



1st September 2025

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400 051

Dept. of Corporate Service
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400 001

NSE Symbol: RENUKA

BSE Scrip Code: 532670

Sub: Business Responsibility and Sustainability Report for the financial year 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2024-25.

The BRSR forming a part of the Annual Report of the Company for the financial year 2024-25 is available on the Company's website www.renukasugars.com and its website link is also provided in the Annual Report.

You are requested to kindly take the above on record.

Thanking you,

Yours faithfully,

For **Shree Renuka Sugars Limited**

Deepak
Madhav
Manerikar
Date: 2025.09.01
16:29:16 +05'30'

Deepak Manerikar
Company Secretary

Encl: As above

Shree Renuka Sugars Limited

Corporate Office: 7th Floor • Devchand House • Shiv Sagar Estate • Dr. Annie Besant Road • Worli Mumbai 400 018 • Maharashtra • India

P +91 22 2497 7744/4001 1400 **F** +91 22 2497 7747 **E** info@renukasugars.com

Registered Office: 2nd / 3rd Floor, Kanakshree Arcade, CTS No. 10634, JNMC Road, Nehru Nagar, Po: Belagavi- 590 010 • Karnataka • India

P +91 831 2404000 **F** +91 831 2404961

W www.renukasugars.com • Corporate Identification No.: L01542KA1995PLC019046

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Sweetening Lives,
Sustaining Tomorrow

2024-25



ABOUT US

Shree Renuka Sugars Limited (SRSL), part of the global Wilmar Group, is a leading name in the sugar and bio-energy industry, with strong domestic and international market presence. Operating six strategically located sugar mills across Maharashtra and Karnataka, and two advanced refineries in Kandla and Haldia, SRSL ensures efficient processing and a resilient supply chain.

SRSL's core businesses span sugar refining, exports, and consumer products. The Company's branded sugar, Madhur Pure & Hygienic Sugar, holds a 33% market share, making it a top packaged sugar brand in India. With a refining capacity of 5,500 TPD, SRSL exports high-quality sugar to markets across the Middle East and Africa.

A pioneer in green energy, SRSL has been producing ethanol for over two decades, supporting India's ethanol-blending goals with a capacity of 1,250 KLPD. Sustainability remains central to its operations, with continued focus on eco-friendly farming, renewable energy, water conservation, waste management, and community welfare.

This Business Responsibility and Sustainability Report (BRSR) for FY 2024–25 is published in compliance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The report reaffirms our alignment with global sustainability frameworks such as the United Nations Sustainable Development Goals (UNSDGs) and reflects our continued commitment to Environmental, Social, and Governance (ESG) principles. Prior year data has been rationalized wherever necessary to ensure consistency and transparency.

Throughout this report, Shree Renuka Sugars Limited may be referred to using the terms 'SRSL', 'We', 'Our', or 'the Company', all of which are used interchangeably for ease of reference.

₹1,02,794 Mn

Total Revenue from operations

4,12,311 MT

Total Sugar Produced

159 Mn LTR

Total Ethanol Produced

33%

Market Share of Madhur Sugars (Packaged Sugar Segment)

THE FIVE CAPITALS MODEL

In today's evolving marketplace, businesses must go beyond profit generation and actively consider their environmental, social, and economic impacts. It is not just about minimizing negative effects; it is about actively contributing to the restoration and well-being of communities and ecosystems. This shift in mind-set is essential for achieving genuine sustainability. Aligned with the principles of the International Integrated Reporting Council (IIRC), the Five Capitals Model presents a comprehensive framework for understanding the resources crucial for sustainable development. It emphasizes that capital extends beyond financial assets, encompassing interconnected forms of capital, and by effectively managing these, businesses can create value for all stakeholders and support a more sustainable future.

- **NATURAL CAPITAL**

The Company operates with a vision that profitability and sustainability are mutually inclusive and hence, green initiatives are embedded into the business model to ensure the pursuit of profit aligns with long term environmental sustainability.

1. The company has invested approximately INR 79 million to promote energy conservation across its units, leading to reduced energy use, greater operational efficiency, and better sustainability. Furthermore, it allocated INR 3.7 million for electricity-saving projects, such as installing LED bulbs in six units, a solar heater in one unit, and a solar power plant in another, contributing to an annual energy saving of 2.849 million kWh.
2. The Company utilizes distillery plant wastewater, specifically the spent wash produced during ethanol production, as an alternative energy source. Further to enhance spent wash utilization, the Company has installed incineration boilers at all its distilleries. The potash-rich fly ash generated from these boilers can then be utilized as a potash source for developing agricultural green belts.
3. The Company has installed Condensate Pollution Units (Effluent Reuse Plants) to reduce both effluent discharge and water consumption. Additionally, the cogeneration plants convert bagasse, a by-product of sugar production, into electrical and thermal energy, operating within a circular economy model. This process significantly reduces greenhouse gas emissions. Most of the power generated is consumed by the plants, with the surplus being sold to state electricity grids.
4. An inter-unit committee has been established with the objective of minimizing freshwater consumption by increasing the use of recycled water, thereby reducing overall water usage.

• HUMAN CAPITAL

The Company's human capital initiatives demonstrate its dedication to employees by making substantial investments in the health, education, and well-being of its workforce.

1. Lock out Tag out (LOTO) system has been implemented to ensure employee safety during machinery maintenance by preventing accidental start-ups. Further, advanced fall protection systems have been systematically deployed across all sites to enhance safety during elevated work activities. Additionally, the Self-Contained Breathing Apparatus (SCBA) enables safe operation in confined spaces by providing a consistent air supply.
2. Enablon, a centralized digital platform, is being used to optimize safety reporting and compliance. It allows employees to access their individual accounts to report workplace hazards and recommend appropriate control measures.
3. The Company adopted a holistic approach to preventive healthcare during Wellness Month 2024. Expert-led sessions were conducted on liver health, balanced nutrition, and heart care which equipped employees with vital health insights. This proactive initiative not only improves long-term health outcomes but also fosters a culture that prioritizes employee well-being, ultimately driving higher engagement, retention, and productivity.
4. International Yoga Day was celebrated across all the Company's plants and offices, promoting a culture of physical, mental, and emotional well-being among employees.
5. The Company has made investments in employee training programs covering areas such as sugar refining, ethanol production, cybersecurity, digital transformation, and project management. Further skill enhancement programs were conducted on World Youth Skills Day.
6. The Company has been recognized as one of India's Top 50 Best Workplaces in Manufacturing 2025 in the Large Category and has also been accredited as a Great Place to Work for the second consecutive year

• SOCIAL CAPITAL

The Company is committed to fostering trust, collaboration, and resilience in communities to establish strong and positive relationships and partnerships.

1. Recognising the importance of education, the Company has distributed educational kits and essential school supplies to students in rural areas.
2. For all critical high-risk works, the Company has conducted SPCC tank assessments, storm water management, and job safety and environmental analyses at all sites to identify system gaps and develop plans for their implementation, ensuring safety in and around the plant.
3. Customer Centric Innovation - The Company's sugar mills are fully integrated to process sugarcane and produce sugar through a sulfur-free method, allowing them to deliver superior-quality sugar to their customers.
4. The Company was conferred with Britannia's Vendor Excellence Award for the West region, reflecting its ability to maintain strong, reliable, and innovative partnerships. By improving the efficiency and sustainability of the food supply chain, the Company highlights the importance of strategic alliances in advancing broader sustainability and development goals.
5. The Company has installed RO plants to supply safe and clean drinking water to local communities in villages near its Kandla, Munoli, and Athani facilities. Further, to provide access to filtered water, the Company inaugurated a Condensate Polishing Unit (CPU) at the Raibag Unit.

• **MANUFACTURING CAPITAL**

The Company demonstrates its commitment to sustainable manufacturing and infrastructure development by leveraging its expertise and resources to meet global standards.

1. The Company's AIB compliance at its Kandla refinery and FSSC certifications across its mills reflect a strong commitment to food safety and quality. The Company actively contributes to food security, by ensuring hygienic processing and reducing contamination risks. These certifications reinforce public health standards, while promoting sustainable and responsible production systems through best-in-class manufacturing practices.
2. The Company's recognition by the Confederation of Indian Industry (CII) and the Fi India Award highlights its dedication to food safety innovation and manufacturing excellence, reinforcing its role in improving public health, advancing industrial technology, and promoting sustainable production practices.
3. The Company has been honoured by the Deendayal Port Authority, Kandla, for maintaining exceptional quality standards in its sugar import and export operations, demonstrating its commitment to operational excellence and global trade consistency.

• **FINANCIAL CAPITAL**

The Company recognizes that strong financial strategies are key to long-term sustainability and reflects this understanding through its robust governance framework and commitment to ethical practices.

1. The Company has obtained multiple certifications for its manufacturing units. The Kandla, Athani, Havalga, Haldia and Munoli plants have obtained FSSC 22000 and Halal certification. Further the Kandla, Athani, Havalga and Munoli plants have also received ISO 14001:2014 and ISO 45001:2018. In addition, the Kandla plant has also been certified by Kosher and Export Inspection Council.
2. Governance Excellence- The Company's governance framework is based on transparency, accountability, and compliance. Through independent audits, strict adherence to SEBI Listing Regulations, and a strong multi-layered oversight system, we ensure that our operations align with both Indian and global standards, fostering trust and promoting ethical leadership.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2024-25

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:



1. Corporate Identity Number (CIN) of the Listed Entity	L01542KA1995PLC019046	
2. Name of the Listed Entity	Shree Renuka Sugars Limited	
3. Year of incorporation	1995	
4. Registered office address	2nd and 3rd Floor, Kanakashree Arcade, CTS No.10634, JNMC Road, Nehru Nagar, Belagavi – 590010, Karnataka	
5. Corporate address	7th Floor, Devchand House, Shiv Sagar Estate, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra – 400 018	
6. E-mail	groupcs@renukasugars.com	
7. Telephone	91- 831-2404000	
8. Website	https://www.renukasugars.com/	
9. Financial year for which reporting is being done	2024-25	
10. Name of the Stock Exchange(s) where shares are listed	Name of the Exchange	Stock Code
	BSE Ltd.	532670
	National Stock Exchange of India Ltd.	RENUKA
11. Paid-up Capital	₹ 2,128 Million	
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any	Mr. Deepak Manerikar- Company Secretary & Compliance Officer	

queries on the BRSR report	Shree Renuka Sugars Limited groupcs@renukasugars.com 7th Floor, Devchand House, Shiv Sagar Estate Dr. Annie Besant Rd, Worli, Mumbai – 400018, Maharashtra, India Office Contact No.: +91-22-40011400
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).	The disclosures made under this report are made on a standalone basis for Shree Renuka Sugars Limited.
14. Name of assurance or assessment provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28 th March 2025.
15. Type of assurance or assessment obtained	Not Applicable for the reporting period as per SEBI Circular No. circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28 th March 2025.

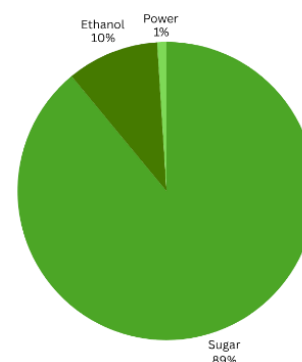
II. Products/services

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 of Sugar	Manufacture, sale and marketing of sugar in various forms.	89.00
2	Manufacturing Ethanol	Manufacture, sale and marketing of distillery products such as Ethanol.	10.00
3	Generating Power	Power generated through cogeneration is sold to state government utilities, third parties.	1.00

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	Sugar	10721	89.00
2	Ethanol	11019	10.00
3	Power	35106	1.00



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	9*	4	13
International	NIL	NIL	NIL

*Including Co-generation unit at Ajinkyatara, Satara (operating on BOOT basis)

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	Pan India
International (No. of Countries)	40

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

The Company had 70.57% exports as a percentage of the total turnover during the reporting period.

c. A brief on types of customers:

The Company serves a diverse range of consumers, including industrial clients, retail sugar buyers, and distillery customers such as Oil Marketing Companies, liquor manufacturers, pharmaceutical firms, and electricity co-generation users. As a result, its business operations encompass both B2B and B2C segments.

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)	1122	1087	96.88	35	3.12
2.	Other than Permanent (E)	42	42	100.00	0	0.00
3.	Total employees (D + E)	1164	1129	96.99	35	3.01
WORKERS						
4.	Permanent (F)	666	666	100.00	0	0.00
5.	Other than Permanent (G)	349	349	100.00	0	0.00
6.	Total workers (F + G)	1015	1015	100.00	0	0.00

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	0	0	0.00	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than Permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

The nature of the activities of the Company requires its workforce to be non-differently abled. However, the Company always looks forward to the opportunities where it can incorporate differently abled employees/ workers into its workforce.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12*	1	8.33
Key Management Personnel[^]	2	0	0.00

* Excluding One Alternate Director

[^]KMP includes CS (Company Secretary) & CFO (Chief Financial Officer)

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

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.58	11.59	13.52	12.19	20.90	12.45	19.92	25.81	20.09
Permanent Workers	10.18	0.00	10.18	8.95	0.00	8.95	8.41	0.00	8.41

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

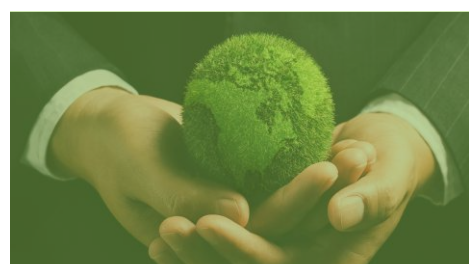
23. (a) Names of holding / subsidiary / associate companies / joint ventures

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	Wilmar Sugar and Energy Pte. Ltd. (Formerly Wilmar Sugar Holdings Pte. Ltd.)	Holding	-	No
2	Gokak Sugars Ltd.	Subsidiary	93.64	No
3	KBK Chem Engineering Private Ltd.	Subsidiary	100.00	No
4	Anamika Sugar Mills Private Ltd.	Subsidiary	100.00	No
5	Renuka Commodities DMCC, Dubai	Subsidiary	100.00	No
6	Shree Renuka East Africa Agriventures PLC	Subsidiary	99.99	No
7	Shree Renuka Agri Ventures Ltd. *	Subsidiary	100.00	No
8	Monica Trading Private Ltd. *	Subsidiary	100.00	No
9	Shree Renuka Tunaport Private Ltd. *	Subsidiary	100.00	No

*Merged with Shree Renuka Sugars Limited with effect from 6th December, 2024

VI. CSR Details

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No**
(ii) Turnover (in Rs.): 99,667 Million.
(iii) Net worth (in Rs.): (3,905) Million.



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) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. Respective plant heads serve as grievance redressal point of contact. Further the Company has a whistleblower policy mechanism in place enumerated in the Policy at: https://renukasugars.com/pdf/corporate-governance/whistle-blower-policy.pdf	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	NA	NA	NA	NA	NA	NA	NA
Shareholders	Yes. The SEBI mechanism of SCORES is effectively in place - https://scores.sebi.gov.in . Shareholders can write to groupcs@renukasugars.com / einward.ris@kfintech.com and register their grievances.	49	0	The Complaints were routine in nature and resolved with the help of Registrar and Transfer Agent RTA	66	0	The Complaints were routine in nature and resolved with the help of Registrar and Transfer Agent RTA

Employees and workers	Yes. Employees & workers can raise their grievances to respective Head of Department and can escalate it to HR Head. The Company has robust HR policies for workforce grievance management.	NIL	NIL	NA	NIL	NIL	NA
Customers	Yes, the Company maintains a customer service department, which can be reached at customercare@renukasugars.com . The department logs complaints, investigates matters and endeavor to provide swift resolutions. Feedback is highly valued for ongoing enhancements in customer servicing. The Company is committed to delivering comprehensive solutions to its consumers.	51	0	Complaints were majorly w.r.t. quality of the product and was resolved within the estimated timelines	54	29	Complaints were majorly w.r.t. quality of the product and was resolved within the estimated timelines
Value Chain Partners	Yes, respective Heads of Operations dealing with different categories of Value Chain Partners resolve the grievances as per their internal SOPs.	0	0	NA	NA	NA	NA

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 implications¹

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	Entities within the Agricultural Products sector produce direct greenhouse gas (GHG) emissions primarily through the processing and transportation of goods. In the Company's case, significant GHG emissions arise from the production of sugar and methane. Without effective strategies to manage these emissions, the Company may face increased capital and operational expenses, as well as reduced operational efficiency, particularly in light of stringent emission control regulations.	The Company is proactively addressing greenhouse gas (GHG) emissions by adopting innovative technologies that utilize alternative fuels and energy sources, including biomass waste from its own operations, and by enhancing fuel efficiency. Sustainability and innovation are central to its approach in tackling these environmental challenges. The Company has made significant progress in solar energy generation across various sites, effectively lowering its dependency on grid power and reducing related emissions. Additionally, through extensive green belt development, over 2 lakh trees have been planted at multiple locations, contributing to biodiversity, soil conservation, and carbon sequestration. The Company is also shifting to low Global Warming Potential (GWP) refrigerant gas R-32 and using LPG for Granulated Activated Carbon (GAC) production at select facilities to further minimize its environmental footprint.	Negative *There was no negative financial impact for the reporting year 2024-25
2	Product Quality & Risk Safety	Risk	The quality of the Company's products is influenced by factors such as temperature, humidity, light, and weather conditions. Ensuring product safety and quality is essential for maintaining customer satisfaction, complying with regulations, preserving	To mitigate risks associated with product quality and safety, the Company has implemented a robust quality management system. It is committed to complying with relevant regulations and upholding high product standards through a range of measures, including	Negative *There was no negative financial impact for the

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 24th April, 2025 at 18:10 IST

brand reputation, and sustaining a competitive edge in the market. Inadequate practices in farming, transportation, storage, or handling can adversely affect product quality. Any lapses in food safety or quality may lead to shifts in consumer demand, regulatory interventions, or product recalls—each of which can damage brand image, result in financial losses, and attract significant penalties.

rigorous product testing and inspections, supplier quality assurance, ongoing monitoring and audits, risk assessments, and comprehensive employee training programs. Additionally, the Company maintains transparent communication channels and has established effective recall protocols. These efforts are directed towards ensuring customer satisfaction, protecting brand reputation, and enhancing overall business resilience.

reporting year
2024-25

3 Energy Management

Risk

The Company's business operations are energy-intensive, relying significantly on fossil fuels for power generation and electricity sourced from the grid—both of which contribute to environmental challenges such as pollution and climate change. Effective energy management is therefore critical, as it directly influences both current and long-term operational costs. Additionally, evolving climate regulations and sustainability considerations may lead to increased volatility or escalation in electricity and fuel prices, further impacting the Company's operating expenses.

To effectively manage energy-related risks, the Company intends to implement measures such as conducting energy audits, setting clear energy reduction targets, and investing in energy-efficient technologies. It is actively exploring the use of renewable energy sources as alternatives to conventional energy generation methods. Additionally, the Company is evaluating the adoption of energy monitoring and automation systems to optimize usage and improve overall efficiency. These initiatives are designed to reduce operational costs, enhance energy performance, and advance the Company's commitment to environmental sustainability.

Negative

*There was no negative financial impact for the reporting year 2024-25

4 Water & Wastewater Management

Opportunity

The Company's dependence on water for its processing operations, along with the generation of wastewater or effluents, contributes to its environmental footprint. To mitigate this impact, the Company is actively implementing Zero Liquid Discharge (ZLD) systems and has established both Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs). These initiatives are aimed at minimizing water-related environmental impacts. Additionally, practices such as water reuse and rainwater harvesting further strengthen the

NA

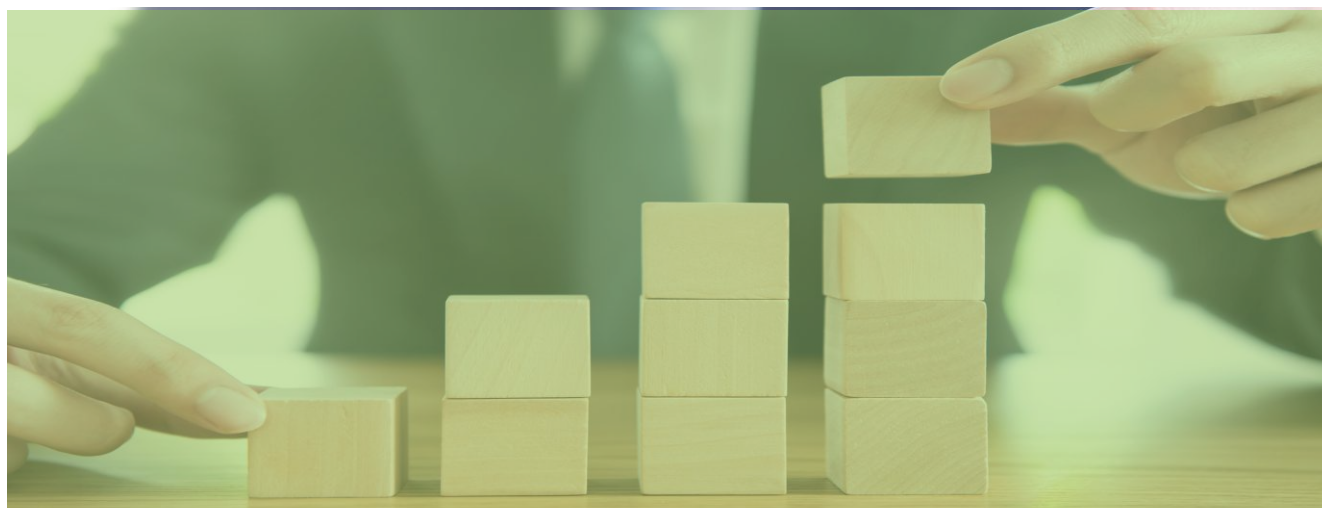
Positive

Company's water management efforts, supporting its broader sustainability goals.

5	Employee Health Risk & Safety	Risk	<p>Employees may be involved in labour-intensive tasks that expose them to various occupational hazards, including falls, transportation-related incidents, equipment malfunctions, and heat-related illnesses or injuries. Non-compliance with health and safety regulations can lead to regulatory penalties, reputational damage, and increased costs associated with implementing corrective measures.</p>	<p>To mitigate risks related to employee health and safety, the Company adopts a comprehensive approach that includes conducting regular risk assessments, providing safety training, enforcing proper use of personal protective equipment (PPE), and implementing effective hazard control measures. Additionally, the Company promotes employee well-being through health and wellness programs, continuously monitors safety performance, and actively engages workers in safety initiatives. These efforts not only enhance workplace safety but also contribute to strengthening the Company's brand reputation, boosting employee morale, improving productivity, reducing turnover, and fostering positive community relations.</p>	<p>Negative</p> <p>*There was no negative financial impact for the reporting year 2024-25</p>
6	Supply Chain Management	Risk	<p>As SRSL sources agricultural inputs from a wide network of suppliers, its approach to engaging suppliers on environmental and social matters can significantly influence consumer perception, demand, and brand reputation. Effective supplier engagement is also crucial for maintaining competitive pricing. Challenges within the supply chain—such as poor labour practices, inadequate environmental compliance, unethical behaviour, or corruption—can expose the Company to regulatory penalties and potentially elevate long-term operational costs. Hence, responsible and transparent supply chain management plays a vital role in mitigating risks and ensuring sustainable business practices.</p>	<p>To effectively address and mitigate supply chain risks, the Company is committed to conducting comprehensive supply chain risk assessments. In pursuit of sustainability, it continues to explore and implement strategies for developing contingency plans and enhancing transparency across the supply chain. These proactive measures are aimed at building a more resilient, agile, and efficient supply chain—minimising potential disruptions, safeguarding business continuity, and improving overall operational performance.</p>	<p>Negative</p> <p>*There was no negative financial impact for the reporting year 2024-25</p>

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

c. Web Link of the Policies, if available

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting Trading by Insiders	https://renukasugars.com/pdf/corporate-governance/srsl-pit-code-of-conduct-002.pdf	P1, P7
2	Dividend Distribution Policy	https://renukasugars.com/pdf/corporate-governance/dividend-distribution-policy.pdf	P3, P4
3	Archival Policy	https://renukasugars.com/pdf/corporate-governance/archival-policy.pdf	P1
4	Familiarisation Programme for Independent Directors	https://renukasugars.com/pdf/corporate-governance/familiarisation_programme_for_independent_directors.pdf	P1
5	Policy on Corporate Social Responsibility	https://renukasugars.com/pdf/corporate-governance/policy-on-corporate-social-responsibility.pdf	P4, P8

6	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://renukasugars.com/pdf/corporate-governance/code-of-fair-diclosure-website.pdf	P1
7	Policy on Related Party Transactions ²	https://renukasugars.com/pdf/corporate-governance/tpt-policy-srsl.pdf	P1
8	Policy on Determining Material Subsidiaries	https://renukasugars.com/pdf/corporate-governance/policy-on-determining-material-subsidiaries.pdf	P1
9	Nomination and Remuneration Policy ³	https://renukasugars.com/pdf/corporate-governance/nomination-and-remuneration-policy-amended-9-8-2022.pdf	P1, P5
10	Code of Business Conduct and Ethics for Board of Directors and Senior Management	https://renukasugars.com/pdf/code-of-business-conduct-and-ethics.pdf	P1
11	Terms and Conditions of appointment of Independent Directors	https://renukasugars.com/pdf/corporate-governance/terms-and-conditions-of-appointment-of-independent-directors.pdf	P1
12	Vigil Mechanism / Whistle Blower Policy	https://renukasugars.com/pdf/corporate-governance/whistle-blower-policy.pdf	P1, P3
13	Policy on Determination of Materiality for Disclosure of Events or Information ⁴	https://renukasugars.com/pdf/corporate-governance/policy-on-determination-of-materiality-for-disclosure-of-events-9-8-2022.pdf	P1
14	Environment Health & Safety Policy	Available internally	P2, P6
15	Talent Acquisition Process	Available internally	P8
16	Workplace Health and Safety Policy	Formulated by Wilmar Group and adopted by the Company	P3
17	High Risk Work Policy	Formulated by Wilmar Group and adopted by the Company	P3, P5
18	Incident & Hazard Reporting Policy	Formulated by Wilmar Group and adopted by the Company	P3, P5
19	Human Resource Management Policy	Available internally	P3
20	Policy for Prevention of Sexual Harassment	Available internally	P5
21	Procurement Policy	Available internally	P8
22	Training & Developmental Policy	Available internally	P1, P3, P5
23	Cyber Security Policy	Available internally	P9
24	Workman Compensation Policy	Available internally	P3

2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	The relevant policies, such as the Procurement Policy, has been extended to the value chain partners
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance,	For our manufacturing units, we have obtained the following certifications: <ul style="list-style-type: none"> Kandla - FSSC 22000, AIB, Halal, Kosher, Export Inspection

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

³ Amended in accordance with Regulation 19 of SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024

⁴ Amended in accordance with Regulation 30 of SEBI (LODR) Regulations, as per the Third Amendment notified on 12th December 2024

Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

- Council, ISO 14001/2015 & ISO 45001/2018
- Athani - FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018
- Havalga - FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018
- Munoli - FSSC 22000 & Halal, ISO 14001/2015 & ISO 45001/2018
- Haldia : FSSC 22000 & Halal

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company's approach and operational framework revolve around climate preservation, employee well-being and effective corporate governance. In its ESG Journey, Shree Renuka Sugars looks forward to set short, medium and long term targets for sustainability KPIs mentioned below:

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

- Climate change mitigation
- Energy conservation
- Water management
- Waste management
- GHG reduction and
- Value chain partners

Governance, leadership and oversight

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

The shift towards sustainable living is shaping emerging trends across all industries, including ours. Today, the growing diversity of products and continuous innovation push producers to enhance quality while simultaneously reducing their carbon footprint. Beyond financial metrics, broader sustainability factors play a vital role in fostering holistic business growth, emphasizing the need for formally recognizing best practices in Environmental, Social, and Governance (ESG) standards.

Our Company is committed to Zero Liquid Discharge and primarily generates operational energy from bagasse, ensuring minimal carbon emissions. As a key ethanol supplier to Oil Marketing Companies, we play a significant role in supporting the nation's carbon reduction initiatives. Additionally, we undertake large-scale tree plantation projects and collaborate with farmers to promote sustainable agricultural practices, such as drip irrigation for sugarcane, efficient waste management through biogas/bio-digesters, and trash mulching.

Looking ahead, we aim to strengthen our sustainability efforts by enhancing energy efficiency across our processes and exploring innovative ways to further minimize our carbon footprint.

- Mr. Vijendra Singh, Executive Director & Dy. CEO (DIN: 03537522)

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

Mr. Vijendra Singh
Executive Director & Dy. CEO
DIN: 03537522

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.

The Board of Directors are responsible for sustainability related issues.

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	Yes, the Board of Directors have reviewed the performance against all the statutorily required policies on periodical basis as specified by the laws and the other policies are reviewed by the Department Heads on a need basis
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The compliance review has been carried out by the Board of Directors and relevant Committees on a periodical basis.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, Dhir & Dhir Associates, an eminent legal firm, conducted an evaluation to assess the implementation and effectiveness of policies. The evaluation primarily focused on the working of policy execution. Moreover, the policies undergo periodic evaluations and revisions led by department heads and business heads, followed by approval from the management or Board.								

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)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									



PRINCIPLE 1

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

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	2	SEBI Corporate Laws, Companies Act 2013, regulatory updates, roles, rights and responsibilities of the Directors	100.00
Key Managerial Personnel	5	The Company periodically updates and familiarises KMP on the Code of Conduct, which covers aspects such as Corporate Governance & Good Corporate Practices. Behavioural training, Skill Development, Team Building, Webinars, Wellness month, Safety, Mock Drills, Induction programme and socialization.	100.00
Employees other than BoD and KMPs	181	The Company periodically updates and familiarises employees on the Code of Conduct, which covers aspects such as Corporate Governance & Good Corporate Practices. Behavioural training, Skill Development, Team Building, Webinars, Wellness month, Safety, Mock Drills, Induction programme and socialization.	100.00
Workers	146	Health and Safety, Skill Upgradation.	100.00

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	P1	The Deputy Commissioner of State Tax, Kolhapur, Maharashtra	27,03,416	Alleged non-payment of Goods and Services Tax ("GST") on supply of in-house steam to company's co-generation unit during the period FY 2020-21	Yes
	P1	Deputy Commissioner of State Tax officer (1), Corporate Cell, Gujarat, Ahmedabad	20,52,130	The penalty has been imposed due to the alleged wrong availment of Input Tax Credit in contravention of provisions of Section-16(2) of the GGST Act 2017 and alleged excess availment and utilization of ITC in contravention to provision of Section 16(2) of GGST Act, 2017.	Yes
	P1	State Excise, Parbhani, Maharashtra	50,000	Difference observed in the actual and reported quantity of molasses at Company's sugar plant located at Pathri, Parbhani, Maharashtra	No
	P1	Registrar of Companies, Karnataka	50,000	Error in the calculation of number of directors liable to retire by rotation at the AGM to be held for FY 2014-15 pursuant to Section 152(6)(c) of the Companies Act 2013	No
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
The Deputy Commissioner of State Tax, Kolhapur, Maharashtra (Appeal No AD270924006033D)	Joint Commissioner of SGST (Appeals) Kolhapur
Deputy Commissioner of State Tax officer (1), Corporate Cell, Gujarat, Ahmedabad (Appeal No AD2402250002113)	Joint Commissioner of SGST (Appeals) Rajkot

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

The Company has implemented a Code of Conduct for its Directors and Employees, detailing guidelines on ethics, workplace responsibilities, and conflict of interest management. As part of this framework, ABAC clauses have been integrated to uphold compliance with Anti-Bribery and Anti-Corruption standards. This Code of Conduct is shared with stakeholders upon their induction into the Company. The Company's Code of Conduct can be accessed at: <https://renukasugars.com/pdf/corporate-governance/code-of-business-conduct-and-ethics-for-senior-management-personnel.pdf>.



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

	FY 2024-25	FY 2023-24
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

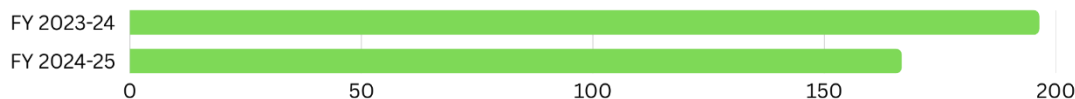
7. Provide details of any corrective action taken or underway on issues related to fines / penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	166.75	196.49

● Number of days of accounts payables



9. Open-ness of Business

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.

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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases and made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales*	a. Sales to dealers/distributors as % of total sales	100.00	100.00
	b. Number of dealers/distributors to whom sales are made	1572	1368
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	30.00	25.00
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	52.18	83.01
	b. Sales (Sales to related parties/Total Sales)	21.76	19.84
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	99.64	99.42
	d. Investments (Investments in related parties/Total Investments made)	0.00	100.00

*The above data reflects the Consumer Pack sales reported under the Madhur Division.

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.

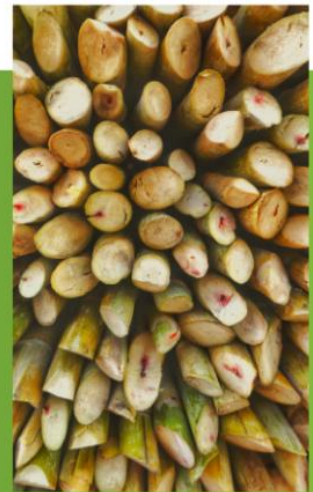
Leadership Indicators

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

Total number of awareness programmes held	Topic/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
625	1. Health and Hygiene training. 2. Farm and Road safety training. 3. Financial literacy. 4. Good agronomic practices in sugarcane cultivation.	60.33% [based on number of value chain partners (i.e. farmers) covered].

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

Yes, the Company has established a Code of Conduct applicable to both Board Members and Senior Management. This code includes essential provisions to effectively prevent and manage conflicts of interest. Additionally, all Related Party Transactions undergo approval in accordance with the necessary legal procedures



PRINCIPLE 2

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

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

Essential Indicators

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

	FY 2024-25	FY 2023-24	Details of Improvements in environmental and social impacts
R&D	The Company is committed to infusing innovation and technology into its processes, with the goal of fostering environmentally and socially responsible operations. Yet, it acknowledges that the accompanying costs are intrinsic and inseparable from these endeavours.		
Capex			

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

Yes, as part of its sustainable sugarcane initiatives, the Company has implemented various processes and mechanisms to promote responsible sourcing. These include setting up an Automatic Weather Station, organizing Farmer Training and Exposure Visits, releasing Trichogramma chilonis to control Early Shoot Borer (ESB), and adopting preventive measures against white root grub to protect sugarcane crops. Additionally, the Company distributes Soil Moisture Indicators (SMI), promotes Rainwater Harvesting, and encourages the use of drip irrigation and other eco-friendly farming techniques. These efforts collectively ensure the sustainable sourcing of sugarcane.



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

The Company is committed to procuring all its inputs from sustainable sources, with a strong emphasis on environmentally responsible sourcing practices.

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.**

At the end of their lifecycle, none of the Company’s plastic waste, e-waste, or hazardous waste undergoes reclamation processes. As for molasses, a by-product of sugar production, it is fully utilized in ethanol production for supply to Oil Marketing Companies under the Indian government’s fuel blending program. Additionally, surplus bagasse from sugarcane crushing serves as a renewable fuel for clean energy generation, fulfilling internal energy needs, with any excess power supplied to energy grids.

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 Company strictly complies with the Plastic Waste Management Rules, 2016. Its waste collection strategy is carefully structured to align with the principles of Extended Producer Responsibility (EPR), as outlined in the plan submitted to the Pollution Control Board. Notably, the Company surpassed its EPR target by effectively managing 2,539 metric tons of waste during the reporting period. This achievement reflects its strong commitment to environmental responsibility and regulatory compliance.

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.
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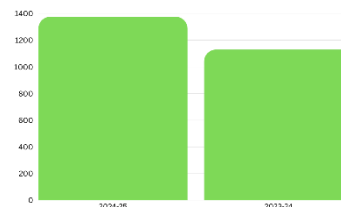
At present, the Company has not carried out a Life Cycle Assessment (LCA) of its products. However, it conducts an annual Environmental Audit in compliance with the Policy of Wilmar Group (Parent Group) and is actively exploring the establishment of a structured process for an effective LCA.

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
The Company has developed an action plan based on the findings of the Environmental Impact Assessment. During the assessment conducted in the reporting year, no potential risks were identified, eliminating the need for any preventive measures.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Process Water	1377.00 Million litres	1130.08 Million litres

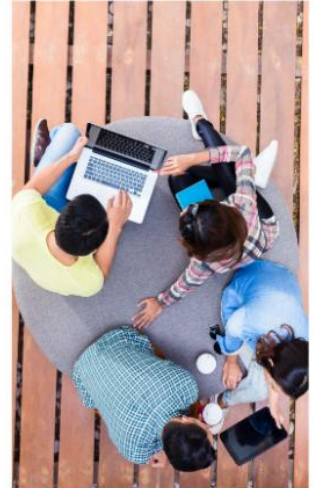


4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.00	761.71	1,777.30	0.00	0.00	2,374.08
E-waste	0.00	0.00	7.67	0.00	0.00	8.05
Hazardous Waste	0.00	0.00	11.85	0.00	0.00	11.55
Other waste	0.00	0.00	0.00	0.00	0.00	0.00

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
Not Applicable	



PRINCIPLE 3

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

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	1087	1087	100.00	1087	100.00	0	0.00	0	0.00	0	0.00
Female	35	35	100.00	35	100.00	35	100.00	0	0.00	0	0.00
Total*	1122	1122	100.00	1122	100.00	35	100.00	0	0.00	0	0.00
Other than Permanent Employees											
Male	42	42	100.00	42	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	42	42	100.00	42	100.00	0	0.00	0	0.00	0	0.00

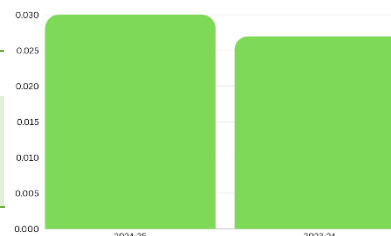
*Percentage of (D) – Maternity benefit is calculated as 100% as per FAQs on BRSR issued by NSE dated May 10, 2024

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	666	666	100.00	666	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	666	666	100.00	666	100.00	0	0.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	349	349	100.00	349	100.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	349	349	100.00	349	100.00	0	0.00	0	0.00	0	0.00

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.030	0.027



⁷ The 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 2024-25			FY 2023-24		
	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	97.68%	99.21%	Y	97.64%	99.09%	Y
Gratuity	93.30%	99.11%	NA	93.00%	98.69%	NA
ESI	0.00%	0.20%	Y	0.09%	0.40%	Y

3. Accessibility of workplaces

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

Yes, some premises are accessible to differently abled employees and workers. Certain offices are equipped with ramps, lifts, and other facilities to accommodate their needs. Additionally, the Company is committed to ensuring that all its plants and offices become fully accessible to differently abled individuals.



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 Company is currently developing an Equal Opportunity Policy, which will be published on its website upon completion.

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	During the reporting period, no parental leave was availed.			
Female				
Total				

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

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Workers	Yes, employees and workers can report any grievances; they may have, to their immediate supervisor or manager. Moreover, there are multiple channels available for employees/workers to further escalate their concerns, including reaching out to department heads or the HR department.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	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	1122	0	0.00	1097	0	0.00
Male	1087	0	0.00	1063	0	0.00
Female	35	0	0.00	34	0	0.00
Total Permanent Worker	666	0	0.00	649	0	0.00
Male	666	0	0.00	649	0	0.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1129	716	63.42	1129	100.00	1109	857	77.28	1109	100.00
Female	35	19	54.29	27	77.14	34	6	17.65	24	70.59
Total	1164	735	63.14	1156	99.31	1143	863	75.50	1133	99.13
Workers										
Male	1015	892	87.88	1015	100.00	989	799	80.79	514	51.97
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	1015	892	87.88	1015	100.00	989	799	80.79	514	51.97

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1129	1003	88.84	1109	942	84.94
Female	35	28	80.00	34	24	70.59
Total	1164	1031	88.57	1143	966	84.51
Workers						
Male	1015	910	89.66	989	875	88.47
Female	0	0	0.00	0	0	0.00
Total	1015	910	89.66	989	875	88.47

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 Company has established an Occupational Health and Safety (OHS) Policy to ensure the well-being of its workforce. Additionally, the Hazard Identification and Risk Assessment (HIRA) register is actively implemented and available at all sites.

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

The Company holds certifications for HIRA, ISO 14001:2015, and ISO 45001:2018, which are internally reviewed annually to evaluate occupational hazards and assess associated risks.

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

Yes, the Company employs a centralized platform called Enablon, enabling workers to access their user accounts and report hazards along with applicable control measures. These include electrical, mechanical, and biological hazards, as well as risks related to slips, trips, and falls. Regular training sessions are conducted to support this process.

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

Yes, the Company organizes health camps and awareness sessions for its employees throughout the year.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.01	1.77
	Workers	1.76	1.37
Total recordable work-related injuries	Employees	11	7
	Workers	8	10
No. of fatalities	Employees	1	0
	Workers	0	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in contract workforce

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

The Company takes all necessary measures to ensure a safe and healthy workplace. Following each incident or hazard identification, an action plan tracker is used to monitor and address corrective actions based on risk ratings. Regular training sessions and awareness campaigns are conducted to educate employees and workers on risks, hazards, and their corresponding control measures. Additionally, the Company, certified under ISO 45001:2018 and ISO 14001:2015, strictly adheres to the standards outlined in these certifications.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	NA	NIL	NIL	NA
Health & Safety	NIL	NIL	NA	NIL	NIL	NA

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	81.00
Working Conditions	

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

Based on the assessments outlined in Sr. 14, the Company has developed an action plan and is in the process of implementing the following measures:

- I. Fire Protection System – Upgrading fire systems in accordance with Wilmar Standards.
- II. Machine Guarding – Enhancing machine guarding, with work already in progress.
- III. Fall Protection – Conducting fall protection assessments through a competent agency.
- IV. Electrical Safety – Standardization assessment is currently underway.
- V. General Safety – As an ongoing process, continuous safety improvements are being implemented.

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, life insurance coverage is provided to both employees and workers in the event of death.

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

The Company ensures its labour suppliers comply with statutory regulations through regular audits conducted by its representatives.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	NIL	NIL	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)

No, the Organization does not currently provide programs to support career transitions or assist employees in finding new employment opportunities after retirement or termination. However, SRSL may consider implementing such initiatives in the future if the need arises.

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	0.00
Working Conditions	0.00

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

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.

Stakeholders are identified through the Company's business operations and primarily include employees, farmers, shareholders, regulatory authorities such as the Pollution Control Board, Central and State Government Ministries, SEBI, investors, and customers. The identification of relevant stakeholders for each aspect of the Company's activities is based on their impact on the business and the business's impact on them.

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 & Workers*	No	In person/ Email/ SMS/ meetings/ Notice Board/ HR Portal	Continued engagement/ Daily/ Monthly/ Need basis	Employee / Worker connect session/ Health and Wellness
Customers	No	Email / SMS	Monthly/ Quarterly/ Periodically need basis (at sales/service times)	Product related information
Suppliers*	Yes	Email	Monthly	Follow up w.r.t order delivery and other deliverables
Investors	No	Email, Meetings	Periodically	Business Operations/ Governance
Analysts	No	Email, Meetings	Need Basis	Business Operations
Shareholders	No	Email, SMS, Newspaper Advertisement, Letters, Annual Report, Quarterly Financial Results, Notices, Dissemination on Company's website and portals of Stock Exchanges	Periodically	Statutory requirement and for the benefit of the Shareholders in terms of claiming their unclaimed dividend and for getting their KYC details, etc. updated in the system. To keep Shareholders informed about financial and operational performance on a regular basis
Regulatory Bodies	No	Through returns / filings	Periodically	For completing statutory

				compliance requirements
Community around our plants including school-going children, village youths and family belonging to the underprivileged section	Yes	Notice Board, Website, display on the locations, Field visits	Periodically	Statutory Requirement, CSR activities

**Note- Migrant and Contract Workforce are considered as marginalized. MSME Suppliers considered as vulnerable and marginalized.*

Leadership Indicators

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

The Company actively engages with its stakeholders on various aspects of its business operations, including environmental, social, and governance (ESG) matters. Additionally, it enlists experts to conduct thorough investigations and due diligence. The Management then reviews the analysis report and, if necessary, presents it to the Board for further consideration.

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

Yes, the Board advises management on the necessary actions related to these topics and recommends incorporating them into existing policies or formulating new ones as needed. These decisions are made through discussions between the Board and management.

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

No such instances were reported during the reporting period. However, the Company's CSR initiatives are strategically designed to support disadvantaged and marginalized communities. These initiatives are implemented in alignment with the Company's CSR Policy, ensuring that the projects effectively address the needs of vulnerable and underserved groups.



PRINCIPLE 5

Businesses should respect and promote human rights

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 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	1122	0	0.00	1097	0	0.00
Other than permanent	42	0	0.00	46	0	0.00
Total Employees	1164	0	0.00	1143	0	0.00
Workers						
Permanent	666	0	0.00	649	0	0.00
Other than permanent	349	0	0.00	340	0	0.00
Total Workers	1015	0	0.00	989	0	0.00

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1122	20	1.78	1102	98.22	1097	12	1.09	1085	98.91
Male	1087	18	1.66	1069	98.34	1063	12	1.13	1051	98.87
Female	35	2	5.71	33	94.29	34	0	0.00	34	100.00
Other than Permanent	42	0	0.00	42	100.00	46	1	2.17	45	97.83
Male	42	0	0.00	42	100.00	46	1	2.17	45	97.83
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	666	11	1.65	655	98.35	649	11	1.69	638	98.31
Male	666	11	1.65	655	98.35	649	11	1.69	638	98.31
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	349	2	0.57	347	99.43	340	5	1.47	0	0.00
Male	349	2	0.57	347	99.43	340	5	1.47	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

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

- a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (In INR per month)	Number	Median remuneration/ Salary/ Wages of respective category (In INR per month)
Board of Directors (BoD)				
a. Executive Directors	3	35,05,320	0	0

b. Independent Directors [^]	5	1,25,000	1	1,25,000
Key Managerial Personnel [§]	2	12,44,882	0	0
Employees other than BoD and KMP	1124	40,511	35	58,374
Workers	1015	30,243	0	0

Out of 12 Directors, 6 are Independent Directors, 3 Directors are Non- Executive and Non-Independent who do not receive any remuneration and 3 Directors are Executive Directors.

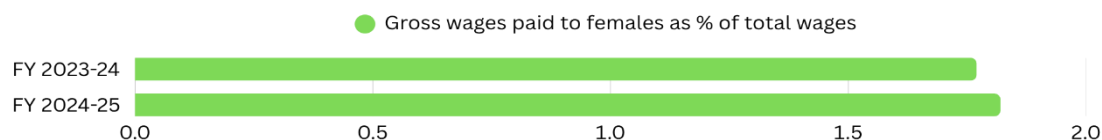
The Median indicated above for BoD indicates remuneration paid to Executive Directors

[^] This indicates remuneration paid to the Independent Directors.

[§] KMP includes CS (Company Secretary) & CFO (Chief Financial Officer)

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.82	1.77



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

Yes, the Company has designated the Head of HR as the focal point responsible for addressing human rights impacts arising from its operations. This role involves proactively identifying, assessing, and managing human rights concerns within the organization. The designated focal point ensures compliance with human rights standards, implements corrective actions when necessary, and fosters a culture of respect for human rights across the Company.

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

Yes, the Company is dedicated to ensuring a safe and healthy workplace for its employees and workers. It has established a comprehensive framework to maintain these standards. Various committees, including the Grievance Committee and the Internal Complaints Committee under the POSH (Prevention of Sexual Harassment) Act, have been set up to address any concerns, with their activities being closely monitored. Additionally, the Company has implemented a Whistle Blower Policy, providing a structured mechanism for reporting grievances and concerns.



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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	NIL	NIL	NA	NIL	NIL	NA

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.

Discrimination at workplace	NIL	NIL	NA	NIL	NIL	NA
Child Labour	NIL	NIL	NA	NIL	NIL	NA
Forced Labour/ Involuntary Labour	NIL	NIL	NA	NIL	NIL	NA
Wages	NIL	NIL	NA	NIL	NIL	NA
Other Human Rights related issues	NIL	NIL	NA	NIL	NIL	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

The Company's policies currently include mechanisms to safeguard complainants from discrimination and harassment. It is committed to addressing such matters with utmost seriousness, ensuring a safe and respectful workplace for all employees. Complaints related to discrimination and harassment are thoroughly investigated, and appropriate actions are taken to resolve concerns fairly. The Company continually reviews and enhances its policies and practices to strengthen its approach to handling such cases effectively.

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

Currently, the Company does not integrate specific systems or procedures related to human rights issues in its agreements with vendors and suppliers. However, it intends to assess the need for such measures in the future.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100.00
Forced/involuntary labour	100.00
Sexual Harassment	100.00
Discrimination at workplace	100.00
Wages	100.00

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

Not Applicable

Leadership Indicators

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

Not Applicable

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

The Company has not yet conducted human rights due diligence. However, it plans to assess the feasibility of implementing such measures in the coming years.

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

Yes, some premises are accessible to differently abled visitors. Certain offices are equipped with ramps, lifts, and other facilities to accommodate their needs. Additionally, the Company is committed to ensuring that all its plants and offices become fully accessible to differently abled individuals.

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	100.00
Discrimination at workplace	100.00
Child Labour	100.00
Forced Labour / Involuntary Labour	100.00
Wages	100.00

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

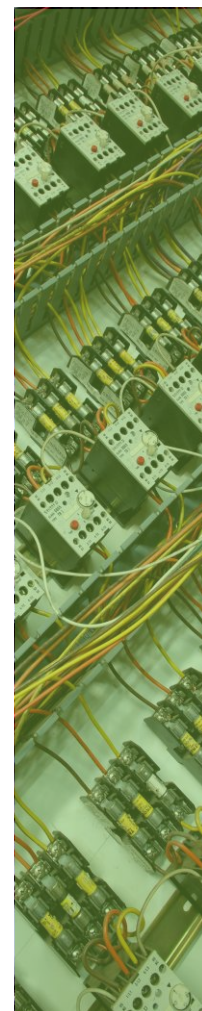
Businesses should respect and make efforts to protect and restore the environment

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:⁹

Parameter	FY 2024-25 (In Gigajoules)	FY 2023-24 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)	1,742.48	757.35
Total fuel consumption (B)	1,26,10,863.75	1,28,48,183.34
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	1,26,12,606.23	1,28,48,940.69
From non-renewable sources		
Total electricity consumption (D)	39,260.70	58,005.21
Total fuel consumption (E)	31,32,982.14	40,86,177.64
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	31,72,242.84	41,44,182.85
Total energy consumed (A+B+C+D+E+F)	1,57,84,849.06	1,69,93,123.54
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) - GJ/Rupees	0.00015	0.00016
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)¹⁰ (Total energy consumed / Revenue from operations adjusted for PPP) - GJ/USD	0.0032	0.0035
Energy intensity in terms of physical output¹¹ - GJ/MT	8.08	7.95
Energy intensity per Employee – GJ/Employee	13,560.87	14,867.12



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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

⁹ 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.

¹⁰ 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.

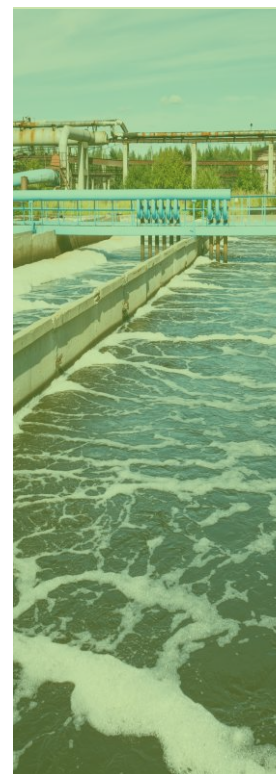
¹¹ The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and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

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

The facilities at Shree Renuka Sugars Ltd. are not included within the ambit of the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India.

3. Provide details of the following disclosures related to water, in the following format:¹²

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	23,61,350.64	37,49,718.82
(ii) Groundwater	2,88,180.00	2,12,036.00
(iii) Third party water	4,99,621.68	5,85,641.58
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	31,49,152.32	45,47,396.40
Total volume of water consumption (in kilolitres)	25,57,496.64	36,50,620.40
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rs	0.000025	0.000034
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)¹³ (Total water consumption / Revenue from operations adjusted for PPP) – KL/USD	0.00051	0.00075
Water intensity in terms of physical output¹⁴ – KL/MT	1.31	1.71
Water intensity per Employee - KL/Employee	2,197.16	3,193.89



Note: Due to the Haldia Unit being Non-operational in FY 2024-25, a significant decrease is observed in the water disclosures.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

¹² 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.

¹³ 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.

¹⁴ 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.

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	0.00	710.00
- With treatment – Primary & Secondary Treatment	10,24,250.00	15,43,066.00
(v) Others	0.00	0.00
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	10,24,250.00	15,43,776.00

Note: Due to the Haldia Unit being Non-operational in FY 2024-25, a significant decrease is observed in the water disclosures.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Water Management and ZLD Mechanisms at Shree Renuka Sugars Limited

Zero Liquid Discharge (ZLD) Initiatives:

Shree Renuka Sugars Limited is actively progressing towards achieving sustainable water management through the implementation of Zero Liquid Discharge (ZLD) systems at its select units:

Ajinkyatara Unit:

At this unit, a ZLD approach is practiced wherein acidic and alkaline water generated from the Water Treatment Plant (WTP) is neutralized in a dedicated neutralization tank. The treated water is effectively reused for ash quenching, thereby eliminating the need for discharge and conserving freshwater.

Kandla Unit:

The Kandla facility has implemented a comprehensive ZLD system, which includes an Effluent Treatment Plant (ETP) with multiple advanced treatment stages—anaerobic digestion, aeration, clarification, pressure sand filtration, and activated carbon filtration. The treated effluent is further processed through a Multiple Effect Evaporator (MEE). The condensate recovered is reused for recovery boiling, while the concentrate is blended with molasses for further processing, ensuring complete reuse and zero discharge of liquid waste from the premises.

Advanced Effluent and Sewage Treatment at Non-ZLD Units:

Shree Renuka Sugars operates advanced ETPs and STPs to treat and reuse wastewater in an environmentally responsible manner:

Haldia Unit:

Effluent from the sugar mill's cooling tower is treated through anaerobic digestion and aeration processes, achieving significant COD/BOD reduction. The final treated water, meeting State Pollution Control Board (SPCB) norms, is reused for greenbelt development.

Havalga Unit:

A Sewage Treatment Plant (80 m³/day) is being installed to manage colony sewage. Treated water will be used for irrigating gardens, promoting circular water use.

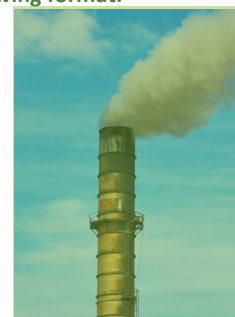
Panchganga, Pathri, Munoli, Raibag, and Athani Units:

These units operate full-scale ETPs using a combination of anaerobic and aerobic biological treatments, followed by tertiary filtration (MGF/ACF). The treated effluent meets regulatory standards and is repurposed for greenbelt development, cooling tower reuse, or irrigation by local farmers. Notably, Athani Unit includes a Condensate Polishing Unit and employs closed-loop reuse in cooling towers and general services.

These integrated water management practices across units demonstrate Shree Renuka Sugars Limited’s commitment to water stewardship, regulatory compliance, and sustainable operations in line with national and state pollution control frameworks.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Kg/Yr	2,56,277.23	5,99,259.08
SOx	Kg/Yr	2,54,575.59	4,18,383.21
Particulate matter (PM)	Kg/Yr	6,81,140.04	6,17,812.75
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		NA	NA



The reduction in NOx and SOx emissions for FY 2024–25 is relatively lower, primarily due to the shorter duration of the crushing season i.e. a 30% decrease as compare to FY 2023-24

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.

There has been an external review or analysis conducted to assess various aspects of the Company’s operations, performance, or compliance with standards or regulations by following Agencies across all units:

- Ajinkyatara: Horizon Services Analytical Laboratories, Pune
- Kandla: M/s. Enpro Envirotech & Engineers Pvt. Ltd.
- Haldia: R.V. Briggs & Co. Private Ltd. Kolkata
- Munoli: Environmental Health and Safety Research and Development Centre, Belgaum & SMVS Environmental Consultants
- Athani: Environmental Health and Safety Research and Development Centre, Belgaum
- Raibag: SMVS Environmental Consultants
- Havalga: National Analytical Laboratories and Research Centre
- Panchaganga: Horizon Services Analytical Laboratories, Pune
- Pathri: Horizon Services Analytical Laboratories Pune

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:¹⁵

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	13,93,180.23	15,07,458.20

¹⁵ 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.

Total Scope 2 emissions ¹⁶ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7,928.48	11,536.59
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 CO ₂ equivalent/Rupees	0.000014	0.000014
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)¹⁷ (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/USD	0.00028	0.00031
Total Scope 1 and Scope 2 emissions intensity in terms of physical output¹⁸	MT CO ₂ /MT of Sugar	0.72	0.71
Total Scope 1 and Scope 2 emission intensity per Employee	Metric tonnes of CO ₂ equivalent/Employee	1,203.68	1,328.95

Note: Due to the Haldia Unit being Non-operational in FY 2024-25, a significant decrease is observed in the GHG emissions. Additionally, there is a decrease in the Scope 1 emissions due to a reduction of coal consumption across few units

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Green Initiatives for GHG Emission Reduction at Shree Renuka Sugars Limited

Shree Renuka Sugars Limited has actively undertaken a range of sustainability initiatives across its units to support greenhouse gas (GHG) emission reduction and environmental conservation.

A major part of the company's efforts is focused on afforestation and clean energy adoption, which directly contribute to carbon sequestration and energy efficiency.

Several units have contributed to this mission through extensive tree plantation drives. In total, the Company has planted 32,955 trees across all its units, the bifurcation is as follows:

- i **Ajinkyatara Unit:** Planted 50 trees as part of its local green cover initiative.
- ii **Havalga Unit:** Undertook large-scale afforestation in FY 2024-25, planting a remarkable 20,739 trees.
- iii **Panchganga Unit:** Planted 1,150 saplings in the current year to enhance green belt coverage.
- iv **Pathri Unit:** Planted 1,430 trees this year, and has also implemented solar-powered street lighting and LED lighting within the plant to reduce energy consumption and emissions.
- v **Athani Unit:** Completed plantation of 5,147 trees within the company premises in FY 2024-25.
- vi **Munoli Unit:** Planted 1,791 trees contributing to biodiversity and ecosystem restoration.
- vii **Raibag Unit:** Planted 1,254 trees dedicated to green belt development. Species include Neem, Banyan, Peepal, Tamarind, Sagwan, Pongamia (Pongmai), Muntingia calabura, and Madagascar Almond—all known for their carbon-absorbing capabilities.

¹⁶ The above calculations as per the updated emission factors provided in the CO₂ 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.

¹⁷ 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.

¹⁸ 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.

- viii **Kandla:** Initiated afforestation programme of planting 600 trees.
ix **Halida:** Initiated afforestation programme of planting 794 trees

Together, these initiatives not only enhance biodiversity and improve local ecosystems but also contribute meaningfully to carbon sequestration and support the company's long-term decarbonization goals.

9. Provide details related to waste management by the entity, in the following format:¹⁹

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	670.34	910.84
E-waste (B)	19.72	6.71
Bio-medical waste (C)	0.03	0.02
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	7.32	2.20
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. (G)		
- Used Oil	6.94	6.36
- Oil soaked cotton waste	3.27	3.61
- ETP Sludge	7.00	8.15
- Hazardous contain empty barrel	3.38	2.96
Other Non-hazardous waste generated (H)		
- Ash	57,671.69	28,061.61
- Pressmud/Scum	1,07,314.24	1,59,311.03
Total (A+B + C + D + E + F + G + H)	1,65,703.93	1,88,313.48
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – MT/Rupees	0.0000016	0.0000017
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ²⁰ (Total waste generated / Revenue from operations adjusted for PPP) – MT/USD	0.000033	0.000039
Waste intensity in terms of physical output ²¹ – MT/MT of Sugar	0.08	0.09
Waste intensity per Employee - MT/Employee	142.36	164.75
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic, Hazardous and Non-Hazardous Waste		
(i) Recycled – Plastic and Used Oil	506.12	769.76

¹⁹ 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.

²⁰ 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.

²¹ 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.

(ii) Re-used – Used oil, Oil Soaked cotton waste, Ash and Pressmud	72,583.66	96,251.81
(iii) Other recovery operations - Ash Sold to brick manufacturer, Pressmud sold to Farmer and Buy back mechanism for Battery waste	33,856.33	33,632.01
Total	1,06,946.11	1,30,653.57

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste – Plastic, E-waste, Biomedical, Hazardous and Non-Hazardous Waste

(i) Incineration - Plastic waste, Biomedical waste and Oil soaked cotton waste	193.81	152.78
(ii) Landfilling - ETP Sludge	7.00	8.15
(iii) Other disposal operations - Ash is disposed to cement industry through third party transporter after obtaining NOC on need basis else stored in factory back yard and E-waste	58,556.02	75,782.90
Total	58,756.83	75,943.83

Note: In FY 2024–25, a substantial increase in the quantity of ash is observed, primarily due to higher utilization of the distillery at Kandla, Munoli and Havaga units.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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 structured and environmentally conscious waste management approach, particularly for materials classified as hazardous. One key strategy involves the reuse of used oil as a lubricant across various machinery and equipment including bagasse conveyors, rotating biological contactors (RBCs), moving bed contactors (MBCs), warehouse shutters, and carts used for transporting cane by bullocks. This not only extends the utility of the material but also reduces the demand for fresh lubricants.

In addition to reuse, waste oil residues are utilized as an alternative energy source. These residues are co-fired with bagasse in the Company's boilers, contributing to internal energy production while minimizing waste. For other hazardous waste streams, such as used barrels, spent oils, and residual oil sludge, the Company partners with authorized recycling agencies for responsible recovery or disposal, in line with environmental regulations.

To ensure full traceability and regulatory compliance, the Company maintains thorough documentation throughout the disposal and recycling process. This includes generating required manifests and maintaining disposal records. The overall system reflects the Company's emphasis on resource optimization, circularity, and minimization of environmental impact through safe handling, reuse, and proper disposal of hazardous materials.

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

S. No.	Location of operations/offices	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.
The Company does not carry out its operations or maintain offices in or around ecologically sensitive areas.			

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
Not Applicable, the Company did not undertake any projects requiring EIA during the reporting year.					

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
The Company complies with all applicable environmental laws and regulations. There were no material non-compliances reported by the Company in 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 – NA**
 - (ii) **Nature of operations – NA**
 - (iii) **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<i>Total volume of water withdrawal (in kilolitres)</i>		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (<i>Water consumed / turnover</i>)		
Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

Parameter*	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) (Limited)	<i>Metric tonnes of CO2 equivalent</i>	1,937.12	1,911.85
Total Scope 3 emissions per rupee of turnover	<i>Metric tonnes of CO2 equivalent/Rupees</i>	0.0000000188	0.0000000176
Total Scope 3 emission intensity per Employee	<i>Metric tonnes of CO2 equivalent/Employee</i>	1.66	1.67

*For the calculations of Scope 3 emissions, only the data related to waste generation, disposal and recovery has been taken into consideration.

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.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or 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 does not carry out its operations or maintain offices in or around ecologically sensitive areas.

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 Drives across Units	Shree Renuka Sugars Limited undertook extensive tree plantation activities across its operational units in FY 2024–25 to promote greenbelt development and carbon sequestration. Specific initiatives include: <ul style="list-style-type: none"> Ajinkyatara Unit – 50 saplings Havalga Unit – 20,979 saplings Panchganga Unit – 1,100 saplings Pathri Unit – 500 saplings (planned) Athani Unit – 5,147 saplings Munoli Unit – 1,850 saplings Raibag Unit – 1,460 saplings (total of 18,078 till now) Species include Neem, Banyan, Peepal, Tamarind, Sagwan, Pongmai, Muntingia calabura, and Madagascar Almond.	Contributed to afforestation, enhancement of biodiversity, dust suppression, microclimate improvement, and long-term carbon sink development. Strengthened compliance with environmental norms and fostered sustainable landscapes within and around plant premises.
2	Wastewater Treatment and Reuse across Units	The Company has implemented advanced wastewater treatment mechanisms across various units to ensure compliance, water reuse, and environmental sustainability. Key highlights include: <ul style="list-style-type: none"> Ajinkyatara Unit – Zero Liquid Discharge (ZLD) achieved by mixing acid-alkaline water in a neutralization tank for reuse in ash quenching. 	Enabled significant reduction in freshwater withdrawal by promoting treated water reuse. Ensured regulatory compliance, improved operational water efficiency, and supported greenbelt development. Demonstrated commitment to sustainable water management and pollution control.

-
- Kandla Unit – Full-fledged ZLD plant comprising Anaerobic Digester, Aeration Tank, Clarifier, PSF, ACF, and Multiple Effect Evaporator; condensate reused in recovery boiling.
 - Haldia, Athani, Pathri, Panchganga, Munnoli, Raibag Units – Advanced Effluent Treatment Plants (ETPs) combining anaerobic and aerobic treatment, followed by filtration systems (MGF, MMF, ACF). Treated water meets SPCB/KSPCB/MPCB standards and is reused for greenbelt development and irrigation.
 - Havalga Unit – 80 KLD Sewage Treatment Plant (under installation) for treating domestic sewage, to be used for garden irrigation.
-

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

The Business Continuity Plan provides instructions and procedures for process owners to execute the mentioned duties, aiming to minimize disruptions to Company operations and mitigate their impact on brand reputation. It outlines a catalogue of possible incidents that, if they occur, might disrupt operations or halt customer supply. Each risk event also identifies potential “Risk Drivers” that could lead to the realization of the risk.

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 observed any major environmental impacts arising from its value chain. However, it remains dedicated to continuously evaluating potential environmental risks and adopting suitable mitigation or adaptation strategies to ensure sustainable operations in the future.

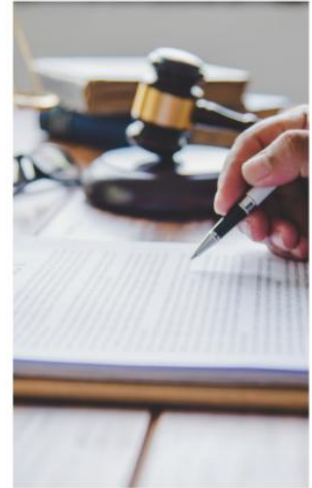
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

NIL

8. How many Green Credits have been generated or procured²²:

- a. By the listed entity - NIL
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners - NIL

²² 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

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

Essential Indicators

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

The Company is part of 11 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	ASSOCHAM	National
2	Federation of Indian Export Organizations (FIEO)	National
3	Indian Federation of Green Energy (IFGE)	National
4	Indian Sugar Mills Association (ISMA)	National
5	All India Sugar Trade Association (AISTA)	National
6	The Sugar Technologists Association of India	National
7	All India Distillers Association	National
8	Western Indian Sugar Mills Association (WISMA)	Maharashtra
9	South Indian Sugar Mills Association (SISMA)	State (Karnataka, Tamil Nadu and Andhra Pradesh)
10	Refined Sugar Association (RSA)	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
	NIL	

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 Company engages with various industry associations to advocate for the advancement of the industry and public welfare. It adheres to a Code of Conduct Policy to ensure the highest standards of business conduct are maintained during interactions with these trade associations 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, the Company did not undertake any projects requiring SIA during 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. The Company did not undertake any Rehabilitation and Resettlement activities during the financial year 2024-25.						

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

Each plant head is responsible for addressing and resolving grievances from the surrounding communities. They ensure timely and effective resolution of concerns raised by local residents, fostering open communication and maintaining positive community relations.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers²³:

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	1.49	1.50
Directly from within India	32.39	16.99

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 cost²⁴

Location	FY 2024-25	FY 2023-24
Rural	50.00	49.00
Semi-Urban	18.00	18.00
Urban	11.00	12.00
Metropolitan	21.00	21.00

²³ The above calculations are in accordance with Part B, Attribute 7 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.

²⁴ The above calculations are in accordance with Part B, Attribute 7 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.

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	

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

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

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

No.

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

Not Applicable

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

Not Applicable

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
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Not applicable, as the Company was not required to incur CSR expenditure during the reporting year in accordance with the criteria specified under Section 135 of the Companies Act, 2013.			



PRINCIPLE 9

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

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The Company has a dedicated customer service department and multiple communication channels to receive and address consumer complaints and feedback. All complaints are recorded, thoroughly investigated, and resolved promptly. Consumer feedback is considered essential for continuous improvement, reflecting the Company's commitment to providing effective and comprehensive solutions.



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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other – Consumer Complaints	51	0	Complaints were majorly around quality of the product	54	29	Complaints were majorly around quality of the product
Total	51	0	Complaints were majorly around quality of the product	54	29	Complaints were majorly around quality of the product

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

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

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

Yes, The Company has established a Cyber Security Policy and Data Privacy Policy, which are accessible to all internal stakeholders.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

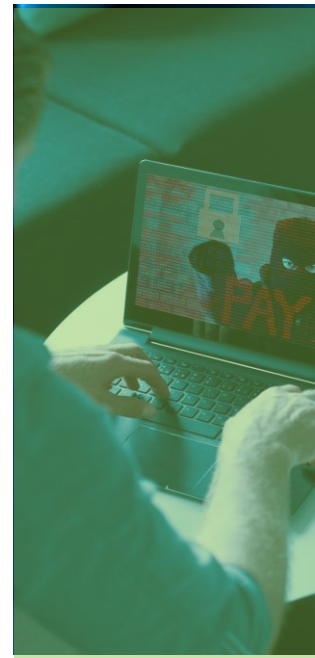
NIL, there have not been any such instances during the reporting period

b. Percentage of data breaches involving personally identifiable information of customers²⁵

NIL, there have not been any such instances during the reporting period

c. Impact, if any, of the data breaches

Not Applicable





²⁵ 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.

Leadership Indicators

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

The Company disseminates details about its products and services across multiple channels and platforms. Customers and stakeholders have access to information about their offerings on the official websites:

 www.renukasugars.com

 www.madhursugars.com

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

The Company informs consumers about safe and responsible product usage through its website, offering Material Safety Data Sheets (MSDS) and ensuring clear and transparent labelling practices.

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

Although the Company is not an essential service provider, it proactively informs customers of potential disruptions or supply interruptions through emails and phone calls. These communication channels ensure timely updates, allowing customers to make necessary arrangements. This approach enhances transparency and strengthens customer trust during critical situations.

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

Yes, the Company ensures that product labels provide accurate information and safety guidelines in compliance with The Food Safety and Standards Act, 2006, along with other applicable regulations. Beyond legal obligations, the Company addresses customer information needs by detailing health benefits, composition, and nutrient content on labels, packaging, or catalogues. Additionally, regular market research is conducted to evaluate brand perception and consumer trust.

Empowering Progress: Our Commitment to UN SDGs through Innovative Company Initiatives

The initiatives taken by Shree Renuka Sugars confer with many UNSDGs. The alignment of these initiatives with the NGRBC principles & UNSDGs is as follows:²⁶



SDG 3: GOOD HEALTH AND WELL BEING

- The Company offers comprehensive employee welfare coverage, including maternity benefits, health insurance, regular health check-up camps and awareness programs, on-site day care services, accident insurance, and retirement benefits.
- The Company has implemented the Lock Out Tag Out (LOTO) system to safeguard employees during machinery maintenance, preventing accidental start-ups. The Self-Contained Breathing Apparatus (SCBA) ensures employees can safely work in confined spaces by providing a reliable air supply. Additionally, advanced fall protection systems have been progressively introduced across all sites to enhance employee safety during elevated work activities.
- The Company adheres to a dedicated Occupational Health and Safety (OHS) Policy that governs the overall well-being and safety of its workforce.
- The Company is certified in HIRA and holds ISO 45001:2018 and ISO 14001:2015 certifications, reaffirming its commitment to maintaining high standards in occupational health, safety, and environmental management practices.
- To streamline safety reporting and compliance, the Company uses a centralized digital platform called Enablon, enabling employees to log in through their individual accounts to report workplace hazards and suggest corresponding control measures
- Through Wellness Month 2024, The Company took a comprehensive approach to preventive healthcare. The sessions, led by experts in liver health, balanced nutrition, and heart care, empowered employees with essential health knowledge. This proactive focus improves long-term health outcomes and reinforces a culture where employee well-being is prioritised, which in turn enhances engagement, retention, and productivity.

²⁶ Global Reporting Initiative, GRI™ and logo and GRI Sustainability Reporting Standards (GRI Standards) and logo are Intellectual Property of Stichting Global Reporting Initiative. The ISSB™, IFRS™, SASB™ and International Financial Reporting Standards are registered trademarks of the IFRS Foundation. SDG Logo, the SDG Wheel and any of the 17 UNSDG™ icons are Intellectual Property of United Nations

- The Company’s pan-India celebration of International Yoga Day nurtures a culture of physical, mental, and emotional well-being among employees. By promoting mindfulness, stress relief, and physical fitness, the company enhances employee health and creates a more positive, resilient, and productive workplace, ultimately improving organizational performance and employee satisfaction.



SDG 4: QUALITY EDUCATION

- The Company believes in the importance of education and has distributed primary school supplies and educational kits among students in rural areas. (Particularly for underprivileged and Marginalized Community).
- Marking World Youth Skills Day, The Company invested in employee training across sugar refining, ethanol production, cybersecurity, digital transformation, and project management. This initiative ensures access to continuous professional education, making employees future-ready and better equipped for emerging industrial trends, while simultaneously fostering sustained economic development and job creation.



SDG 5: GENDER EQUALITY

Through the ‘Sustainable Sugarcane Initiative’, the company is increasing Occupational Health and Safety awareness, primarily among women farmers and farm labourers.



SDG 6: CLEAN WATER AND SANITATION

- The Company has implemented measures to improve its water management.
- All the plants/ facilities are equipped with Zero Liquid Discharge to enhance our sustainability measures.
- Formed an inter-unit committee with the objective of minimising freshwater consumption. It is done by enhancing the use of recycled water, which automatically reduces the use of water.
- The Company has constructed RO plants at villages around Kandla, Munoli and Athani plants to provide safe and clean drinking water to the local communities. Additionally, The Company inaugurated a Condensate Polishing Unit (CPU) at our Raibag Unit, to ensure access to filtered water.



SDG 7: AFFORDABLE AND CLEAN ENERGY

- The Company uses a large proportion of energy generated by their cogeneration units for captive consumption. Around 83% of the cogeneration process is renewable energy, resulting in a significant reduction in GHG emissions.
- The company has invested an amount of INR ~79 Million, as a step towards conservation of energy across multiple units resulting in notable outcomes such as reduced energy consumption, enhanced operational efficiency, and improved sustainability
- The Company uses Distillery Plant waste-water spent wash which is generated during Ethanol production, as an alternative source of energy.



GOAL 8: DECENT WORK AND ECONOMIC GROWTH

- The Company often engages with different stakeholders to discuss a range of topics pertaining to its commercial operations on concerns like environmental, social, and governance.
- SPCC tank assessments, Stormwater management, Job safety environment analysis for all critical High-Risk Works have also been initiated at all sites to identify the gaps in the system and prepare plans to take necessary steps for its implementation
- The Company also actively conducts numerous cane development activities such as enlightening our growers of the new methods of cane plantation and irrigation, and providing them with pesticides, organic manure and crops at subsidized rates.
- The Company has been recognized among India's Top 50 Best Workplaces in Manufacturing 2025 in the Large Category. This achievement builds on its Great Place to Work accreditation and underscores The Company's commitment to fostering an environment where every employee thrives. With participation from over 340 organizations and 8 lakh employees in the GPTW study, this recognition further cements The Company's place as a benchmark for workplace excellence.



Scan to see the Executive Director's message about the same



SDG 10: REDUCED INEQUALITIES

- The Company offices are equipped with ramps, lifts and other facilities for the differently-abled and the Company is committed to make all plants and offices wheelchair friendly.



SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION

- The Company has installed incineration boilers at all distilleries as a step towards achieving better utilisation of spent wash. After extracting energy from spent wash, the potash rich fly ash generated from these incineration boilers can be used as a source of potash nutrition for agricultural green belt development.
- The Company also actively conducts numerous cane development activities such as enlightening our growers of the new methods of cane plantation and irrigation, and providing them with pesticides, organic manure and crops at subsidised rates.
- The Company's sugar mills are fully integrated to process sugarcane and manufacture sugar using a sulphur-free process, enabling them to provide their customers with superior quality sugar.
- The Company distributed 26 battery operated spray pumps to farmers around Athani plant to promote spraying of nutrients, bio fertilizers.
- The Company's achievement of AIB compliance at its Kandla refinery and securing FSSC certifications across its mills signifies a robust commitment to food safety and quality. By ensuring hygienic processing and reducing contamination risks, The Company actively contributes to food security. These certifications also uphold public health standards by guaranteeing the safety of consumables, while promoting sustainable and responsible production systems through best-in-class manufacturing practices.



SDG 13: CLIMATE ACTION

- The Company's cogeneration power plants convert bagasse, a by-product of the sugar manufacturing process, into electrical and thermal energy. Hence, the majority of their cogeneration process is powered through a circular economy that ultimately results in significant reductions in greenhouse gas emissions (GHG).
- The Company treats Plastic waste, E-waste and/ or Hazardous Waste. With respect to molasses, which is a by-product of sugar, is fully used to produce ethanol for supply to Oil Marketing Companies for fuel blending programme of the Government of India, Bagasse remaining after crushing sugarcane

is used as fuel to generate clean energy which is used internally and excess energy also exported to grids

- The Company's waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Board.
- The Company has taken up some projects on water for which the input material that is being used is reused water in the processes.
- The Company has installed condensate Pollution units (Effluent reuse Plant). This will lead to reduction in effluent discharge and reduce water consumption. Their cogeneration power plants convert bagasse, a by-product of the sugar manufacturing process, into electrical and thermal energy. Hence, the majority of their cogeneration process is powered through a circular economy that ultimately results in significant reductions in greenhouse gas emissions. A significant portion of the power generated is consumed captively within their plants, while the remainder is sold to the state electricity grids.



SDG 15: LIFE ON LAND

- The Company planted trees in all of their units to help lower pollution levels. Additionally, environmental awareness posters and banners have been placed in prominent positions throughout the units to raise employee awareness, every year; the Company also commemorates World Environment Day by planting trees in and around the Company's operations. To reduce air pollution levels, the Company has planted a total of 32,955 trees across all its units
- The Company, as part of the smart Agri project, Drip irrigation systems were distributed and installed demo plots across different villages in Athani unit, near the Weather Stations. These demo plots showcased the benefits of micro irrigation systems and improved agronomical practices in sugarcane cultivation. Each field staff maintained two demo plots, consisting of one Plant crop and one Ratoon crop. The demo plots yielded positive results, leading to the selection of a few successful farmers from various villages.



SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

- The Company has ABAC (Anti-Bribery and Anti-Corruption) clause in its Code of Conduct.
- The Company periodically updates employees on the Code of Conduct. (The Code of Conduct has necessary provisions to conflicts of interest.)



- Receiving Britannia’s Vendor Excellence Award demonstrates THE COMPANY’s ability to maintain strong, reliable, and innovative partnerships. By contributing to an efficient and sustainable food supply chain, THE COMPANY supports robust industrial processes and highlights the importance of strategic alliances in achieving broader sustainability and development goals.

- Being recognised by the Confederation of Indian Industry (CII) and winning the Fi India Award highlights THE COMPANY’s focus on innovation in food safety and excellence in manufacturing. This reinforces THE COMPANY’s role in improving public health by ensuring high food quality, encourages technological advancements in industrial processes, and drives the shift towards sustainable, efficient production models.



- The Company’s Athani unit received the prestigious FAME India Platinum Award, recognising its high standards of health and safety practices. By prioritising worker safety and minimising workplace hazards, THE COMPANY enhances the well-being of its employees and strengthens its commitment to maintaining safe, secure, and productive workplaces that contribute to overall economic resilience.

- The Company’s collaboration with 94.3 MY FM enabled it to reach millions of listeners across Rajasthan, Gujarat, and Punjab, promoting awareness about the quality and trust associated with Madhur Sugar. Through this community outreach, THE COMPANY not only strengthens its brand but also empowers consumers to make informed, responsible choices, thereby enhancing the health, trust, and sustainability of local communities.



SDG 17: PARTNERSHIPS FOR THE GOALS

- The Company is part of 11 industry chambers/ associations:
 1. Indian Sugar Mills Association (ISMA)
 2. All India Sugar Trade Association (AISTA)
 3. Refined Sugar Association (RSA)
 4. South Indian Sugar Mills Association (SISMA)
 5. Western Indian Sugar Mills Association (WISMA)
 6. ASSOCHAM
 7. Confederation of Indian Industry
 8. The Sugar Technologists Association of India
 9. All India Distillers Association
 10. Sugar Association of London (SAL)
 11. Federation of Indian Export Organizations (FIEO)

- Through participation in the AISTA seminar on sugar production estimates, THE COMPANY actively engages in sectoral dialogues that shape national agricultural and food security policies. This supports better planning and ensures stability in food production while strengthening collaborative efforts between various industry stakeholders to address national and global challenges.

- The Company has been honoured by the Deendayal Port Authority, Kandla, for achieving the highest quality standards in both sugar import and export operations. This recognition highlights THE COMPANY's unwavering commitment to operational excellence, consistency, and adherence to world-class quality benchmarks across its global trade activities.



- The Company represented by Mr. Deepak Manerikar, Company Secretary, participated as a panellist at the WIRC of ICAI's conference "ESG – The Next Game Changer". Mr. Manerikar highlighted the importance of embedding sustainability into corporate strategies, engaging stakeholders meaningfully, and moving beyond compliance to authentic ESG integration. This initiative reflects THE COMPANY's commitment to promoting responsible production, advancing climate action, and strengthening sustainability partnerships.



Abbreviations used²⁷

Sr. No.	Particulars
1.	ESG: Environmental, Social and Governance
2.	SDG: Sustainable Development Goals
3.	SASB: Sustainability Accounting Standards Board
4.	GRI: Global Reporting Initiative
5.	SEBI: Securities and Exchange Board of India
6.	BRSR: Business Responsibility & Sustainability Reporting
7.	ISSB : International Sustainability Standards Board

ANNEXURE I – Global Best Practices & ESG Journey of the Organization

Alignment of BRSR Sections A & B²⁸

Section A of BRSR : General Disclosures Alignment with GRI	
1.	No direct linkage
2.	GRI 2: General Disclosures 2021 GRI 2-1: Organizational details
3.	No direct linkage
4.	No direct linkage
5.	GRI 2: General Disclosures 2021 GRI 2-1: Organizational details
6.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
7.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
8.	No direct linkage
9.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
10.	No direct linkage
11.	No direct linkage
12.	GRI 2: General Disclosures 2021 GRI 2-3: Reporting period, frequency and contact point
13.	GRI 2: General Disclosures 2021 GRI 2-2: Entities included in the organization's sustainability reporting
14.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships

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²⁸ https://www.globalreporting.org/media/ioqnxmtmx/sebi_brsb_gri_linkage_doc.pdf

15.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
16.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
17.	GRI 2: General Disclosures 2021 GRI 2-6: Activities, value chain and other business relationships
18.	GRI 2: General Disclosures 2021 GRI 2-7: Employees GRI 2-8 Workers who are not employees
19.	GRI 405: Diversity and Equal Opportunity 2016 GRI 405-1 Diversity of governance bodies and employees
20.	GRI 401: Employment 2016 GRI 401-1: New employee hires and employee turnover
21.	GRI 2: General Disclosures 2021 GRI 2-2: Entities included in the organization's sustainability reporting
22.	GRI 201: Economic Performance 2016 GRI 201-1: Direct economic value generated and distributed
23.	GRI 2: General Disclosures 2021 GRI 2-25: Processes to remediate negative impacts
24.	GRI 3: Material Topics 2021 GRI 3-1: Process to determine material topics GRI 3-2: List of material topics GRI 3-3: Management of material topics a. describe

Section B: Management and Process disclosures

1.	GRI 2: General Disclosures 2021 GRI 2-23: Policy commitments
2.	GRI 2: General Disclosures 2021 (e) 2-24: Embedding policy commitments
3.	GRI 2: General Disclosures 2021 (e) 2-24: Embedding policy commitments
4.	No direct linkage
5.	GRI 3: Material Topics 2021 GRI 3-3 Management of material topics
6.	GRI 3: Material Topics 2021 GRI 3-3 Management of material topics
7.	GRI 2: General Disclosures 2021 GRI 2-22: Statement on sustainable development strategy
8.	GRI 2: General Disclosures 2021 GRI 2-13: Delegation of responsibility for managing impacts
9.	GRI 2: General Disclosures GRI 2-9: Governance structure and composition
10.	No direct linkage
11.	GRI 2: General Disclosures 2021 GRI 2-5: External assurance
12.	No direct linkage

Alignment of BRSR Section C²⁹

BRSR	GRI	SDG
<p>PRINCIPLE 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable –</p> <p>ESSENTIAL INDICATORS</p>	<p>GRI 2: General Disclosures 2021 -</p> <p>GRI 2-17: Collective knowledge of the highest governance body</p> <p>GRI 2-23: Policy commitments</p> <p>GRI 2-25: Processes to remediate negative impacts</p> <p>GRI 2-27: Compliance with laws and regulations</p> <p>GRI 3: Disclosures on material topics</p> <p>GRI 3-3 - Management of material topics</p> <p>GRI 205 - Anti-corruption</p> <p>GRI 205-3: Confirmed incidents of corruption and actions taken</p>	<p>Goal 16 : Peace & Justice Strong Institutions</p> <p>Goal 17: Partnership for the goals</p>
<p>PRINCIPLE 1 - Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent and accountable –</p> <p>LEADERSHIP INDICATORS</p>	<p>GRI 2-10: Nomination and selection of the highest governance body</p> <p>GRI 2-15: Conflicts of interest</p> <p>GRI 2-24: Embedding policy commitments</p>	
<p>Principle 2 - Businesses should provide goods and services in a manner that is sustainable and safe – ESSENTIAL INDICATORS</p>	<p>GRI 301: Materials 2016</p> <p>GRI 301-2: Recycled input materials used</p> <p>GRI 3: Management of Material Topics</p> <p>GRI 3-3: Management of material topics</p> <p>GRI 306-2 Management of significant waste-related impacts</p>	<p>Goal 6: Clean water and sanitation.</p> <p>Goal 7 : Affordable & Clean Energy</p> <p>Goal 10 : Reduced Inequality</p> <p>Goal 12 : Responsible Consumption & Production</p> <p>Goal 13 : Climate Action</p>
<p>Principle 2 - Businesses should provide goods and services in a manner that is sustainable and safe – LEADERSHIP INDICATORS</p>	<p>GRI 3: Disclosures on material topics</p> <p>GRI 3-3: Management of material topics</p> <p>GRI 301: Materials 2016</p> <p>GRI 301-2: Recycled input materials used</p>	

²⁹ https://www.globalreporting.org/media/ioqnxmtx/sebi_brsb_gri_linkage_doc.pdf

	<p>GRI 301-3: Reclaimed products and their packaging materials</p> <p>GRI 306-2: Management of significant waste-related impacts</p>	
<p>Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains – ESSENTIAL INDICATORS</p>	<p>GRI 201: Economic Performance 2016</p> <p>GRI 201-1: Defined benefit plan obligations and other retirement plans</p> <p>GRI 2-25: Processes to remediate negative impacts</p> <p>GRI 2: General Disclosure 2021</p> <p>GRI 2-30: Collective bargaining agreements</p> <p>GRI 3: Disclosures on material topics</p> <p>GRI 3-3: Management of material topics</p> <p>GRI 401: Employment 2016</p> <p>GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>GRI 401-3: Parental leave</p> <p>GRI 403: Occupational Health and Safety 2018</p> <p>GRI 403-1: Occupational health and safety management system</p> <p>GRI 403-2: Hazard identification, risk assessment, and incident investigation</p> <p>GRI 403-5: Worker training on occupational health and safety</p> <p>GRI 403-6: Promotion of worker health</p> <p>GRI 403-9: Work-related injuries</p> <p>GRI 403-10: Work-related ill health</p> <p>GRI 404: Training and Education 2016</p> <p>GRI 404-1: Average hours of training per year per employee</p>	<p>Goal 3 : Good Health & Well Being</p> <p>Goal 4 : Quality Education</p> <p>Goal 5 : Gender Equality</p> <p>Goal 8 : Decent Work And Economic Growth</p> <p>Goal 11: Sustainable cities and communities.</p> <p>Goal 16 : Peace & Justice Strong Institutions</p>

	<p>GRI 404-2: Programs for upgrading employee skills and transition assistance programs</p> <p>GRI 404-3: Percentage of employees receiving regular performance and career development reviews</p>	
<p>Principle 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains – LEADERSHIP INDICATORS</p>	<p>GRI 404: Training and Education 2016</p> <p>GRI 404-2: Programs for upgrading employee skills and transition assistance programs</p> <p>GRI 3: Disclosures on material topics</p> <p>GRI 3-3: Management of material topics</p> <p>GRI 414: Supplier Social Assessment 2016</p> <p>GRI 414-2: Negative social impacts in the supply chain and actions taken</p>	
<p>Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders – ESSENTIAL INDICATORS</p>	<p>GRI 2: General Disclosures 2021</p> <p>GRI 2-29: Approach to stakeholder engagement</p> <p>GRI 3: Disclosures on material topics</p> <p>GRI 3-1: Process to determine material topics</p>	<p>Goal 9 : Industry, Innovation and Infrastructure</p> <p>Goal 11 : Sustainable Cities & Communities</p>
<p>Principle 4 - Businesses should respect the interests of and be responsive to all its stakeholders – LEADERSHIP INDICATORS</p>	<p>GRI 2: General Disclosures 2021</p> <p>GRI 2-12: Role of the highest governance body in overseeing the management of impacts</p> <p>GRI 2-13: Delegation of responsibility for managing impacts</p> <p>GRI 3: Disclosures on material topics</p> <p>GRI 3-1: Process to determine material topics</p> <p>GRI 2: General Disclosures 2021</p> <p>GRI 2-29: Approach to stakeholder engagement</p>	<p>Goal 16 : Peace & Justice Strong Institutions</p>
<p>Principle 5 - Businesses should respect and promote human rights – ESSENTIAL INDICATORS</p>	<p>GRI 2: General Disclosures 2021</p> <p>GRI 2-13: Delegation of responsibility for managing impacts</p>	<p>Goal 5 : Gender Equality</p>

	<p>GRI 2-19 Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives</p> <p>GRI 2-21 Annual total compensation ratio</p> <p>GRI 2-23 Policy commitments</p> <p>GRI 2-24: Embedding policy commitments</p> <p>GRI 2-25: Processes to remediate negative impacts</p> <p>GRI 3: Disclosures on material topics GRI 3-3 Management of material topics</p> <p>GRI 202: Market Presence 2016 GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage</p> <p>GRI 205: Anti-Corruption 2016 GRI 205-2 Communication and training about anti-corruption policies and procedures</p> <p>GRI 403: Occupational Health and Safety 2018 GRI 403-5 Worker training on occupational health and safety</p> <p>GRI 404: Training and Education 2016 GRI 404-1 Average hours of training per year per employee</p> <p>GRI 405: Diversity and Equal Opportunity 2016 GRI 405-2 Ratio of basic salary and remuneration of women to men</p> <p>GRI 406: Non-discrimination 2016 GRI 406-1 Incidents of discrimination and corrective actions taken</p> <p>GRI 410: Security Practices 2016</p>	<p>Goal 8 : Decent Work And Economic Growth</p> <p>Goal 16 : Peace & Justice Strong Institutions</p>
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	GRI 410-1 Security personnel trained in human rights policies or procedures	
Principle 5 - Businesses should respect and promote human rights – LEADERSHIP INDICATORS	<p>GRI 2: General Disclosures 2021 GRI 2-25 Processes to remediate negative impacts</p> <p>GRI 3: Material Topics 2021 GRI 3-1: Process to determine material topics</p> <p>GRI 3-3: Management of material topics</p> <p>GRI 414: Supplier Social Assessment 2016 GRI 414-1 New suppliers that were screened using social criteria</p> <p>GRI 414-2 Negative social impacts in the supply chain and actions taken</p>	
Principle 6 - Businesses should respect and make efforts to protect and restore the environment – ESSENTIAL INDICATORS	<p>GRI 302: Energy 2016 GRI 302-1 Energy consumption within the organization GRI 302-3: Energy intensity</p> <p>GRI 303: Water and Effluents 2018 GRI 303-1: Interactions with water as a shared resource GRI 303-3: Water withdrawal</p> <p>GRI 303-5: Water consumption</p> <p>GRI 304: Biodiversity 2016 GRI 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <p>GRI 305: Emissions 2016 GRI 305-1 Direct (Scope 1) GHG emissions</p> <p>GRI 305-2: Energy indirect (Scope 2) GHG emissions.</p> <p>GRI 305-4: GHG emissions intensity</p>	<p>Goal 3 : Good Health & Well Being</p> <p>Goal 6 : Clean Water & Sanitation</p> <p>Goal 7 : Affordable & Clean Energy</p> <p>Goal 12 : Responsible Consumption & Production</p> <p>Goal 13 : Climate Action</p> <p>Goal 14: Life below water</p> <p>Goal 15 : Life on land</p>

	<p>GRI 305-5: Reduction of GHG emissions</p> <p>GRI 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions</p> <p>GRI 306: Waste 2020 GRI 306-2 Management of significant waste related impacts</p> <p>GRI 306-3 Waste generated</p> <p>GRI 306-5 Waste directed to disposal</p> <p>GRI 2: General Disclosures 2021 GRI 2-27 Compliance with laws and regulations</p> <p>GRI 3: Material Topics 2021 GRI 3-3 Management of material topics</p> <p>GRI 413: Local Communities GRI 413-1 Operations with local community engagement, impact assessments, and development programs</p>	
<p>Principle 6 - Businesses should respect and make efforts to protect and restore the environment – LEADERSHIP INDICATORS</p>	<p>GRI 302: Energy 2016 GRI 302-1: Energy consumption within the organization</p> <p>GRI 303: Water and Effluents 2018 GRI 303-3 Water withdrawal</p> <p>GRI 303-4 Water discharge</p> <p>GRI 304: Biodiversity 2016 GRI 304-2 Significant impacts of activities, products and services on biodiversity</p> <p>GRI 304-3 Habitats protected or restored</p> <p>GRI 305: Emissions 2016 GRI 305-3 Other indirect (Scope 3) GHG emissions</p>	

	<p>GRI 305-4 GHG emissions intensity</p> <p>GRI 308: Supplier Environmental Assessment 2016</p> <p>GRI 308-1 New suppliers that were screened using environmental criteria</p>	
<p>Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent – ESSENTIAL INDICATORS</p>	<p>GRI 308: Supplier Environmental Assessment 2016</p> <p>GRI 308-1 New suppliers that were screened using environmental criteria</p> <p>GRI 308-2 Negative environmental impacts in the supply chain and actions taken</p> <p>GRI 3: Material Topics 2021, GRI 3-3 Management of material topics The organization shall report how it manages anti-competitive behaviour</p>	<p>Goal 2 : Zero Hunger</p> <p>Goal 7 : Affordable and clean energy</p> <p>Goal 10 : Reduced Inequality</p> <p>Goal 11 : Sustainable cities and communities</p> <p>Goal 13 : Climate action</p>
<p>Principle 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent – LEADERSHIP INDICATORS</p>	<p>GRI 2: General Disclosures 2021</p> <p>GRI 2-28 Membership associations</p> <p>GRI 3: Material Topics 2021</p> <p>GRI 3-3 Management of material topics The organization shall report how it manages anti-competitive behaviour</p> <p>GRI 415: Public Policy 2016</p>	<p>Goal 14 : Life below water</p> <p>Goal 15 : Life on land</p> <p>Goal 16 : Peace & Justice Strong Institutions</p> <p>Goal 17: Partnership for the goals</p>
<p>Principle 8 - Businesses should promote inclusive growth and equitable development – ESSENTIAL INDICATORS</p>	<p>GRI 2: General Disclosures 2021</p> <p>GRI 2-25 Processes to remediate negative impacts</p> <p>GRI 3: Material Topics 2021</p> <p>GRI 3-3 Management of material topics The organization shall report how it manages local communities</p> <p>GRI 204: Procurement Practices 2016</p> <p>GRI 204-1 Proportion of spending on local suppliers</p>	<p>Goal 2 : Zero Hunger</p> <p>Goal 4 : Quality Education</p> <p>Goal 5 : Gender Equality</p> <p>Goal 6 : Clean Water & Sanitation</p> <p>Goal 8 : Decent Work And Economic Growth</p>

	<p>GRI 413: Local Communities 2016 GRI 413-1 Operations with local community engagement, impact assessments, and development programs</p>	<p>Goal 9: Industry, Innovation and Communities.</p> <p>Goal 11: Sustainable cities and communities.</p>
<p>Principle 8 - Businesses should promote inclusive growth and equitable development – LEADERSHIP INDICATORS</p>	<p>GRI 3: Material Topics 2021 GRI 3-3 Management of material topics</p> <p>GRI 413: Local Communities 2016 GRI 413-1 Operations with local community engagement, impact assessments, and development programs</p>	<p>Goal 13 : Climate action</p> <p>Goal 14 : Life below water</p> <p>Goal 15 : Life on land</p> <p>Goal 16 : Peace & Justice Strong Institutions</p> <p>Goal 17 : Partnership for the goals</p>
<p>Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner – ESSENTIAL INDICATORS</p>	<p>GRI 417: Marketing and Labeling 2016 GRI 417-1 Requirements for product and service information and labelling</p> <p>GRI 418: Customer Privacy 2016 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</p> <p>GRI 3: Material Topics 2021 GRI 3-3 Management of material topics</p>	<p>Goal 12 : Responsible Consumption & Production</p>
<p>Principle 9 - Businesses should engage with and provide value to their consumers in a responsible manner – LEADERSHIP INDICATORS</p>	<p>GRI 417: Marketing and Labelling 2016 GRI 417-1 Requirements for product and service information and labelling</p> <p>GRI 418: Customer Privacy 2016 GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</p>	

	GRI 3: Material Topics 2021 GRI 3-3 Management of material topics	
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