated risks.

21 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

22 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

In the Plantation Division, where the primary activity involves conversion of green leaf into saleable tea for domestic and international markets, the generation of hazardous and toxic waste is minimal in nature. Nevertheless, all waste generated is systematically collected, segregated, and managed in compliance with applicable laws and regulations. A portion of the waste is recycled, while the remaining is disposed of through registered third-party vendors in accordance with prescribed norms.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	**Mudis Group, Valparai**	Tea Plantations	Yes
2.	**Dunsandle Group, Ooty**	Tea Plantations	Yes

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
No Environmental Impact Assessment (EIA) was carried out during the reporting period, as no projects undertaken by the Company required EIA under the applicable regulatory provisions. Accordingly, the disclosure is not applicable.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
Company conducts its operations in accordance with the prescribed statutory and regulatory requirements, and there were no instances of material environmental non-compliance reported during the reporting year.				

Leadership Indicators

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

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

(i) **Name of the area** - Not Applicable

(ii) **Nature of operations** - Not Applicable

(iii) **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	Not Applicable. The Corporation is not consuming/ discharging water from/in areas of water stress.	Not Applicable. The Corporation is not consuming/ discharging water from/in areas of water stress.
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover *(Water consumed / turnover)*		
Water intensity *(optional)* – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		

Parameter		FY 2025-26	FY 2024-25
(i)	Into Surface water	Not Applicable	Not Applicable
	- No treatment		
	- With treatment – please specify level of treatment		
(ii)	Into Groundwater		
	- No treatment		
	- With treatment – please specify level of treatment		
(iii)	Into Seawater		
	- No treatment		
	- With treatment – please specify level of treatment		
(iv)	Sent to third-parties		
	- No treatment		
	- With treatment – please specify level of treatment		
(v)	Others		
	- No treatment		
	- With treatment – please specify level of treatment		
	Total water discharged (in 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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) - Limited	Metric tonnes of CO2 equivalent	0.93	0.78
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/ Rupee	0.00000000031	0.00000000028
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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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 Company's Tea Plantation operations at Mudis Group, Valparai and Dunsandle Group, Ooty are located in ecologically sensitive regions. In these areas, the Company ensures that any potential direct or indirect impact on biodiversity is minimized through responsible agricultural practices and adherence to regulatory guidelines.

The use of agrochemicals is undertaken only when necessary and is strictly governed by the protocols prescribed by the Tea Board of India. Only approved chemicals, in line with the Plant Protection Code, are utilized, with continuous monitoring to ensure that Maximum Residue Limits (MRLs) remain within permissible levels. Additionally, the Company has developed organic-certified plantation areas covering approximately 155 hectares, promoting environmentally sustainable cultivation practices and supporting biodiversity conservation.

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:

Sr. No.	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along-with summary)*	Outcome of the initiative
1	**Tree plantation initiative**	During the reporting year, the Plantations Division undertook a tree plantation initiative under its environmental sustainability and green cover enhancement efforts, wherein approximately 3,000 trees were planted.	The initiative contributed towards enhancement of green cover, promotion of biodiversity, and long-term carbon sequestration, while also supporting environmental conservation and ecological balance within and around the operational areas.

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

The Company has established comprehensive Business Continuity and Disaster Management frameworks across its divisions to ensure operational resilience and effective risk mitigation.

Across its manufacturing divisions, structured contingency plans are in place to address potential disruptions, including utility failures, equipment breakdowns, supply chain interruptions, fire incidents, natural calamities, and cybersecurity risks. These plans define clear roles and responsibilities, supported by emergency response protocols and preventive infrastructure to manage crisis situations effectively.

In the Plantation Division, the focus is on proactive risk identification and mitigation, with robust measures covering fire safety, occupational health and safety, and emergency preparedness. Regular training programs, mock drills, and adherence to standard operating procedures ensure readiness and employee safety. Access to medical facilities, mandatory use of personal protective equipment, and periodic health assessments further strengthen the safety framework.

The Company also maintains a strong cybersecurity infrastructure with appropriate safeguards such as firewalls and data backup systems. Business continuity is supported through defined organizational structures to ensure uninterrupted operations in case of contingencies.

Overall, these integrated measures reinforce the Company's commitment to ensuring employee safety, asset protection, and continuity of operations across all its divisions.

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?

The Company has not undertaken environmental impact assessments of its value chain partners during the reporting period. Accordingly, no significant adverse environmental impacts arising from the value chain have been identified or reported. The Company, however, acknowledges the importance of responsible value chain management and remains committed to strengthening its approach in line with its long-term sustainability objectives.

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

During the reporting period, the Company has not undertaken environmental impact assessments of its value chain partners. Accordingly, the percentage of value chain partners assessed for environmental impacts is nil. The Company intends to establish a structured framework for assessing value chain partners in the future.

8. How many Green Credits have been generated or procured?[23]

a. **By the listed entity:** Nil

b. **By the top ten {in terms of value of purchases and sales, respectively} value chain partners:** Nil

23 The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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

Essential Indicators

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

The Corporation has eight (8) 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.	**Confederation of Indian Industry (CII)**	National
2.	**Federation of Indian Chambers of Commerce & Industry (FICCI)**	National
3.	**Organization of Plastics Processors of India (OPPI)**	National
4.	**Label Manufacturers Association of India (LMAI)**	National
5.	**Association of Dental Industry and Trade of India (ADITI)**	National
6.	**United Planters Association of South India**	South India
7.	**Planters Association of Tamil Nadu**	State
8.	**Tea Trade Association**	National

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

Name of authority	Brief of the case	Corrective active taken
Not applicable, as there were no adverse orders reported during the financial year 2025-26.		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Corporation actively engages with various industry associations to support industry development and the larger public interest, participating in relevant matters as required. Through such engagements, the Corporation contributes to the formulation of industry standards and the promotion of initiatives that serve both the sector and society. To ensure responsible and ethical conduct in these interactions, the Corporation adheres to a stringent Code of Conduct Policy, which upholds high standards of business integrity and ensures transparency and ethical practices in all dealings with trade and industry bodies.					

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. No SIA of projects were undertaken in the reporting year.					

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)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable, as no rehabilitation and resettlement is being undertaken by the Corporation.						

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

The Corporation has established and implemented a grievance mechanism for its employees; however, as there are no communities located near its facilities, no specific grievance mechanism has been established to receive and redress the grievances of the community. Nevertheless, the Corporation will consider implementing such a mechanism in the future as needed.

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	28.90	20
Directly from within India	81.47	100

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	0.00	0.00
Semi-Urban	38.89	0.00
Urban	1.55	72.33
Metropolitan	59.56	27.85

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
Not Applicable since no SIA was undertaken by the Corporation.	

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

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

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

The Corporation currently does not have a preferential procurement policy. Instead, the sourcing of goods and services follows a transparent, merit-based process, where suppliers are chosen based on the quality of their offerings, competitive pricing, reliability, and other objective factors.

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

Not Applicable

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

Nil

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
No such IP owned or acquired by the Corporation in the reporting year.				

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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable.		

Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable.			

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 Corporation has put in place mechanisms to receive and address consumer complaints and feedback. These include a customer service helpline, email and online grievance submission facilities, physical complaint channels, a social media interface, and a dedicated team responsible for complaint resolution.

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	Not Applicable
Safe and responsible usage	100
Recycling and/or safe disposal	Not Applicable

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

	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	Nil	Nil	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other- Product related	25	00	All complaints were promptly resolved.	31	00	All complaints were promptly resolved.

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	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**

   Yes, the Corporation has a robust cybersecurity framework and strategy in place to address data privacy risks. They prioritize data security through measures such as secure email gateways, endpoint protection, and backup and recovery procedures. The entity also focuses on website security, patch management, and security incident monitoring. They have established internal network policies and procedures for access and asset management, incident response, and overall security protocols. While no specific web-link is provided, the entity takes cyber security and data privacy seriously to ensure a secure environment for data sharing.

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 as no corrective actions are underway or taken for issues related to advertising, delivery of essential services, cyber security, data privacy, product recalls, or penalties from regulatory authorities. The Corporation has followed all regulations and standards, ensuring smooth and secure operations without any reported incidents or breaches. They remain committed to maintaining high-quality services and customer safety.

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[24]:**

      NA

   c. **Impact, if any, of the data breaches:**

      NA

Leadership Indicators

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

   The details and information regarding the products and services of the entity is available on the Corporation's website- on the web-link www.bbtcl.com

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

   The Corporation actively works to inform and educate consumers on the safe and responsible use of its products and services through a variety of methods. These include clear labelling and packaging, detailed user manuals, online resources, customer education programs, informative content on social media, warning notifications, and partnerships with regulatory agencies.

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

   The Corporation keeps consumers informed and up-to-date about any potential disruptions or discontinuation of essential services through various communication channels, including email, SMS alerts, mobile apps, social media, and a dedicated website. It issues service announcements, offers customer support, publishes public notices, adheres to regulatory requirements, and takes a proactive approach in engaging with consumers.

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 Corporation provides clear instructions for product use on the packaging or inside the packet, ensuring consumers have proper guidance as per the regulatory requirements. Furthermore, it regularly conducts customer satisfaction surveys to collect feedback and improve the overall customer experience.

24 The above calculations are in accordance with Part B, Attribute 8 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.