



Manorama Industries Limited

KHASRA No. 2449-2618
Nr. IIDC, Birkoni
Mahasamund (C.G.)
Pin: 493445

August 06, 2025

To,
The Manager
Listing Department
BSE Limited ("BSE"),
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

To,
The Manager
Listing Department
National Stock Exchange of India Limited ("NSE"),
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400 051

BSE Scrip Code: 541974
ISIN: INE00VM01036

NSE Symbol: MANORAMA
ISIN: INE00VM01036

Subject : Business Responsibility and Sustainability Report for the Financial Year 2024-25.

Dear Sir/Madam,

With reference to the captioned subject and pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") of the Company for the financial year 2024-25. The BRSR also forms the part of the Annual Report for the financial year 2024-25, submitted to the exchange vide our letter dated August 06, 2025.

The same is also available on the website of the Company at www.manoramagroup.co.in.

We request you to take the above information on record.

Thanking you,

Yours faithfully,

For Manorama Industries Limited

Deepak Sharma
Company Secretary and Compliance Officer
Membership. No: A48707



Encl: As above

Corporate Office:

F-6, Anupam Nagar,
Raipur-492007, Chhattisgarh, INDIA
E-mail: info@manoramagroup.co.in
Tel.: +91-771-2283071, 2282579, 2282457
Telefax: +91-771-4056958
CIN: L15142MH2005PLC243687
GSTIN: 22AAECM3726CIZI

Certifications:

FSSC 22000, ISO 9001, ISO 14001, ISO 4500, RSPO, HALAL,
KOSHER, FAIRTRADE, ORGANIC, FSSAI,
EcoVadis & Sedex registered and certified.
A Government of India Recognized Star Export House

Registered Office:

Office No. 701, 7th Floor, Bonanza Building,
Sahar Plaza Complex, JB Nagar Metro Station
Andheri Kurla Road, Andheri East,
Mumbai, Maharashtra-400059
Tel. 022 49743611, 022 67088148
www.manoramagroup.co.in
GSTIN-27AAECM3726C1ZR

Annexure V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2024-25

SECTION A : GENERAL DISCLOSURES

I. Details of the listed entity.

1	Corporate Identity Number (CIN) of the Listed Entity	L15142MH2005PLC243687
2	Name of the Listed Entity	MANORAMA INDUSTRIES LIMITED
3	Year of incorporation	09-08-2005
4	Registered office address	Office No. 701, 7 th Floor, Bonanza Building, Sahar Plaza Complex, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra, 400059, India
5	Corporate address:	F-6, Anupam Nagar, Raipur, Chhattisgarh , 492007
6	E-mail:	cs@manoramagroup.co.in
7	Telephone:	0771-2282457
8	Website:	www.manoramagroup.co.in
9	Financial year for which reporting is being done:	FY 2024-25
10	Name of the Stock Exchange(s) where shares are listed:	NSE and BSE Limited
11	Paid-up Capital in Rs.:	Rs. 119198100
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. Gautam Kumar Pal Whole Time Director Email ID : gautam@manoramagroup.co.in , Contact No : 0771-2282457
13	Reporting boundary - Are the disclosures under this report made on a standalone basis(i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). :	The disclosures are being made for the Indian entity on consolidated basis.
14	Name of assurance provider	Not applicable for year under review
15	Type of assurance obtained	Not applicable for year under review

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	Oil, Fat and Butter Industry	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	Specialty fats and Butter	1040	90.40%
2	Deoiled Cake	1040	9.60%

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	1	5	6
International	0	0 (Company have 8 wholly owned subsidiaries globally in different countries)	0

19. Markets served by the entity:

a	Number of locations	
	Locations	Number
	National (No. of States)	17
b.	International (No. of Countries)	30
	What is the contribution of exports as a percentage of the total turnover of the entity? Exports Turnover in FY 2024-25 is 72.90% of Total Turnover.	
C	A brief on types of customers	
	Manorama is leading Manufacturer and Exporter of Sal , Mango and Shea based specialty Fats and Butter and cocoa butter equivalent (CBE). The major customers are industrial consumers those who are engaged in Confectionery, Chocolate , Food, Cosmetic, Cattle feed and Soap industry.	

IV. Employees
20. Details as at the end of Financial Year: 31-04-2025
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)	498	454	91.16	44	8.83
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	498	454	91.16	44	8.83
WORKERS						
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	160	159	99.37	1	0.063
6.	Total Workers (F+G)	160	159	99.37	1	0.063

Note- There are no permanent workers. All workers are contractual workers.

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)	Nil	Nil	Nil	Nil	Nil
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	Total employees (D+E)	Nil	Nil	Nil	Nil	Nil
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	Nil	Nil	Nil	Nil	Nil
5.	Other than permanent (G)	Nil	Nil	Nil	Nil	Nil
6.	Total workers (F+G)	Nil	Nil	Nil	Nil	Nil

21. Participation/Inclusion/Representation of women

Particulars	Total(A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	10	2	20%
Key Management Personnel	1	0	0

Note : KMP as defined under the provisions of The Companies Act, 2013

MD, WTDs and CFO are covered in the Board of Directors. Further clarification CFO is an Executive Director as well.

22. Turnover rate for permanent employees and workers

Particulars	FY2024-25 (Turnover rate in current FY)			FY2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	2%	0.1%	2.1%	0.98	0	0.98	4	0	4
Permanent Workers	0	0	0	0	0	0	2	0	2
Total (Average)	2%	0.1%	2.1%	0.98	0	0.98	3	0	3

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Manorama Mena Trading LLC (in UAE)	Subsidiary	100%	Yes
2	Manorama Savanna Limited (in Nigeria)	Subsidiary	100%	Yes
3	Manorama Savanna Togo Sarl (in Togo)	Subsidiary	100%	Yes
4	Manorama Africa Savanna (in Ivory Coast)	Subsidiary	100%	Yes
5	Manorama Africa Benin (in Benin)	Subsidiary	100%	Yes
6	Manorama Burkina Sarl (in Burkina Faso)	Subsidiary	100%	Yes
7	Manorama Savanna Ghana Ltd (in Ghana)	Subsidiary	100%	Yes
8	Manorama Latin America LTDA (in Brazil)	Subsidiary	100%	Yes

VI. CSR Details

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

ii. Turnover (in Rs.) 7,70,84,19,458

iii. Net worth (in Rs.) 4,61,91,58,928

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Mechanism (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, https://manoramagroup.co.in/contact Community members can submit a formal application to the Company highlighting their grievances..	0	0	Nil	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Mechanism Place(Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than share holders)	Yes, https://manoramagroup.co.in/contact Company provides open communication channels to all investors to raise their queries/ complaints against the Company. A designated official of the Company is allocated to look into the grievances of the investors	0	0	Nil	0	0	Nil
Shareholders.	Yes, https://manoramagroup.co.in/contact The Company attends shareholders' grievances/ correspondences expeditiously and has in place a grievance redressal mechanism. The website of the Company also has an exclusive section for Shareholders where all the information relating to the Company including exchange filings are uploaded. Further, a designated official of the Company is allocated for correspondences with the shareholders and their queries.	0	0	Nil	0	0	Nil
Employees and workers	Yes, https://manoramagroup.co.in/contact We have a Vigil Mechanism and Whistle Blower Policy to address the grievances raised by our employees and workers.	0	0	Nil	3	0	All complaints resolved

Stakeholder group from whom complaint is received	Grievance Mechanism Place(Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	Yes, https://manoramagroup.co.in/contact . We have a Customer Complaint Management System (CCMS) in place, where product complaints are logged by our marketing team for its analysis and redressal	0	0	Nil	1	0	Complaint resolved
Value Chain Partners	Yes, The grievances handling mechanism is in place. https://manoramagroup.co.in/contact	0	0	Nil	0	0	Nil
Other (please specify)		--	--	--	--	--	--

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

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

S. No.	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	Managing of Packaging material and waste	Opportunity	Packing is made of recyclable material. The packaging like corrugated boxes, and plastic jars can be reused or recycled.	NA	Positive	Packaging material are handled as per defined procedures. They are also resold and therefore the financial impact on packaging materials is also diminished.
2	Climate Change	Risk	Climate change can affect the raw material availability. Climate change events like floods, or droughts both can affect the forests	Mitigate	Negative	To mitigate the risks associated with climate change, raw materials were procured in maximum quantities during the previous harvest season. However, there may be additional expenses if sourcing from alternative suppliers becomes necessary.

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	Raw material sourcing	Opportunity	The company sources raw materials (seeds) harvested from the forest, ensuring a sustainable future for its operations. This practice also enhances the local community's livelihood by involving them in the collection of these seeds.	NA	Positive	The raw material is openly available and normally is wasted. The company is using the natural waste and creating a wealth out of this.
4	Occupational Health & safety	Risk	Chemical processes and boiler operations can result in unsafe conditions and result in accidents.	Mitigate	Negative	A breakdown in the occupational health and safety management system could result in absenteeism and decreased operational efficiency. Moreover, it may have a less tangible consequence of undermining employee morale and worker satisfaction.
5	Stakeholders Engagement	Opportunity	The link between decision-making and accountability is pivotal. It is crucial for effective interaction between stakeholders and the company's board to facilitate the exchange of information. Engaging stakeholders entails creating opportunities for mutual listening and gaining insights into diverse perspectives.	NA	Positive	Engaging actively with all stakeholders brings further opportunities for continual improvement in all aspects of environmental, social and governance matters which will have a positive impact.
6	Energy Management	Opportunity	There is a huge scope to use renewable energy which helps in reducing energy costs. Further actions in improving efficiency will lower energy consumption. This also reduces the dependence on fossil fuels.	NA	Positive	The Company follow to energy management systems and takes all opportunity to reduce the dependence on fossil fuel. As per rules of Act 2002.
7	Waste management	Risk	Handling, storage and disposal of hazardous and nonhazardous waste is a challenge. Non-compliance with the legal requirements can result in penalties.	Mitigate	Negative	The detail process of waste management is described in Principle 2, point no. 3 under essential indicator

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)	
8	Supply chain management	Opportunity	Ensuring comprehensive and sustainable documentation of all necessary details regarding incoming products throughout the supply chain. We procure raw materials, predominantly seeds gathered from forests.	NA	Positive	The traceability of the material from sources till use is maintained. The details can be remotely accessed and are available for a longer period.
9	Sustainable Product Design & Innovation (R&D)	Opportunity	Considerable effort is invested in the development of sustainable products. This helps in increasing business sustainability. Further a lot of resources are invested in the process e.g zero waste process etc.	NA	Positive	Product development is carried out after stakeholder engagement i.e. – interacting with customers and consumers and studying demand and other market requirements, environmental impacts. Periodic meetings and awareness sessions are conducted.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

S. No.	Policy and management processes		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	https://manoramagroup.co.in/investors-policies								
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
4	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea)standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		FSSAI , US FDA , UN Global , Fail For Life , Organic NOP , Organic NPOP , COSMOS Organic , COSMOS Non-organic , kosher , FSSC 22000 , Halal-MUI , Halal-JUHF , ISO 9001:2015 , ISO 14001:2015 , ISO 45001:2018, RSPO SCC, ISO 16128-1:2016 , SEDEX , ISO 50001:2018, SA - 8000 , Fair Trade Certificate, ZED GOLD (MSME), Great Place To Work, EcoVadis.								

S. No.	Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to the below-mentioned issues: Organization's Commitment- <ul style="list-style-type: none"> Committed to comply with regulatory environmental , health & safety requirements. forest-based and agricultural raw materials (Sal, Shea, Mango, Palm) aligned with NDPE (No Deforestation, No Peat, No Exploitation) principles. Promote a safe, healthy, inclusive, and growth-oriented workplace. Empower forest dwellers in tribal regions, fostering their growth and development. Uphold unwavering integrity in all endeavors. Focus on improving employee well-being and strengthening value chains. Advocate for and safeguard human rights We are committed to source sustainable material . Environmental Goals <ul style="list-style-type: none"> Focus on carbon credit reduction through the adoption of biomass fuel. Transition to renewable energy sources such as wind, water, and solar power in the future. Train thousands of seed collectors and suppliers on NDPE compliance by March 2026 Focus on zero Lost Time Injury Frequency Rate (LTIFR). Provide annual health check-ups for employees Reduce reliance on conventional energy sources by integrating solar and biomass energy solutions. 								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> Reduce dependency on conventional energy sources by 40% by December 2026 through the adoption of solar energy for electricity needs and by increasing the use of rice husk biomass to supply 100% of fuel for boiler operations. Improve boiler efficiency by increasing condensate water recovery to at least 80% by June 2026 through the implementation of a condensate recovery system. 								

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)

Dear Stakeholders,

Strengthening Leadership in Specialty Fats and Butters

Despite global challenges, MIL has successfully reinforced its position as a world leader in the specialty fats and butters industry. The shifting dynamics in the cocoa butter equivalent (CBE) sector—emphasizing sustainability and ethically sourced ingredients—reflect evolving consumer preferences. This transformation is fostering innovation, as businesses explore new formulations and products to meet these demands. Sustainability is reshaping market approaches, compelling companies to adopt responsible sourcing practices and develop offerings that prioritize health and environmental impact. These trends present MIL with significant opportunities to expand its portfolio and align with modern consumer values.

Over the past year, MIL's exceptional performance highlights its commitment to these industry trends. The financial year FY25 saw revenue growth of 69% YoY, reaching INR 7,708 Mn, driven by consistent demand across the company's product portfolio. Profit After Tax (PAT) rose an impressive 179% YoY to INR 1,121 Mn. These remarkable results are a testament to strategic initiatives and operational excellence, including notable volume expansion enabled by new capacity investments and enhanced operational efficiencies. The company's production capacity expansions have allowed operations to scale effectively and efficiently.

Market diversification and robust export contributions further strengthened MIL's performance. Notably, the Board of Directors recommended a final dividend of Rs. 0.60 per equity share for FY25. Throughout the year, MIL strategically focused on diversification initiatives and the introduction of innovative products.

To better serve its clients and meet evolving market demands, MIL has invested significantly in expanding its production capacity and operational efficiency. The commencement of commercial production at a state-of-the-art 25,000 MTPA fractionation plant boosted total fractionation capacity to 40,000 TPA. This strategic expansion positions MIL to cater to increasing demand for Cocoa Butter Equivalent (CBE) and Exotic Specialty Fats and Butters from industries such as Confectionery, Chocolate, and Cosmetics. These investments have not only boosted production capacity but also enhanced cost-effectiveness and competitive strength.

Through these advancements, MIL continues to innovate, delivering a broader range of high-quality products while ensuring responsiveness to market needs. These improvements are expected to drive substantial growth in revenue and profitability while optimizing production efficiency. MIL's enhanced production capabilities will strengthen its ability to serve existing and new clients, solidifying its industry leadership further.

Innovation and product development are integral to MIL's operations. The MILCOA Research & Development Centre, accredited by the Government of India's Department of Scientific & Industrial Research (DSIR), plays a pivotal role in developing innovative solutions tailored to customer needs.

The company's commitment to sustainability is another cornerstone of its strategy. MIL transforms potential waste into valuable specialty fats and butters through its "Waste to Wealth" model, reflecting its dedication to environmental responsibility. Responsible sourcing practices and third-party certifications like Fair Trade and Organic further validate the ethical origins of MIL's raw materials.

Renewable energy from use of biomass has increased and contributes to 86% of our energy requirements which is in line with our sustainability goal of transitioning to our goal of 100% renewable energy.

Safety remains our highest priority. Our safety performance indicates, in spite of our best efforts, we still have a long journey ahead to achieve this goal, but the management is committed to achieving Zero Harm. We remain firmly committed to human rights and ensure all our employees and workers are trained on human rights.

In FY24-25, MIL contributed Rs. 9.06 million to Corporate Social Responsibility (CSR) initiatives focused on health, hygiene, and community well-being, underscoring its social impact commitment. The organization fosters a culture of innovation, collaboration, and inclusivity, celebrating diverse professional perspectives. Core values of Diversity, Equity, and Inclusion (DEI) drive MIL's approach to tackling global challenges. Accolades such as the 'Great Place to Work®, India' recognition highlight MIL's dedication to employee well-being.

MIL has earned recognition as India's highest processor of minor oil seeds, the top exporter of Tree-Borne Oils and Mango kernel Oil (Fats), and the recipient of the Highest Export Award from the Ministry of Commerce of India. As the company continues to expand production capacity and streamline operations, it anticipates substantial benefits from improved efficiencies and cost reductions.

Looking ahead, research and development (R&D) remain central to MIL's strategy, enabling the introduction of innovative products that align with customers' evolving needs. MIL is committed to integrating its operations with the United Nations Sustainable Development Goals (UN SDGs), ensuring its growth contributes positively to global sustainability. By prioritizing these strategic initiatives, MIL is well-positioned to deliver sustained value to stakeholders while driving long-term success.

MIL expresses deep gratitude to its customers, suppliers, business partners, and shareholders for their unwavering support and trust. The company also extends heartfelt appreciation to its dedicated employees, whose passion, integrity, and hard work have been instrumental in its journey toward excellence.

Best regards,

Gautam Kumar Pal

Whole Time Director

S. No.	Policy and management processes	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. Gautam Kumar Pal								
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 organization has a Corporate Social Responsibility Committee whose chairman is Mr. Mudit Kumar Singh. The committee comprises four directors, including three non-executive independent directors and one executive director.								

10. Details of Review of NGRBCs by the Company :

Subject for Review	Indicate whether a 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
Performance against Above policies and follow up action	Yes	The policies of the Company are reviewed annually by department heads/ director/ board committees/ board members, wherever applicable.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non- compliances	Yes	The Compliance with statutory requirements is checked on a regular basis and the policies are updated as and when required.								

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.	P1 Yes	P2 Yes	P3 Yes	P4 Yes	P5 Yes	P6 Yes	P7 Yes	P8 Yes	P9 Yes
	<p>Policies aligned with Principles 1 to 9, including those related to anti-corruption and anti-bribery measures, grievance redressal mechanisms, whistleblower protection, transparency and disclosure, board governance and accountability, conflict of interest, legal compliance, stakeholder engagement, sustainability, sustainable procurement, product safety and quality, environmental protection, occupational health and safety (OHS), equal opportunity and non-discrimination, wages and working conditions, child labour and forced labour, freedom of association, diversity and inclusion, prevention of sexual harassment (POSH), corporate social responsibility (CSR), Free, Prior and Informed Consent (FPIC), human rights, energy management, waste management, gender inclusion, recruitment, and data privacy and protection, have been assessed through third-party certification audits such as SA 8000, SMETA 4-Pillar Audit, ISO 9001, ISO 14001, ISO 45001, RSPO SCC, and organic certifications.</p> <p>The assessments and evaluations were conducted by agencies including UK Cert, SGS India Pvt. Ltd., TUV SUD South Asia Pvt. Ltd., Control Union, and OneCert International Pvt. Ltd.</p>									
12	If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
	Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	The entity does not have the financial or/ human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics /Principles covered under the training and its impact	%age of persons in respective category covered by the awareness
Board of Directors	4	The Company's BoD regularly briefed on topics, including strategy, business Directors operations, capex updates, markets, performance, organization structure, risk management framework, regulatory and compliance updates, future outlook, environmental, social and governance aspects, their roles, rights and responsibilities and major developments and updates.	100
Key Managerial Personnel	4	The Company's KMP regularly briefed on topics, including strategy, business Directors operations, capex updates, markets, performance, organization structure, risk management framework, regulatory and compliance updates, future outlook, environmental, social and governance aspects, their roles, rights and responsibilities and major developments and updates.	100
Employees other than BoD and KMPs	46	01. HPLC Instrumentation & TAG Analysis & NMR Instrumentation Analysis 02. Leadership training 03. Testing and Regulatory aspects of Food Packaging 04. Chemical Handling in Refinery 05. HALAL Awareness/HALAL Assurance System 06. Process of Indenting 07. Training on Costing & KPI 08. HACCP Training 09. Time Management 10. Material planning, handling and budgeting 11. Basic Electrical Safety 12. Packaging Machinery and Systems 13. Motivational Training 14. Conversation of Natural Resources 15. Pump Dismantling & Assembling	90

Segment	Total number of training and awareness programs held	Topics /Principles covered under the training and its impact	%age of persons in respective category covered by the awareness
		16. Kaizen 17. House Keeping and personal hygiene 18. Water Softener Process 19. Quality Management System Requirement 20. Refinery Onsite/Offsite Operations 21. Communications 22. Food Safety Management System- ISO 22000 23. Allergen Training 24. Storage of packing material with temperature control 25. QMS 9001:2015 26. Documentation in Department as per Audits 27. GMP & GHP Training 28. Critical Risk Analysis 29. Energy Saving 30. Spirituality & Daily Work Management 31. Stress Management vs Work 32. Handling & Checking of finished packed material 33. Personal Hygiene, Behaviour & Clothing of Visitors 34. Material Classification, standardization and codification 35. Basics Instrumentation and Control Systems 36. Fundamentals of Process Improvement 37. 5S 38. Pest Control Management System 39. Documentation Control 40. E&I Preventive Maintenance & Corrective Maintenance 41. CCP & OPRP 42. Supplier Quality Management System 43. Training on 3 Phase Induction Motor 44. Container inspection, Stuffing & proper levelling in packed material 45. Basic Gearbox/ pump training 46. FSQ Risk Assessment and Mitigation Strategies 47. FSSC 22000 and V6.1 Updates 48. Change Management & Continuous Improvement 49. ETi Base Code	

Segment	Total number of training and awareness programs held	Topics /Principles covered under the training and its impact	%age of persons in respective category covered by the awareness
Workers	9	01. Lock out Tag out (LOTO) 02. Fire Fighting Training & Drill 03. Hot work 04. Material Handling 05. Machine Guard 06. Confined Space Entry & Safe Work 07. Chemical Safety & MSDS 08. PPE & its uses 09. First-Aid Training 10. Work Permits 11. Work at Height & Safety Measures 12. Use of Scaffolding 13. Use of fire extinguisher 14. Slip , Trip & Fall hazard 15. Housekeeping 16. Behavior based training 17. Behavior based safety 18. Electrical safety 19. Road safety 20. Waste Management 21. Ergonomics 22. Use of safety harness 23. Mechanical & Chemical Hazards 24. NFPA Diamond 25. Rain Water Preservation 26. ETi Base Code 27. Food Safety & Quality 28. Good Manufacturing Practices (GMP) 29. Prevention of Sexual Harassment 30. Freedom of Association & Grievances Mechanism 31. Anti-Child Labor and Forced Labor Policy 32. Workplace conduct and Anti-Discrimination	75

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

Monetary				
NGRBC Principal	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil
Non - Monetary				
NGRBC Principal	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	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	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.

This policy is designed to implement controls that ensure adherence to all relevant anti-bribery and anti- corruption laws, and to uphold socially responsible business practices within the Company. It applies to all individuals across various levels and roles, including senior executives, officers, directors, permanent and temporary employees, consultants, contractors, trainees, remote workers, casual workers, agency personnel, volunteers, interns, agents, sponsors, or any other individuals associated with us or our subsidiaries, regardless of their location.

<https://manoramagroup.co.in/uploads/image/Manorama-64e35a6fe613f6.76323453nprm6ex3.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:

	FY2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY2024-25 (Current Financial Year)		FY2023-24 (Previous Financial Year)	
	Numbers	Remarks	Numbers	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	Nil

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

NIL

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

	FY (2024-25)	FY (2023-24)
Number of days of accounts payables	13 days	31 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 2024-25	FY 2023-24
Concentration of Purchases	a. i) Purchases from trading houses	0	0
	ii) Total purchases	0	0
	iii) Purchases from trading houses as % of total purchases		
	b. Number of trading houses where purchases are made	0	0
	c. i) Purchases from top 10 trading houses	0	0
	ii) Total purchases from trading houses	0	0
	iii) Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. i) Sales to dealer / distributors	0	0
	ii) Total Sales	0	0
	iii) Sales to dealer / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made	0	0
	c. i) Sales to top 10 dealers / distributors	0	0
	ii) Total Sales to dealer / distributors	0	0
	iii) Sales to top 10 dealers / distributors as % of total sales to dealer / distributors		
Share of RPTs in	a. i) Purchases (Purchases with related parties)	2430987151	1958640646
	ii) Total Purchases	5571638494	4802429958
	iii) Purchases (Purchases with related parties as % of Total Purchases)	44%	40.78%
	b. i) . Sales (Sales to related parties)	0	0
	ii) Total Sales	0	0
	iii) Sales (Sales to related parties as % of Total Sales)		
	c. i) Loans & advances given to related parties	114056574	0
	ii) Total loans & advances	148235407	0
	iii) Loans & advances given to related parties as % of Total loans & advances	77%	0
	d. i) Investments in related parties	4988523	0
	ii) Total Investments made	4988523	
	iii) Investments in related parties as % of Total Investments made	100%	

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.

	Current Financial Year 2024-25	Current Financial Year 2023-24	Details of Improvements in environmental and social impacts
R&D	0%	0%	NA
Capex	0%	19.42%	For bringing improvements in Energy savings, and Control of Air emissions.

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

Yes

our company has a comprehensive sustainable sourcing mechanism in place. This is designed to ensure that all of our raw materials are sourced responsibly, with a strong commitment to environmental stewardship, social responsibility, and economic sustainability.

Our seeds are sustainably procured from forest dwellers, with a strict assurance that our practices do not adversely impact the environment, violate tribal human rights, or compromise ethical standards. We are also committed to fair trading practices. Additionally, the company ensures that all suppliers, whether for ingredients or other materials, adhere to our stringent procurement standards.

In addition, the company ensures that all suppliers—whether providing ingredients, processing aids, packaging materials, or other inputs—strictly comply with our robust Sustainable Procurement Policy and procurement standards.

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

100% all the raw materials use in processing in the manufacturing site is sourced sustainably .

- 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)

We use plastic materials primarily for packaging purposes. The plastic is collected and returned After accounting for usage and wastage, the remaining plastic is collected and returned to the vendor. Additionally, plastic containers are repurposed for plantation activities, thereby promoting the reuse of plastic products.

(b) E-Waste

We have implemented an e-waste management policy. A dedicated segregation area has been established for the collection and categorization of e-waste. This area has a concrete flooring to prevent any potential spillage or contamination. All categorized e-waste is collected by a registered third-party vendor, who ensures its proper disposal at an authorized site.

(c) Hazardous Waste

Hazardous waste is collected in dry form through the Effluent Treatment Plant (ETP). The waste is then packed in polypropylene (PP) bags and stored in a designated, enclosed area. We have a formal agreement with a cement plant, which regularly collects the segregated hazardous waste for co- processing as per regulatory requirement.

- 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.**

No. EPR is not applicable.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains
Essential Indicators
1. a. Details of measures for the well-being of employees:

Category	% 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	454	454	100%	454	100%	0	0%	0	0	0	0
Female	44	44	100%	44	100%	1	2.27%	0	0	0	0
Total	498	498	100%	498	100%	1	0.20%	0	0	0	0
Other than Permanent employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	159	159	100%	159	100%	0	0	0	0	0	0
Female	1	1	100%	1	100%	0	0	0	0	0	0
Total	160	160	100%	160	100%	0	0	0	0	0	0

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

Benefits	FY2024-25 Current Financial Year			FY2023-24 Current Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	72 %*	100%	Y	77%	100%	Y
Gratuity	100 %	100%	Y	100%	100%	Y
ESI	25 %	100%	Y	29%	100%	Y
Others – please specify	—	—	—	--	--	--

*Note - New joiners-73 employees are non PF employers. Left employees- 76 were all PF contributors. therefore the reduction.

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.**

No,

The premises are not presently accessible to persons with disabilities. In July 2023, the company framed the policy –Policy on Rights of Persons with Disabilities - for inclusion of persons with disabilities within the workforce. Presently, there are no differently abled employees as per the Rights of Persons with Disabilities Act, 2016.

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 the equal opportunity policy.

<https://manoramagroup.co.in/uploads/image/Manorama-64e35ab6145926.72711467ic7rzdxb.pdf>

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	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

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.

Permanent Workers	Yes. All permanent workers can submit grievances. A grievance form is available for them to submit their grievances. The Company promotes transparent communication with its permanent workers and ensures all their concerns and grievances are promptly addressed. They can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary..
Other than Permanent Workers	Yes. A grievance form is available for the other than permanent workers to submit their grievances. The Company promotes transparent communication with its other than permanent workers and ensures all their concerns and grievances are promptly addressed. They can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary.
Permanent Employees	Yes. All permanent employees can submit their grievances through the grievance form which is available for them to submit their grievances. The Company promotes transparent communication with its permanent employees. Actions are taken promptly on the concerns and grievances. Alternatively, they can raise issues through individual meetings with the HR team or directly with their supervisors. Grievances and concerns are resolved through discussions and the intervention of senior management where necessary.
Other than Permanent Employees	Yes. The Company encourages open and transparent communication with all its other than permanent employees. Concerns and grievances can be addressed through the grievance form or through one-to-one meetings conducted between them and the human resource team or directly share their concerns with their immediate supervisors. Grievances and concerns are addressed and resolved through discussions and necessary interventions of the senior management.

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

Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Category
	Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union		Total employees/workers in respective category	No. of employees/workers in respective category, who are part of association(s) or Union	
	(A)	(B)	%(B/A)	(A)	(B)	%(D/C)
Total Permanent Employees	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers	0	0	0	0	0	0
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

Note: The organization does not have any recognized union but there is an association which meets bi-monthly.

8. Details of training given to employees and workers:

Category	FY2024-25 Current Financial Year					FY2023-24 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	%(B/A)	Number (C)	%(C/A)		Number (E)	% (E /D)	Number (F)	% (F /D)
Employees										
Male	454	454	100%	454	100	383	383	100	383	100
Female	44	44	100%	44	100	28	28	100	28	100
Total	498	498	100%	498	100	411	411	100	411	100
Workers										
Male	159	159	100%	159	100	120	120	100	120	100
Female	1	1	100%	1	100	0	0	0	0	0
Total	160	160	100%	160	100	120	120	100	120	100

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

Particulars	FY2024-25 Current Financial Year			FY2023-24 Previous Financial Year		
	Total(A)	No.(B)	%(B/A)	Total(C)	No.(D)	%(D/C)
Employees						
Male	454	378	83.2	383	288	75.20
Female	44	27	61.4	28	12	42.86
Total	498	405	81.3	411	300	72.99
Workers						
Male	159	159	100	120	120	100
Female	1	1	0	0	0	0
Total	160	160	100	120	120	100

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. The occupational health and safety system covers the entire plant and offices. All permanent and non-permanent workers and employees are covered under the system. The company is certified to ISO 45001:2018. A third-party audit is conducted every year.

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

Hazard identification and risk assessments (HIRA) are carried out for all the activities within the plant. The HIRA is carried out as the HIRA Procedure. All routine and non-routine activities are covered. The HIRA is reviewed periodically or when there are changes in the process. Activities are carried out only after hazards are brought to acceptable levels.

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

Yes. Workers are free to inform any hazards, near miss and safety concerns. They are empowered to stop work and remove themselves from risks.

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

Yes, If the treatment is done from outside then it covers under health insurance policy.

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

Safety Incident/Number	Category	FY2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	3
	Workers	3.56	0.007
Total recordable work-related injuries	Employees	0	Nil
	Workers	3	2
No. of fatalities	Employees	0	Nil
	Workers	0	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	Nil
	Workers	0	2

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

The Company has carried out incident investigation and root cause analysis for all the accidents to identify the root causes of the accidents. It has taken steps to prevent such accidents in future by following the hierarchy of control such as eliminating the hazard, engineering and administration controls etc. Workers are trained to observe hazards and report them timely to prevent recurrence.

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

Particulars	FY2024-25 Current Financial Year			FY2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	1	0	—	1	0	Proper safe place in husk feeding area at 22 TPH
Health & Safety	2	0	—	2	0	As per OCHS

14. Assessments for the year.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	99%
Working Conditions	99%

Note: As part of ISO 14001:2015 and ISO 45001:2018 the periodical audits are conducted by TUV SUD South Asia Pvt Ltd.

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.

Corrective actions were required on any issue related to Safety/Health; periodical training is provided on different plant operations.

PRINCIPLE4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

Any individual, entity, institution, or group that influences the organization's operations is recognized as a core stakeholder of the Company. The Company employs a structured stakeholder engagement and materiality assessment process. It adopts a stakeholder-focused approach across all business activities, promoting socially relevant and forward-thinking practices. Engagements with stakeholders such as investors, customers, suppliers, and employees occur through planned events and diverse communication channels.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement.
		(Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), Other	Annually/Half Yearly/Quarterly/others-please specify)	
Shareholder	No	<ul style="list-style-type: none"> • Stock Exchange intimations, • Company's Website, • Official Press releases, • Annual Report, • Emails, • Newspaper, • SMS, • Calls, • Notice of Board Meeting, • Investor meeting • Quarterly financial report, Information pertaining to dividend, • Notice of AGM, 	Quarterly /Annually/As and when required.	Quarterly, half-yearly and annual financial results General Meetings Notices Material information Analyst Meets Annual General Meetings Dividend updates
Banks, Non-Banking Financial Companies Financial Institutions	No	<ul style="list-style-type: none"> • Email • Calls • Letters • One to one meeting • SM • Net banking 	Regularly/as and when required	Credit Facilities.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), Other	Frequency of engagement Annually/Half Yearly/ Quarterly/others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Regulatory/ Government authorities	No	<ul style="list-style-type: none"> Email Filings Official letters One to one meeting 	Regularly/as and when required	Filing of various returns/ disclosures/ Forms- Replies to notices/ queries, etc.
Vendors/ Suppliers	yes	<ul style="list-style-type: none"> Email Filings Official letters One to one meeting 	Regularly/as and when required.	Enquiry about the quality of products, raw material, delivery status,
Employees	No	<ul style="list-style-type: none"> Email SMS, Letters Get together Cultural events One to one meeting 	Monthly and as and when required	Important notifications Annual appraisals Medical health programs Employee engagement, Employee capability development, Reward and Recognition, Work culture, Work life balance
Customers	No	<ul style="list-style-type: none"> Client Meeting In-person visit Periodic connects with key customers, executives, senior executive & at times top management. 	Regularly, ongoing basis	Feedback of product quality customized solutions
Community	Yes	<ul style="list-style-type: none"> NGOs CSR Team interaction Community group meeting Community Training 	Weekly	Understanding the needs of the community, Advancing sustainability, contribution to community welfare, employment opportunities, Health and Sanitation facilities, Infrastructure development, Cultural preservation, and respect for local tradition

PRINCIPLE 5 : Businesses should respect and promote human rights

Essential Indicators

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

Benefits	FY2024-25 Current Financial Year			FY2023-24 Previous Financial Year		
	Total(A)	No. of employees / workers covered(B)	%(B/A)	Total(C)	No. of employee / workers Covered(D)	%(D/C)
Employees						
Permanent	498	498	100	411	411	100
Other than permanent	0	0	0	0	0	0
Total Employees	498	498	100	411	411	100
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	160	160	100	120	120	100
Total Workers	160	160	100	120	120	100

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

	FY2024-25 Current Financial Year					FY2023-24 Previous Financial Year				
	Total (A)	Equal to Minimum Wage	More than Minimum Wage		Total (D)	Equal to Minimum Wage	More than Minimum Wage			
		No.(B)	% (B/A)	Number (C)		% (C/A)	No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	454	454	100	0	0	383	383	100	0	0
Female	44	44	100	0	0	28	28	100	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	159	159	100	0	0	120	120	100	0	0
Female	1	1	100	0	0	0	0	0	0	0

Note- All workers are non-permanent workers under contract, previously reported under permanent workers.

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

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration /salary /wages of respective category
Board of Directors (BoD)	8	39,00,000	2	77,68,710
Key Managerial Personnel	1	17,40,000	0	0
Employees other than BoD and KMP	454	387300	44	47868
Workers	0	-	-	-

Note- there are no permanent workers and therefore median has not been reported. The median of directors who are also KMP has been considered under Board of Directors.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	11%	9.47%

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 a workers committee as per the requirements.

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

The organization have a structure human rights grievance redressal mechanism where grievance related to human rights is reported through <https://manoramagroup.co.in/contact> by the stakeholder. The complaint raiser identification shall not be disclosed anywhere and human right committee is taking necessary actions within time frame . There is no grievances related to human rights reported in the FY 2024-25 .

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

Particulars	FY2024-25 Current Financial Year			FY2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour /Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	2	Nil	NA
Other human Rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Woman at (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The confidentiality of the persons -both parties are maintained to the extent possible. The policy prohibits any type of retaliatory or harassment.

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

Yes. The company ensures that contractors fulfill all human rights requirements like working hours, working condition and health and safety.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others– please specify	NIL

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No adverse risk or concerns requiring any corrective action has been identified.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment
1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A) in GJ	0	0
Total fuel consumption (B) in GJ	422876.6481	64778
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	422876.6	64778
From non-renewable sources		
Total electricity consumption (D) in GJ	60313.19	4982750
Total fuel consumption (E) in GJ	7160.251617	396000
Energy consumption through other sources(F) in GJ		0
Total energy consumed from non- renewable sources(D+E+F)	67473.44604	5378750
Total energy consumed (A+B+C+D+E+F)	490342.4936	5443528
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) in GJ	0.0000636113	0.0011909353
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.001284948	0.024056892
Energy intensity in terms of physical output(GJ/MT)	10.19062896	130.2470325
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

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	15048	10645
(ii) Ground water	103252	39055
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	118300	49700
Total volume of water consumption (in kilolitres)	118300	49700
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00001534685556	0.0000108734
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0003100064823	0.000219642
Water intensity in terms of physical output(KL/MT)	2.458590519	1.189169508
Water intensity (optional) – the relevant metric may be selected by the entity	—	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

4. Provide the following details related to water discharged: Read the Matter

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in Kilo-liters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Sea water		
- No treatment	0	0
- With treatment – 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
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in Kilo-litres)	0	0

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

Yes, we have a mechanism for Zero Liquid discharge. Water is treated and reused internally.

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

Parameter	Unit	FY2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
NOx	kg	1112.71	158.00
Sox	kg	173.6	31.00
Particulate matter (PM)	kg	57.656	127.90
Persistent organic pollutants (POP)	kg	0	0
Volatile organic compounds (VOC)	kg	0	0
Hazardous air pollutants (HAP)	kg	0	0
Others – please Specify	kg	0	-

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

Parameter	Unit	FY2024-25 (Current Financial Year)	FY2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tons of CO ₂ equivalent	604.9429049	133.10
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	12177.72255	140
Total Scope 1 and Scope 2 emissions per rupee of Turnover	MtCO ₂ e/Rs	0.0000016583	0.0000000597
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)	MtCO ₂ e/Rs	0.0000334971	0.00000121
Total Scope 1 and Scope 2 emission intensity in terms of physical output MT/MT	MtCO ₂ e/Rs	0.265657989	0.006534451
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MtCO ₂ e/Rs	—	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

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

Yes. Usage of rice husk as a fuel for steam generation through boiler in place of coal or wood to reduce the carbon emission.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste(A)	0.50	0.71
E-waste(B)	0.2	0.31
Bio-medical waste(C)	0	0
Construction and demolition waste(D)	2.25	0
Battery waste(E)	0	0
Radio active waste(F)	0	0
Other Hazardous waste. Please specify, if any.(G)	0.6	0.103
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1.7	0
Total(A+B+C+D+E+F+G+H)	5.25 Ton	1.123 Ton
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.0000000007	0.0000000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000014	0
Waste intensity in terms of physical output (MT/MT)	0.0001091090467	0.0000269
Waste intensity (optional) – the relevant metric may be selected by the entity	0	0
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	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.25	0
(ii) Landfilling	5	5
(iii) Other disposal operations	0	0
Total	5.25	5.00

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

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.

Efforts are made to reduce waste. All wastes are segregated at source. Hazardous waste like used oil is sold to the designated and approved agencies. E-Waste is disposed to the seller as per the buyback policy. Non- hazardous waste is disposed to the identified vendor

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	NO	NO	NO

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

No, since no new projects have come 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 Weblink
NA	6	NA	NA	NA	NA

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
1	NA	NA	NA	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.
- 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.

1	Three Star Export House	National
2	Indian Chamber of Commerce	National
3	Confederation of Indian industry	National
4	Indian Green Building Council IGBC	National
5	Federation of Indian Export Organizations (FIEO)	National
6	Solvent Extractor's Association of India (SEA)	National
7	Shellac and Forest Products Export Promotion Council	National
8	Plant Based Foods Industry Association	National
9	Indian Oil Seeds and Produce Export Promotion Council	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

No such matter reported this year

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

- Details of Social Impact Assessments (SIA) of projects under taken by the entity based on applicable laws, in the current financial year. NA

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 Weblink
NA	NA	NA	NA	NA	NA

- Provide information on project(s) for which on going Rehabilitation and Resettlement (R&R) is being under taken by your entity, in the following format: NA

S.No.	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA	NA	NA	NA	NA	NA	NA

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

The company have a grievances redressed mechanism in plant to receive and address the complaint from community. also in the forest collection area, the tribal communities and collectors can address their complaint directly to the collection centers and project office.

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

	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Directly sourced from MSMEs/small producers	40 %	80 %
Directly from within India	23.47%	43.75%

PRINCIPLE9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The standard operating procedure has been defined to receive complaints and respond to customers.

The Company has established a feedback mechanism to gather customer reviews, feedback, concerns, and queries through their complaints. Customers can easily submit complaints or feedback via a dedicated company link: <https://manoramagroup.co.in/contact> or by emailing to cs@manoramagroup.co.in. All submissions through these channels trigger a high-priority 140 email notification to the Grievance

Redressal Team. Upon receipt, the team assigns a complaint tracker code and forwards the issue to relevant departments. This tracker code is shared with the customer, and after corrective actions are taken, a CAPA (Corrective and Preventive Action) report is provided. Once the customer confirms satisfaction, the complaint is closed. Furthermore, the Company conducts customer satisfaction surveys to capture the Voice of the Customer (VOC) and ensure their expectations are consistently met.

- 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 2024 – 25 (Current Financial Year)		FY 2023 – 234 (Previous Financial Year)	
	Received during the year	Pending resolution at end of year	Received during the year	Pending resolution at end of year
Data privacy	Nil	Nil	Nil	Nil
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:

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

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

Yes, The company has a cyber security framework which is not on the website due to confidentiality reasons. The cyber security policy covers network security, access control, back up, acceptable use of information assets etc. There is a periodic audit which is carried out. Personal data is not collected unless there is a business purpose and is deleted after the retention period is over. Data is secured and proper security controls are implemented on personal and private data.

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.

No Complaint have been received.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – 0
- Percentage of data breaches involving personally identifiable information of customers – 0
- Impact, if any, of the data breaches – Not Applicable