

# Business Responsibility and Sustainability Report

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1993PLC052177
2	Name of the Listed Entity	Globus Spirits Limited
3	Year of incorporation	1993
4	Registered office address	F-0, Ground Floor, The Mira Corporate Suites, Plot No. 1 & 2, Ishwar Nagar, Mathura Road, New Delhi 110065
5	Corporate address	F-0, Ground Floor, The Mira Corporate Suites, Plot No. 1 & 2, Ishwar Nagar, Mathura Road, New Delhi 110065
6	E-mail	santoshp@globusgroup.in
7	Telephone	+91-11-66424600
8	Website	www.globusspirits.com
9	Financial year for which reporting is being done	1 <sup>st</sup> April 2024 -- 31 <sup>st</sup> March 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE 533104 and NSE-GLOBUSSPR
11	Paid-up Capital	
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Santosh Kumar Pattanayak: Company Secretary Email: santoshp@globusgroup.in Phone Number: +91-11-66424600
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 under this Report are made on Standalone Basis for Globus Spirits Limited
14	Name of assurance provider	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025
15	Type of assurance obtained	Not Applicable as per the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 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 Bulk industrial alcohol and Potable Alcohol (RS/ENA/ ETHANOL/IMIL/ IMFL/ Others)	Bulk Alcohol, IMFL Bottling, By-Products; Value Spirits and Premium Spirits	100.00%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	ENA	2208	15.00%
2	Ethanol	2208	40.00%
3	IMIL	2208	31.00%
4	IMFL	2208	2.00%
5	Others	2208	12.00%

### 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	6	1	7
International	0	0	0

19 Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8
International (No. of Countries)	6

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

Contribution of exports as a percentage of the total turnover of the entity is 0.13%.

c. A brief on types of customers

GSL caters to the individual /retail customers as well as the industrial customers. GSL business is divided into the following areas-

- The manufacturing business involves sale of ethanol, ENA and sale of by-products. Ethanol is sold to OMC (HPCL, IOCL, and BPCL), ENA is sold to MNC's like USL, Pernod, Beam, Bacardi and big domestic liquor companies like ABD, Radico and other country liquor bottlers. By products predominantly Animal Feed Supplement (AFS) is sold to local customers who lift the same.
- Consumer division involves sale of Country Liquor (Value segment), liquor in the value plus segment and IMFL (Indian Made Foreign Liquor). These are sold to the distributors, retailers etc. depending on the terms of trade and route to market.

### 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)
<b>EMPLOYEES</b>						
1	Permanent (D)	814	806	99.02%	8	0.98%
2	Other than Permanent (E)	9	8	87.50%	1	11.1%
<b>3</b>	<b>Total employees (D + E)</b>	<b>823</b>	<b>814</b>	<b>98.91%</b>	<b>9</b>	<b>1.09%</b>
<b>WORKERS</b>						
4	Permanent (F)	165	165	100.00%	0	0.00%
5	Other than Permanent (G)	316	315	99.68%	1	0.32%
6	Total Workers (F + G)	<b>481</b>	<b>480</b>	<b>99.79%</b>	<b>1</b>	<b>0.21%</b>
b. Differently abled Employees and workers:						
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
<b>3</b>	<b>Total differently abled employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%
<b>6</b>	<b>Total differently able workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

21 Participation/Inclusion/Representation of women

Particulars	Total (A)	Male	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	2	0	0.00%

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

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	27.78	16.67	27.70	31.22	0.00	31.22	27.80	0.00
Permanent Workers	89.58	0.00	89.58	33.15	0.00	33.15	42.10	0.00	42.10

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

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

S. No.	Names 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	Bored Beverages Private Limited	Subsidiary	37.35%	No

VI. CSR Details

- 24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- (ii) Turnover (in ₹) 25,35,95,38,000
- (iii) Net worth (in ₹) 9,94,69,25,000.00

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then Provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Globus Spirits Limited enables community members or other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. <a href="https://www.globusspirits.com/contact_us.php">https://www.globusspirits.com/contact_us.php</a> with the aim of resolving challenges before they escalate.	0	0	Internal grievance redressal mechanism in place.	0	0	Internal grievance redressal mechanism in place.
Investors (other than shareholders)	Globus Spirits Limited has a Board-level Stakeholders' Relationship Committee to oversee the functioning of mechanisms for redressal of investor grievances. Additionally the company has provided a separate email address i.e. <a href="mailto:ir@globusgroup.in">ir@globusgroup.in</a> provided on the official website of the company i.e. <a href="https://www.globusspirits.com/contact_us.php">https://www.globusspirits.com/contact_us.php</a>						

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then Provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Globus Spirits Limited has a Board-level Stakeholders' Relationship Committee to oversee functioning of mechanisms for redressal of investor grievances. Mr. Santosh Kumar Pattanayak, the Company Secretary of Globus Spirits Limited actively address and resolve all investor and shareholder grievances.  The Investor Presentations, Quarterly Financial Reports, Annual Report etc. are also shared through the website: <a href="https://www.globusspirits.com/investors.php">https://www.globusspirits.com/investors.php</a>	0	0	Internal grievance redressal mechanism in place	0	0	Internal grievance redressal mechanism in place.
Employees and workers	Globus Spirits Limited has a Whistle-Blower Policy and associated mechanisms to redress grievances of all stakeholders, including employees and workers. The link to the Policy is available on company's website and accessible to everybody at <a href="chrome-extension://efaidn-bmnnnibpcajpcglclefindmkaj/https://www.globusspirits.com/documents/key-policies/Whistle-Blower-Policy.pdf">chrome-extension://efaidn-bmnnnibpcajpcglclefindmkaj/https://www.globusspirits.com/documents/key-policies/Whistle-Blower-Policy.pdf</a>	0	0	Internal grievance redressal mechanism in place	0	0	Internal grievance redressal mechanism in place.
Customers	Globus Spirits Limited enables customers to register concerns, through its helpline and email address as provided on the official website of the company i.e. <a href="https://www.globusspirits.com/contact_us.php">https://www.globusspirits.com/contact_us.php</a> with the aim of resolving challenges before they escalate.	0	0	Internal grievance redressal mechanism in place	0	0	Customer complaint cell is established
Value Chain Partners	Globus Spirits Limited enables suppliers or other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. <a href="https://www.globusspirits.com/contact_us.php">https://www.globusspirits.com/contact_us.php</a> with the aim of resolving challenges before they escalate.				0	0	Internal grievance redresser mechanisms are in place
Other (please specify)	Globus Spirits Limited enables other stakeholders to register concerns, through its helpline and email address as provided on the official website of the company i.e. <a href="https://www.globusspirits.com/contact_us.php">https://www.globusspirits.com/contact_us.php</a> with the aim of resolving challenges before they escalate.	0	0	Internal grievance redressal mechanism in place.	0	0	Internal grievance redressal mechanism in place.

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

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

S. No. identified	Material issue	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	Energy Optimization and management	Opportunity	Efficient energy use significantly reduces climate-related risks linked to high carbon emissions from excessive energy consumption. <ul style="list-style-type: none"> <li>Reduces reliance on fossil fuels, both directly and indirectly</li> <li>Lowers the environmental footprint by minimizing associated indirect impacts</li> </ul>	Several strategic action plans have been initiated and implemented to enhance energy efficiency across operations: <ol style="list-style-type: none"> <li>Adoption of Energy-Efficient Equipment: Transition to high-efficiency devices with 5-star energy ratings.</li> <li>Promotion of Responsible Energy Use: Encouraging mindful and optimized electricity consumption across units.</li> <li>Process Optimization through Innovation: Deployment of advanced technologies to enhance energy efficiency in distillation, including improvements in fermentation processes to achieve 100% alcohol yield.</li> </ol>	Positive implication
2	Natural disaster Risk		A significant portion of our business operations is located in regions vulnerable to natural disasters, particularly: <ol style="list-style-type: none"> <li>Flooding</li> <li>Earthquakes (Situating within Seismic Zones IV and V)</li> </ol> Exposure to such risks may lead to: <ul style="list-style-type: none"> <li>Operational disruptions impacting business continuity</li> <li>Infrastructure damage, resulting in potential financial losses</li> <li>Employee safety concerns, necessitating immediate response and preparedness measures</li> </ul>	To mitigate risks associated with natural disasters, the following preparedness measures have been implemented: <ol style="list-style-type: none"> <li>Comprehensive Disaster Management Plan: A structured plan is in place to address and respond to potential disaster scenarios.</li> <li>Disaster Scenario Simulations: Periodic simulations are conducted to assess and strengthen response mechanisms.</li> <li>Continuous Monitoring of Critical Controls: Regular assessments are carried out to ensure the infrastructure and processes are disaster-ready.</li> <li>Emergency Response Team (ERT) Training: Periodic training programs are conducted to ensure the ERT remains well-prepared and responsive at all times.</li> <li>Contingency Planning with Partners: Discussions are underway with partners to outsource critical activities during emergencies, ensuring continuity of operations.</li> </ol>	Negative implications
3	Board independence	Opportunity	We are committed to upholding the highest standards of ethical conduct and corporate responsibility through: <ul style="list-style-type: none"> <li>Strict adherence to Anti-Corruption and Anti-Bribery Policies: Ensuring zero tolerance toward unethical practices across all levels of operation.</li> <li>A Business Ethos Rooted in Integrity, Compliance, and Ethics: Promoting a culture where ethical decision-making is integral to every business function.</li> <li>Encouragement of Diversity and Inclusion: Fostering an inclusive workplace that values and respects differences in background, perspective, and experience.</li> </ul>	We are committed to promoting non-discrimination and board-level diversity through structured governance mechanisms. The Nomination and Remuneration Committee actively ensures: <ul style="list-style-type: none"> <li>Equal opportunity in board appointments, irrespective of gender, background, or ethnicity</li> <li>Promotion of diverse representation, bringing varied perspectives to strategic decision-making</li> </ul>	Positive Implications

S. No. identified	Material issue	Indicate whether risk Or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Transparency in Business conduct	Opportunity	We are committed to ethical business conduct and to operating with transparency, accountability, and fairness across all functions. Our approach emphasizes: <ul style="list-style-type: none"> <li>Upholding the highest standards of integrity in every aspect of our operations</li> <li>Respecting the interests of all stakeholders, including employees, customers, investors, communities, and partners</li> <li>Fostering trust-based relationships through open communication and responsible decision-making</li> </ul>	We adhere to the "Code of Conduct for Directors" to ensure that all business activities are carried out with the highest standards of ethics, transparency, and accountability. This framework guides directors in: <ul style="list-style-type: none"> <li>Upholding integrity in decision-making</li> <li>Avoiding conflicts of interest</li> <li>Promoting responsible corporate governance</li> <li>Ensuring compliance with all applicable laws and ethical norms</li> </ul>	Positive implications
5	Efficient waste management and disposal	Opportunity	Efficient waste management plays a critical role in mitigating risks associated with the release of process waste—whether liquid, gaseous, or solid in nature—and encompassing both hazardous and non-hazardous classifications. By ensuring the safe handling, treatment, and disposal of waste, we significantly reduce potential risks to community health and the surrounding environment, thereby reinforcing our commitment to sustainable and responsible operations.	The organization has implemented a comprehensive waste management system with a strong focus on environmental compliance and sustainability. Key initiatives include: <ul style="list-style-type: none"> <li>Source-Level Waste Segregation: Waste is segregated at the point of generation to enable efficient downstream processing.</li> <li>Authorized Vendor Engagement: Certified vendors are appointed to safely handle and dispose of various waste streams, including hazardous and non-hazardous types.</li> <li>Regulatory Compliance: Controls are in place to ensure ongoing adherence to all environmental consents and statutory requirements.</li> <li>Resource Recovery Initiatives: Efforts are underway to recycle, reuse, and repurpose effluents and process waste for safe and beneficial applications.</li> <li>Alternative Utilization of Spent Materials: The organization is exploring innovative methods to utilize spent raw materials, enhancing overall waste efficiency.</li> <li>Practical Waste Management Practices: The entity follows structured strategies including:                             <ul style="list-style-type: none"> <li>Color-coded bins for effective waste segregation</li> <li>Safe handling and disposal of hazardous waste</li> <li>E-waste disposal through authorized recyclers</li> <li>Continuous improvements in waste management practices to minimize environmental impact</li> </ul> </li> </ul>	Positive implications

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### 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.

S.No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
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	The policies of the company are published on the website of the company on : <a href="https://www.globusspirits.com/investors_corporate_governance.php">https://www.globusspirits.com/investors_corporate_governance.php</a>								
2	Whether the entity has translated the	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Policies of the Company have been communicated with the key value chain partners.								
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p><b>ISO 22000: 2018</b> The Company has obtained ISO 22000: 2018 certifications for the plant of the Company situated at Panagarh, West Bengal.</p> <p><b>ISO 14001 :2004</b> The Company had obtained ISO 14001:2004 certification for the plants of the Company situated at Samalkha in the state of Haryana and the other one situated at Behror in the state of Rajasthan. The Company is in the process of further reimplementation and renewal of the said certifications.</p> <p><b>OHSAS 18001 :2007:</b> The Company had obtained ISO 14001:2004 certifications for the plants of the Company situated at Samalkha in the state of Haryana and the other one situated at Behror in the state of Rajasthan. The Company is in the process of further reimplementation and renewal of the said certifications.</p>								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is committed to better performance in terms of product excellence, marketing excellence, organizational excellence and manufacturing excellence.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	<p>The organization has consistently demonstrated excellence across key business pillars—product, marketing, operations, and governance—driving superior value creation and sustainable growth.</p> <ul style="list-style-type: none"> <li><b>Product Excellence:</b> The company ensures superior product quality through the production and use of high-grade Extra Neutral Alcohol (ENA). Fractioned in advanced multi-pressure columns, this ENA offers significantly higher purity compared to conventional re-distillation methods, resulting in safer, better-tasting beverages. Additionally, stringent controls during the natural fermentation process ensure that each batch meets high standards of purity and consistency.</li> <li><b>Marketing Excellence:</b> A robust marketing strategy has positioned the organization as a pioneer in branding within the IMIL (Indian Made Indian Liquor) segment, while also innovating and expanding its IMFL (Indian Made Foreign Liquor) portfolio. This dual approach has enabled strong market penetration and consumer trust across segments.</li> <li><b>Organizational Excellence:</b> The company's unique 360° integrated business model supports high capacity utilization and operational efficiency. Coupled with strong corporate governance, this model drives long-term value for all stakeholders and fosters sustainable business practices.</li> <li><b>Manufacturing Excellence:</b> The organization has established world-class, fully integrated, and environmentally conscious distilleries. These facilities are designed to deliver consistent, high-quality outputs with better operational efficiency, supporting both business growth and environmental responsibility.</li> </ul>								

#### Governance, leadership, and oversight

7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Globus Spirits Limited is steadfast in its commitment to environmental preservation, sustainable development, and strong governance practices, integrating these principles across both strategic and operational levels throughout its operations. At the heart of Globus Spirits' operations lies a culture of compliance and ethical integrity. The Board of Directors has clearly articulated its dedication to meeting all applicable legal and regulatory requirements, setting the tone for compliance-driven practices organization-wide. This is further reinforced by the active involvement of leadership and employees in environmental and social welfare initiatives, many of which are executed through structured Corporate Social Responsibility (CSR) programs.</p> <p>The company's unwavering focus on compliance is institutionalized through its Code of Conduct and Ethics, strictly followed by all stakeholders—from board members and senior management to every employee within the organization. Furthermore, vendors and partners are rigorously evaluated to ensure adherence to applicable laws and regulations, thereby extending the culture of accountability beyond internal operations.</p> <p>To promote transparency and ethical business conduct, Globus Spirits has implemented robust systems such as a Vigil Mechanism and a comprehensive Insider Trading Policy, both aimed at preventing misuse of sensitive information and fostering a transparent working environment.</p> <p>In line with its commitment to environmental sustainability, Globus Spirits ensures conformance with all environmental consents and statutory approvals for its facilities. The organization continuously explores and adopts advanced technological controls to drive improvements in environmental performance and meet globally accepted sustainability standards.</p> <p>Innovation remains a cornerstone of the company's operational philosophy. From enhancing conversion efficiencies in alcohol production to improving distillation processes and exploring alternative uses for spent grains, the company is consistently innovating to improve its waste management and resource optimization strategies. Globus Spirits also employs a risk- and opportunity-based framework that enables the organization to proactively identify, assess, and mitigate potential risks, while leveraging opportunities for continual improvement. This strategic approach ensures long-term resilience and sustained value creation for all stakeholders.</p>
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Board of Directors			
S. No.	Name of Director	DIN	Designation
1	Mr. Ajay Kumar Swarup	00035194	Managing Director
2	Mr. Shekhar Swarup	00445241	Executive Director
3	Dr. Bhaskar Roy	02805627	Executive Director

  

S. No.	Members of Committee	Designation
1	Mr. Ajay Bhaskar Baliga	Non-Executive - Non Independent Director
2	Mr. Kunal Agarwal	Non-Executive - Independent Director
3	Mr. Bhaskar Roy	Executive Director
4	Mr. Shekhar Swarup	Executive Director

#### 10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	As a practice, BR policies of the company are reviewed on a continuous basis by department heads and Risk Management committee. During this assessment, the efficacy of the policies is reviewed and any changes needed are discussed and implemented.									On a continuous basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The organization is in compliance with all regulations as applicable. No evidence of any deviation from the applicable compliance could be seen during the sampling assessment. Further, a confirmation was provided by the compliance head on 100% compliance with applicable requirements.									On a continuous basis								

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	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, policies are reviewed by external ISO auditors as a part of Environment Health and Safety Management System assessment and certification process.								
<b>If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:</b>									
	P1	P2	P3	P4	P5	P6	P7	P8	P9
12	The entity does not consider the Principles material to its business (Yes/No)			Not Applicable					
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)			Not Applicable					
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)			Not Applicable					
	It is planned to be done in the next financial year (Yes/No)			Not Applicable					
	Any other reason (please specify)			Not Applicable					

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

**Essential Indicators**

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

Segment	Total number of training and Awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	POSH Training, Ethics training on business practices	57.14%
Key Managerial Personnel	2	POSH Training, Ethics training on business practices	100.00%
Employees other than BoD and KMPs	63	Skill development, Ethics, Team Building, Health & Safety, Sales skill	25.22%
Workers	43	Skill development, Ethics, POSH	76.97%

**2 Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.**

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary				
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		NIL		
Settlement		NIL		
Compounding fee		NIL		

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

Yes, the Policy outlines ethical standards, governance principles, and professional behavior expected from Board members and senior management. It covers areas such as integrity, transparency, conflict of interest, confidentiality, insider trading, gender equality, and asset protection, ensuring responsible leadership aligned with statutory requirements and good corporate governance practices.

<https://www.globusspirits.com/documents/key-policies/Whistle-Blower-Policy.pdf>, [http://www.globusspirits.com/documents/Code\\_of\\_Ethics.pdf](http://www.globusspirits.com/documents/Code_of_Ethics.pdf), <https://www.globusspirits.com/documents/key-policies/Code-of-Conduct-Globus.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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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 Current Financial Year		FY 2023-24 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	-	NIL	-

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

No instances of corruption or conflicts of interest were reported during the current financial year. Accordingly, no corrective actions were required or implemented.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Number of days of accounts payables	37.99	68

**9 Open-ness of business:**

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

Parameter	Metrics	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	NIL	NIL
	b) Number of trading houses where purchases are 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	606	380
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	79.36%	60.00%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b) Sales (Sales to related parties / Total Sales)	NIL	NIL
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d) Investments (Investments in related parties / Total Investments made)	100.00%	100.00%*

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

\*The category of Dealers/Distributors includes wholesalers of bottled liquor, corporation bodies, private distributors or dealers, oil marketing companies, and any other entities engaged in direct or indirect sales.

**Leadership Indicators**

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
The company is actively exploring opportunities to conduct training and awareness programs for its value chain partners, aligning with its broader sustainability initiatives.		

**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 entity's RPT Policy includes processes to identify, disclose, and approve transactions involving Board members, helping manage potential conflicts of interest.

**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.**

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	NIL	NIL	NIL
Capex	NIL	NIL	NIL

**2** a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) The company currently does not have a formal sustainable procurement policy in place; however, all procurement activities are carried out in alignment with key sustainability parameters, ensuring adherence to the highest standards of responsible and ethical procurement practices.  
b. If yes, what percentage of inputs were sourced sustainably?

**3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

(a) Plastics (including packaging)	The entity has put in place structured waste management practices that include systematic collection, on-site sorting, cleaning of recyclable materials, and proper disposal. Regular waste audits are also conducted to monitor waste generation patterns and identify areas for improvement.
(b) E-waste	Waste is managed through an environmentally responsible approach that emphasizes reuse and recycling. This includes collection, sorting, dismantling of components (especially in e-waste or industrial waste), material recovery, and final disposal using eco-friendly methods.
(c) Hazardous waste	The waste management process involves treatment techniques tailored to the type of waste—these may be chemical, thermal, or biological in nature. After appropriate treatment, waste is disposed of responsibly to minimize environmental impact.
(d) other waste.	A combination of all the above methods is used to ensure a comprehensive and sustainable waste management system. This integrated approach enables the entity to reduce landfill dependency, maximize resource recovery, and maintain compliance with environmental regulations.

**4** Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No) Yes

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 entity is compliant with Extended Producer Responsibility (EPR) for plastic waste management and has an established waste collection plan that aligns with the EPR framework submitted to the respective Pollution Control Boards.

**Leadership Indicators**

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
The entity has not yet conducted a Life Cycle Assessment (LCA) of its products; however, robust quality checks and control mechanisms are in place to ensure that products adhere to environmentally responsible standards throughout their production and use.					

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**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
	During the current financial year, the Entity has not conducted LCA for its products.	

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Glass bottles re-purchased from market	15.00%	15.00%

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NIL	NIL	NIL	NIL	NIL	NIL
E-waste	NIL	NIL	NIL	NIL	NIL	NIL
Hazardous waste	NIL	NIL	NIL	NIL	NIL	NIL
Other waste	NIL	NIL	NIL	NIL	NIL	NIL

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

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

**PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains**

**Essential Indicators**

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

Category	Total (A)	% of employees covered by									
		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)
<b>Permanent employees</b>											
Male	806	806	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	8	8	100.00%	0	0.00%	8	100.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>814</b>	<b>814</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>8</b>	<b>0.98%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Other than Permanent employees</b>											
Male	8	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>9</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

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

Category	Total (A)	% of employees covered by									
		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)
<b>Permanent employees</b>											
Male	165	165	100.00%	0	0.00%	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%
<b>Total</b>	<b>165</b>	<b>165</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Other than Permanent employees</b>											
Male	315	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>316</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.03%	0.03%*

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

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

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year*		
	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	100.00%	100.00%	Y
ESI	100.00%	100.00%	Y	100.00%	100.00%	Y
Others – please specify	-	-	-	-	-	-

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

**3 Accessibility of workplaces.**

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

Yes, the premises and offices of the entity are accessible to differently abled employees and workers, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. Ramps have been installed at key entry and exit points, and wheelchairs are made available to support the mobility needs of differently abled individuals. The entity remains committed to fostering an inclusive and accessible work environment for all.

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

Yes, the HR Policy comprehensively covers all aspects of the Equal Opportunity Policy relevant to the entity. The policy is made available to all employees and workers in the form of a manual, ensuring transparency and accessibility.

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>

## 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, the company has a complaint and grievance reporting process in place. All workers are encouraged and free to report any grievances directly to the designated HR Single Point of Contact (SPOC) at their respective locations, ensuring a transparent and accessible redressal mechanism.
Other than Permanent Workers	Yes, the company has a robust complaint and grievance reporting process in place. All temporary workers are free to report any grievances either directly to their Function Lead or the designated HR Single Point of Contact (SPOC) at their respective locations. They may also choose to raise concerns through their respective unions, ensuring multiple accessible channels for grievance redressal.
Permanent Employees	Yes, the company has a complaint and grievance reporting process in place. All employees are free to reach and report any of their grievance directly to the HR SPOCs at their respective locations
Other than Permanent Employees	Yes, the company has a complaint and grievance reporting process in place. All temporary employees are free to report any grievances directly to their Function Lead or the designated HR Single Point of Contact (SPOC) at their respective locations, or through their representative unions, ensuring an inclusive and accessible grievance redressal mechanism.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year) *		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
<b>Total Permanent Employees</b>	814	0	0.00%	761	0	0.00%
Male	806	0	0.00%	756	0	0.00%
Female	8	0	0.00%	5	0	0.00%
<b>Total Permanent Workers</b>	165	23	13.94%	123	23	18.70%
Male	165	23	13.94%	123	23	18.70%
Female	0	0	0.00%	0	0	0.00%

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

## 8 Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees</b>										
Male	806	191	23.70%	806	100.00%	756	162	21.42%	280	37.04%
Female	8	3	37.50%	8	100.00%	5	2	40.00%	3	60.00%
<b>Total</b>	<b>814</b>	<b>194</b>	<b>23.83%</b>	<b>814</b>	<b>100.00%</b>	<b>761</b>	<b>164</b>	<b>21.55%</b>	<b>283</b>	<b>37.19%</b>
<b>Workers</b>										
Male	165	52	31.52%	165	100.00%	123	35	28.46%	30	24.39%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Total</b>	<b>165</b>	<b>52</b>	<b>31.52%</b>	<b>165</b>	<b>100.00%</b>	<b>123</b>	<b>35</b>	<b>28.46%</b>	<b>30</b>	<b>24.39%</b>

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	806	806	100.00%	756	562	74.34%
Female	8	8	100.00%	5	2	40.00%
<b>Total</b>	<b>814</b>	<b>814</b>	<b>100.00%</b>	<b>761</b>	<b>564</b>	<b>74.11%</b>
<b>Workers</b>						
Male	165	165	100.00%	123	100	81.30%
Female	0	0	0.00%	0	0	0.00%
<b>Total</b>	<b>165</b>	<b>165</b>	<b>100.00%</b>	<b>123</b>	<b>100</b>	<b>81.30%</b>

## 10 Health and safety management system:

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

Yes, an Occupational Health and Safety (OHS) Management System has been implemented by the entity. The system is embedded within operational processes and procedures to ensure a structured approach to managing workplace safety risks. It adheres to defined protocols and is actively monitored and updated to align with regulatory requirements and internal safety objectives. The Occupational Health and Safety Management System covers all employees, contract workers, and visitors across the facility. The system includes provisions for mandatory Personal Protective Equipment (PPE) such as safety shoes, helmets, and gloves for all personnel. Additionally, it encompasses the implementation of fire and hydrant systems, occupational health provisions, and readily available first aid facilities. The coverage ensures comprehensive safety measures are in place for both routine operations and emergency preparedness.

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 entity employs a structured set of processes to identify work-related hazards and assess risks on both routine and non-routine bases. Key methods include:

- **Hazard Identification and Risk Assessment (HIRA):** A systematic process to identify workplace hazards and evaluate associated risks to implement effective control measures.
- **Job Safety Analysis (JSA) and Job Hazard Analysis (JHA):** Task-specific evaluations that break down jobs into steps to identify potential hazards and define preventive actions.
- **Permit-to-Work System for high-risk and non-routine activities:** A formal authorization process ensuring safe execution of hazardous or non-routine tasks under controlled conditions.
- **Periodic Risk Assessment Audits to proactively evaluate evolving risks:** Regular audits conducted to reassess existing and emerging risks, ensuring timely updates to control strategies.
- Employee Involvement and Training programs to enhance on-ground awareness and reporting: Interactive initiatives aimed at equipping employees with safety knowledge and encouraging proactive hazard reporting.
- **Documentation and Review Mechanisms integrated into standard operating procedures:** Embedded systems to record, review, and update safety protocols, ensuring continuous improvement and compliance.

These processes ensure continuous risk identification, mitigation, and compliance with occupational health and safety standards.



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c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)	Yes, the entity has established processes that enable workers to report work-related hazards and withdraw from unsafe work conditions without fear of retaliation.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, the employees and workers of the entity have access to non-occupational medical and healthcare services. Facilities include an on-site First Aid Center for immediate medical attention, and employees are covered under Group Medical Insurance schemes. Additionally, the entity provides Floater Health Cards to support broader healthcare needs beyond occupational requirements, ensuring well-being and medical support for employees and their families.

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

Safety Incident/Number	Category*	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

\*Including in the contract workforce

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

The entity has implemented a comprehensive Occupational Health and Safety Management System to ensure the well-being of all employees, workers, and visitors. Key measures include:

- **Comprehensive OHS system** integrates proactive risk assessment, preventive controls, medical support, and employee engagement.
- **Hazard Identification & Risk Assessment (HIRA)** plus Job Safety Analysis (JSA) conducted before critical tasks; unsafe acts/conditions continuously logged and corrected.
- **Personal Protective Equipment (PPE)**—safety shoes, helmets, gloves, goggles, etc.—supplied for every role; supervisors enforce strict, routine compliance checks.
- **Safety training & awareness:** recurring sessions on fire safety, first aid, emergency response, and mock drills; detailed safety induction for all new hires.
- **Medical support:** periodic health check-ups, on-site First Aid Centers, 24/7 emergency ambulance access, and group medical insurance covering employees and dependents.
- **Work Permit System** governs high-risk activities; **CCTV surveillance** operates round-the-clock for real-time safety and security monitoring.
- **Audits & inspections:** daily safety walks, weekly inspections, and scheduled internal/external audits ensure compliance and continuous improvement.
- **Housekeeping & hygiene:** strict waste-management protocols and organized workspaces maintain clean, hazard-free environments.
- **Emergency preparedness:** detailed SOPs for fire, chemical spills, gas leaks, etc.; regular mock drills and rescue simulations test readiness.
- **Safety Committee & culture:** worker-representative committee reviews performance, channels feedback, and fosters a no-retaliation environment for hazard reporting.

These structured initiatives reflect the entity’s commitment to ensuring a proactive, preventive, and participative approach to workplace safety and employee well-being.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	5	0	All the complaints were resolved.	10*	0	All the complaints were resolved.
Health & Safety	5	0	All the complaints were resolved.	5*	0	All the complaints were resolved.

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

### 14 Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	100.00%
Working Conditions	100.00%

### 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.

There have been zero reportable accidents at the entity’s premises in the current financial year hence no corrective actions were required.

### Leadership Indicators

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

(A) Employees (Y/N)	Yes
(B) Workers (Y/N)	Yes

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

The company ensures that all value chain partners adhere to the applicable laws and regulatory requirements of the countries in which operations are conducted, thereby upholding legal compliance and responsible business conduct across the supply chain.

#### 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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	NIL	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

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**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)**

Yes, the entity provides transition assistance programs to facilitate continued employability and support the smooth management of career endings resulting from retirement or termination of employment.

**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	NIL
Working Conditions	NIL

**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. During the reporting period, no significant risks or concerns were identified from assessments of the health and safety practices or working conditions of value chain partners that required corrective actions. The company continues to monitor and engage with partners to uphold responsible practices across the value chain.

**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.**

Key stakeholder groups comprise all individuals and entities impacted by the company's operations or having a vested interest in its activities. The company ensures the inclusion of vendors, suppliers, and the local community as integral stakeholders, promoting transparency, accountability, and inclusivity across all engagement and decision-making processes.

**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
Shareholders	No	Website, E-Mail, newspaper advertisement	Periodically as per the Companies Act 2013 and SEBI Regulations. Shareholders and investor communities are being informed regarding performance of the company every quarterly and also event based all the key material events are being informed to the shareholders and investor community under regulation 30 of SEBI (LODR) on happening of each material event. And also outcome of the Board and committee meetings as well as shareholders meeting outcome and voting results are also informed to the shareholders on timely basis.	Reporting to the shareholders of the business performance, annual reports and notices for general and extra-ordinary meetings, as applicable
Investors	No	Website, E-Mail	Periodically as per the Companies Act 2013 and SEBI Regulations. Shareholders and investor communities are being informed regarding performance of the company every quarterly and also event based all the key material events are being informed to the shareholders and investor community under regulation 30 of SEBI (LODR) on happening of each material event. And also outcome of the Board and committee meetings as well as shareholders meeting outcome and voting results are also informed to the shareholders on timely basis.	Business performance

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
BoDs	No	Website, E-Mail	The Board of Directors and KMPs meet every quarterly and accordingly they discuss and evaluate the performances of the company each quarterly	Business performance
KMPs	No	Website, E-Mail	The Board of Directors and KMPs meet every quarterly and accordingly they discuss and evaluate the performances of the company each quarterly.	Generally the information shared is relating to the strategic and operations business requirements
Permanent Employees	No	Website, E-Mail, notice board in the local language for ease of their understanding	Periodically, The periodicity may vary depending on the nature of information shared	Generally the information shared is relating to their personal wellbeing and operational business requirements
Employees (Other than Permanent)	No	Website, E-Mail, notice board in the local language for ease of their understanding	Periodically, The periodicity may vary depending on the nature of information shared	Generally the information shared is relating to their personal wellbeing and operational business requirements
Workers (Other than Permanent)	No	Website, E-Mail, notice board in the local language for ease of their understanding. Also, verbal communications are also held periodically through their concerned location team and supervisors as applicable.	Periodically, the periodicity may vary depending on the nature of information shared.	Generally, the information shared is relating to their personal wellbeing and operational business requirements
Farmers	No	Personal Meetings	Periodically at the time of Procurement of the raw material or else relating to their welfare	Meetings are held with the farmers relating to the company's welfare policies and also relating to the produce purchase
Transporters	No	Meetings and instruction circulars	Periodically as based on the Business Requirements	The Business Transactions to be shared and also their welfare at periodic intervals
Community	No	Community meetings	As and when required. For simulation of emergency preparedness drills, it is periodically as per the plan.	Generally, for the welfare of the community and to inform them on the specific activities relating to the emergency preparedness simulation drills at the organization.
Consumer	No	Website, complaint and feedback cell	Ongoing on products and related aspects.	Information relating to the products and their related specifications, features and other relevant aspects are communication either on specific communications with the Industrial customers or through the website for the retail consumers.

Business Responsibility and Sustainability Report

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 Corporate Social Responsibility (CSR) Committee of the company serves as a vital link between stakeholders and the Board on economic, environmental, and social matters. It is responsible for reviewing, monitoring, and providing strategic direction to the company's CSR practices and social initiatives, ensuring alignment with the broader sustainability and community development goals.

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

Yes, the company actively seeks to understand the needs and priorities of each stakeholder group through various channels, including direct engagement and consultations via the CSR Committee. For example, the company undertakes its CSR activities in close consultation with its Board members to ensure alignment and responsiveness to stakeholder expectations.

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

The company actively engages with vulnerable and marginalized stakeholder groups through its CSR outreach programs, aiming to promote inclusive development and address their specific needs and challenges.

**PRINCIPLE 5 Businesses should respect and promote human rights**

Essential Indicators

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / Workers covered (B)	% (B / A)	Total (C)	No. of employees / Workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	814	214	26.29%	761	174	22.86%
Other than permanent	9	6	66.66%	8	6	75.00%
<b>Total Employees</b>	<b>823</b>	<b>220</b>	<b>26.73%</b>	<b>769</b>	<b>180</b>	<b>23.40%</b>
<b>Workers</b>						
Permanent	165	112	67.88%	123	72	58.45%
Other than permanent	316	0	0.00%	301	0	0.00%
<b>Total Workers</b>	<b>481</b>	<b>112</b>	<b>23.28%</b>	<b>424</b>	<b>72</b>	<b>16.98%</b>

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Permanent Employees</b>										
Male	806	0	0.00%	806	100.00%	756	0	0.00%	756	100.00%
Female	8	0	0.00%	8	100.00%	5	0	0.00%	5	100.00%

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Other than Permanent Employees</b>										
Male	8	0	0.00%	8	100.00%	7	0	0.00%	7	100.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%
<b>Permanent Workers</b>										
Male	165	0	0.00%	165	100.00%	123	0	0.00%	123	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Other than Permanent Workers</b>										
Male	315	0	0.00%	315	100.00%	300	0	0.00%	300	100.00%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ wages of respective category	Number	Median remuneration/ Salary/ wages of respective category
Board of Directors (BoD)	6	4,05,00,000	1	-
Key Managerial Personnel	2	73,15,062	0	-
Employees other than BoD and KMP	798	4,80,000	7	16,50,000
Workers	165	3,48,000	0	-

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	0.81%	-

**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 responsibilities for handling such situations rest with the designated HR/IR team Single Points of Contact (SPOCs) at the respective locations, ensuring timely and appropriate resolution.

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

Globus Spirits Limited regards respect for human rights as a fundamental and core value. The company is committed to supporting, protecting, and promoting human rights to ensure fair, ethical, and inclusive business and employment practices across all its operations.

We strive to maintain a safe, respectful, and harmonious workplace and business environment for all, regardless of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, role, or designation. We firmly believe that every workplace should be free from violence, harassment, intimidation, or any unsafe or disruptive conditions, whether arising from internal or external threats.

To uphold this commitment, Globus Spirits Limited has implemented reasonable safeguards to protect the rights, privacy, and dignity of all employees. We have a zero-tolerance policy toward all forms of modern slavery, coerced or forced labour, child labour, human trafficking, and any form of physical, sexual, psychological, or verbal abuse.

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As a matter of policy, the company does not hire underage employees and does not engage with any agent, contractor, or vendor operating against the principles of free will and ethical employment.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL	NIL	-	NIL	NIL	-
Discrimination at workplace	NIL	NIL	-	NIL	NIL	-
Child Labour	NIL	NIL	-	NIL	NIL	-
Forced Labour/ Involuntary Labour	NIL	NIL	-	NIL	NIL	-
Wages	NIL	NIL	-	NIL	NIL	-
Other human rights related issues	NIL	NIL	-	NIL	NIL	-

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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	0.00%	0.00%
Complaints on POSH upheld	0	0

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

Globus Spirits Limited encourages its employees, customers, suppliers, and other stakeholders to raise concerns or report any actual or potential violations of the company's Code of Conduct, policies, or applicable laws. To facilitate this, the company has established robust mechanisms under its Whistle-blower Policy and Prevention of Sexual Harassment (POSH) Policy, ensuring that complainants are protected from any adverse consequences.

The company is firmly committed to maintaining the confidentiality and protection of the complainant's identity. All such disclosures are handled with utmost sensitivity and in strict confidence, with appropriate measures taken to uphold privacy and ensure fair investigation procedures.

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

Yes, human rights requirements do form a part of our business agreements and contracts

### 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%
Others – please specify	-

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

There was no significant risk or concerns identified during FY 2024-25.

### Leadership Indicators

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

We have not encountered any human rights grievances or complaints that have necessitated a change in our business processes. The company remains committed to upholding human rights and proactively addressing any concerns should they arise.

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

The company has not yet formally conducted a comprehensive Human Rights Due Diligence; however, the Board Committees and designated HR Single Points of Contact (SPOCs) actively ensure that potential and actual adverse human rights impacts are identified and managed proactively. This reflects the company's ongoing commitment to ethical conduct and respect for human rights across its operations.

#### 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, the premises and offices of the entity are accessible to differently-abled visitors, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. The entity remains committed to fostering an inclusive and accessible work environment for all.

#### 4 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	No formal assessment of value chain partners was conducted during FY 2024–25. However, the company ensures engagement only with value chain partners who demonstrate ethical conduct and align with the company's values and standards of responsible business practices.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Not Applicable

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

#### Essential Indicators

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>From Renewable Sources</b>		
Total electricity consumption (A) (GJ)	0	-
Total fuel consumption (B) (GJ)	1,846,409.59	268248636 (Rice husk)
Energy consumption through other sources (C) (GJ)	0	-
Total energy consumption from Renewable sources (A+B+C) (GJ)	1,846,409.59	268248636
<b>From Non - Renewable Sources</b>		

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Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total electricity consumption (D) (GJ)	12,219.62	11818808
Total fuel consumption (E) (GJ)	2,750,698.11	-
Energy consumption through other sources (F) (GJ)	0	1300246
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	2,762,917.73	13119054
Total energy consumed (A+B+C+D+E+F)	21,209,327.32	281367690
Energy intensity per rupee of turnover (Total energy consumption/ turnover in INR) (MT/Rupee) (KWH/₹)	0.00018	0.035
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (MT/USD) (KWH/₹)	0.0037	0.035
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

N

**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 PAT (Perform, Achieve and Trade) Scheme is not applicable to the entity, as distilleries are not classified under the energy-intensive industries outlined in the scope of the PAT Scheme by the Bureau of Energy Efficiency (BEE).

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>	0	-
(i) Surface water	0	0
(ii) Groundwater	927693.19	1076082
(iii) Third party water	5092.17	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	932785.36	1076082
Total volume of water consumption (in kilolitres)	932785.36	1076082
Water intensity per rupee of turnover (Water consumed / turnover in INR)(KL/Rupees)	0.000036	0.00013
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD)	0.00076	0.00013
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

The entity has achieved zero liquid discharge (ZLD) across all streams, in full compliance with the requirements set by the respective Pollution Control Boards.

**4 Provide the following details related to water discharged:**

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Water discharged by destination and level of treatment (in kilo litres)</b>		
(i) To Surface water		
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iii) To Seawater		
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(v) Others		
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
<b>Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)</b>	<b>-</b>	<b>-</b>

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

No, independent assessment/evaluation/assurance has not been carried out by an external agency during the reporting period.

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

Yes, the entity has implemented a comprehensive Zero Liquid Discharge (ZLD) policy across all its plants, with well-defined procedures that are effectively operational. All facilities are fully covered under this ZLD policy. The ZLD process involves the use of Multi-Effect Evaporation (MEE), followed by a Vapor Integration Plant and Rotary Tube Bundle Dryers, ensuring that no liquid waste is discharged into the environment. The entity remains fully compliant with all applicable environmental regulations and laws of the land.

**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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	MT	177.9341291	73.59719 (mg/Nm3)
SOx	MT	60.23094177	52.73666 (mg/Nm3)
Particulate matter (PM)	MT	135.5010999	118.16301 (mg/Nm3)
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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

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

Parameter	Please specify unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	269,597.02	38802 tonnes
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	2,758.12	Not being presently done
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent/Rupee	0.00001	0.00000494
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted	-	-	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO <sub>2</sub> equivalent/USD	0.0002	0.00000494
Total Scope 1 and Scope 2 emission intensity in terms of physical output			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

As part of our commitment to reducing greenhouse gas (GHG) emissions, several targeted energy-saving initiatives were implemented across key operational areas. These initiatives contribute to both direct (Scope 1) and indirect (Scope 2) emissions reduction by improving energy efficiency and reducing fuel and electricity consumption:

- VFD Installation at Boiler Feed Pump and PA Fan  
Reduced energy consumption by ~20%, thereby lowering electricity demand and associated Scope 2 GHG emissions.
- Harmonic Filters at RO Plant  
Improved power factor to 0.99, reducing energy losses and contributing to lower GHG emissions from grid electricity.
- Feed Water Pump VFD for 25 TPH Boiler  
VFD replacement resulted in 10% energy savings, indirectly cutting GHG emissions linked to electrical energy usage.
- Boiler Efficiency Optimization  
Enhanced evaporation ratio to 3.9, reducing fuel consumption and associated Scope 1 emissions from combustion sources.
- VFDs in Bottling Section  
Installed VFDs led to 20% power savings, decreasing overall electricity usage and associated indirect carbon emissions.
- Capacitive Power Plant (3.6 MW)  
On-site power generation reduced dependency on external fossil fuel sources, helping lower Scope 2 GHG emissions.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	149.36	760775.194
E-waste (B)	180.61	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	212.06	350
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	3.13	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	36176.61	0
<b>Total (A+B + C + D + E + F + G+ H)</b>	<b>36691.78</b>	<b>760775.194</b>
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)(MT/ Rupees)	0.0000014	0.00009
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD)	0.000030	0.00009
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	11386.83	0
<b>Total</b>	<b>11386.83</b>	<b>0</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	25288.71	0
<b>Total</b>	<b>25288.71</b>	<b>0</b>

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

N

**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 entity has installed Multi-Effect Evaporators (MEE), Decanters, and Rotary Tube Bundle Dryers (RTBDs) across all plants to efficiently treat and reduce liquid waste.

To minimize hazardous chemical use, the company adopts green alternatives, ensures strict handling and disposal protocols through authorized vendors, and conducts regular monitoring and training to drive continuous improvement and compliance.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
	The Entity has no operations in or around ecologically sensitive areas requiring environmental approvals or clearances.		

**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
The Entity did not undertake any EIA-required projects in the FY 2024-25					

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

Yes

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	Yes, the Entity is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act along with rules thereunder.			

**Leadership Indicators**

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

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

- Name of the area—Behror, Samalkha, Hajipur
- Nature of operations- Distillery
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24(Previous Financial Year)
<b>Water withdrawal by source (in kilo litres)</b>		
(i) Surface water	0	-
(ii) Groundwater	476503.19	-
(iii) Third party water	5092.17	-
(iv) Seawater / desalinated water	0	-
(v) Others	0	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>481595.36</b>	<b>-</b>
Total volume of water consumption (in kilolitres)	481595.36	-
Water intensity per rupee of turnover (Water consumed / turnover)(KL/Rupee)	0.000019	-
Water intensity (optional) – the relevant metric may be selected by the entity (KL/USD)	0.00039	-
<b>Water discharged by destination and level of treatment (in kilo litres)</b>		
(i) Into Surface water	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24(Previous Financial Year)
(ii) Into Groundwater	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
(v) Others	-	-
a. No treatment	-	-
b. With treatment – please specify level of treatment	-	-
<b>Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)</b>	<b>-</b>	<b>-</b>

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

N

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

**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 Entity does not function in ecologically sensitive areas. As a result, there are no significant direct or indirect impacts on biodiversity to report.

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

S. No.	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
1	Energy Saving Initiatives-VFD Installation at Boiler Feed Pump and PA Fan	Installed two 160 kW and one 90 kW Variable Frequency Drives (VFDs) to enhance energy efficiency and optimize motor control.	Achieved an approximate 20% reduction in power consumption through energy optimization measures.
2	Energy Saving Initiatives-Installation of Harmonic Filters at RO Plant	Implemented to reduce power losses and improve power factor	Power factor improved from 0.80 to 0.99; enhanced energy efficiency
3	Energy Saving Initiatives-Feed Water Pump VFD for 25 TPH Boiler	Replaced star-delta starter with VFD system	Approx. 10% power savings and operational efficiency

## Business Responsibility and Sustainability Report

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts
4	Energy Saving Initiatives-Boiler Efficiency Optimization	Achieved best Evaporation Ratio (ER) of 3.9 in FY 2023-24	Improved boiler performance; reduced fuel consumption
5	Energy Saving Initiatives-VFD Installation in Bottling Section	Installed five 1.5 kW Variable Frequency Drives (VFDs) in February 2024 to improve energy efficiency and operational control.	Power saving of approx. 20% contributed to energy conservation
6	Water Saving Initiatives-Rainwater Harvesting (RWH)	Implemented in June 2018. Rainwater collected, filtered through sand filter, and used for groundwater recharge.	Boosts groundwater recharges and promotes water conservation.
7	Water Saving Initiatives -Recycling of Bottle Washing Water	Initiated in Aug 2021. Treated water from bottle washing reused in Cooling Tower (CT) and RO makeup.	Minimizes freshwater usage and optimizes resource efficiency.
8	Water Saving Initiatives-Capacitive Power Plant (3.6 MW)	Commissioned in Jan 2010. On-site power generation systems using captive sources.	Supports energy self-sufficiency and reduces external energy dependence.
9	Water Saving Initiatives-Wastewater Recycling within Plant	Ongoing initiative. Maximizes recycling of internal wastewater streams,	Aims for Zero Liquid Discharge (ZLD); reduces freshwater intake.
10	Water Saving Initiatives-Raw Water Saving via MGF & ACF Backwash Reuse	Reuse of backwash water from Multi-Grade Filter (MGF) and Activated Carbon Filter (ACF); process integration with row water tank.	Saves raw water and minimizes cleaning cycles through dedicated blending & holding tanks.
11	Water Saving Initiatives-Greenbelt Development within Factory Premises (General)	Continuous efforts to expand the green cover within the premises.	Enhances ecological balance and supports eco-friendly environment.

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

Yes, the entity has a comprehensive Business Continuity and Disaster Management Plan (BCDMP) in place to ensure operational resilience and the safety of personnel during emergencies such as fires, natural disasters, chemical hazards, or system failures.

Key components of the plan include:

- Emergency Organization Structure:** A clearly defined chain of command with designated roles and responsibilities for swift and coordinated response.
- Emergency Control Center:** A centralized hub equipped to manage crisis situations and oversee communication and resource allocation.
- Evacuation and Safety Protocols:** Marked safe assembly points, detailed evacuation routes, and employee headcount procedures to ensure accountability and swift evacuation.
- Communication & Medical Arrangements:** Robust internal and external communication protocols, along with arrangements for first aid, on-site medical support, and emergency transport.
- Shutdown and Notification Procedures:** Guidelines for safe plant shutdown, and timely intimation to authorities, local bodies, and families.
- Training and Preparedness:** Regular mock drills, audits, and awareness training are conducted to test and reinforce emergency preparedness and response capabilities.

The plan is designed to ensure minimal disruption, safeguard lives and assets, and support quick recovery and continuity of operations during and after an adverse event.

### 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 entity has found no significant environmental impact arising from its suppliers. It remains committed to environmental stewardship across the value chain, requiring all suppliers to adhere to high environmental standards and encouraging them to adopt and promote sustainable practices within their own operations and supply chains.

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

While formal environmental impact assessments have not yet been conducted across value chain partners, the entity is in the process of strengthening its supply chain sustainability framework. As part of this, it aims to progressively integrate environmental criteria into partner evaluations, with a focus on capacity building and alignment with the entity's environmental stewardship commitments.

### 8 How many Green Credits have been generated or procured:

FY 2024-25 (Current Financial Year)	
By the listed entity	During the reporting period, the Company did not generate or procure any Green Credits. While it remains committed to advancing environmental sustainability, it has not yet engaged in formal Green Credit mechanisms but continues to explore opportunities aligned with its long-term sustainability goals.
By the top ten (in terms of value of purchases and sales, respectively) value chain partners	

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

#### Essential Indicators

- Number of affiliations with trade and industry chambers/ associations.  
2
  - 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	All India Distillery Association	National
2	PHD Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective action taken
		During the reporting period, the Entity did not receive any notices from regulatory authorities pertaining to anti-competitive practices, antitrust issues, or conflicts of interest, and therefore, no corrective actions were necessary.

#### Leadership Indicators

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

S. 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
1	Ethical business conduct is fundamental to the way we operate. Our approach to advocacy is guided by the Company's Code of Ethics, which is designed to deter wrongdoing and promote a culture of integrity and ethical behavior. The principles outlined in this Code are of critical importance to the Company, its stakeholders, and business partners, reflecting our commitment to responsible and transparent business practices.	We engage in policy advocacy in a transparent, responsible, and ethical manner, ensuring constructive dialogue and collaboration with all relevant authorities.	Yes	On need basis.	<a href="https://www.globusspirits.com/documents/Code_of_Ethics.pdf">https://www.globusspirits.com/documents/Code_of_Ethics.pdf</a>

## Business Responsibility and Sustainability Report

**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	Not Applicable	Not Applicable	-	-	-

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
The Company did not undertake any projects during the current financial year that required Rehabilitation and Resettlement (R&R) activities.						

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

Community complaints are recorded and addressed through an established complaint forum, with policies and procedures made accessible to the public via our website www.globusspirits.com. Regular discussions are held with the community to listen to their concerns and feedback. Additionally, the company's ongoing CSR initiatives in nearby villages provide meaningful engagement opportunities, helping us better understand and respond to community needs and grievances. A dedicated grievance redressal cell for the local community is currently being proposed and planned to further strengthen this engagement process.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	Directly sourced from MSMEs/small producers	3.83%
Directly from within India	100.00%	100.00%*

\*Note: Data updated to reflect revised calculation methodologies as per SEBI guidance.

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

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
	Rural	6.78%
Semi-urban	26.11%	-
Urban	20.73%	-
Metropolitan	35.35%	-

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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

Details of negative social impact identified	Corrective action taken
NIL	-

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Jharkhand	Purbi Singhbhum	1,33,52,084

- 3** (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No)
- (b) From which marginalized /vulnerable groups do you procure?
- (c) What percentage of total procurement (by value) does it constitute?
- No, the company does not currently have a formal preferential procurement policy specifically focused on sourcing from suppliers comprising marginalized or vulnerable groups. However, we remain committed to inclusive and responsible procurement practices and continue to explore opportunities to enhance diversity within our supplier base.

**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
1	NIL	NIL	NIL	NIL

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

Name of authority	Brief of the Case	Corrective action taken
NIL	NIL	NIL

**6 Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Strengthening women bodies like Self Help groups and linking them with livelihood program, increasing the their house hold incomes.		
2	Promoting natural resources management by building water structures and linking livelihood activities with them.		
3	Training program for women for skill enhancement and linking them with government programs for convergence		
4	To empower Indian youth and women for better livelihood opportunities (including entrepreneurship program for young women, empowering local women entrepreneurs, Development programs for government schools, Enabling lives with vocational skills, Rural Development Program - Organic Farming, Health, Animal Husbandry,, Water and Sanitation		

The beneficiaries of the company's initiatives primarily include local villagers at large. While the exact number of beneficiaries may vary depending on the scope and nature of each activity, efforts are made to quantify and track the number of individuals impacted through our CSR programs wherever possible.

## Business Responsibility and Sustainability Report

### 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.

Consumer complaint cells are in place and fully operational to receive, address, and respond to consumer complaints and feedback in a timely and effective manner. These mechanisms ensure customer satisfaction and help the company continuously improve its products and services.

#### 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	39.18%
Safe and responsible usage	39.18%
Recycling and/or safe disposal	NA

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NA	NA	All consumer complaints are currently received through the company's complaint forum. The process of categorizing and segregating these complaints based on specific categories outlined in the SEBI BRSR format is in the planning and implementation stage, aimed at enhancing the effectiveness of complaint management and resolution.	NA	NA	All consumer complaints are currently received through the company's complaint forum. The process of categorizing and segregating these complaints based on specific categories outlined in the SEBI BRSR format is in the planning and implementation stage, aimed at enhancing the effectiveness of complaint management and resolution.
Advertising	NA	NA		NA	NA	
Cyber-security	NA	NA		NA	NA	
Delivery of essential services	NA	NA		NA	NA	
Restrictive Trade Practices	NA	NA		NA	NA	
Unfair Trade Practices	NA	NA		NA	NA	
Other	-	-		NIL	NIL	

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

Yes, the company has obtained a cyber insurance policy to safeguard against potential cyber risks and ensure resilience in the event of data breaches or cybersecurity incidents.

#### 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.

During the reporting period, there have been no issues related to advertising, delivery of essential services, cybersecurity or data privacy of customers, product recalls, or any penalties or actions taken by regulatory authorities concerning the safety of products or services.

#### 7 Provide the following information relating to data breaches:

a. Number of instances of data breaches	The company has not experienced any data breaches during the reporting period. Robust data protection measures are in place to safeguard all sensitive and personally identifiable information.
b. Percentage of data breaches involving personally identifiable information of customers	
c. Impact, if any, of the data breaches	

#### Leadership Indicators

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

Information on the products and services offered by the company can be accessed through various channels, including the official company website: <https://www.globusspirits.com/>. The website provides comprehensive details about the company's offerings, operations, and contact information.

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

The company provides clear and detailed information on its product packaging, including ingredients, expiry date, and usage directions, to ensure safe and responsible consumption. Additionally, consumers can reach out to us for any queries or support by contacting us at +91-11-66424600.

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

The company disseminates information through a variety of channels to ensure wide and effective reach. These include the official website, mass media platforms, social media channels, distribution networks, sales representatives, and direct communication via emails. This multi-channel approach ensures that stakeholders have timely and easy access to relevant product and service information.

#### 4 Does the entity display product information on the Yes product over and above what is mandated as per local laws? (Yes/No/Not Applicable)

If yes, provide details in brief.	The company is fully committed to not only ensuring compliance with all mandatory labelling requirements but also to providing consumers with clear and accurate information regarding product safety, health considerations, proper usage, and necessary precautions. This reflects our dedication to transparency and responsible consumer communication.
Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)	No, the company has not conducted any formal consumer satisfaction survey during the reporting period across its major products, services, or significant locations of operation. However, we remain committed to continuously improving customer experience through feedback received via our existing complaint and support channels.