Manorama
Industries Limited

KHASRA No. - 2449-2610,
Parswani Road, Near
Birkoni Industrial Area,
Mahasamund (C.G.)– 493445

August 27, 2026

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

BSE Scrip Code: 541974
ISIN: INE00VM01036

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

NSE Symbol: MANORAMA
ISIN: INE00VM01036

Subject : Business Responsibility and Sustainability Report for the Financial Year 2025-26.

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 2025-26. The BRSR also forms the part of the Annual Report for the financial year 2025-26, submitted to the exchange vide our letter dated August 27, 2026.

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 Digitally signed by Deepak Sharma Date: 2026.08.27 18:56:33 +05'30'

MANORAMA INDUSTRIES LIMITED

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

Encl: As above

Annexure V

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2025-2026

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, 7th Floor, Bonanza Building, Sahar Plaza Complex, JB Nagar Metro Station, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra – 400059
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 2025-26
10	**Name of the Stock Exchange(s) where shares are listed**	NSE and BSE Limited
11	**Paid-up Capital**	₹ 11,94,17,060*
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. Gautam Kumar Pal** Whole Time Director Email ID: gautam@manoramagroup.co.in Contact No: 0771-228245
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 Standalone basis**
14	**Name of assurance provider**	Not applicable
15	**Type of assurance obtained**	Not applicable

* Pursuant to the allotment through qualified institutional placement of 34,01,360 equity shares on July 2, 2026 & ESOP allotment of 12500 equity shares on July 3rd ,2026 the paid-up capital of company increased to ₹12,62,44,780.

** The BRSR disclosures are presented on a standalone basis, representing the own operations of the Company. The reporting boundary description has been aligned with the scope of information reported in the BRSR. Consequently, references to reporting boundary in prior periods should be read in conjunction with the underlying scope of data disclosed.

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, Fats 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 Butter and Fats	1040	95.72%
2	De-oiled Cake	1040	4.28%

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	0

(Note: The Company operates through one plant located at Birkoni, Chhattisgarh and five offices located at Chhattisgarh (corporate office), Maharashtra, Odisha, Madhya Pradesh and Jharkhand.)

19. Markets served by the entity:

a	**Number of locations**	
	Locations	**Number**
	National (No. of States)	19
	International (No. of Countries)	35
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	57%
C	**A brief on types of customers -**	
	Manorama Industries Limited is a leading manufacturer and exporter of specialty fats and butter derived from Sal, Mango, Shea and other exotic seeds, including cocoa butter equivalents (CBE), catering primarily to industrial customers across confectionery, chocolate, food processing, cosmetics, cattle feed, and soap industries. The Company has a strong global presence, serving clients across the US, EU, Middle East, Russia, Turkey, Brazil and others supported by subsidiaries in West Africa, UAE, and Brazil. With increasing demand for customized, clean-label, and application-specific solutions, Manorama focuses on delivering tailored fat systems aligned with diverse regional and industry requirements while expanding into new product segments such as industrial chocolate fats and palm derivatives.	

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)	293	253	86.35 %	40	13.65 %
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	293	253	86.35 %	40	13.65 %
	WORKERS					
4.	Permanent (F)	230	228	99.13 %	2	0.87 %
5.	Other than Permanent (G)	222	220	99.10%	2	0.90%
6.	Total workers (F + G)	452	448	99.12%	4	0.88 %

Note: For the purpose of workforce classification, "permanent employees" and "permanent workers" refer to individuals who are on the Company's payroll. "Other than permanent workers" refers to individuals engaged through contractors, whether on a wage basis or piece-rate basis. Security personnel is excluded from the total workforce count.

b. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	10	3	30%
Key Management Personnel	1	0	0 %

Note: *Key Managerial Personnel (KMP) are defined in accordance with the provisions of the Companies Act, 2013. The Managing Director (MD), Whole-Time Directors (WTDs), and CFO is also Executive Director therefore covered under the Board of Directors. The Company Secretary (CS) is included as a KMP and is not part of the Board.*

22. Turnover rate for permanent employees and workers

Particulars	FY2025-26 (Turnover rate in current FY)			FY2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24 %	36 %	27 %	2%	0.1%	2.1%	0.98%	0%	0.98%
Permanent Workers	19%	0 %	19 %	0%	0%	0%	0%	0%	0%

Note: The Company has improved data tracking and revised the employee turnover calculation methodology in line with SEBI BRSR requirements; hence, the current year figures are not directly comparable with the previous year, resulting in a variation.

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
9	Taang Kaam Industries SA (in Burkina Faso)	Subsidiary	100%	Yes
10	Manorama Savannah Agro Chad SARL, Republic of Chad	Subsidiary	100%	Yes

VI. CSR Details

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

(ii) Turnover (in ₹) - 13,57,69,73,236

(iii) Net worth (in ₹) - 6,94,86,12,454

Corporate Overview
Statutory Reports
Financial Statements

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanismin Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		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
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	0	0	Nil
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	0	0	Nil

Stakeholder group from whom complaint is received	Grievance Redressal Mechanismin Place (Yes/No) *(If Yes, then provide web-link for grievance redress policy)*	FY 2025-26			FY 2024-25		
		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
Value Chain Partners	Yes, The grievances handling mechanism is in place. https:// manoramagroup. co.in/contact	0	0	Nil	0	0	Nil

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
1	GHG emission and energy management	Risk	Manorama Industries Limited has identified GHG emissions and energy management as a material risk due to the energy-intensive nature of its operations and the evolving regulatory landscape governing climate-related disclosures and emissions. The company's core manufacturing processes—including refining, and processing of specialty fats—require significant energy, resulting in considerable direct and indirect greenhouse gas emissions. With increasing focus from regulators, investors, and global customers on carbon footprint reduction and transparency, the company is exposed to risks related to stringent environmental regulations, mandatory climate disclosures, etc. Additionally, rising energy	• Implementation of energy efficiency improvement initiatives across operations, including installation of variable frequency drives (VFDs) and adoption of energy-efficient motors for high-load equipment. • Optimization of electrical consumption through LED retrofits, lighting redesign, and deployment of power factor improvement systems to enhance power quality and reduce energy losses. • Increasing automation of thermal and mechanical processes to improve operational precision and minimize unnecessary energy consumption. • Deployment of waste heat recovery systems to capture and reuse thermal energy, thereby lowering overall fuel consumption and associated emissions.	**Negative** – Higher energy intensity and fuel dependence may increase operational costs and require additional capital investment for efficiency improvements and regulatory compliance. Potential exposure to evolving climate regulations and customer sustainability expectations could also impact margins and market competitiveness.

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
			costs and dependence on fuel-based energy sources may impact operational efficiency and cost competitiveness.	• Transition towards low-carbon energy sources, including the use of biomass (rice husk) for steam generation, reducing dependence on fossil fuels and supporting decarbonisation. • Development of energy-efficient infrastructure aligned with green building principles (IGBC) to improve resource efficiency, reduce electricity demand, and enhance overall environmental performance. • Continuous upgradation of equipment and utilities, such as compressors and control systems, to improve energy performance and stabilize operational loads. • Strengthening operational controls and process optimization measures to reduce energy intensity and improve long-term energy resilience.	
2	Water management	Risk	Manorama Industries Limited has identified water management as a material risk due to its operations being located in a region experiencing high water stress and the criticality of water as a key input in its manufacturing processes. The company's operations are water-intensive, particularly due to continuous boiler usage for steam generation, making it dependent on reliable water availability. Any constraints in water access, regulatory	The company has undertaken several initiatives to mitigate water-related risks and ensure sustainable water management across its operations, including: • Adoption of a zero liquid discharge approach, ensuring that no treated or untreated wastewater is discharged outside the facility. • Installation and effective operation of an Effluent Treatment Plant (ETP) to treat RO reject, boiler blowdown, and process water, ensuring complete recovery and reuse.	**Negative –** Water scarcity and regulatory restrictions may increase operational costs through higher water procurement, treatment, and recycling expenses. Potential disruptions in water availability could impact production continuity and require additional capital investment in water management infrastructure.

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
			restrictions on withdrawal, or increased competition for water resources may disrupt operations, increase costs, and impact production efficiency, thereby posing a significant operational and business continuity risk.	• Maximisation of water reuse, with 100% of treated water being utilised for non-potable applications such as cooling towers, gardening, floor washing, and ash spraying. • Deployment of flow meters and calibrated monitoring systems at critical points to enable accurate, continuous tracking of water consumption. • Continuous focus on optimising water use efficiency and reducing freshwater dependency through improved process control and recycling mechanisms.	
3	Waste management and circular economy	Opportunity	Manorama Industries Limited has identified waste management and circular economy as a strategic opportunity owing to its ability to derive value from process by-products and align with sustainable resource utilization practices. The company generates both hazardous and non-hazardous waste, which is managed and disposed of in accordance with regulatory requirements, while recyclable waste streams are channelled to authorised recyclers for value recovery. Additionally, several by-products from operations are effectively utilised across industries—such as gum being used in wax production, de oiled cake as cattle feed, spent earth in the agarbatti industry, and rice husk ash in brick and cement manufacturing—enabling resource efficiency	Not applicable	**Positive –** Effective waste utilisation and recycling enable cost savings through reduced disposal expenses and generation of additional revenue from by-product sales.

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
			and reducing landfill dependency. This circular approach not only minimises environmental impact but also creates opportunities for cost optimisation, additional revenue streams, and enhanced sustainability positioning.		
4	Biodiversity	Risk	Manorama Industries Limited has identified biodiversity as a material risk due to its dependence on forest-based raw materials such as Sal Seed, Mango Kernel, Shea Nuts, and other Exotic Seeds, which are sourced from ecologically sensitive regions in India and West Africa. The company's business model is directly linked to the health and availability of these natural ecosystems, making it vulnerable to biodiversity loss, habitat degradation, and ecological imbalance. Any decline in forest health or disruption in ecosystem services could adversely affect raw material availability and quality. Additionally, increasing global focus on biodiversity protection, along with evolving sustainability frameworks and stakeholder expectations, exposes the company to regulatory, reputational, and supply chain risks if biodiversity is not effectively managed.	The company has undertaken several initiatives to mitigate biodiversity-related risks and strengthen ecosystem conservation, including: • Adoption of sustainable, non-destructive sourcing practices based on collection of naturally fallen seeds. • Implementation of the NDPE (No Deforestation, No Peat, No Exploitation) framework. • Strengthening biodiversity through community partnerships across sourcing regions in India and West Africa. • Promotion of sustainable collection practices for Sal Seed, Mango Kernel, Shea Nuts, and other Exotic Seeds, among collectors. • Conducting environmental training and awareness programs, particularly among women collectors. • Supporting local cultivation of native tree species to promote natural regeneration and reduce pressure on forest resources. • Undertaking plantation drives and sapling distribution across tribal belts to enhance ecological resilience.	**Negative** – Biodiversity degradation could disrupt raw material supply chains, increase sourcing costs, and impact production continuity.

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
5	Land use and deforestation	Risk	Manorama Industries Limited has identified land use and deforestation as a material risk given its reliance on forest-derived inputs and operations linked to high ecological value landscapes. Unsustainable land use practices or deforestation within sourcing regions could lead to resource depletion, regulatory restrictions, and increased scrutiny from global customers and investors. As international markets increasingly mandate deforestation-free supply chains, any perceived or actual association with land conversion or ecosystem degradation may impact the company's ability to operate competitively. Additionally, changes in land use patterns due to climate or developmental pressures may affect the long-term availability of raw materials.	The company has implemented the following measures to address land use and deforestation risks: • Adoption of a non-destructive forest-floor sourcing model, ensuring that no trees are cut, damaged, or cultivated for raw materials. • Implementation of the NDPE policy, reinforcing commitment to zero deforestation and responsible land use. • Ensuring sourcing from High Conservation Value (HCV) and High Carbon Stock (HCS) forests without altering land use. • Collection of raw materials only after natural fruit fall, preserving ecological cycles and preventing land-use change. • Establishment of a decentralised sourcing network that engages tribal and rural communities, reducing pressure on forests while supporting livelihoods. • Promotion of transparent, traceable sourcing practices, including direct payments through banking channels.	**Negative –** Deforestation-related risks may lead to supply chain disruptions, increased compliance costs, and restricted access to key export markets with stringent sustainability requirements. Potential reputational damage and evolving regulatory obligations could also impact revenue growth and long-term business viability.
6	Human rights	Risk	Manorama Industries Limited has identified human rights as a material risk given its dependence on an extensive, geographically dispersed supply chain involving forest-dependent and rural communities in India and West Africa. The sourcing of tree-borne seeds through	The company has undertaken several initiatives to mitigate human rights-related risks and strengthen ethical practices across its operations and supply chain, including: • Adoption of human rights policies aligned with international frameworks, including the UN Global	**Negative –** non-compliance with human rights standards may lead to reputational damage, supply chain disruptions, and loss of business opportunities, particularly in global markets with stringent ethical sourcing requirements.

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
			decentralized collection networks exposes the company to potential risks related to labour practices, fair wages, working conditions, and community rights. Additionally, increasing regulatory expectations and global customer requirements on responsible sourcing, traceability, and ethical practices heighten the risk of non-compliance and reputational impact. Any gaps in ensuring adherence to human rights standards across the value chain could affect supply continuity, stakeholder trust, and access to international markets.	Compact, Universal Declaration of Human Rights, and ILO core conventions. • Commitment to fair treatment, safe working conditions, ethical conduct, and respect for the rights of tribal and indigenous communities within its value chain. • Implementation of a zero-tolerance policy on child labour, including age verification, supplier compliance requirements, and corrective action mechanisms. • Ensuring workplaces free from discrimination, harassment, intimidation, and forced or involuntary labour, with equal opportunity for all workers. • Enabling freedom of association and collective representation for employees and workers. • Establishment of robust governance mechanisms, including oversight by HR and Compliance teams, supported by committees such as POSH Committee, Safety Committee, and Workers' Committee. • Adoption of independent third-party certifications and assessments (e.g., Fair Trade, Fair for Life, SMETA 4-Pillar, EcoVadis) to validate ethical practices and supply chain transparency.	

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
				• Continuous focus on responsible sourcing and engagement with supply chain stakeholders to uphold human rights standards	
7	Occupational Health & Safety	Risk	Manorama Industries Limited has identified Occupational Health & Safety (OHS) as a material risk due to the inherently hazardous nature of its manufacturing operations, which involve high-temperature processes, boiler operations, heavy machinery, and material handling. These activities expose employees and contract workers to potential workplace hazards such as thermal risks, mechanical injuries, and operational accidents. Additionally, stringent regulatory requirements, increasing focus on workplace safety standards, and stakeholder expectations necessitate robust OHS practices. Any lapses in health and safety management could lead to employee harm, operational disruptions, regulatory non-compliance, financial liabilities, and reputational damage, making OHS a critical risk area for the company.	The company has undertaken several initiatives to mitigate occupational health and safety risks and ensure a safe working environment across its operations, including: • Implementation of a structured OHS management system aligned with ISO 45001:2018, ensuring a systematic approach to identifying, assessing, and managing workplace risks. • Conducting Hazard Identification and Risk Assessment (HIRARC) across routine and non-routine activities, with periodic reassessment during operational changes. • Adoption of the hierarchy of controls to eliminate or reduce risks through engineering controls, administrative measures, and use of personal protective equipment (PPE). • Provision of occupational health services, including on-site medical facilities, first aid, periodic health check-ups, and preventive healthcare programs. • Regular training and awareness programs for employees and contract workers covering machine safety, electrical safety,	**Negative –** Workplace incidents or inadequate safety practices may lead to reduced workforce productivity, absenteeism, and operational disruptions. This can increase costs through downtime, compensation, and additional investments in safety controls and training.

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
				chemical handling, LOTO, work at height, and safe material handling practices. • Establishment of incident reporting and investigation mechanisms, including root cause analysis and time-bound corrective and preventive actions. • Strengthening governance through safety committees and management oversight, ensuring continuous monitoring and accountability. • Ensuring availability of worker welfare facilities such as sanitation, drinking water, canteens, and accommodation, supporting overall well-being. • Conducting safety awareness initiatives such as fire safety training, drills, and engagement programs to build a strong safety culture.	
8	Employee attraction, Retention and Development	Opportunity	Manorama Industries Limited has identified employee attraction, retention, and development as a strategic opportunity, recognizing that a skilled, engaged, and motivated workforce is critical to sustaining operational efficiency and long-term growth. Given the company's specialised manufacturing processes and geographically diverse operations, the ability to attract and retain talent, while continuously upgrading workforce capabilities, enhances productivity, innovation, and operational	Not applicable	**Positive –** Improved employee retention and capability development reduce hiring and training costs while enhancing productivity and operational efficiency.

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
			excellence. Additionally, increasing focus on employee well-being, training, and inclusive workplace practices strengthens employer branding and supports the company's ability to remain competitive in attracting talent and meeting evolving industry and stakeholder expectations.		
9	Supply-Chain Management	Opportunity	Manorama Industries Limited has identified supply chain management as a strategic opportunity given its community-centred, globally integrated sourcing model across India and West Africa. The company's supply chain is built on long-term partnerships with local collectors, women-led cooperatives, and rural communities, ensuring sustainable sourcing of forest-based raw materials while promoting livelihoods and social impact. The integration of ethical sourcing practices, traceability systems, and sustainability commitments such as NDPE strengthens transparency, resilience, and alignment with global standards. Additionally, the company's participation in global platforms such as the Global Shea Alliance and its structured supplier engagement framework enhance supply security, improve risk management, and create a differentiated, responsible sourcing model that supports long-term value creation.	Not applicable	**Positive –** A resilient, traceable, and responsibly managed supply chain improves raw material security, reduces disruption risks, and enhances operational efficiency. Strong alignment with global sustainability standards also strengthens customer trust, enabling market access, premium positioning, and long-term revenue growth.

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
10	Community Welfare	Opportunity	Manorama Industries Limited has identified community welfare as a strategic opportunity given its deeply integrated, community-centric sourcing model that directly engages forest-dependent populations across India and West Africa. The company's operations are closely linked to local livelihoods, particularly through women-led self-help groups, cooperatives, and rural collectors involved in sourcing tree-borne seeds. By fostering inclusive growth, promoting gender equity, and strengthening rural economic participation, the company enhances supply chain stability and builds long-term trust with stakeholders. This approach not only supports socio-economic development but also strengthens sustainable sourcing practices, preserves traditional ecological knowledge, and reinforces the resilience and continuity of its value chain.	Not applicable	**Positive** – Strong community engagement improves supply chain reliability, reduces sourcing disruptions, and lowers long-term procurement risks. Enhanced social impact and inclusive development also strengthen brand value, customer trust, and access to sustainability-focused markets, supporting long-term revenue growth.
11	Innovation and Product Stewardship	Opportunity	Manorama Industries Limited has identified innovation and product stewardship as a strategic opportunity driven by its focus on specialty fats, sustainable sourcing, and evolving customer requirements in global markets. The company's ability to develop value-added, application-specific products from forest-based raw materials	Not applicable	**Positive** – Innovation in value-added products and sustainable formulations can enhance revenue through premium pricing and access to high-value global markets. Strong product stewardship and quality assurance also reduce compliance risks, strengthen customer retention, and support long-term profitability.

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
			enables differentiation and strengthens its positioning in industries such as food, cosmetics, and personal care. Increasing demand for sustainable, traceable, and responsibly produced ingredients further creates opportunities for the company to innovate in product design, improve lifecycle stewardship, and align with global ESG expectations. By integrating sustainability into product development and ensuring quality, safety, and traceability across the value chain, the company can enhance customer trust, expand into premium markets, and drive long-term growth.		
12	Diversity and Inclusion	Opportunity	Manorama Industries Limited has identified diversity and inclusion as a strategic opportunity, recognising that a diverse and equitable workforce strengthens collaboration, fosters innovation, and enhances overall organisational performance. The company's focus on inclusive workplace practices—supported by equal opportunity and equal remuneration policies, unbiased recruitment, and transparent performance evaluation systems—helps create a culture of fairness and belonging. Additionally, active promotion of participation from underrepresented groups, including women and persons with disabilities,	Not applicable	**Positive –** A diverse and inclusive workforce enhances employee engagement, productivity, and retention, reducing recruitment and turnover costs. It also strengthens innovation, decision-making, and employer branding, supporting long-term business performance and value creation.

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
			along with flexible work practices and continuous learning initiatives, enables the company to build a resilient, future-ready workforce aligned with evolving stakeholder expectations and global best practices.		
13	Regulatory and Compliance	Risk	Manorama Industries Limited has identified regulatory and compliance as a material risk due to the increasing stringency and evolving nature of environmental, social, and governance (ESG) regulations across its operational and sourcing geographies. The company operates in a regulated manufacturing environment and is also part of global supply chains that require adherence to diverse standards relating to emissions, waste, human rights, product quality, and responsible sourcing. Growing requirements under frameworks such as BRSR, along with international expectations around traceability, NDPE compliance, and ethical sourcing, increase the complexity of compliance management. Any failure to meet applicable laws, regulatory requirements, or customer-driven standards could result in penalties, operational disruptions, reputational damage, and restricted access to key markets, making this a significant business risk.	The company has undertaken several initiatives to strengthen regulatory compliance and minimise associated risks, including: • Establishment of robust policies and governance frameworks, including NDPE, human rights, and responsible sourcing policies aligned with global standards. • Implementation of structured compliance systems and standard operating procedures (SOPs) to ensure adherence to applicable laws and regulations. • Certifications and third-party assessments such as ISO standards, SMETA 4 PILLAR, EcoVadis, Fairtrade, FSSC 22000 and Fair for Life to validate compliance. • Strengthening supply chain assessments, including supplier screening, contractual obligations, and periodic audits. • Deployment of traceability systems to ensure transparency and regulatory alignment across the value chain.	**Negative –** non-compliance may result in penalties, legal liabilities, and operational disruptions, increasing overall business costs. Additional investments in compliance systems, certifications, audits, and reporting requirements may also impact profitability in the short to medium term.

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
				• Continuous monitoring, training, and capacity-building initiatives to keep employees and suppliers updated on evolving regulatory requirements. • Establishment of grievance mechanisms and compliance monitoring systems to identify and address risks proactively	
14	Corporate Governance and ethical business conduct	Opportunity	Manorama Industries Limited has identified corporate governance and ethical business conduct as a strategic opportunity as it strengthens stakeholder trust, enhances transparency, and supports long-term sustainable growth. The company's commitment to robust governance practices, ethical sourcing, compliance with global standards, and transparent disclosures enables it to build credibility with investors, customers, and partners. Strong governance frameworks, supported by policies on ethics, human rights, NDPE, and responsible sourcing, also improve risk management and decision-making processes. In an increasingly ESG-focused business environment, adherence to high standards of integrity and accountability provides a competitive advantage and reinforces the company's reputation across domestic and international markets.	Not applicable	**Positive –** Strong governance and ethical practices enhance investor confidence, reduce compliance risks, and improve access to capital and global markets. They also support long-term value creation by strengthening reputation, enabling better risk management, and fostering sustainable business growth.

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
15	Customer Centricity	Opportunity	Manorama Industries Limited has identified customer centricity as a strategic opportunity, driven by its customer-first approach and strong presence in global food and specialty ingredients markets. The company serves a diverse customer base across confectionery, chocolate, food, cosmetics, and feed applications, requiring consistent quality and customised solutions. Its structured feedback and grievance redressal mechanisms, including dedicated customer access channels, complaint tracking, and CAPA processes, enable timely resolution and continuous improvement. Regular customer satisfaction surveys and Voice of Customer (VoC) insights further support alignment with evolving customer expectations, strengthening long-term relationships and enhancing service delivery.	Not applicable	**Positive –** Strong customer relationships and responsiveness enhance customer retention, repeat business, and revenue stability. Improved product quality, service delivery, and alignment with customer expectations also support market expansion and long-term revenue growth.
16	Cybersecurity and Data privacy	Risk	Manorama Industries Limited has identified cybersecurity and data privacy as a material risk in the context of an increasingly digital business environment, where safeguarding information assets is critical to maintaining operational continuity, protecting stakeholder trust, and ensuring the integrity of its global supply chain. The company relies on digital systems for managing	The company has undertaken several initiatives to mitigate cybersecurity and data privacy risks and strengthen digital resilience, including: • Adoption of a comprehensive Cybersecurity Policy covering network security, access controls, data handling, and retention practices. • Implementation of robust security controls to safeguard confidential, sensitive, and personal data	**Negative –** Cyber incidents or data breaches may lead to operational disruptions, data loss, regulatory penalties, and reputational damage.

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
			operations, supply chain traceability, customer interactions, and compliance processes, making it vulnerable to risks such as data breaches, cyberattacks, and unauthorized access. Additionally, evolving data protection regulations and increasing stakeholder expectations for data security further heighten the risk of non-compliance, operational disruption, and reputational impact.	across systems. • Ensuring strong governance and oversight, with periodic reviews by senior leadership and continuous monitoring of cyber risks. • Conducting regular internal audits and independent third-party assessments to evaluate system effectiveness and drive continuous improvement. • Implementation of data backup and protection mechanisms, ensuring secure storage and defined retention and deletion protocols. • Conducting annual cybersecurity training programs to build employee awareness on phishing risks, secure system usage, safe data practices, and incident reporting. • Strengthening incident management and response mechanisms to ensure timely identification and mitigation of cyber threats.	
17	Political advocacy and responsible lobbying	Opportunity	Manorama Industries Limited has identified political advocacy and responsible lobbying as a strategic opportunity to engage constructively with policymakers, industry bodies, and regulatory institutions to support the development of sustainable, transparent, and equitable business practices. Through responsible participation in policy dialogue,	Not applicable	**Positive** – Constructive engagement with policymakers can support a favourable regulatory environment, reduce compliance uncertainty, and enable smoother business operations. It also strengthens stakeholder confidence and helps safeguard long-term business continuity and growth.

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
			the company can contribute to shaping regulations related to sustainable sourcing, agri-based industries, and ESG practices, aligning industry growth with environmental and social priorities. A transparent and ethical approach to advocacy enhances stakeholder trust, reinforces governance standards, and ensures that the company's interests are represented in a manner consistent with legal and ethical expectations		

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 Compact, Fair For Life, COSMOS Organic, Kosher, FSSC 22000, Halal, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, RSPOSCC, SMETA – 4 Pillar, FairTrade, ZED GOLD (MSME), EcoVadis.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.		1. Water Stewardship: Reduce fresh water consumption and continuously enhance internal recycling and ZLD mechanisms. 2. Ensure Sustainanble sourcing of raw materials in overall supply chain								

S. No.		Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
			3. Ensuring Biodiversity conservation through regular training on environment and wildlife conservation along with plantation of native species in the sourcing areas. 4. Sustainable Sourcing: Maintain 100% direct procurement from marginalized forest dwellers and women SHGs in FY 2026-27. 5. Workplace HRDD: Ensure Human Rights Due Diligence (HRDD) coverage for all employees and workers. 6. ESG Governance: continously strengthen ESG data collection, monitoring, and transparency in disclosures. 7. Renewable Energy: Increase the share of renewable energy in operations by 10% to 15% in upcoming years 8. Waste Management: Reduce total waste generation by 20% and increase the use of recyclable materials. 9. Biodiversity: Plant native species and conduct wildlife conservation training in forest sourcing zones. 10. Occupational Safety: efforts to maintain Zero Lost Time Injuries (LTI) target across all company's location during FY2026-27 11. NDPE Commitments: Engage and onboard at least of key suppliers on NDPE commitments in FY 2026-27.									
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. The Company is currently implementing a mechanism to monitor and track progress against the above-mentioned targets.										

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)**

In an increasingly interconnected and climate-conscious world, global supply chains are undergoing a structural transformation. Industries are progressively shifting towards responsible sourcing, sustainable production, and traceable value chains, particularly within the food, cosmetics, and specialty ingredients sectors. The demand for plant-based, ethically sourced alternatives such as specialty fats and Cocoa Butter Equivalents (CBE) continues to grow, driven by evolving consumer preferences, regulatory expectations, and the need to address environmental and social challenges. Within this evolving landscape, companies must go beyond compliance to embed sustainability into their core business strategies.

At Manorama Industries Limited, sustainability is not an adjunct to business—it is the very foundation upon which our operations and long-term strategy are built. Operating in a sector that is intrinsically linked to natural ecosystems and community livelihoods, we recognize that responsible stewardship of resources and inclusive growth are essential for business continuity and value creation. Our approach integrates environmental consciousness, social upliftment, and strong governance practices to ensure that growth is both resilient and equitable.

During FY 2025–26, Manorama Industries has once again delivered a robust and sustainable performance, underscoring the strength of its integrated business model. The Company recorded strong revenue growth, reflecting sustained demand across the food and cosmetics sectors, while also reinforcing the resilience of its value chain. A key milestone achieved during the year was the enhancement of installed capacity at Solvent Fractionation Plant 2, alongside continued focus on future capacity expansion. These efforts are aligned with our strategy to strengthen our leadership position in specialty fats and butters, particularly in the Cocoa Butter Alternatives segment.

Additionally, the Company has outlined a strategic capital expenditure plan aimed at driving forward and backward integration, expanding refining capabilities, and strengthening global sourcing infrastructure, including the establishment of a processing facility in West Africa. Another notable milestone was the achievement of cash profits exceeding the Company's gross block,

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reflecting strong capital efficiency and the inherent strength of our niche and scalable business model.

Our unique value proposition lies in our "forest-to-factory" model, which connects remote ecosystems to global markets. We source raw materials from tribal communities and forest dwellers across India, as well as from rural networks in West Africa, transforming underutilized forest produce into high-value specialty ingredients. This model not only enables traceable and sustainable sourcing, but also contributes to livelihood enhancement, rural empowerment, and preservation of traditional knowledge systems. By turning what was once considered forest waste into valuable products, we continue to embody our "waste-to-wealth" philosophy.

Our commitment to sustainability is further strengthened through adherence to globally recognized standards and certifications. As reflected in the shared visual, the Company has obtained a wide array of ESG-relevant certifications, including:

- SMETA-4 PILLAR (Sedex Members Ethical Trade Audit) – ensuring ethical supply chain practices
- Fair for Life certification – Combining ethical sourcing principal with social & environmental sustainability
- FSSC 22000 – food safety management system
- RSPO Supply Chain Certification – commitment to sustainable palm-based practices
- USDA Organic & COSMOS Organic certifications – ensuring organic product standards
- ISO standards (9001, 14001, 45001 etc.) – covering quality, environmental and safety management
- SA accountability and worker welfare
- FairTrade Certification – Fair pricing & better livelihood through globally recognised fair trade system.

These certifications reinforce our commitment to global best practices in environmental protection, ethical sourcing, product integrity, and social responsibility.

On the environmental front, we have made measurable progress in improving resource efficiency and reducing our footprint.

- Majority of Energy of our energy consumption is derived from renewable sources, demonstrating our transition towards low-carbon operations.
- We implement responsible water management practices by recycling, reusing, and reprocessing water, thereby reducing water consumption and minimizing wastewater generation
- Further, majority of waste generated is reutilized through recycling, reuse, and recovery initiatives, reinforcing our circular economy approach.

These initiatives reflect our commitment to minimizing environmental impact while enhancing operational efficiency.

From a social perspective, our people remain at the core of our growth journey. We continue to focus on employee wellbeing, skill development, and capacity building through structured training programs. Our strong emphasis on Occupational Health and Safety (OHS) ensures a safe and secure workplace across operations. Beyond our workforce, we remain deeply committed to the communities we engage with, particularly in strengthening livelihoods and enabling socio-economic progress.

Strong governance practices form the backbone of our sustainability framework. We have established a robust ESG governance structure, supported by clearly defined policies, ethical codes, and compliance mechanisms. Our governance approach emphasizes transparency, accountability, and responsible decision-making, ensuring that sustainability considerations are integrated into strategic and operational processes.

Further, we place equal importance towards meaningful stakeholder engagement. We actively engage with all key stakeholders—including suppliers, communities, employees, customers, regulators, and investors—to understand expectations, address concerns, and co-create long-term value. This collaborative approach enables us to build trust and strengthen resilience across the value chain.

As we move forward, Manorama Industries remains committed to driving sustainable innovation, enhancing global competitiveness, and delivering inclusive growth. We believe that our continued focus on sustainability will not only strengthen our business but also contribute positively to the environment and society at large.

Together, we will continue to transform nature's potential into sustainable progress for all.

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** **Whole Time 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 Company has constituted a Corporate Social Responsibility (CSR) Committee chaired by Mr. Mudit Kumar Singh, Non-Executive - Independent 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	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 periodically 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.								

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency	Yes, the company's policies are reviewed by internal team.								

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)	Not applicable								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
	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

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	2	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	2	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	61	Employees undergo various training programs that are aligned with the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC)	100 %
Workers	33	Workers undergo various training programs that are aligned with the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC)	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, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) 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	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non - Monetary				
	NGRBC Principal	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**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. the Company has an Anti-Bribery and Anti-Corruption Policy. This policy establishes clear standards to prevent and detect bribery and corruption at Manorama Industries Limited and ensures compliance with all applicable laws while promoting ethical and responsible business practices. It requires all employees and business partners to act honestly, ethically, and with integrity; promotes compliance with applicable anti-bribery and anti-corruption laws; protects the Company's reputation and stakeholder confidence; and implements effective systems and controls to combat bribery and corruption. The Company adopts a zero-tolerance approach and is committed to conducting business responsibly, fairly, and transparently, strictly prohibiting bribery and corruption in any form, whether direct or indirect.

The policy is available on public domain and can be accessed through following link:

https://manoramagroup.co.in/investors-policies

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 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	01	NIL
Workers	NIL	NIL

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

	FY 25-26 (Current Financial Year)		FY 24-25 (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 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Number of days of accounts payables	31.48 days	13 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 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
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.	Purchases from top 10 trading houses as % of total purchases from trading houses	0 %	0 %
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	0 %	0 %
	b.	Number of dealers / distributors to whom sales are made	0	0
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0 %	0 %
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	39 %	44%
	b.	Sales (Sales to related parties / Total Sales)	0.18 %	0 %
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	53 %	77 %
	d.	Investments (Investments in related parties / Total Investments made)	100 %	100 %

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

Essential Indicators

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	0 %	0 %	-
Capex	3 %	0 %	The Company has installed a Pattyn packing machine, which enhances operational efficiency and significantly reduces waste compared to the existing system.

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

Yes, the Company has established formal procedures for sustainable sourcing through its Sustainable Procurement Policy, which integrates environmental, social, and economic considerations into all procurement decisions. The policy mandates responsible and ethical sourcing across the value chain by embedding sustainability criteria into supplier selection, evaluation, contracting, and ongoing monitoring, supported by a defined Supplier Code of Conduct and sourcing guidelines. It adopts a risk-based approach, with regular sustainability audits and assessments to identify and mitigate environmental and social risks such as deforestation and labour non-compliance. The Company has implemented traceability systems to track the origin of key raw materials (including Sal, Shea, Mango, and Palm oil) and aligns its sourcing practices with NDPE (No Deforestation, No Peat, No Exploitation) principles and global standards such as RSPOSCC and ISO 14001:2015. The framework further enforces strict human rights and labour standards, prohibits child and forced labour, and promotes inclusive sourcing through engagement with smallholders, tribal communities, and women collectors.

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

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

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

The Company manufactures specialty fats, cocoa butter equivalents (CBE), and other edible products that are intended for consumption and do not have an end-of-life reclamation or disposal process. Hence, product-level reclamation is not applicable. However, with respect to packaging (plastics), the Company is in the process of registering under the Plastic Packaging Extended Producer Responsibility (EPR) framework to ensure environmentally sound recycling and disposal. For e-waste, hazardous waste, and other waste, the Company ensures disposal through authorized recyclers and in compliance with applicable regulatory requirements.

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

The Company is in process of registering under plastic packaging Extended Producer Responsibility (EPR).

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent employees											
Male	253	253	100 %	253	100 %	0	0 %	0	0 %	253	100%
Female	40	40	100 %	40	100 %	40	100 %	0	0 %	40	100%
Total	293	293	100 %	293	100 %	40	14%	0	0 %	293	100 %
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	Total (A)	%of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	%(B/A)	Number (C)	%(C/A)	Number (D)	%(D/A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	228	228	100 %	228	100 %	0	0 %	0	0 %	228	100%
Female	2	2	100 %	2	100 %	2	100 %	0	0 %	2	100%
Total	230	230	100 %	230	100 %	2	1%	0	0 %	230	100 %
Other than Permanent workers											
Male	220	220	100 %	220	100 %	0	0 %	0	0 %	220	100%
Female	2	2	100 %	2	100 %	2	100 %	0	0 %	2	100%
Total	222	222	100 %	222	100 %	2	1%	0	0 %	222	100 %

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Cost incurred on well- being measures as a % of total revenue of the Company	0.01%	0.02%

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

Benefits	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	64.16 %	94.34 %	Y	72 %	100%	Y
Gratuity	100 %	100 %	Y	100 %	100%	Y
ESI	5.46 %	27.39 %	Y	25 %	100%	Y
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 entity in this regard.

No,

The Company's premises are presently not fully accessible to persons with disabilities, and currently, there are no employees categorized as differently abled under the Rights of Persons with Disabilities Act, 2016. However, the Company has adopted a Policy on the Rights of Persons with Disabilities and is committed to fostering an inclusive workplace, with appropriate accessibility measures to be implemented in line with future hiring of such individuals.

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

The Company has established a comprehensive Equal Opportunity Policy in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. The policy reinforces the Company's commitment to providing a fair, inclusive, and non-discriminatory workplace, ensuring equal access to employment, growth, and advancement opportunities for all individuals, including people with disabilities.

It explicitly provides reasonable accommodation, promotes diversity, and upholds a zero-tolerance approach towards discrimination and harassment, thereby fostering a culture built on merit, dignity, and respect.

Link to the policy: https://manoramagroup.co.in/investors-policies

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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has a structured grievance redressal mechanism for all employees, including permanent and other than permanent workforce. Grievances can be submitted through a formal grievance form or raised directly through one-to-one meetings with the HR team or immediate supervisors. The Company promotes open and transparent communication and ensures that all concerns are promptly addressed and resolved through discussions, with escalation to senior management wherever required.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	**FY 25-26 (Current Financial Year)**			**FY 24-25 (Previous Financial Year)**		
	Total employees / workers in respective category (A)	**No. of employees / workers in respective category, who are part of association(s) or Union (B)**	**% (B / A)**	**Total employees / workers in respective category (C)**	**No. of employees / workers in respective category, who are part of association(s) or Union (D)**	**% (D / B)**
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	**FY 25-26 (Current Financial Year)**					**FY 24-25 (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	253	253	100 %	253	100 %	454	454	100 %	454	100 %
Female	40	40	100 %	40	100 %	44	44	100 %	44	100 %
Total	293	293	100 %	293	100 %	498	498	100 %	498	100 %
Workers										
Male	448	448	100 %	448	100 %	159	159	100 %	159	100 %
Female	4	4	100 %	4	100 %	1	1	100 %	1	100 %
Total	452	452	100 %	452	100 %	160	160	100 %	160	100 %

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

Particulars	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Total(A)	No.(B)	%(B/A)	Total(C)	No.(D)	%(D/C)
Employees						
Male	253	215	84.98 %	454	378	83.2 %
Female	40	35	87.50 %	44	27	61.4 %
Total	293	250	85.32 %	498	405	81.3 %
Workers						
Male	228	208	91.22 %	159	159	100 %
Female	2	2	100 %	1	1	100 %
Total	230	210	91.30 %	160	160	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 such system?

Yes, The Company has established and implemented a comprehensive Occupational Health and Safety (OHS) Management System across all its manufacturing plants and offices. This system extends to 100% of its permanent employees, permanent workers, as well as contractual and other non-permanent workforce.

Additionally, the Company's plant is certified under the ISO 45001:2018 standard, reflecting its commitment to maintaining globally recognized occupational health and safety practices.

Key elements of the OHS system include:

(i) Board-approved OHS Policy with zero-harm commitment;

(ii) Hazard Identification & Risk Assessment (HIRARC) for all work areas, reviewed annually;

(iii) Documented Safe Operating Procedures (SOPs) for all critical and hazardous tasks;

(iv) Mandatory OHS induction for all new joiners and annual refresher training for existing workforce;

(v) Formal near-miss and incident reporting system with root cause analysis;

(vi) Periodic internal safety inspections and quarterly management review of OHS performance.

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

The Company implements a structured Hazard Identification and Risk Assessment (HIRARC) framework in alignment with ISO 45001:2018 across all manufacturing facilities and offices.

For routine activities, including production, maintenance, and material handling, HIRARC is conducted systematically using a standardized risk matrix (Likelihood × Severity). Identified risks are mitigated in accordance with the Hierarchy of Controls, and assessments are reviewed annually or upon any significant process or equipment change.

For non-routine activities such as breakdown maintenance, confined space entry, and hot work, task-specific HIRARC or Job Safety Analysis (JSA) is performed prior to execution. High-risk tasks require a formal and authorized Permit to Work (PTW) before commencement.

Risk assessments are re-evaluated following incidents or near misses, introduction of new equipment, materials or processes, changes in regulatory requirements, and findings from internal or external audits.

Ongoing safety training ensures that all employees and workers are aware of identified hazards and that activities are undertaken only after risks are reduced 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, The Company has established clear processes enabling all workers to report work-related hazards and exercise their right to remove themselves from imminent safety risks:

Hazard Reporting Channels: Workers can report unsafe acts, conditions, or near-misses through two dedicated pathways:

- o Online safety incident group: A managed online safety platform for immediate, real-time hazard sharing via descriptions and photos, monitored directly by the Safety Officer for rapid response.
- o Structured UA/UC Forms: A formal Unsafe Act / Unsafe Condition (UA/UC) reporting form system to document, investigate root causes, and track corrective actions to closure.

Closed-Loop Feedback: Every reported hazard is systematically logged, investigated, and resolved, with corrective action updates shared back with the concerned worker.

Stop Work Authority (SWA): All workers are fully empowered with the absolute right to immediately stop any task or withdraw from any area of imminent danger without prior approval. Operations resume only after the Safety Officer mitigates the risk.

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

Yes, the Company provides access to non-occupational medical and healthcare services to all its employees and workers. This includes coverage under Group Health Insurance with cashless hospitalization facilities and family coverage, Employees' State Insurance Corporation (ESIC) benefits encompassing outpatient care, hospitalization, and maternity services, as well as annual full-body health check-ups and eye examinations. These measures ensure comprehensive healthcare support beyond occupational health requirements.

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

Safety Incident/Number	Category	FY 25-26	FY 24-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	2.41	3.56
Total recordable work-related injuries	Employees	0	0
	Workers	2	3
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

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

The Company has implemented a robust framework to ensure a safe and healthy workplace across its operations. This includes an ISO 45001:2018 certified Occupational Health and Safety (OHS) Management System, reinforced through periodic third-party audits.

Risk identification and mitigation are proactively managed through structured Hazard Identification and Risk Assessment (HIRARC) processes. Operational controls such as Permit-to-Work systems, provision and mandatory use of appropriate Personal Protective Equipment (PPE), and continuous CCTV surveillance further strengthen workplace safety.

A strong safety culture is promoted through mandatory safety induction programs for all employees and workers, along with regular toolbox talks to reinforce safe practices. The Company has established accessible mechanisms for hazard reporting, including digital platforms and formal Unsafe Act/Unsafe Condition (UA/UC) reporting systems, complemented by Stop Work Authority extended to all personnel.

All incidents are systematically investigated with root cause analysis (RCA) and corrective action and preventive actions (CAPA) to prevent recurrence. Emergency preparedness is ensured through periodic mock drills.

In addition, the Company supports employee well-being through regular health initiatives, including annual full-body health check-ups, eye examinations, and access to healthcare benefits such as ESIC and Group Health Insurance, thereby addressing both occupational and overall health needs.

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

Particulars	FY 25-26 (Current Financial Year)			FY 24-25 (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	2	0	-	1	0	-
Health & Safety	2	0	-	2	0	-

14. Assessments for the year:

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

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

Not any

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

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

The Company identifies its key stakeholder groups through a structured, materiality-driven approach that integrates impact and influence assessment. This process involves mapping stakeholders based on (i) the degree of impact the Company's operations have on them, and (ii) their ability to influence the Company's strategic, operational, and financial outcomes.

A stakeholder prioritization matrix is developed using defined criteria such as dependency, responsibility, influence, proximity, and risk exposure. Inputs are further refined through internal cross-functional consultations and periodic management reviews. This assessment is also aligned with the Company's enterprise risk management and ESG materiality framework to ensure consistency in identifying material issues and stakeholder expectations.

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** (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.**
Shareholder	No	Stock exchange intimations, company's website and stock exchange website , press releases , annual report , email , newspaper publication, SMS, calls, investor meeting notice of AGM.	Quarterly and 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	Email , Calls , Letters , One to one meeting, SMS , 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	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	Calls, Email, SMS, One to one meeting	Regularly/as and when required	Enquiry about the quality of products, raw material, delivery status,
Employees	No	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	Client Meeting, In-person visit, Periodic connects with key customers, executives, senior executive & at the time top management.	Regularly, ongoing basis	Feedback of product quality customized solutions
Community	Yes	NGOs, CSR Team interaction, Community group meeting	Regularly/as and when required	Understanding the needs of the community, Advancing sustainability, contribution to community welfare

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Benefits	FY 25-26 (Current Financial Year)			FY 24-25 (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	293	293	100 %	498	498	100 %
Other than permanent	0	0	100 %	0	0	100 %
Total Employees	293	293	100 %	498	498	100 %
Workers						
Permanent	230	230	100 %	0	0	100 %
Other than permanent	222	222	100 %	160	160	100 %
Total Workers	452	452	100 %	160	160	100 %

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

	FY 25-26 (Current Financial Year)					FY 24-25 (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	253	0	0	253	100 %	454	454	100 %	0	0
Female	40	0	0	40	100 %	44	44	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	228	0	0	228	100 %	0	0	0	0	0
Female	2	0	0	2	100 %	0	0	0	0	0
Other than Permanent										
Male	220	0	0	220	100 %	159	159	100 %	0	0
Female	2	0	0	2	100 %	1	1	100 %	0	0

Note : In the previous reporting year (FY 2024-25), all permanent workers were reported under the category of permanent employees.

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration /salary /wages of respective category
Board of Directors (BoD)	7	2,31,77,988.29	3	1,31,33,333.33
Key Managerial Personnel	1	26,10,000.00	0	0.00
Employees other than BoD and KMP	252	3,88,470.00	40	3,90,832.00
Workers	228	2,75,000.00	2	2,26,597.00

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	9.17 %	11 %

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

Yes,

The Company has designated focal points at both individual and committee levels to address human rights impacts:

(i) HR Head - Designated Individual: The HR Head is the primary responsible person for all human rights concerns -discrimination, forced labour, child labour, equal wages, freedom of association with authority to investigate, escalate, and resolve issues.

(ii) Internal Complaints Committee (ICC): Constituted under the POSH Act 2013, comprising 1 Presiding Officer, 10 Internal Members, and 1 External Member - serves as the designated body for sexual harassment and related human rights violations.

(iii) Whistleblower Authority: Under the Board-approved Whistleblower Policy, a designated authority independently reviews all reported human rights violations, ensuring accountability at the highest level.

Details of the grievance redressal mechanism - including reporting channels, investigation process, and resolution timelines - are described in the internal mechanisms section below.

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

The Company has established a robust, multi-channel Human Rights Grievance Redressal Mechanism that ensures safe, confidential, and timely resolution of concerns for all employees, workers, and stakeholders:

Reporting Channels (4 Access Points):

i) Physical Complaint Boxes: Placed across plants and offices, enabling all workers (including those without digital access) to submit written or anonymous complaints.

ii) HR Direct Reporting: Options to report concerns directly to the HR department via email, writing, or in person with assured confidentiality.

iii) Whistleblower Policy: A formal, Board-approved channel for reporting suspected human rights violations anonymously to a designated authority.

iv) Official Website Portal: A dedicated digital gateway on the company's website for reporting grievances with defined response timelines.

Investigation & Resolution Process: All grievances are promptly acknowledged and impartially investigated by the Grievance Redressal Committee. Strict identity confidentiality is maintained, corrective actions are deployed within defined timeframes, and a centralized case log is updated regularly.

Internal Complaints Committee (ICC): For cases related to sexual harassment, a dedicated ICC—comprising 1 Presiding Officer, 10 Internal Members, and 1 External Member—functions strictly in accordance with the POSH Act, 2013.

Anti-Retaliation Commitment: The Company enforces a zero-tolerance policy against any form of retaliation or victimization against individuals who report human rights concerns in good faith.

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

Particulars	FY 25-26 (Current Financial Year)			FY 24-25 (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	Nil	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 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment 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 Company enforces strict safeguards to protect complainants from any adverse consequences, retaliation, or victimization in discrimination and harassment cases:

(i) Strict Confidentiality Protocol (POSH & General): The identities of the complainant, respondent, and witnesses are kept strictly confidential. Access to case details is limited to the ICC and designated HR personnel on a strict need-to-know basis. Any unauthorized disclosure is treated as a major policy breach and faces disciplinary action.

(ii) Anonymous Reporting Channels: Workers and employees can file complaints anonymously via physical complaint boxes across plant sites or through the formal Whistleblower channel. This eliminates identity-based risks at the outset for those fearing adverse impacts.

(iii) Zero Tolerance for Retaliation: The Company explicitly prohibits any form of retaliation—including hostile treatment, demotion, biased performance reviews, or unwarranted transfers. Any retaliatory act is treated as an independent severe misconduct, attracting strict disciplinary action up to termination, regardless of the original case outcome.

(iv) Continuous Awareness & Training: Regular induction and periodic training programs are conducted to educate the workforce on their right to report grievances safely, emphasizing the absolute confidentiality and anti-retaliation protections guaranteed by the management.

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

YES. Human rights requirements form an integral part of the Company's business agreements and contracts across all key stakeholder categories:

(i) Supplier & Vendor Contracts: Standard agreements incorporate the Company's Supplier Code of Conduct, strictly prohibiting child labour and forced labour. Clauses mandate minimum wage payments, non-discrimination, and safe working conditions, with the Company reserving right-to-audit and contract termination rights for violations.

(ii) Contractor Agreements: Contracts mandate strict adherence to national labour codes (Code on Wages, OSHWC Code, PF/ESIC regulations). Contractors must provide safe working conditions, prescribed rest periods, mandatory PPE, and equal treatment, where non-compliance results in contract termination and damages.

(iii) SHG & Community Partner Agreements: Agreements with women Self-Help Groups (SHGs) and tribal forest collectors ensure voluntary participation, guaranteed fair pricing, absolute prohibition of child labour in collection, and respect for indigenous community rights.

(iv) Employment Contracts: All appointment letters and employment contracts legally bind employees and workers to the Company's Code of Conduct, POSH policies, anti-discrimination guidelines, and formal grievance redressal mechanisms.

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 %

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

Based on the assessments conducted during the financial year, no significant risks or adverse concerns were identified that required major corrective actions. The Company continues to maintain its standard operating procedures to ensure compliance.

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

Essential Indicators

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

	FY 25-26	FY 24-25
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	4,29,293.50 GJ	4,22,876.65 GJ
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	4,29,293.50 GJ	4,22,876.65 GJ
From non-renewable sources		
Total electricity consumption (D)	74,996.73 GJ	60,313.19 GJ
Total fuel consumption (E)	10, 369.86 GJ	7,160.25 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	85,366.59 GJ	67,473.44 GJ
Total energy consumed (A+B+C+D+E+F)	5,14,660.08 GJ	4,90,350.09 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000037907 GJ/INR	0.0000636113 GJ/INR
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	0.000771025 GJ/ INR	0.001284948 GJ/INR
Energy intensity in terms of physical output	18.47 GJ/MT	10.19062896 GJ/MT

*PPP rate: 20.34 (IMF)

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

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

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

Parameter	FY 25-26	FY 24-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	15,048 kl
(ii) Groundwater	26,132 kl	1,03,252 kl
(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)	26,132* kl	1,18,300 kl
Total volume of water consumption (in kilolitres)	26,132 kl	1,18,300 kl
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000001925 kl/INR	0.00001534685556
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP)	0.000039149 kl/INR	0.0003100064823
Water intensity in terms of physical output	0.9379 kl/MT	2.458590519

* A significant reduction in water withdrawal has been observed during the reporting period, attributable to improved monitoring of water consumption data and enhanced water efficiency achieved through increased recycling and reuse.

* *PPP rate: 20.34 (IMF)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **: No**

3. Provide the following details related to water discharged:

Parameter	FY 25-26	FY 24-25
Water discharge by destination and level of treatment (in kilolitres)		
(i)To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(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

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

We implement responsible water management practices by recycling, reusing, and reprocessing water, thereby reducing water consumption and minimizing wastewater generation.

The treated water is fully recycled and reused within the plant premises for various non-potable applications, including gardening and greenbelt development, road cleaning, and ash and dust suppression. The Company does not discharge any untreated or treated wastewater outside its plant boundary, thereby ensuring complete water recycling, conservation, and compliance with environmental norms.

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

Parameter	Unit	FY 25-26	FY 24-25
NOx	MT	0.09	1.11
SOx	MT	0.15	0.17
Particulate matter (PM)	MT	2.03	0.05

*The FY 2024–25 value has been restated due to a change in the unit of measurement to ensure consistency and comparability with the current reporting period.

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

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

Parameter	Unit	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	1,646.213 *	604.9429049
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	14,791.02	12,177.72255
Total Scope 1 and Scope 2 emissions per rupee of Turnover	MtCO2e/Rs	0.000001211	0.0000016583

Parameter	Unit	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MtCO2e/Rs	0.000024625	0.0000334971
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MtCO2e/MT	0.5900	0.265657989

* Biogenic CO2 emissions are not included in scope 1 emission as per GHG protocols. Biogenic CO2 emission is 42,929.35 tCO2e.

**PPP rate: 20.34 (IMF)

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

   Yes. The Company has implemented initiatives to reduce GHG emissions and enhance carbon sequestration. Rice husk is used as a renewable biomass fuel in place of fossil fuels for boiler operations, resulting in an estimated avoidance of approximately 58,307 MT CO_2e annually. Additionally, the Company has planted over 8,000 trees within and around its operational areas, contributing to carbon sequestration of approximately 91 MT CO_2 per year while supporting biodiversity and environmental conservation.

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

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	121.92 MT	0.50 MT
E-waste (B)	1.5 MT	0.20 MT
Bio-medical waste (C)	0.00325 MT	0
Construction and demolition waste (D)	0	2.25 MT
Battery waste (E)	0.430 MT	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G) – ETP Sludge Used spent oil Total other hazardous waste	 70.280 MT 1.37MT 71.65 MT	0.6 MT
Other Non-hazardous waste generated (H). Please specify, if any. 1. Cardboard 2. waste cloths 3. Glass 4. Metal Total other non-hazardous waste	 55 MT 0.04 MT 0.02 MT 90.74 MT 145.80 MT	1.7 MT
Total (A+B + C + D + E + F + G + H)*	341.32 MT	5.25 MT
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.000000025 MT/INR	0.0000000007 MT/INR
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)**	0.000000511 MT/INR	0.000000014 MT/INR
Waste intensity in terms of physical output (MT/MT)	0.0122 MT/MT	0.0001091090467 MT/MT

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
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	221.48 MT	0
(ii) Re-used	65.75 MT	0
(iii) Other recovery operations	7.46 MT	0
Total	294.69 MT	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0.25 MT
(ii) Landfilling	0	5 MT
(iii) Other disposal operations	70.28 MT	0
Total	70.28 MT	5.25 MT

* During FY 2025–26, the Company undertook a comprehensive waste inventorization exercise across its manufacturing unit, which has enhanced the accuracy of monitoring and accounting of waste generation and disposal. As a result of improved data capture and reporting practices, the reported waste generation and disposal figures for FY 2025–26 reflect an apparent increase compared to previous periods.

** PPP rate: 20.34 (IMF)

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

9. 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.

A. General Waste Management Practices

The Company follows a structured Reduce → Reuse → Recycle → Responsible Disposal framework in compliance with the Solid Waste Management Rules, 2016:

Waste Minimization: Driven through optimized raw material consumption, efficient production planning, and internal reuse of organic processing residues.

Segregation at Source: Waste is segregated immediately at the point of generation into clearly marked categories (Hazardous, E-waste, Metal, Plastic) to prevent cross-contamination.

Non-Hazardous Disposal: Paper, cardboard, and scrap metal are sent to authorized recyclers, while domestic dry/wet waste is routed through municipal disposal channels.

B. Hazardous & Toxic Chemical Reduction Strategy

Since the Company's primary products are natural and forest-sourced, reliance on toxic inputs is inherently minimized through the following strategies:

Natural Raw Material Preference: Direct sourcing from forest-based SHGs ensures that raw kernels are naturally pesticide-free, eliminating synthetic chemical/fertilizer entry into the supply chain.

Process-Level Substitution: Wherever feasible, hazardous industrial solvents and cleaning agents are substituted with safer, water-based, or biodegradable alternatives.

Inventory Control & MSDS: All on-site chemicals are tracked via a centralized registry, with Material Safety Data Sheets (MSDS) strictly enforced for handling and storage protocols.

C. Hazardous and Special Category Waste Management

All hazardous waste streams are managed strictly under the HWM Rules, 2016 and other specific waste guidelines, ensuring full traceability:

Used / Waste Oil: Stored in secured, labelled containers and sold exclusively to government-authorized re-refiners.

E-Waste (Rules, 2022): Electronic items (computers, UPS, peripherals) are channeled through CPCB-registered recyclers or handled via OEM buyback programs.

Batteries Management (Rules, 2022): Disposed of strictly by returning them to government-authorized battery recyclers.

Other Hazardous Waste (ETP Sludge, etc.): Managed via secure, enclosed storage areas with manifest logging, and dispatched exclusively to SPCB-authorized vendors/TSDFs with complete documentation.

The Company maintains valid authorisations / consents as required under applicable environmental regulations and ensures that all hazardous waste disposals are traceable through proper documentation.

10. 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	NA	NA	NA

11. 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 Weblink
NA	NA	NA	NA	NA	NA

Not Applicable. The entity has not undertaken any new project or major capacity expansion during the current financial year that required a mandatory Environmental Impact Assessment (EIA) under the applicable environmental laws and regulations.

12. 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. - 9

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.

Name of authority	Brief of the Case	Corrective action taken
Nil	Nil	NA

PRINCIPLE 8 Businesses should promote inclusivegrowth 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 Weblink
NA	NA	NA	NA	NA	NA

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

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

The Company's manufacturing plants and offices are located in established industrial / commercial areas. No land acquisition involving displacement of communities or families has been undertaken. Accordingly, no Rehabilitation and Resettlement is ongoing, and this disclosure is not applicable to the Company.

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

The Company has established a structured, multi-channel Community Grievance Redressal Mechanism across its operations and upstream supply chain to ensure timely and transparent resolution of stakeholder concerns. Communities can raise grievances through physical complaint boxes, direct engagement with plant management, website portals, and email channels. Tribal collectors may also register concerns at collection Centres, project offices, and community meetings. All grievances are centrally logged, reviewed by the Grievance Redressal Committee, and resolved within defined timelines, ensuring accountability and continuous improvement in stakeholder engagement.

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	13.89 %	40 %
Directly from within India	16.12 %	23.47 %

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 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Rural	70.79 %	70.53 %
Semi-urban	0 %	0 %
Urban	0 %	0 %
Metropolitan	29.21 %	29.47 %

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

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

Essential Indicators

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

   There are structured mechanisms in place to systematically receive, track, and resolve consumer complaints and feedback:

   - Online Grievance Portal: Consumers can raise complaints or share feedback through the contact form available on the Company's official website (www.manoramagroup.co.in).

   - Email Communication: Consumers may also lodge complaints directly via email to the sales team at info@manoramagroup.co.in. All grievances received are recorded and processed through the same structured QA framework, ensuring consistency in handling and response.

   All complaints undergo a detailed investigation and are addressed through appropriate Corrective Action and Preventive Actions (CAPA). Closure is achieved only after explicit customer confirmation, supported by post-resolution feedback to ensure 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 (Current Financial Year)		FY 2024 – 25 (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 implemented a robust cybersecurity framework, which is not publicly disclosed due to confidentiality considerations. The framework is governed by a comprehensive cybersecurity policy covering key aspects such as network security, access control, data backup, and the acceptable use of information assets, ensuring the protection and integrity of critical information systems.

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.

   The Company confirms that there were no complaints or adverse instances reported during FY 2025–26 with respect to advertising and delivery of essential services, cybersecurity and customer data privacy, or recurrence of product recalls. Further, no penalties were imposed, nor were any regulatory actions initiated by authorities concerning the safety or quality of the Company's products or services.

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches - 0

   b. Percentage of data breaches involving personally identifiable information of customers - Nil

   c. Impact, if any, of the data breaches - Nil