



AVADH/SE/2025-26/18

July 8, 2025

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza'
C - 1, Block G, Bandra-Kurla Complex
Bandra (E)
Mumbai 400051
SYMBOL – AVADHSUGAR

The Manager
Listing Department
BSE Ltd.
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Fort
Mumbai-400 001
STOCK CODE - 540649

Dear Sirs,

Sub: Business Responsibility and Sustainability Report

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are submitting herewith the Business Responsibility and Sustainability Report for the financial year 2024-25, which also forms part of the Company's Annual Report for the financial year 2024-25.

The same is also available on the Company's website at www.avadhsugar.com.

Thanking you,

Yours faithfully,
For Avadh Sugar & Energy Limited

Prashant Kapoor
Company Secretary
ACS – 15576

Encl.: – as above



K. K. BIRLA GROUP OF SUGAR COMPANIES

Corporate Office: 5th Floor, Birla Building, 9/1 R. N. Mukherjee Road, Kolkata 700 001. Email: birlasugar@birla-sugar.com

Phone: + 91 33 2243 0497 / 8, 2248 7068, 3057 3000, 3041 0900 Fax: + 91 33 2248 6369

Regd. Office: P.O. Hargaon, Dist. Sitapur, U.P., PIN 261 121 . Website: www.avadhsugar.com . CIN:L15122UP2015PLC069635

Business Responsibility & Sustainability Report Financial Year ('FY') - 2024-25

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Section A - General Disclosures



I. Details of the listed entity:

Sr. no	Particulars	Details
1	Corporate Identity Number (CIN) of the Company	L15122UP2015PLC069635
2	Name of the Listed Entity	Avadh Sugar & Energy Limited ('ASEL / the Company / We / Our / Us/ Organisation')
3	Year of Incorporation	2015
4	Registered Office Address	P O Hargaon Dist. Sitapur Uttar Pradesh 261 121
5	Corporate Address	Birla Building, 5th Floor, 9/1 R N Mukherjee Road, Kolkata 700 001
6	E-mail	birlasugar@birla-sugar.com
7	Telephone	(05862) 256220
8	Website	www.avadhsugar.com
9	Financial Year for which reporting is done	1st April 2024 to 31st March 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited ('BSE') & National Stock Exchange of India Limited ('NSE')
11	Paid-up Capital	INR 20,01,84,200
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. Devendra Kumar Sharma, Wholetime Director Email ID – avadhsugar@birlasugar.org Telephone – (033) 7185 3000
13	Reporting boundary	The disclosures made under this report are on a standalone basis.
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. Products/Services

16. Details of Business Activities (accounting for 90% of the turnover)

Sr. no	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Sugar	Production and processing of sugar from sugarcane including extracting, clarifying, evaporating the juice to concentrate it, crystallizing the concentrated juice to form sugar crystals, and drying and packaging the sugar for distribution.	78.70%
2	Industrial Alcohol	Manufacture of spirits/ industrial alcohol from molasses or other sugarcane by products. The manufacturing process involves fermentation and distillation, followed by further processing and purification to produce a high-grade ethanol/ spirit.	14.92%
3	Power	The bagasse generated from sugar production is used to generate power and supply to the electrical grid.	5.83%

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

Sr. No.	Product/Services	NIC Code	% of Turnover Contributed by the Product
1	Sugar	10721	78.70%
2	Industrial Alcohol	11019	14.92%
3	Power	35106	5.83%

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	3	9
International	NIL	NIL	NIL

19. Markets served by the entity

a. Number of locations

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

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

Nil

c. A brief on types of customers

ASEL is a business-to-business (B2B) organisation that serves a diverse clientele in its primary business sectors. The Company supplies wholesalers, institutional purchasers, and trade partners with bulk quantities of sugar, typically in 50 kg packets, during its primary sugar manufacturing operations. Ethanol, rectified spirit, and industrial alcohol are produced by its distillery facilities. The ethanol is supplied to prominent oil marketing companies, including Indian Oil, Bharat Petroleum, and Hindustan Petroleum, for fuel blending purposes. In addition, ASEL's cogeneration power facilities serve the regional power requirements by supplying electricity to the state grid in Hargaon, Seohara, and Hata (Uttar Pradesh).

IV. Employees:

20. Details as at the end of the financial year

a. Employees and workers (including differently abled):

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	486	485	99.8%	1	0.2%
Other than Permanent (E)	409	408	99.8%	1	0.2%
Total employees (D + E)	895	893	99.8%	2	0.2%
Workers					
Permanent (F)	346	346	100%	0	0%
Other than Permanent (G)	720	720	100%	0	0%
Total workers (F + G)	1,066	1,066	100%	0	0%

b. Differently abled employees and workers:

Particulars	Total (A)	Male		Female	
		No (B)	% (B/A)	No (C)	% (C/A)
Employees					
Permanent (D)	1	1	100%	0	0
Other than Permanent (E)	0	0	0	0	0
Total (D + E)	1	1	100%	0	0%
Workers					
Permanent (F)	0	0	0	0	0
Other than Permanent (G)	0	0	0	0	0
Total (F + G)	0	0	0%	0	0%

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No & % of Females	
		No (B)	% (B/A)
Board of Directors	8	2	25%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers

Particulars	FY 24-25			FY 23-24			FY 22-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	0%	12%	10%	0%	10%	20%	0%	20%
Permanent Workers	4%	0%	4%	7%	0%	7%	7%	0%	7%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures (As at March 31, 2025)

Not Applicable

(b) Does the entity indicated at column A above participate in the Business Responsibility initiatives of the listed entity? (Yes/No)

Not Applicable

VI. CSR Details:

24. (i) Whether CSR is applicable as per section 135 of Act: Yes

(ii) Turnover: INR 2,63,559.08 lakhs

(iii) Net worth(Lakhs,):INR 1,10,112.23 lakhs

VII. Transparency and Disclosures Compliances:

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

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 24-25			FY 23-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Investors (other than shareholders)	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Shareholders*	Yes	NIL	NIL	N.A.	2	NIL	N.A.
Employees and workers^	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Customers	Yes	NIL	NIL	N.A.	NIL	NIL	N.A.
Value Chain Partners	No	NIL	NIL	N.A.	NIL	NIL	N.A.
Others	No	NIL	NIL	N.A.	NIL	NIL	N.A.

*The Company has an effective redressal mechanism. Shareholders with concerns can contact the Company or the Registrar & Share Transfer Agent Email:kolkata@in.mpms.mufg.com

^Some of the policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms, are placed on the Company's website. The hyperlink is: [Grievance Redressal Policy](#)

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk	Sugarcane cultivation necessitates significant considerations regarding climate change variability, as it is contingent upon consistent weather patterns. The timelines for harvesting, sugar recovery, and crop yield may be impacted by fluctuations in temperature, altering monsoon behaviour, and occasional extreme weather events. Additionally, the significance of bolstering the Company's climate strategy to manage prospective compliance requirements and improve its sustainability performance is underscored by the growing emphasis on carbon emissions reduction from regulators and stakeholders.	The Company has started monitoring and tracking greenhouse gas emissions and is engaged in the exploration and implementation of alternative renewable energy sources to mitigate its environmental impact. The Company has replaced some of its existing equipment with more energy-efficient alternatives. Additionally, it is advocating sustainable farming techniques and investments in sugarcane varieties that are suitable for a variety of climatic and soil conditions as part of its climate resilience efforts.	Negative
		Opportunity	The bioethanol production of the sugar industry is a sustainable alternative to fossil fuels, which is well-suited to facilitate the transition to a low-carbon economy. The expansion of the use of sugarcane for ethanol blending is consistent with government policies, including the Ethanol Blended Petrol (EBP) Programme, and bolsters national energy security efforts. This presents a strategic growth opportunity for the Company to enhance its role in the circular economy by incorporating by-products into renewable energy solutions.		Positive
2	Water Management	Risk	The operations of sugarcane farming demands substantial water usage and sensitive to environmental risk such as Water scarcity and contamination. These risks have the potential to disrupt supply chain continuity and lead to increased operational costs due to the need for alternative sourcing or water treatment measures.	ASEL has effectively implemented a Zero Liquid Discharge (ZLD) system across its distilleries, facilitating the reuse of water in an efficient manner. The treated water is repurposed for irrigation, substantially reducing exposure to water scarcity risks. Furthermore, the Company has introduced water harvesting initiatives, including the use of wells to enhance groundwater replenishment.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Waste Management	Opportunity	Adopting effective waste management practices can enhance resource efficiency through the recycling, reuse, and repurposing of by-products such as bagasse, press mud, and molasses. This not only reduces dependence on virgin raw materials and lowers waste disposal costs but also opens up new revenue streams through the generation of bioenergy, compost, and other value-added products. Our bio-fertilisers enhance soil fertility and crop yield by converting press-mud into an eco-friendly, cost-effective solution that supports sustainable agriculture.		Positive
4	Health and Safety of Employees and Workers	Risk	The sugar sector is associated with health and safety risks for employees and workers due to the operation of heavy machinery, equipment, and intricate processes. Possible hazards include injuries, accidents, or occupational health issues, which may arise from equipment failures, inadequate training, or lapses in following safety procedures. These incidents can adversely impact employee and worker well-being, while also potentially damaging the company's reputation, lowering morale, diminishing engagement, increasing attrition, and posing challenges in attracting and retaining skilled talent.	The Company reinforced its commitment to employee and worker health and safety by rolling out structured training sessions and awareness initiatives on safety protocols. The 5-S system was adopted to support safety objectives and enhance overall workplace conditions. Investments were also made in upgrading safety infrastructure and procuring necessary equipment to ensure a safer work environment. Efforts were made to foster active employee and worker participation by encouraging engagement in safety programmes and the identification of potential hazards.	Negative
5	Human Capital Development	Opportunity	Providing employees and workers with training and skill development opportunities can significantly enhance productivity and streamline operations. A well-trained workforce is more capable of executing tasks efficiently, resulting in higher output and Additionally, a well-trained workforce is more likely to uphold quality benchmarks and comply with safety guidelines, helping to minimise the chances of product-related issues, recalls, and additional costs. minimised waste.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Product Quality and Safety	Risk	Compliance-related risks such as false claims, customer grievances, and potential regulatory penalties can have considerable impacts. Any lapse in product safety or quality may lead to a loss of customer confidence and harm the company's reputation. Additionally, adverse publicity stemming from safety concerns can negatively influence sales and weaken the brand reputation.	We have embedded strict quality control protocols within our production process to meet regulatory requirements and deliver consistent product standards. Regular laboratory testing is also carried out to ensure our products maintain the highest levels of quality and safety.	Negative
7	Corporate Governance	Risk	India's sugar sector operates under extensive regulatory oversight, particularly in areas such as pricing, exports, and imports. Strong corporate governance is essential to ensure full compliance with these regulations and to avoid legal complications or penalties. It is also vital for the company to maintain business practices that reflect both ethical norms and legal obligations.	To enhance our governance framework, we have established and implemented internal Standard Operating Procedures (SOPs) across all departments, customised to suit the specific demands of our sector. Our anti-corruption measures are strictly applied, helping to cultivate a culture rooted in integrity and accountability. Regular training sessions are conducted for employees and workers on ethical behaviour, the code of conduct, and anti-bribery guidelines to reinforce transparency and compliance. We also operate a robust compliance monitoring system and maintain open dialogue with local stakeholders to build and sustain trust.	Negative

Section B- Management & Process Disclosures

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Note 1								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

<p>4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusteal) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</p>	
<p>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</p>	<p>ASEL remains committed to embedding ESG principles across its operations. Following a materiality assessment, ASEL developed a comprehensive ESG strategy, which continues to guide its implementation and performance across operations.</p>
<p>6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met</p>	<p>ASEL continues to integrate ESG principles into its main business activities by regularly tracking performance and aligning key decisions with its sustainability goals. As part of its ESG strategy, ASEL developed a structured framework to guide internal processes, introduced policies aligned with NGRBC principles, assessed ESG risks and opportunities, and benchmarked its performance against industry peers -reinforcing its commitment to continuous improvement and alignment with sustainability goals. Our approach to sustainability is integrated into our product portfolio and guided by our sustainability framework. Details of these efforts are available on our website.</p>

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)

The sugar industry is a vital component of India's rural economy. Avadh Sugar, part of the K. K. Birla Group of sugar enterprises, is committed to the social development and empowerment of the 2.9 lakh farmers within its operational area. The Company conducts research into high-yielding and high-sucrose sugarcane varieties, offers subsidies for high-quality seeds, holds technical seminars, organises demonstration camps to promote better farming methodologies, and provides loans to farmers in order to promote societal well-being. Furthermore, Avadh Sugar has made a significant contribution to the development of infrastructure by constructing hospitals, temples, and other facilities for the communities in the vicinity of its plants, as well as by establishing schools that provide job-oriented education at concessional fees. ASEL has implemented an ESG Policy that is consistent with its mission and vision in relation to ESG principles.

This policy improves the Company's internal practices to ensure that they are consistent with the nine principles of the NGRBCs. ASEL has established measurable objectives for ESG matters and is dedicated to reporting, monitoring, reviewing, and disclosing the results to both employees and shareholders in accordance with this policy. The Company guarantees that all employees are adequately informed about the policy and its objectives by offering pertinent information, instruction, and training. ASEL's dedication to sustainable development and its increased commitment to ESG aspects are evident in these endeavours.

Particulars	Details
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	Mr. Kalpataru Tripathy, Chairperson of the Corporate Social Responsibility Committee (CSR) responsible for the implementation of Business Responsibility policies.
9. Does the entity have a specified Committee of the Board/ Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details	Yes, Corporate Social Responsibility (CSR) Committee is responsible for overseeing the implementation of sustainability related initiatives.

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)
Performance against above policies and follow up action	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Policies covering NGRBC principles are reviewed by CSR committee	Policies are being reviewed on as and when basis.

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

No

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

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

Note 1: P1: [Code of Conduct; Suppliers' Code of Conduct , Business Responsibility and Sustainability \(BRS\) Policy , ESG Policy and Whistleblower Policy](#)

P2: [Product Responsibility Policy; and Sustainability Policy](#)

P3: [Human Resource and Employee Relations Policy, Grievance Redressal Policy, Diversity, Equity and Inclusion \(DEI\) Policy and Equal Opportunity Policy](#)

P4: [Stakeholder Engagement and Advocacy Policy and Corporate Social Responsibility Policy](#)

P5: [Stakeholder Engagement and Advocacy Policy; Suppliers' Code of Conduct and Health, Safety, Security, Environment & Quality Policy](#)

P6: [Health, Safety, Security, Environment & Quality Policy; Suppliers' Code of Conduct and Sustainability Policy](#)

P7: [Stakeholder Engagement and Advocacy Policy](#)

P8: [Stakeholder Engagement and Advocacy Policy; Sustainability Policy and Corporate Social Responsibility Policy](#)

P9: [Product Responsibility Policy](#)

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 programs on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)		Training and awareness programs were conducted on the nine (9) Principles of NGRBC	
Key Managerial Personnel (KMPs)			
Employees other than BOD and KMPs	1		
Workers			100%

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

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

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

ASEL has implemented a comprehensive Code of Conduct policy that guarantees ethical conduct, integrity, impartiality, and honesty. The policy establishes explicit expectations for personal and professional conduct and is applicable to all employees, workers, directors, key managerial personnel, and senior management. It explicitly forbids the acceptance or provision of gifts, donations, or other benefits that could potentially compromise ethical standards, allowing only nominal commemorative items. The policy reaffirms ASEL's dedication to anti-corruption and anti-bribery practices, necessitating the highest standards of integrity at all levels of the organisation.

Furthermore, the Whistle Blower Policy establishes a formal process for reporting any concerns regarding unethical behaviour or unlawful practices. It delineates the procedures for contacting the Ombudsperson and the protections that are available to whistleblowers, thereby promoting a work environment that is transparent and accountable. In addition, ASEL anticipates that its suppliers will comply with the Supplier's Code of Conduct, which delineates the applicable legal requirements and ethical business practices.

<https://avadhsugar.com/wp-content/uploads/2025/06/Avadh-Sugar-Code-of-Conduct.pdf>

Avadh-Sugar-Whistle-Blower-Policy.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:

Case Details	FY 24-25	FY 23-24
Directors	NIL	Nil
KMPs	NIL	Nil
Employees	NIL	Nil
Workers	NIL	Nil

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

Particulars	FY 24-25		FY 23-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	N.A.	NIL	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	N.A.	NIL	N.A.

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

Not Applicable

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

	FY 24-25	FY 23-24
Number of days of accounts payables	46 Days	57 Days

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 24-25	FY 23-24
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	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NIL	NIL
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)	NIL	NIL

Leadership Indicators

1. Awareness programs 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
1	Training and awareness programs were conducted on the nine (9) Principles of NGRBC	50%

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

Yes.

ASEL has implemented explicit procedures to prevent and manage conflicts of interest that may arise among senior management, KMPs, and members of the Board, as delineated in its Code of Conduct. The policy mandates that these individuals consistently act in the Company's best interest and refrain from any situation in which their personal interests may conflict with or appear to conflict with those of the Company. There is a requirement that KMPs and senior management disclose any actual or potential conflict to the BOD, and directors must disclose any such conflict to the Chairperson. In an effort to further reduce these risks, directors and KMPs are prohibited from accepting personal benefits from parties that are interested in conducting business with the Company, participating in decisions where they have a direct or indirect interest, or receiving remuneration related to their services from any source other than the Company. The objective of these measures is to guarantee transparency, impartiality, and integrity in all business transactions.

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

Essential Indicators

- 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.

Particulars	FY 24-25	FY 23-24	Details of improvements in environmental and social impacts
R&D	NIL	NIL	NA
Capex	NIL	NIL	NA

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

Yes

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

The Company sources nearly 100% of its sugarcane from local farmers situated in the vicinity of its manufacturing units, ensuring that raw material procurement remains both sustainable and efficient. This localized sourcing model significantly reduces the environmental impact and cost associated with long-distance transportation. In several regions, sugarcane is still delivered to the mills via bullock carts, also contributes to lower emissions and supports the preservation of rural livelihoods.

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

Plastics (including packaging)	Plastic is used for packaging certain products which is subsequently reclaimed by a CPCB-registered third party. Additionally, we ensure that all plastic we introduce into the market is offset by meeting our Extended Producer Responsibility (EPR) requirements as stipulated in the Plastic Waste Management Rule, 2018.
E-waste	The Company's products and packaging materials do not contain electrical or electronic components, which means that no E-waste is generated during the production, use, or disposal of our products.
Hazardous waste	The packaging of our products sold does not generate any hazardous waste due to its characteristics.
Other Waste	None

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

EPR is applicable to ASEL under the guidelines issued by the Central Pollution Control Board (CPCB). ASEL has obtained the required registrations and remains committed to complying with all applicable EPR regulations. For FY 2024-25, the Company has achieved its prescribed targets through acquisition of credits from the authorized agencies.

Leadership Indicators

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

No.

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

Name of Product / Service	Description of the risk / concern	Action taken
	Not Applicable	

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

Indicate input material	Recycled or re-used input material to total material	FY 24-25	FY 23-24
Almost 100% of the molasses generated from cane crushing operations is utilised in ethanol production. Nearly 100% of the bagasse from cane crushing is repurposed as a fuel source for the generation of clean and renewable energy.			

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.

Particulars	FY 24-25			FY 23-24		
	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
Not Applicable	

PRINCIPLE 3. Businesses should respect and promote the well-being of all employees and workers, 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)		
Permanent Employees											
Male	485	485	100%	485	100%	NA	NA	0	0%	NA	NA
Female	1	1	100%	1	100%	1	100%	NA	NA	NA	NA
Total	486	486	100%	486	100%	1	100%	0	0%	NA	NA
Other than Permanent Employees											
Male	408	408	100%	408	100%	NA	NA	0	0%	NA	NA
Female	1	1	100%	1	100%	1	100%	NA	NA	NA	NA
Total	409	409	100%	409	100%	1	100%	0	0%	NA	NA

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

Category	Total (A)	% of Workers 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)		
Permanent Workers											
Male	346	346	100%	346	100%	NA	NA	0	0%	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	346	346	100%	346	100%	NA	NA	0	0%	NA	NA
Other than Permanent Workers											
Male	720	720	100%	720	100%	NA	NA	0	0%	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	720	720	100%	720	100%	NA	NA	0	0%	NA	NA

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

Particulars	FY 24-25	FY 23-24
Cost incurred on well-being measures as a % of total revenue of the company	0.10%	0.10%

2. Details of retirement benefits for current and previous financial year

Benefits	FY 24-25			FY 23-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	NA	NA	NA	NA	NA	NA

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

All the premises of the Company except the plant area are accessible to differently abled visitors. Wheelchair ramps and appropriate signages are provided for the convenience of differently abled visitors.

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. ASEL maintains an [Equal Opportunity Policy](#) that is consistent with the Rights of Persons with Disabilities Act, 2016. The Company is dedicated to ensuring that all individuals are afforded equal opportunities during the recruitment process and throughout their employment, without any form of discrimination based on their gender, race, religion, sexual orientation, or caste. ASEL guarantees that its physical infrastructure is compliant with accessibility standards and that the selection process is merit-based, including for individuals with disabilities. The policy also delineates provisions for inclusive training, accessible communication, a harassment-free workplace, and equitable treatment across all levels of employment.

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work rate in %	Retention rate in %	Return to Work rate in %	Retention rate in %
Male				
Female				
Total	No cases of parental leave		No cases of parental leave	

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

Particulars	Yes/No	If yes, then give details of the mechanism in brief
Permanent Employees	Yes	ASEL has a formal Grievance Redressal mechanism in place for all categories of employees and workers, including permanent, fixed-term, temporary, and contractual personnel. As outlined in the Grievance Redressal Policy, individuals at all levels including consultants, trainees, vendors, and service providers can raise complaints or concerns through a designated channel. The Company Secretary and Compliance Officer is responsible for receiving, reviewing, and ensuring fair and timely resolution of complaints. All grievances are handled confidentially, with appropriate actions taken based on the nature of the issue. If needed, matters are escalated to the Board or relevant committees for guidance and resolution. Additionally, the Whistle Blower Policy allows employees and workers to report serious concerns confidentially without fear of retaliation. ASEL is committed to maintaining transparency, protecting complainant identity where necessary, and ensuring continuous improvement of its grievance management process.
Other than Permanent Employees	Yes	
Permanent Workers	Yes	
Other than Permanent Workers	Yes	

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

Category	FY 24-25			FY 23-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
176	485	1	0%	487	7	1%
1	1	0	0%	1	0	0%
177	486	1	0%	488	7	1%
Total Permanent Workers						
236	346	31	9%	342	15	4%
-	NA	NA	NA	NA	NA	NA
236	346	31	9%	342	15	4%

8. Details of training given to employees

Category	FY 24-25				FY 23-24					
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	893	893	100%	893	100%	925	698	76%	708	77%
Female	2	2	100%	2	100%	2	2	100%	2	100%
Total	895	895	100%	895	100%	927	700	76%	710	77%
Workers										
Male	1,066	1,066	100%	1,066	100%	1,093	714	65%	764	70%
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Total	1,066	1,066	100%	1,066	100%	1,093	714	65%	764	70%

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

Category	FY 24-25			FY 23-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	893	893	100%	925	691	75%
Female	2	2	100%	2	2	100%
Total	895	895	100%	927	693	75%
Workers						
Male	1,066	1,066	100%	1,093	799	73%
Female	NA	NA	NA	NA	NA	NA
Total	1,066	1,066	100%	1,093	799	73%

10. Health and Safety management system:

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

Yes.

ASEL has successfully implemented a comprehensive Occupational Health and Safety Management System that is applicable to the entire workforce, including all employees and workers across operations. The system is an

integral component of the Company's Health, Safety, Security, Environment, and Quality (HSSEQ) Policy, which underscores a steadfast dedication to the preservation of exceptional workplace safety and employee well-being. The coverage system incorporates measures to identify, assess, and mitigate health, safety, and environmental risks by conducting regular audits, hazard identification, and risk assessments. The Company conducts regular audits and risk assessments, integrates HSSEQ parameters into decision-making processes, and provides the requisite financial and human resources for continuous improvement. Furthermore, it guarantees stakeholder engagement, communication, and training to improve HSSEQ awareness and proficiency. The Company's ESG Policy serves to further solidify these commitments by guaranteeing a secure and healthy work environment that adheres to all occupational health and safety regulations.

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

ASEL regards the identification of work-related hazards and the conduct of routine risk assessments as essential components of its dedication to workplace safety. A structured system is in place to routinely identify and evaluate hazards, which encompasses both routine and non-routine activities. This encompasses unannounced examinations and planned audits conducted by internal and external experts to ensure a proactive approach. The safety committee, which is composed of cross-functional members, conducts periodic evaluations and risk assessments in all operational areas. The results of these assessments are then presented at senior management meetings.

In order to implement timely corrective and preventive actions, exhaustive investigations and root cause analyses are conducted in the event of incidents, near misses, or system failures. Hazard identification is also incorporated into the recruitment and deployment of personnel and service providers, as well as in the procurement of apparatus, equipment, and materials. The Company reinforces this process by conducting regular training sessions and awareness seminars, which enable employees and workers to more effectively identify and mitigate potential risks.

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

Yes.

ASEL has implemented transparent procedures within its HSSEQ system to facilitate the reporting of work-related hazards and the expression of safety concerns without hesitation by employees and workers. They are able to identify and report potential hazards in their work environment through open communication channels, such as safety meetings and regular interactions. Corrective actions are actively developed with these inputs in mind. The Company also prioritises the well-being of its employees and workers by fostering a safety-first culture in which they are encouraged to remove themselves from potentially hazardous situations without fear of retribution.

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

Yes. ASEL ensures that all its employees and workers have access to non-occupational medical and healthcare services.

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

Safety Incidents/Numbers	Category	FY 24-25	FY 23-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	NIL	NIL
	Workers	NIL	NIL
Total recordable work-related injuries	Employees	NIL	NIL
	Workers	NIL	NIL
No. of fatalities	Employees	NIL	NIL
	Workers	NIL	NIL
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NIL	NIL

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

Several measures are implemented by ASEL to ensure that all employees and workers are provided with a secure and healthy work environment. The Company adheres to a transparent safety policy, which is supported by consistent measures, including annual safety assessments conducted by independent third-party experts. These audits adhere to the Manufacture, Storage, and Import of Hazardous Chemicals Rules, 1989, BIS-14489 standards and other relevant regulations. ASEL maintains a safety committee that convenes on a regular basis to evaluate safety protocols at its various locations, with a particular emphasis on boiler safety. An external agency is responsible for the development of emergency response plans, which encompass the potential varieties of accidents, associated risks, and the necessary actions in each scenario. Emergency procedures, communication, and the secure restart of operations are the subjects of safety training for all employees, including security and contract staff. Fire exercises are conducted periodically to simulate emergency situations, which encompass the use of alarms, firefighting, first aid, and the summoning of medical teams. These measures assist the organisation in safeguarding all individuals and preventing incidents. ASEL also guarantees a secure work environment by fostering respect and preventing any form of harassment.

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

Type	FY 24-25			FY 23-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	NIL	NIL	N.A.	NIL	NIL	N.A.
Health & Safety	NIL	NIL		NIL	NIL	

14. Assessments for the year:

Type	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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

The Company is implementing a variety of corrective measures to enhance workplace safety and mitigate identified risks, as informed by inputs from safety committee meetings and audit reports. It is currently evaluating the feasibility of establishing a more expansive assembly area for employees and workers in order to enhance emergency preparedness. The visibility of the safety policy, standard operating procedures, and fire prevention guidelines is also being improved, particularly in critical areas such as the bagasse section.

The Company is in the process of creating structured training programs that address the proper use of personal protective equipment (PPE), plant housekeeping, chemical and ethanol management, and accident prevention. The display of first aid instructions and single-line diagrams in MCC rooms is being enhanced to ensure the safe management of electrical systems. Regular servicing of electrical switchgear and circuit breakers, as well as improved placement of material safety data, are all part of the maintenance efforts. The Company is dedicated to the continuous assessment and enhancement of its health and safety practices in order to ensure a safe and healthy work environment.

Leadership Indicators

- does the entity extend any life insurance or any compensatory package in the event of death of (a) employees (y/n) (b) workers (y/n)

Yes

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

the company is highly vigilant about ensuring that its value chain partners discharge their obligations in respect of workers' rights and welfare. the company ensures that applicable labour laws are complied with, in letter and spirit.

- provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in q11 of essential indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Category	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 24-25	FY 23-24	FY 24-25	FY 23-24
Employees	N.A.	N.A.	N.A.	N.A.
Workers	N.A.	N.A.	N.A.	N.A.

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

- Details on assessment of value chain partners:

Type	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%

- 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.

No corrective action plan has been necessitated on the above-mentioned parameters.

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

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

ASEL conducts a structured process to identify its key stakeholder groups, which involves first mapping all individuals and entities that are impacted by our operations. This entails conducting internal evaluations to identify a diverse array of constituents, such as farmers, local communities, industry bodies, and supply chain partners. Subsequently, a stakeholder analysis is implemented, which assesses each group according to its influence, relevance, and vulnerability. This analysis assists the Company in prioritising engagement, with a particular emphasis on vulnerable, marginalised, and disadvantaged groups. These practices are regulated by ASEL's Stakeholder Engagement and Advocacy Policy, which delineates the fundamentals of responsible communication, inclusive engagement, and systematic stakeholder identification..

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

Sr. No	Stakeholder	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of Engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees	No	E-mails, Meetings, Notice Board, town halls, goal setting and performance appraisal meetings / review, exit interviews, engagement survey	Regularly	To understand employee grievances, problems faced in the day-to-day workings; any suggestions or feedback for improvement in the on-going practices within the organisation.
2	Farmers	Yes	Focus group discussions with farmers' representatives	Regularly	The main stakeholders at the local level are the farmers who grow sugar cane. The farmers are regularly engaged through farmer associations and representatives to understand their concerns with respect to yield, pricing etc.
3	Government	No	Advocacy meetings with local / state / national government and ministries, seminars, media releases, conferences, membership with industry bodies	On going	Changes in regulatory frameworks, employment, environmental measures, policy advocacy, local infrastructure, proactive engagement
4	Customers	No	E-mails, Feedback forms, Online survey	Regularly	As the Company is in B2B market, it regularly requests feedback from customers with respect to sugar quality viz. colour, moisture, fine grains, and pricing of the product.
5	Shareholders	No	Quarterly reports, Annual Meetings, Annual Reports.	Quarterly	Purpose of engagement with shareholders is to apprise them about the financial performance of the Company. ASEL chairman and directors also address any queries that the shareholders may have with respect to firm's operations and performance.
6	Community	Yes	Meets (of community / local authority and town council / committee / location head), community visits and projects, partnership with local charities, volunteerism, seminars / conferences.	All year round	Local communities surrounding the ASEL's plants are recognized as marginalized groups and the purpose of engagement is to understand their concerns. This helps the Company to accordingly implement practices for their upliftment.

Leadership Indicators

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

No

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 Company:

Category	FY 24-25			FY 23-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	486	55	11%	488	235	48%
Other than permanent	409	136	33%	439	349	80%
Total Employees	895	191	21%	927	584	63%
Workers						
Permanent	346	10	3%	342	93	27%
Other than permanent	720	194	27%	751	536	71%
Total Employees	1,066	204	19%	1,093	629	58%

In the current year, the Company conducted several training programmes focused on employee well-being and safety across its plants. In addition, it has established Business Responsibility policies and remains committed to upholding human rights

2. Details of minimum wages paid to employees and workers:

Category	FY 24-25				FY 23-24					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	486	8	2%	478	98%	488	6	1%	482	99%
Male	485	8	2%	477	98%	487	6	1%	481	99%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Other than Permanent	409	9	2%	400	98%	439	15	3%	424	97%
Male	408	9	2%	399	98%	438	15	3%	423	97%
Female	1	0	0%	1	100%	1	0	0%	1	100%
Workers										
Permanent	346	170	49%	176	51%	342	3	1%	339	99%
Male	346	170	49%	176	51%	342	3	1%	339	99%
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent	720	359	50%	361	50%	751	55	7%	696	93%
Male	720	359	50%	361	50%	751	55	7%	696	93%
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

3. Details of remuneration/salary/wages

a. Median remuneration/ wages:

Category	Male		Female	
	Number	Median remuneration/ salary / wages of respective category (INR)	Number	Median remuneration/ salary / wages of respective category (INR)
Board of Directors [^]	6	19,40,000	2	1880000
Key Managerial Personnel	3	2,00,59,406	0	0
Employees other than BoD and KMPs	890	4,14,239	2	363572
Workers	1,066	3,29,653	0	0

[^]Sitting fees and commission are reported to the Board of Directors. Whole time director remuneration is reported under Key Managerial Personnel

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

Particulars	FY 24 -25	FY 23 - 24
Gross wages paid to females as % of total wages	0.04%	0.07%

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

Yes. The Company has established a focal point to address human rights concerns that are associated with its operations or supply chain. The Stakeholder Engagement Policy, Code of Conduct, Whistle Blower Policy, Equal Opportunity Policy, and Supplier Code of Conduct are all integral to the organisation's dedication to human rights. The Company's dedication to the dignity, rights, and well-being of all stakeholders, with a particular emphasis on vulnerable and marginalised groups, is comprehensively reinforced by these policies.

The Equal Opportunity Policy explicitly incorporates a human rights clause that guarantees that all individuals are regarded with dignity and respect, and that a work environment free from discrimination, harassment, or bullying is fostered. This is facilitated by the Code of Conduct, which guarantees equitable and impartial treatment based on individual capabilities, regardless of marital status, age, gender, disability, ethnicity, caste, or religion.

The Company is wholly committed to the principles of fair play, equity, and justice. It is dedicated to the preservation of a workplace that is inclusive and non-hostile, with a particular emphasis on the well-being of female employees. In order to safeguard against sexual harassment in the workplace, a specific policy has been established. This policy guarantees the prevention, redressal, and resolution of sexual harassment complaints in accordance with relevant laws and industry standards.

In addition, the Supplier Code of Conduct extends these expectations to the Company's business partners, mandating strict adherence to labour and human rights standards, which include the prohibition of child labour, forced labour and discriminatory practices.

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

The Grievance Redressal Policy of the Company establishes a structured and responsive framework for the resolution of stakeholder concerns, thereby enhancing trust and transparency at all levels. This mechanism is applicable to all individuals affiliated with the Company, including directors, consultants, contractors, business partners, and employees/workers (permanent, transient, and contractual). The primary contact point for registering grievances or enquiries is a dedicated email ID, and all matters are handled with confidentiality and fairness.

The process is supervised by the Company Secretary & Compliance Officer, who guarantees that complaints are resolved in a timely and impartial manner. Furthermore, a Labour Welfare Officer is appointed at each unit to directly address employee and worker-related grievances. The Company consistently enhances the efficacy and effectiveness of this mechanism by soliciting feedback from stakeholders.

The Legal Department and the Audit Committee are actively engaged in the facilitation of stakeholder concern resolution to further reinforce their commitment. The Company also maintains an open-door policy, which encourages all employees, regardless of their employment status, to raise concerns regarding workplace conduct, human rights, or ethics without hesitation.

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

Particulars	FY 24-25			FY 23-24		
	Filed during the year	Pending resolution at the end of year	Re-remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harass-ment	NIL	NIL		NIL	NIL	
Discrimination at Workplace	NIL	NIL		NIL	NIL	
Child Labour	NIL	NIL		NIL	NIL	
Forced Labor / Involuntary La-bour	NIL	NIL		NIL	NIL	N.A.
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:

Particulars	FY 24 - 25	FY 23 - 24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

Through robust policies that safeguard complainants in discrimination and harassment cases, ASEL maintains a respectful and inclusive work environment. The Grievance Redressal and Whistle Blower Policies guarantee the confidentiality of the complainant's identity and require unbiased investigations, with the Ombudsman and Audit Committee providing oversight. The Code of Conduct prohibits workplace harassment and establishes protections for complainants, with a particular emphasis on women. In addition, the Diversity, Equity, and Inclusion (DEI) Policy serves to reinforce a zero-tolerance stance against discrimination and to ensure that all individuals are treated fairly, thereby preventing any negative repercussions for those who report concerns.

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

Yes. ASEL integrates human rights considerations into its business agreements, particularly in contracts with vendors and service providers. The Supplier Code of Conduct of the Company delineates explicit expectations regarding human rights and labour practices. Suppliers are obligated to adhere to all relevant labour laws and ensure that child labour, forced or involuntary labour, and any form of discrimination are rigorously prohibited. They are also expected to maintain the fair treatment of workers and respect their rights to freedom of association, participation, and collective bargaining. All suppliers must acknowledge and embrace these conditions prior to engaging. ASEL has implemented a framework for consistent oversight and encourages suppliers to adhere to its principles of ethical and responsible business conduct to ensure ongoing compliance.

10. Assessments for the year

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	NIL
Forced Labour / Involuntary Labour	NIL
Sexual Harassment	NIL
Discrimination at workplace	NIL
Wages	NIL

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

Not Applicable

Leadership Indicators

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

None

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

Yes.

All the premises of the Company except the plant area are accessible to differently abled visitors. Wheelchair ramps and appropriate signages are provided for the convenience of differently abled visitors.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
Discrimination at Workplace	NIL
Child Labour	NIL
Forced Labour/Involuntary Labour	NIL
Wages	NIL

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 24 - 25	FY 23 – 24
From renewable sources (GigaJoule (GJ))		
Total electricity consumption (A) (GJ)	0	0
Energy fuel consumption (B) (GJ)	1,52,90,069	1,36,32,022
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	1,52,90,069	1,36,32,022
From non – renewable sources		
Total electricity consumption (D) (GJ)	2,688	2,474
Total fuel consumption (E) (GJ)	4,768	3,272
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non – renewable sources (D+E+F) (GJ)	7,456	5,746
Total energy consumed (A+B+C+D+E+F) (GJ)	1,52,97,525	1,36,37,768
Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed/ Revenue from operations)	0.00058	0.00051
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/INR adjusted PPP)[^] (Total energy consumed / Revenue from operations adjusted for PPP)	0.01199	0.01046
Energy intensity in terms of physical output (GJ/MT of product sold)*	7.0	5.1

[^]Revenue from operations has been adjusted based on Purchasing Power Parity (PPP) using the latest conversion factor for India, as published by International Monetary Fund (IMF). A PPP conversion factor of 20.66 has been applied for both the FY 2023–24 and FY 2024–25.

*Energy intensity in terms of physical output has been calculated based on the total output of products (sugar, molasses, bagasse and ethanol) for FY2023-24 and FY2024-25 as per the SEBI's guidance, dated December 20, 2024.

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

No.

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

Not Applicable. None of our sites comes under PAT scheme as Designated Consumers.

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

Parameter	FY 24 - 25	FY 23 - 24
Water withdrawal by source (in Kilolitres (KL))		
(i) Surface water (KL)	0	0
(ii) Groundwater (KL)	10,84,156	13,06,998
(iii) Third party water (KL)	0	0
(iv) Seawater / desalinated water (KL)	0	0
(v) Others (KL)	0	0
Total volume of water withdrawal (KL) (i + ii + iii + iv + v)	10,84,156	13,06,998
Total volume of water consumption (KL)	10,84,156	13,06,998
Water intensity per rupee of turnover (KL / INR) (Total water consumption / Revenue from operations)	0.00004	0.00005
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL / INR adjusted PPP)^ (Total Water Consumption / Revenue from Operations adjusted for PPP)	0.00085	0.00100
Water intensity in terms of physical output (KL/MT of product sold)*	0.4944	0.4905

[^] Revenue from operations has been adjusted based on Purchasing Power Parity (PPP) using the latest conversion factor for India, as published by IMF. A PPP conversion factor of 20.66 has been applied for both the FY 2023–24 and FY 2024–25.

*Water intensity in terms of physical output has been calculated based on the total output of products (sugar, molasses, bagasse and ethanol) for FY2023-24 and FY2024-25 as per the SEBI's guidance, dated December 20, 2024.

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

No.

4. Provide the following details related for water discharge:

Parameter	FY 24 - 25	FY 23 - 24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water (KL)		
- No treatment	0	0
- With treatment – Water treated with Tertiary treatment level	8,61,991	10,27,238
(ii) To Groundwater (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	1,19,144	1,42,586
(iii) To Seawater (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others (KL)		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (KL)	9,81,135	11,69,824

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

No.

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

Yes.

The Company has implemented Zero Liquid Discharge (ZLD) for all its distilleries.

6. Please provide details of air emissions (other than GHG emissions) by the entity -

Parameter	Unit	FY 24-25	FY 23-24
NOx	Kg	0.1097	0.0164
SOx	Kg	0.0416	0.0102
Particulate matter (PM)	mg/Nm3	2,947.0	2,508. 9
Persistent organic pollutants (POP)	-	Not available	Not available
Volatile organic compounds (VOC)	-	Not available	Not available
Hazardous air pollutants (HAP)	-	Not available	Not available

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

No.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 24-25	FY 23-24
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MTCO2e	39,654	51,801
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3 if available)	MTCO2e	543	492
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MTCO2e / INR	0.000002	0.000002
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)	MTCO2e / INR adjusted PPP	0.000032	0.000040
Total Scope 1 and Scope 2 emission intensity in terms of physical output*	MTCO2e / MT of product sold	0.0183	0.0196

[^] Revenue from operations has been adjusted based on Purchasing Power Parity (PPP) using the latest conversion factor for India, as published by IMF. A PPP conversion factor of 20.66 has been applied for both the FY 2023-24 and FY 2024-25.

*Emission intensity in terms of physical output has been calculated based on the total output of products (sugar, molasses, bagasse and ethanol) for FY2023-24 and FY2024-25 as per the SEBI's guidance, dated December 20, 2024.

Note: The Company has calculated its Scope 1 and Scope 2 emissions in accordance with the IPCC guidelines and the GHG Protocol.

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

No.

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

The Company is currently undertaking initiatives to refurbish and upgrade existing plant units with energy-efficient equipment, demonstrating its commitment to lowering its carbon footprint and improving overall energy performance.

9. Provide details related to waste management by the entity

Parameter	FY 24-25	FY 23-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	471	688
E-waste (B)	10	1
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1	3
Radioactive waste (F)	0	0.0
Other Hazardous waste. Please specify, if any. (G)	2	3
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2,777	1,838
Total (A+B + C + D + E + F + G + H)	3,261	2,533
Waste intensity per rupee of turnover (Metric ton / INR) (Total waste generated / Revenue from operations)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Metric ton / INR adjusted PPP) [^] (Total waste generated / Revenue from operations adjusted for PPP)	0.000003	0.000002
Waste intensity in terms of physical output (MT/MT of product sold) *	0.0015	0.0010
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	3,261	2,532
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	3,261	2,532
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	1
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	1

[^] Revenue from operations has been adjusted based on Purchasing Power Parity (PPP) using the latest conversion factor for India, as published by IMF. A PPP conversion factor of 20.66 has been applied for both the FY 2023-24 and FY 2024-25.

*Waste intensity in terms of physical output has been calculated based on the total output of products (sugar, molasses, bagasse and ethanol) for FY2023-24 and FY2024-25 as per the SEBI's guidance, dated December 20, 2024.

Note: : In the current year, the increase in non-hazardous waste compared to the previous year is attributed to the revamping and refurbishment activities across our plant units. Accordingly, the previous year's data has been updated to ensure comparability.

No

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

A structured waste management system has been implemented by ASEL, with the primary objective of assuring full compliance with environmental regulations and the efficient reuse of by-products. Key by-products are utilised

in our sugar production process. Molasses is processed in our distilleries to produce ethanol, as well as press mud and furnace ash, which are converted into organic manure. Bagasse is utilised for power generation. These procedures contribute to the reduction of waste and the promotion of a circular approach to resource utilisation. Performance evaluations and audits are implemented on an ongoing basis to evaluate efficiency and pinpoint areas for enhancement. Our commitment to minimising environmental impact is further illustrated by the operation of one of our manufacturing facilities as a ZLD unit.

The guidelines outlined in our HSSEQ policy are adhered to in order to minimise the use of hazardous and toxic compounds. This encompasses the implementation of safer alternatives whenever feasible, the establishment of appropriate systems to mitigate risks, and the provision of employees with the requisite training. When selecting materials, equipment, and external service providers, we also consider HSSEQ considerations.

Leadership Indicators

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.

Sr 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
			Not Applicable

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 Notifica-tion No.	Date	Whether conducted by independent ex-ternal agency (Yes / No)	Results communicat-ed in public domain (Yes / No)	Relevant web link
NIL					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as 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.

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 Company is compliant with the applicable environmental law/ regulations/ guidelines in India.

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

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

- (i) Name of the area: None
- (ii) Nature of operations: None

Parameters	FY 24 - 25	FY 23 - 24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater/ desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover) (KL/Million Rupees)	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
- Please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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

No

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

Not applicable

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:

Sr No	Initiative Undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
		None	

5. 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? None

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

NIL

8. How many Green Credits have been generated or procured: NIL

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

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations. 5
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sr. no.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Indian Sugar Mills Association	National
2	UP Sugar Mills Association	State
3	Confederation of Indian Industry	National
4	Federation of Indian Chamber of Commerce and Industry	National
5	Associated Chambers of Commerce and Industry of India	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
		Not Applicable

The Company has no complaints or issues regarding anti-competitive conduct. Hence, corrective actions on these issues are not applicable to ASEL.

Leadership Indicators

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

Sr. No	Public policy advocated	Method resort-ed for such ad-vocacy	Whether infor-mation available in public do-main? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarter-ly / Others – please specify)	Web link, if available
				NIL	

PRINCIPLE 8. Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief de-tails of project	SIA Notifica-tion No.	Date of noti-fication	Whether conduct-ed by independ-ent external agen-cy (Yes / No)	Results communi-cated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Sr. No	Name of Pro-ject for which R&R is ongoing	Corrective action taken	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NIL							

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

The Company engages in regular group meetings with panchayat representatives to maintain active engagement with local communities. These interactions assist the Company in identifying and comprehending community concerns in a transparent and timely manner. Additionally, these forums provide residents with an informal platform to communicate feedback or address concerns directly with representatives of the Company.

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

Particulars	FY 24-25	FY 23-24
Directly sourced from MSMEs/ small producers	2%	2%
Directly from within India	100%	100%

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

Location	FY 24 - 25	FY 23 - 24
Rural	0%	0%
Semi-urban	0%	0%
Urban	96%	95%
Metropolitan	4%	5%

(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
	Not Applicable

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
			Not Applicable

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

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
			Not Applicable	

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

Name of authority	Brief of the Case	Corrective action taken
		Not Applicable

6. Details of beneficiaries of CSR Projects

The Company seeks to expand in a socially responsible manner while responding to stakeholder expectations. Its initiatives are anchored in core values and guided by ethical and transparent business practices. During the year, CSR projects were implemented across key focus areas-Education, Healthcare, Rural Development, and Environmental Sustainability, benefiting communities in Sitapur, Bijnor, Kushinagar, and Shahjahanpur in Uttar Pradesh. Educational initiatives supported school infrastructure, vocational training for girls, and distributing learning materials to the underprivileged students. Healthcare activities included medical camps, ambulance services, vaccinations, and distribution of essential medicines. Rural Development efforts enhanced local infrastructure through road beautification, solar installations, and maintenance of public spaces. Environmental projects focused on improving ecological conditions through pond rejuvenation, tree plantations, and stormwater drainage improvements.

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.

ASEL's product policy ensures that any concerns raised by consumers through any form of communication are promptly and appropriately resolved. The Company can be contacted directly via email or telephone for complaints, feedback, or suggestions. Additionally, consumers may address particular concerns with their sales representative or channel partner, with whom they maintain consistent communication.

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

Particulars	As a percentage to the total turnover
Environmental and social parameters relevant to the product	All our products meet regulatory requirements, with necessary information and FSSAI certification details disclosed on all packaging.
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	FY 24-25			FY 23-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NA	NIL	NIL	NA
Advertising	NIL	NIL		NIL	NIL	
Cyber-security	NIL	NIL		NIL	NIL	
Delivery of essential services	NIL	NIL		NIL	NIL	
Restrictive Trade Practices	NIL	NIL		NIL	NIL	
Unfair Trade Practices	NIL	NIL		NIL	NIL	
Other	NIL	NIL		NIL	NIL	

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

Particulars	Number	Reasons for recalls
Voluntary recalls	NIL	NA
Forced recalls	NIL	NA

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

Yes.

A framework / policy relating to cyber security and data privacy is available on ASEL's intranet portal.

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.

There are no issues with respect to advertising, data privacy or product re-calls. Hence, undertaking corrective actions on such parameters is not applicable.

7. Information relating to data breaches:

a. Number of instances of data breaches:

No data breach incident

b. Percentage of data breaches involving personally identifiable information of customer:

0%

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

Information relating to the products can be accessed at: About Us. Our products include Sugar, Ethanol, Power and Agri Input Products (Bio-Fertilizer).

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

ASEL adheres to the statutory requirements and have disclosed required information on its products.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

No

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)

ASEL adheres to the statutory requirements and has disclosed the required information on its products. There was no survey conducted by the Company regarding customer satisfaction.