Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L23200MH1992PLC068905
2.	Name of the Listed Entity	Gandhar Oil Refinery (India) Limited
3.	Year of Incorporation	1992
4.	Registered Office Address	18th FLOOR, DLH PARK, S. V. ROAD, GOREGAON WEST, MUMBAI 400062
5.	Corporate Address	
6.	Email Address	investor@gandharoil.com
7.	Telephone	022-40635600
8.	Website	http://www.gandharoil.com/
9.	Financial Year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited, NSE Limited
11.	Paid-up Capital	₹ 19,57,59,060/-
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. Indrajit Bhattacharyya – Chief Financial Officer Tel: 40635600, Email: investor@gandharoil.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14.	Name of assessment or assurance provider	Not Applicable (NA)
15.	Type of assessment or assurance obtained	NA

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 speciality Oil & Lubricants	The Company specialize in the manufacturing of a wide range of specialty oils, lubricants, mineral oils, and consumer and healthcare products. Diverse portfolio includes premium offerings such as white oils, waxes, jellies, automotive oils, industrial oils, transformer oils, and rubber processing oils, all marketed under our renowned brand, Divyol.	100%

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	White Oil/Paraffin/Mineral Oil	1920	53.23%
2	Industrial Oil	1920	10.43%
3	Transformer Oil	1920	8.52%
4	Automotive Oil	1920	5.06%
5	Petroleum Jelly / Waxes	1920	7.26%
6	Rubber Processing Oils	1920	6.10%

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	2	20	22
International	0	0	0

19. Markets served by the Entity

a. Number of locations

Locations	Number
National (No. of States)	32
International (No. of Countries)	100

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

The Company has been focused on expanding its global market presence through strategic initiatives aimed at strengthening exports and meeting the evolving needs of customers across international markets. During the year, exports contributed 29.20% of the Company's total turnover.

c. A brief on Types of customers

The Company caters to a diversified customer base spanning domestic and international markets across a broad spectrum of industries. Its customers include leading corporations operating in the pharmaceutical, personal care, healthcare, FMCG, automotive, industrial, power transmission and distribution, rubber, tyre, chemical, textile, and manufacturing sectors. The Company serves these industries through its portfolio of Pharmaceutical, Health Care and Performance Oils (PHPO), Process and Insulating Oils (PIO), and Lubricants, including automotive and industrial oils.

The Company's clientele comprises multinational corporations, large Indian enterprises, distributors, OEMs, industrial users, and retail customers. With a presence in over 100 countries and long-standing relationships with several key customers, the Company has established a strong and diversified customer network. This broad customer mix enables the Company to effectively address varied industry requirements while reducing dependence on any single customer segment and supporting sustainable business growth.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
		EMPLOYEES				
1.	Permanent (D)	286	254	89%	32	11%
2.	Other than Permanent (E)			Nil		
3.	**Total employees (D + E)**	**286**	**254**	**89%**	**32**	**11%**
		WORKERS				
4.	Permanent (F)	79	78	99%	1	1%
5.	Other than Permanent (G)			Nil		
6.	**Total workers (F + G)**	**79**	**78**	**99%**	**1**	**1%**

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of Women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	5	1	20.00%

Note: As on 31st of March, 2026.

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

	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23.42%	32.84%	24.49%	12.00%	3.00%	15.00%	10.39%	0.60%	16.42%
Permanent Workers	11.69%	0.00%	11.61%	10.00%	0.00%	10.00%	0.00%	0.00%	0.00%

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

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

Sl. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether Holding/ Subsidiary/Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Gandhar Shipping & Logistics Pvt. Ltd.	Wholly Owned Subsidiary Company	100.00%	No
2	Gandhar Lifesciences Pvt. Ltd.	Wholly Owned Subsidiary Company	100.00%	No
3	Gandhar Foundation	Wholly Owned Subsidiary Company	100.00%	No
4	Texol Lubritech FZC	Subsidiary Company	50.10%	No
5	Texol Lubricants Manufacturing LLC	Stepdown subsidiary Company	00.00%	No

Note: Texol Oils FZC has been liquidated.

VI. CSR Details

24. **(i)** **Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)** Yes

(ii) **Turnover (in ₹):** 3,422.56 Cr.

(iii) **Net worth (in ₹):** 1,300.30 Cr.

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principle 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 redressal policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes, The Company does have grievance redress policy	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		0	0	-	0	0	-
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Others (please specify)	NA						

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

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

Sl. 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	Climate change may lead to evolving regulatory requirements, increased stakeholder expectations, physical climate-related disruptions, and higher operating costs associated with energy consumption and emissions management.	The Company monitors its environmental performance, implements energy efficiency initiatives, and integrates sustainability considerations into its operational and business strategies to enhance resilience against climate-related risks.	Negative Implication
2	Occupational Health and Safety	Risk	Maintaining a safe and healthy workplace is critical to employee well-being, operational continuity, productivity, and regulatory compliance. Workplace incidents can affect employees, business operations, and reputation.	The Company maintains an ISO 45001:2018-certified Occupational Health and Safety Management System, conducts risk assessments, safety training, health check-ups, and regular safety reviews.	Negative Implication
3	Waste and Hazardous material Management	Risk	Improper handling, storage, or disposal of waste and hazardous materials may result in environmental impacts, regulatory non-compliance, and increased operational risks.	The Company follows established waste management procedures, engages authorized recyclers and disposal agencies, and continuously monitors compliance with applicable environmental regulations.	Negative Implication
4	Water and Energy Conservation	Opportunity	Efficient utilization of water and energy resources can improve operational efficiency, reduce costs, strengthen resource security, and support sustainability objectives.	The Company undertakes resource conservation initiatives, monitors consumption patterns, and explores opportunities for process optimization and efficiency improvements.	Positive Implication
5	Social and environmental compliance	Risk	Non-compliance with applicable social, environmental, labour, and governance regulations may expose the Company to legal, operational, and reputational risks.	The Company has established policies, management systems, audits, and compliance monitoring mechanisms to ensure adherence to applicable laws and regulatory requirements.	Negative Implication

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the 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	All the Policies can be accessible at, https://gandharoil.com/investor-relations/company-policies/ • Code of Conduct • Nomination & Remuneration Policy • Vigil Mechanism • Archival of Documents • Materiality of Events or Information • Dividend Declaration Policy • CSR Policy • Sexual Harassment Policy • Preservation of Documents • Diversity of Board of Directors • Determining Material Subsidiary • Evaluation of Board of Directors • Trading Code of Conduct by Designated Person • Familiarization Programme for Independent Director • Succession Planning for the Board & Senior Management • Risk Management Policies and Procedure • Materiality of Related Party Transactions								
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 the Entity's value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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 the Entity and mapped to each principle.	ISO 9001:2008 ISO 14001:2004 OHSAS 18001 US FDA WHO - GMP								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is in the process of formalizing specific ESG-related goals and targets. In the interim, it has proactively initiated sustainability-focused measures aimed at energy conservation and environmental responsibility.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons, in case the same are not met.	While formal ESG targets are currently being developed, the Company has made meaningful progress in its sustainability journey. The adoption of energy-saving technologies and water conservation practices demonstrates its dedication to responsible business conduct. The Company remains committed to enhancing its ESG framework and plans to report on its performance against defined goals in the forthcoming reporting periods.								

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)

For the Management Message, please refer to Page No. 08 in the initial section of the Annual Report.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. Ramesh Parekh Chairman and Managing Director								
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. The Board-level Risk Management Committee oversees material ESG risks and opportunities impacting the Company's long-term performance, supported by the Chairman & Managing Director and Joint Managing Directors who ensure sustainability is integrated into business decision-making and risk management.								

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	The Board of Directors at Gandhar Oil Refinery (India) Limited review the Company's BRSR Policies. They evaluate the policies, procedures, and internal controls for their effectiveness and make adjustments as needed based on their assessment.									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company conducted internal reviews both by external agencies and internally.									Periodic audits								

11. Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
					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 Principle 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)					NA				
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

1

PRINCIPLE

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	Familiarization programs	100%
Key Managerial Personnel	4		100%
Employees other than Board of Directors and KMPs	2	Anti-Corruption and Bribery Policy, Posh	100%
Workers	2	Anti-Corruption and Bribery Policy, Posh	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:

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

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

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 Company follows a zero-tolerance approach to bribery and corruption, prohibiting bribes, kickbacks, and undue advantages across all employees, directors, and business partners. A Vigil Mechanism/Whistle-blower Policy allows reporting of misconduct with protection against retaliation, backed by disciplinary and legal action for violations.

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0		0	

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.

During the year, there were no instances of fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest reported by the company.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	50.94	37.20

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchasing from the top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	6.30%	5.82%
	b. Number of dealers / distributors to whom sales are made	351	379
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	59.06%	49.47%
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	3.51%	3.81%
	b. Sales (Sales to related parties as % of Total Sales)	0.35%	1.07%
	c. Loans & advances given to related parties as % of Total loans & advances	98.67%	98.60%
	d. Investments in related parties as % of Total Investments made	47.74%	91.08%

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 currently in the process of identifying its critical suppliers. Accordingly, this reporting requirement will be disclosed in future reporting cycles, once the methodology is established in accordance with SEBI guidelines.		

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

Yes, The Company has established processes to identify, prevent, and manage conflicts of interest involving members of the Board and Senior Management through its Code of Conduct for Board Members and Senior Management Personnel.

The Code requires Directors and Senior Management Personnel to avoid situations where personal, financial, or other interests may conflict with the interests of the Company. It prohibits the misuse of Company assets, confidential information, business opportunities, or position for personal gain and requires disclosure of any actual or potential conflicts of interest.

Board Members are required to periodically disclose their directorships and other business interests, and any conflict-related matters are reviewed by the Board. Where necessary, appropriate measures, including recusal from decision-making, are implemented. Compliance with the Code is monitored by the Company Secretary, and any violations are addressed in accordance with the Company's governance framework.

Web-link:https://gandharoil.com/wp-content/uploads/2024/05/Code-of-Conduct-for-Board-Members-and-Senior-Management-Personnel.pdf

2

PRINCIPLE

Business 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 products and processes to total R&D and capex investments made by the entity, respectively.

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	Invested in BAUR Oil Tan Delta and Resistivity Tester (transformer insulation safety, preventing grid failures/oil fires); Four Ball Tester and SVM 4001 Smart Viscometer (friction reduction in lubricants, lowering fuel consumption and GHG emissions); and Agilent 1260 Infinity III HPLC System (ensures white oils/paraffins are free of trace aromatics and carcinogens, supporting safety in baby care, medical, and food-contact applications).
Capex	90.10%	27.30%	

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

Yes

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

The Company is committed to integrating environmental, social, and economic considerations into its procurement practices while maintaining high standards of quality, reliability, and operational efficiency. Through established policies and procurement processes, the Company promotes responsible sourcing and works closely with its suppliers and business associates to uphold ethical, sustainable, and compliant supply chain practices. These efforts are guided by the principles of responsible supply chain management, fostering long-term value creation and sustainable business growth.

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

(a) Plastics (including packaging)	The Company adopts a responsible approach to waste management and is committed to minimizing the environmental impact of its operations through efficient resource utilization and waste reduction initiatives. It has established processes for the segregation, handling, recycling, recovery, and disposal of waste in accordance with applicable environmental regulations and industry best practices. Plastic waste (including packaging materials) is managed through segregation and recycling initiatives.
(b) E-waste	E-waste is disposed of through authorised recyclers to ensure environmentally sound treatment and recovery.
(c) Hazardous waste	Hazardous waste is handled, stored, and disposed of in accordance with prescribed safety standards and regulatory requirements.
(d) Other waste	Other waste streams are managed through appropriate treatment and disposal mechanisms, supported by regular monitoring and continuous improvement measures. The Company periodically reviews its waste management practices to enhance resource efficiency, promote circularity, and strengthen its environmental stewardship efforts.

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

Yes, Extended Producer Responsibility (EPR) is applicable to the Company's operations. The Company is registered with the Central Pollution Control Board (CPCB) under the applicable EPR framework for plastic packaging, including in its capacities as both a producer/ brand owner and an importer, as applicable.

The Company has implemented a waste collection and management mechanism that is aligned with the EPR plan submitted to the relevant regulatory authorities. To meet its EPR obligations, the Company works with authorized agencies and recyclers for the collection, recycling, processing, and environmentally sound disposal of plastic packaging waste in accordance with the Plastic Waste Management Rules and related regulations. The Company periodically monitors its EPR compliance and takes necessary measures to ensure adherence to statutory requirements and sustainability objectives.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
ET No. 7076	Divyol Rubber Flex A	4.43%	Cradle to Gate schematic representation of Divyol Rubber Flex A and Divyol	Yes	One kilogram of Divyol Rubber Flex A and One kilogram Divyol Rubber Flex N
ET No. 7076	Divyol Rubber Flex N	1.05%	Cradle to Gate schematic representation of Divyol Rubber Flex N and Divyol	Yes	One Cubic Meter of Divyol Rubber Flex A and One Cubic Meter Divyol Rubber Flex N

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
RPO A/N	• Raw Material & Production Stage • Use of petroleum-based feedstock leading to carbon emissions • Risk of VOC emissions and air pollution during blending/processing • Potential soil and water contamination from spills/leakages	• Adoption of closed-loop blending systems minimize emissions • Installation of VOC control systems and regular stack monitoring • Spill prevention and control procedures with dyke walls and containment systems • Preventive maintenance of storage tanks and pipelines • Energy efficiency initiatives to reduce carbon footprint

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

Indicate input material	Recycled or re-used input material to total material #	
	FY'2025-26	FY'2024-25
NA		

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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
NA	

3

PRINCIPLE

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	254	254	100%	254	100%	NA		0	0	0	0
Female	32	32	100%	32	100%	0	0	NA		0	0
Total	**286**	**286**	**100%**	**286**	**100%**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent employees											
Male	NA										
Female											
Total											

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	78	78	100%	78	100%			0	0	0	0
Female	1	1	100%	1	100%	NA		0	0	0	0
Total	**79**	**79**	**100%**	**79**	**100%**			**0**	**0**	**0**	**0**

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than Permanent Workers											
Male	NA										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.003%	0.003%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99%	100%	Y	98.48%	100.00%	Yes
Gratuity	100%	100%	NA	100.00%	100.00%	NA
ESI	100%	100%	Y	100.00%	100.00%	Yes
Others- please specify	–	–	–	–	–	–

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 Company in this regard.

As per Section 2(zc) of the Rights of Persons with Disabilities Act, 2016, currently does not have any employees with disabilities.

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 Company has adopted a Non-Discrimination and Equal Opportunity Policy that promotes fairness, diversity, inclusion, and equal employment opportunities across its workforce. The policy is aligned with the principles of the Rights of Persons with Disabilities Act, 2016, and prohibits discrimination on the basis of race, caste, religion, colour, ancestry, gender, sexual orientation, age, nationality, disability, or any other legally protected characteristic.

The Company is committed to providing an inclusive and accessible workplace that supports equal opportunities in recruitment, training, career development, compensation, and advancement. It also strives to maintain a safe, respectful, and empowering work environment where all employees are treated with dignity and respect.

Web-link: The Company has an Intranet Policy in place.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	NA		NA	
Female				
Total				

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	The Company has established a robust grievance redressal mechanism enabling employees and workers to report concerns related to unethical conduct, fraud, workplace issues, policy violations, or misconduct. The Company also has POSH, Whistle Blower and Vigil Mechanisms in place to facilitate confidential and timely resolution of concerns, while promoting accountability, integrity, and a safe and transparent work environment.
Other than permanent workers	NA
Permanent employees	The Company has established a formal grievance redressal mechanism enabling employees and workers to report concerns related to unethical conduct, fraud, workplace issues, or policy violations. POSH, Whistle Blower and Vigil Mechanisms are also in place to ensure fair, timely, and confidential resolution of concerns, while promoting transparency, accountability, ethical conduct, and a safe environment for raising concerns without fear of retaliation.
Other than permanent employees	NA

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	There is no such employee association that is officially recognized by the company.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	254	183	72.05%	0	0.00%	293	173	59.04%	0	0.00%
Female	32	10	31.25%	0	0.00%	36	4	11.11%	0	0.00%
Total	**286**	**193**	**67.48%**	**0**	**0.00%**	**329**	**177**	**53.80%**	**0**	**0.00%**
Workers										
Male	78	73	93.59%	0	0.00%	81	81	100.00%	0	0.00%
Female	1	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**79**	**73**	**92.41%**	**0**	**0.00%**	**81**	**81**	**100.00%**	**0**	**0.00%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	254	254	100.00%	293	293	100.00%
Female	32	32	100.00%	36	36	100.00%
Total	**286**	**286**	**100.00%**	**329**	**329**	**100.00%**
Workers						
Male	78	78	100.00%	81	81	100.00%
Female	1	1	100.00%	0	0	0.00%
Total	**79**	**79**	**100.00%**	**81**	**81**	**100.00%**

10. Health and Safety Management System:

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

Yes, The Company has implemented an Occupational Health and Safety Management System (OHSMS) across its operational locations to provide a safe and healthy working environment for all employees and workers. The system is aligned with the requirements of ISO 45001:2018 and covers key aspects such as hazard identification, risk assessment, incident prevention, emergency preparedness, training, and continuous improvement in occupational health and safety performance. The framework applies to all employees, workers, and relevant stakeholders operating within the Company's facilities.

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

Yes, The Company has established systematic processes to identify work-related hazards and assess risks associated with both routine and non-routine activities. Hazard Identification and Risk Assessment (HIRA) studies are conducted regularly to identify potential workplace hazards and implement appropriate control measures for routine operations. For non-routine activities, critical tasks, and new projects, Job Safety Analyses (JSA) are carried out to evaluate potential risks and define preventive and mitigation measures. These assessments are periodically reviewed to ensure effective risk management and continual improvement in workplace safety.

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

Yes, The Company has established processes that enable employees and workers to identify and report work-related hazards through defined Standard Operating Procedures (SOPs) and safety reporting mechanisms. Dedicated Safety and Works Committees oversee the reporting, evaluation, and resolution of identified hazards and unsafe conditions.

Employees and workers are encouraged to immediately report potential risks and, where necessary, remove themselves from situations that may pose an imminent threat to their health or safety until appropriate corrective actions are implemented. The Company also conducts regular occupational health and safety training and awareness programmes to strengthen hazard identification, risk reporting, and safe work practices across its operations.

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

Yes, The Company provides employees and workers with access to non-occupational medical and healthcare services. Regular health check-ups are conducted for employees and workers to promote overall health and well-being. In addition, employees are covered under the Company's health insurance programme, providing access to medical care and financial support for healthcare needs.

For contract workers, the Company ensures compliance with applicable statutory healthcare and social security requirements through contractual obligations imposed on labour contractors. Compliance is monitored through periodic verification of relevant records and internal audits, thereby ensuring adherence to applicable regulatory requirements and employee welfare standards.

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

Safety Incident /Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

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

The Company is committed to providing a safe and healthy workplace for all employees and workers. Its Occupational Health and Safety Management System is aligned with ISO 45001:2018, ensuring a structured approach to managing workplace health and safety risks.

The Company conducts regular Hazard Identification and Risk Assessment (HIRA) studies to identify potential workplace hazards and implement appropriate control measures. Employees and workers are provided with periodic training and awareness programmes on occupational health and safety, safe work practices, emergency preparedness, and risk mitigation measures. These initiatives are supported by continuous monitoring, safety inspections, and preventive actions to foster a strong safety culture across all operations.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Health conditions certified for all the workers, staff - 100 % by DISH certified Doctor.
Working Conditions	Unistar Environment and Research pvt Ltd. conducted Environment Audit on 28.03.2025 valid for 2 years till February 2027.

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 entity undertakes timely corrective and preventive actions (CAPA) for all safety-related incidents and identifies risks, including: - Root Cause Analysis (RCA) of the Incident. Strict monitoring of PPE Compliance and regular follow-up and effectiveness review of action.

Leadership Indicators

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

(A) Employees : No

(B) Workers: No

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

At present, the Company does not undertake independent verification of statutory dues compliance by its value chain partners.

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 are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

No

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	The Company continues to adhere to both local and international health and safety regulations, in line with ISO Standard 45001:2018. During the current year, it has maintained regular audits and monitoring mechanisms to ensure that value chain partners fulfill their legal obligations, with compliance verified at the time of invoice processing.
Working Conditions	

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

Wherever risks or gaps are identified in the health and safety practices and working condition of value chain partners, the entity undertake corrective and preventive action (CAPA) including:- Communication of audit findings and non-conformities to partners and Follow -up audits to verify closure of findings.

4

PRINCIPLE

Business 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.

The Company recognises stakeholders as individuals and groups who influence, or are influenced by, its business activities, operations, and long-term success. Stakeholder engagement is an integral part of the Company's approach to responsible business conduct and sustainable value creation.

The Company follows a structured stakeholder engagement process that involves identifying key internal and external stakeholder groups, understanding their expectations and concerns, and assessing their influence on the business as well as the Company's impact on them. Through regular interactions and engagement mechanisms, the Company gathers stakeholder feedback and insights, which are periodically reviewed and incorporated into its business strategies, operational plans, and decision-making processes.

By maintaining transparent and constructive engagement with its stakeholders, the Company seeks to strengthen relationships, address material issues effectively, and create shared value for all stakeholder groups.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customer	No	Distributors and retailers meet, Customer satisfaction & Feedback survey, Plant visit, Awareness Programme, Grievance redressal system, website & social media platforms	Regular	Product quality and safety, customer feedback, new product launches, ethical and fair marketing
Suppliers	No	Seminars and workshops, Trade meets, Meeting with contractors/ vendors, contract /agreement with suppliers	Regular	Fair and accountable transactions, transparency in tendering process, product and service quality, vendors enable the Company to identify the key material issues impacting the supply chain
Communities	No	Meetings, Public Hearings, local charities, seminars/conferences	Need based	Community development, CSR activities
Government Regulators	No	Meetings with Government agencies, written communications, seminars, Conferences, regulatory audits and inspections etc.	Need based	Statutory and regulatory compliances, Government regulations amendments, inspections, approvals etc.
Shareholders	No	Investor Presentations, Press Release, Stock Exchange Disclosures, Website, Quarterly and half yearly financial results, Annual Report, Annual General Meetings, Email communications	Annually, Half Yearly, Quaterly and Regular	Financial Results, Dividends, Induction of Board members, Changes in shareholding, business growth and stability, Corporate Governance requirements
Employees	No	Training & Awareness programs, Goal setting, Performance appraisal, Meetings, Wellness initiatives, Grievance Mechanism Functioning, Email, Intranet, Circulars social media platforms etc.	Regular	No

Leadership Indicators

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

The Company engages with its stakeholders through various formal and informal channels to understand their perspectives on economic, environmental, social, and governance (ESG) matters. Feedback received from stakeholders is consolidated and reviewed by the management through regular interactions, operational reviews, and internal assessment processes.

Material stakeholder concerns, sustainability-related developments, internal audit findings, and progress on key ESG initiatives are periodically presented to the Board and relevant Board Committees. The Board reviews these updates, provides strategic guidance, and offers recommendations, which are subsequently incorporated into the Company's policies, action plans, and business operations, as appropriate.

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, Stakeholder consultation plays an important role in the identification and management of material environmental and social topics. The Company regularly engages with key stakeholders, including customers, employees, suppliers, and business partners, to understand their expectations, concerns, and evolving sustainability priorities.

Customer feedback, sustainability assessments, and questionnaires received from key customers provide valuable insights into environmental, social, and governance (ESG) issues relevant to the Company's operations. Additionally, the Company conducts awareness programmes and engagement initiatives for employees and suppliers on topics such as environmental stewardship, workplace safety, and responsible business practices. Inputs received through these interactions are reviewed by the management and are considered while strengthening policies, enhancing operational practices, setting sustainability priorities, and implementing improvement initiatives across the organisation.

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

The Company is committed to fostering inclusive growth and creating opportunities for vulnerable and marginalized stakeholder groups through its employment, community engagement, and local sourcing practices. It promotes equal opportunity and merit-based employment across its operations, including opportunities for individuals from historically underrepresented communities such as Scheduled Castes (SC), Scheduled Tribes (ST), and Other Backward Classes (OBC).

The Company also undertakes initiatives to enhance workforce diversity and inclusion, including efforts to increase the participation of women across its operations. In addition, it supports local economic development by encouraging procurement from local suppliers and service providers, wherever feasible, thereby contributing to livelihood generation and community development in the areas surrounding its operations.

Through these initiatives, the Company seeks to address the concerns of vulnerable stakeholder groups and promote equitable access to economic opportunities and sustainable development benefits.

5

PRINCIPLE

Business should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	286	286	100.00%	329	329	100.00%
Other than Permanent	0	0	0.00%	0	0	0.00%
Total Employees	**286**	**286**	**100.00%**	**329**	**329**	**100.00%**
Workers						
Permanent	79	79	100%	81	81	100.00%
Other than Permanent	0	0	0.00%	0	0	0.00%
Total Workers	**79**	**79**	**100.00%**	**81**	**81**	**100.00%**

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum 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										
Male	254	0	0%	254	100%	293	0	0.00%	293	100.00%
Female	32	0	0%	32	100%	36	0	0.00%	36	100.00%

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Other than Permanent										
Male	NA									
Female										
Workers										
Permanent										
Male	78	0	0.00%	78	100.00%	81	0	0.00%	81	100.00%
Female	1	0	0.00%	1	100.00%	0	0	0.00%	0	100.00%
Other than Permanent										
Male	NA									
Female										

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

a. The details are provided below:

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	4,28,56,250	NA	NA
Key Managerial Personnel	1	43,28,158	2	14,62,384
Employees other than BoD and KMP	309	4,28,825	41	4,32,757
Workers	91	4,30,276	1	40,347

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.12%	4.13%

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 dedicated Grievance Redressal Committee responsible for addressing concerns and grievances related to human rights, workplace conduct, and other matters raised by employees, workers, vendors, customers, and other stakeholders. The Committee is entrusted with receiving, reviewing, investigating, and resolving grievances in a fair, transparent, and timely manner.

The mechanism enables stakeholders to report concerns through designated channels, and appropriate corrective actions are taken wherever necessary. Through this framework, the Company seeks to uphold human rights principles, promote ethical business conduct, and foster a respectful and inclusive environment for all stakeholders.

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

The Company has established a structured grievance redressal mechanism to address concerns related to human rights and ethical conduct across its operations. The framework is supported by various policies and procedures covering areas such as prevention of child labour, anti-human trafficking, anti-corruption and bribery, workplace health and safety, anti-retaliation, and employee welfare.

Stakeholders can report actual or suspected human rights concerns through designated grievance and whistle-blower channels. All complaints are reviewed and investigated through a defined process, with appropriate corrective and preventive actions implemented wherever required. The Company's Whistle-blower Mechanism provides safeguards against retaliation and encourages stakeholders to raise concerns in good faith.

The Company remains committed to upholding human rights principles, maintaining fair labour practices, ensuring a safe and respectful workplace, and complying with all applicable laws and regulations.

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

The details are provided below:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other Human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
ii) Complaints on POSH as a % of female employees / workers	0	0
iii) Complaints on POSH upheld	0	0

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

The Company has established a Vigil Mechanism/Whistle-blower Policy to provide employees and other stakeholders with a secure and confidential channel for reporting concerns related to discrimination, harassment, unethical conduct, fraud, or violations of the Company's policies and Code of Conduct.

The mechanism incorporates safeguards to protect complainants against any form of retaliation, victimisation, discrimination, or adverse treatment arising from the reporting of concerns made in good faith. All complaints are handled confidentially and are reviewed through an impartial investigation process. The policy also provides, where appropriate, direct access to the Chairman of the Audit Committee, thereby strengthening transparency, accountability, and trust in the grievance redressal process.

Policy Link: Vigil Mechanism Policy

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

Yes

10. Assessment for the year:

	% of the entity's plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	100.00%
Forced Labour/Involuntary Labour	100.00%
Sexual Harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Other- 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.

NA

Leadership Indicators

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

   Nil

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

   No

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 Company is committed to fostering an inclusive and accessible environment for all stakeholders. Its offices and operational premises are designed and maintained, to the extent applicable, in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company continues to take appropriate measures to facilitate accessibility and ensure that differently abled visitors can access its facilities with dignity, safety, and convenience.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
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.**

   NA

6

PRINCIPLE

Business should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	2,114.86	1,111.87
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**2,114.86**	**1,111.87**
From non-renewable sources		
Total electricity consumption (D)	10,072.52	7,086.81
Total fuel consumption (E)	10,075.78	10,055.92
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**20,148.30**	**17,142.73**
Total energy consumed (A+B+C+D+E+F)	**22,263.16**	**18,254.60**

Parameter	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	6.505	5.776
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	132.308	119.338
Energy intensity in terms of physical output	0.0000546	0.0000504
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

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

No, the Company has not been recognized for any locations or facilities as designated consumers (DCs) under the government of India PAT Scheme.

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

Parameter	FY 2025-2026	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	3,475	3,329.00
(ii) Groundwater	4,863.82	3,744.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**8,338.82**	**7,703.00**
Total volume of water consumption (in kilolitres)	**8,338.82**	**7,703.00**
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	2.436	2.238
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	49.557	46.239
Water intensity in terms of physical output	0.00002047	0.00001953
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No	

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kiloliters)	**0.00**	**0.00**
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 a Zero Liquid Discharge (ZLD) system at its operational facility to minimize water pollution and ensure responsible wastewater management. Under this framework, wastewater generated from operations is treated and managed in a manner that prevents the discharge of untreated effluents into the environment.

The facility is equipped with a fully operational Sewage Treatment Plant (STP) for the treatment and reuse of domestic wastewater. Additionally, an Oil-Water Separator system has been installed to effectively treat oily wastewater and recover reusable resources. Through these measures, the Company ensures compliance with applicable environmental regulations while promoting water conservation and sustainable resource management practices.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	mg/Nm3	22.61	45.85
SOx	mg/Nm3	16.79	40.71
Particulate matter (PM)	mg/Nm3	80.63	141.60
Persistent organic pollutants (POP)	_	_	_
Volatile organic compounds (VOC)	_	_	_
Hazardous air pollutants (HAP)	_	_	_
Others – please specify	_	_	_
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	MT of CO_2 Equivalent	700.19	528.09
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	MT of CO_2 Equivalent	1986.52	1,431.14
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT of CO_2 Equivalent/Rs. in Crore	0.785	0.62
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)	MT of CO_2 Equivalent/USD Crore	15.97	12.81
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.00000659	0.000005418
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No		

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

Yes, The Company has undertaken initiatives aimed at reducing its Greenhouse Gas (GHG) emissions through improvements in energy efficiency, optimization of manufacturing processes, and adoption of sustainable operational practices. These initiatives include monitoring and managing energy consumption, enhancing operational efficiencies, and implementing measures to reduce the carbon intensity of its operations.

The Company continues to evaluate opportunities for further reducing its environmental footprint through resource-efficient technologies, process improvements, and other climate-related initiatives. Progress on these efforts is periodically reviewed as part of the Company's commitment to environmental sustainability and responsible business practices.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	0	0
E-waste **(B)**	0	0
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	22.7157	21.905
I. Spent Catalyst	0	0
II. Used Oil	0.0207	0
III. Contaminated Cotton Rags	2.045	2.77
IV. Spent Clay	18.77	19.11
V. Chemical Sludge	0	0.025
VI. Hazardous Waste (Taloja Plant as cumulative hazardous waste generation)	1.88	0
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0	0
Total (A+B+C+D+E+F+G+H)	**22.72**	**21.91**
Parameter		
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0066	0.007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.135	0.143
Waste intensity in terms of physical output	0.0000000576	0.0000000644
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	0.04
(ii) Re-used	0.0207	0.00
(iii) Other recovery operations	0.00	0.00
Total	**0.0207**	**0.04**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	2.045	4.09
(ii) Landfilling	18.77	17.78
(iii) Other disposal operations	1.88	0.00
Total	**22.70**	**21.87**
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	

Note: Previous-year disposal values have been restated to reflect changes in the underlying methodology.

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

The Company follows a structured waste management approach focused on regulatory compliance, resource efficiency, and environmental protection. Waste generated from operations is segregated, handled, stored, and disposed of in accordance with applicable environmental regulations and industry best practices.

Hazardous waste, including oil-contaminated materials, spent earth, used containers, filters, and e-waste, is disposed of through authorized recyclers and treatment facilities approved by the relevant authorities. Non-hazardous waste is recycled, reused, or recovered through approved vendors wherever feasible, while general and food waste is managed through authorized municipal or designated waste management agencies.

The Company continuously evaluates its processes to minimize waste generation and optimize resource utilization. It also strives to reduce the use of hazardous substances through process controls, responsible material management practices, and compliance with applicable environmental, health, and safety requirements, thereby minimizing potential risks to people and the environment.

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.
1	Silvassa plant	Manufacturing of Lubricant Oil	Yes

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (Y/N).

If not, provide details of all such non-compliances, in 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	Corrective action taken, if any
Yes, The company ensures full compliance with all applicable environmental laws, regulations, and guidelines as mandated by the pollution control committee (PCC).				

Leadership Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	The Company intends to disclose this data and undertake a comprehensive assessment of its value chain partners in the coming years, with the objective of accurately calculating Scope 3 emissions.		
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, or 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 in 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.

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Shift to battery-operated material handling equipment	Introduced battery-operated forklifts and pallet trucks at the Silvassa and Taloja plants to replace diesel-powered equipment, as the first phase of a transition planned to continue into FY27.	Reduced carbon emissions at Silvassa by an estimated 24 MT.
2	Solar power generation	Solar power capacity utilised at the Silvassa plant, with generation monitored and surplus power exported to the state electricity grid.	Solar power generation reached 285,696 kWh during the year, with 14,840 kWh exported to the state grid; renewable energy share in total electricity consumption increased by one percentage point.
3	Manufacturing process automation & efficiency upgrades	Installed SCADA-based blending system, Variable Frequency Drives (VFDs) on agitators and pumps, and replaced conventional motors on filling lines with high-efficiency units.	Reduced electricity consumption by 3–5% and fuel usage by ~3% during the year; electrical efficiency (kWh per kL of production) improved by 6.5% over FY25.
4	Domestic water conservation	Initiatives to optimise domestic water consumption at plants through continuous monitoring and efficient management practices (water is not used in the manufacturing process).	Domestic water consumption reduced from 27 litres to 21 litres per unit (22% improvement), even as production activity increased by 30% during the year.
5	Hazardous waste reduction	Preventive maintenance, leak prevention and process optimisation measures to minimise hazardous waste generation, with disposal through authorised recyclers and TSDFs.	Hazardous waste generation per KL of production declined by 3.3%.
6	Air emission (fugitive emission) control	Incorporated vapour balancing systems and improved sealing arrangements into storage infrastructure.	Minimised fugitive emissions during product handling and storage.

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

Yes, the entity has a documented Business Continuity and Disaster Recovery (DR) Policy. The framework ensures continuity of critical IT systems, applications, infrastructure, and business data during disasters or major disruptions. It covers fire, floods, cyberattacks, ransomware, hardware failures, and cloud outages. The policy defines Recovery Time Objective (RTO) and Recovery Point Objective (RPO), with daily/weekly/monthly backup schedules, offsite/cloud retention, and secure encryption. Roles and responsibilities are clearly assigned across IT, management, and employees. Periodic DR testing, vendor alignment, and communication protocols safeguard operational resilience and minimize downtime, ensuring business continuity and data protection.

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?

As per the current disclosures, no significant adverse environmental impacts have been identified arising from the entity's value chain.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

The Company is in the process of strengthening its value chain assessment mechanisms and aims to include environmental criteria in future evaluations to ensure alignment with sustainability goals.

8. How Many green credits have been generated or produced

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

7

PRINCIPLE

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.**

   - 7

   b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.**

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/ National)
1	Federation of Indian Export Organisations	National
2	Basic chemicals cosmetics & Dyes export promotion council	National
3	Asmechem chamber of commerce and industry of India	National
4	Manufacturers of Petroleum Specialities Association	National
5	Dadra and Nagar Haveli Industries Association	State
6	Taloja Manufacturers Association	State
7	Taloja Industries Association	State

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

Name of the authority	Brief of the case	Corrective action taken
	NA	

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)	Whether information available in public domain? (Yes/ No)	Web Link, if available
			NA		

8

PRINCIPLE

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
NA					

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

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

The Company has established mechanisms to receive, assess, and address grievances from local communities and other external stakeholders in a timely and transparent manner. Community concerns can be communicated through designated channels, including direct engagement with Company representatives and the Vigilance and Ethics Officer.

Depending on the nature of the grievance, concerns are escalated to the relevant department for review and resolution. The Company's Vigil Mechanism/Whistle-blower Policy provides a structured framework for reporting and investigating concerns related to unethical conduct, regulatory non-compliance, or other matters of significance. The Company is committed to maintaining open communication with communities and ensuring that grievances are addressed fairly, effectively, and in a timely manner.

Contact for grievance reporting: cs@gandharoil.com

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

	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/small producers	1.81%	1.13%
Directly from within India	25.18%	18.75%

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

Location	FY 2025-26	FY 2024-25
Rural		
% of Job creation in Rural areas	0	0
Semi-urban		
% of Job creation in Semi-urban areas	35.49%	36.33%
Urban		
% of Job creation in Urban areas	4.68%	4.92%
Metropolitan		
% of Job creation in Metropolitan areas	59.83%	58.75%

(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
NA	

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

S. No	State	Aspirational District	Amount spent (In ₹)
NA			

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

No

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

NA

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

NA

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by the 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
NA				

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
NA		

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.	Education	150	-
2.	Poverty	70	-
3.	Healthcare	155	-

9

PRINCIPLE

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

Essential indicators

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

The Company has established a structured mechanism for receiving, tracking, and addressing customer feedback and complaints through a defined Standard Operating Procedure (SOP). Customers can communicate their concerns, queries, and feedback through multiple channels, including email, telephone, the Company's website, and other designated communication platforms.

All complaints are recorded, reviewed, and addressed by the relevant teams through a systematic resolution process. The Company strives to ensure timely and effective resolution of customer concerns, while feedback received from customers is periodically analysed to identify improvement opportunities and enhance product quality, service delivery, and overall customer satisfaction.

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy						
Advertising						
Cyber-security						
Delivery of essential services	Nil			Nil		
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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

Yes, the company has implemented data security and IT functional policy. This policy is aligned with applicable data protection laws and adheres to industry best practises. It safeguards the rights of employees, customers and partners by clearly outlining how personal data is stored and processed. The policy also ensures robust protection of all data on file against potential breaches or unauthorized access.

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

Not Applicable

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	NA
c. Impact, if any, of the data breaches	NA

Leadership Indicators

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

The company's official website hosts comprehensive product information under its "products' section, including automotive oils, industrial oils, transformer oils, Mineral oils, petroleum jelly, waxes and speciality oils, all with detailed specifications and certifications. Dedicated product PDF's and datasheets are available via the investor relations sections under the company policies including documentation like ISO, GMP, HALAL,BIS approvals.

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

Technical datasheets and safety information (e.g. usage, storage, handling) are provided on the website, ensuring users have access to proper guidelines. In house R&D capabilities (recognized by DSIR) support robust technical support and customer training, ensuring products meet safe usage protocols. The company maintains a stringent batch-by-batch quality testing regime before shipment (Quality, Safety & Consistency policy)

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

Gandhar oil offers direct communications channels via regional sales offices, depot, emails and phone lines across multiple locations in India and UAE for client - specific advisories. For critical or contractual changes (e.g temporary plant shutdowns, logistic delays), they rely on proactive notifications through sales representatives and agents , especially to industrial and export customers using predefined escalations channels .The company's vigil mechanisms policy establishes structured communications in case of exceptional events or disruptions, reinforced through internal governance frameworks.

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

Yes, Gandhar oil exceeds statutory labelling norms by promisingly citing key technical specifications, global certifications (Rexroth, Elecon, FDA, BIS, Halal, Kosher) batch number, ISO/GMP compliance marks, and R&D credentials on product datasheets and packaging. The entity conducts periodic customer satisfaction assessments, implied by the high repeat order rated from over 3500 global clients (e.g., P&G, Unilever, Dabur, Marico, Emami), reflecting structured feedback collection and quality monitoring.