

Ref No: AWL/SECT/2025-26/21

June 3, 2025

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 543458

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: AWL

Sub: Business Responsibility and Sustainability Reporting.

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for the financial year 2024-25, which also forms part of the Annual Report for the FY 2024-25, submitted to the exchanges vide letter dated June 3, 2025.

This is for your information and records.

Thanking you,
Yours faithfully,
For, **AWL Agri Business Limited**
(formerly known as Adani Wilmar Limited)

Darshil Lakhia
Company Secretary

Encl: as above

Business Responsibility & Sustainability Report

SECTION A:



GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity L15146GJ1999PLC035320	2	Name of the Listed Entity AWL Agri Business Limited (formerly known as Adani Wilmar Limited)
3	Year of incorporation 1999	4	Registered office address Fortune House, Near Navrangpura Railway Crossing, Ahmedabad 380009.
5	Corporate address Fortune House, Near Navrangpura Railway Crossing, Ahmedabad 380009.	6	E-mail investor.relations@awl.in
7	Telephone +91 79 2645 5650	9	Website www.awl.in
9	Financial year for which reporting is being done 01.04.2024 to 31.03.2025	10	Name of the Stock Exchange(s) where shares are listed National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	Paid-up Capital Rs 129.97 crore	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. Pulkit Mittal Tel: +91-79-26455650 Email: pulkit.mittal@awl.in
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). Disclosures made in this report are on a standalone basis and pertain only to AWL Agri Business Limited (formerly known as Adani Wilmar Limited).	14	Name of assurance provider Intertek India Private Limited
15	Type of assurance obtained Reasonable Assurance and Limited Assurance.		

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	Edible Oils, Food and FMCG and Industry Essentials	94%
2)	Manufacturing	Others	6%

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)	Manufacture of vegetable oils and fats excluding corn oil	10402	73%
2)	Manufacture of oil cakes & meals incl. residual products noodles, glycerine etc	10406	9%
3)	Manufacture of hydrogenated oil and vanaspati ghee	10401	4%
4)	Manufacture of Castor Oil	10405	4%
5)	Flour Milling	10611	3%
6)	Rice Milling	10612	4%
7)	Dal (Pulses) Milling	10613	2%
8)	Others	-	1%

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	24	7	31
International	-	-	-

19. Markets served by the entity:

i. Number of locations

Locations	Number
National (No. of States)	28 States and 8 Union Territories
International (No. of Countries)	60

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

8% of overall sales.

iii. A brief on types of customers:

AWL operates across two complementary verticals: staple food products and Industrial ingredients including oleochemicals and castor oils for diverse industrial applications. The company boasts a diversified portfolio of kitchen essential staples such as edible oils, wheat flour, rice, pulses, besan, and sugar, where it holds market-leading positions across multiple categories. Its flagship brand, 'Fortune', is a household name in India for branded edible oils and food products, reaching over **113 million households** — approximately **one in every three Indian homes** — and stands as the country's largest-selling edible oil brand. AWL also caters to institutional customers in the food industry by marketing its edible oils and food products in bulk. While the majority of its customers are based in India, the company has a growing presence in international markets through exports of both branded and bulk products.

The company supplies its industrial ingredients to a diverse customer base spanning FMCG, pharmaceutical, and specialty chemical sectors. These ingredients are integral to the manufacturing of a wide array of products, including personal care items, home care solutions, paints, and more. Additionally, the company markets oil meals used as high-quality animal feedstock. Its sales are nearly evenly balanced between domestic markets and exports.

IV. Employees

20. Details as at the end of Financial Year

i. 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)	2,772	2,695	97.22%	77	2.78%
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	2,772	2,695	97.22%	77	2.78%
WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	3,851	3,830	99.45%	21	0.55%
6	Total Workers (F+G)	3,851	3,830	99.45%	21	0.55%

ii. Differently abled Employees and workers:

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

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.28%
Key Management Personnel [^]	4	0	0

[^] Two Key Managerial Personnel are also part of Board of Directors.

21. Turnover rate for permanent employees and workers - (Disclose trends for the past 3 years)

	FY 2024-2025			FY 2023-2024			FY 2022-2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.26%	20.14%	14.41%	15.80%	20.75%	15.92%	14.38%	14.29%	14.37%
Permanent Workers	-	-	-	-	-	-	-	-	-

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

22. (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	Golden Valley Agrotech Private Limited	Subsidiary	100	These entities do not participate in the BRSR initiatives of AWL Agri Business Limited (formerly known as Adani Wilmar Limited).
2	AWL Edible Oils and Foods Private Limited	Subsidiary	100	
3	Omkar Chemical Industries Private Limited (w.e.f August 17, 2024)	Subsidiary	67	
4	AWL Agri Holdings Pte. Ltd. (formerly known as Adani Wilmar Pte. Ltd.)	Subsidiary	100	
5	Leverian Holdings Pte. Ltd.	Step Down Subsidiary	100	
6	Bangladesh Edible Oil Limited	Step Down Subsidiary	100	
7	Shung Shing Edible Oil Limited (Up to June 3, 2024)	Step Down Subsidiary	99.97	
8	Vishakha Polyfab Private Limited	Joint Venture	50	
9	K.T.V. Health Food Private Limited	Joint Venture	50	
10	AWN Agro Private Limited	Joint Venture	50	
11	KTV Edible Oils Private Limited	Subsidiary of K.T.V. Health Food Private Limited	50	
12	PT Flextech Packaging, Indonesia	Associate	25*	

*joint venture of Vishakha Polyfab Private Limited

VI. CSR Details

23. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- ii. Turnover (in Rs.): **61,573.37 crore**
- iii. Net worth (in Rs.): **9,367.81 crore**

VII. Transparency and Disclosure Compliances

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


Stakeholder group from whom compliant is received	Grievance Redressal Mechanism	FY 2024-2025			FY 2023-2024		
		No. of complaints filled during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filled during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Nil	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	NA	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes	1	Nil	All the Complaints received by the Company have been resolved at the end of the year.	17	Nil	All the Complaints received by the Company have been resolved at the end of the year.
Employees and workers	Yes (The Company has an employee communication platform to encourage them to give feedback and put up grievances. The portal is called SETU.)	52*	Nil	All the Complaints received from Employees & Workers have been resolved at the end of the year.	7	Nil	All the Complaints received from Employees & Workers have been resolved at the end of the year.
Customers	Yes	3,727	Nil	NA	4,080	11	The complaints that were pending resolution at the end of FY 24 have been resolved in FY 25.
Value Chain Partners	Nil	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)	NA	Nil	Nil	NA	Nil	Nil	NA


*also includes feedback, suggestions and ideas.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	 ESG Governance	Opportunity	A robust ESG governance structure will enable AWL in assessing its policies and processes from the perspective of minimizing the impact on the environment while empowering the society and act as responsible corporate citizen	N/A	Positive. This will lead to improvement in our ESG performance, reducing the risk of business disruptions.
2	 Climate change adaptation and mitigation	Risk	Climate change is considered as a strategic business risk. Climate adaptation and mitigation are essential for an organisation to thrive in the future. We focus primarily on extreme weather events, urban water stress, air pollution, waste management, and their effect on employee wellbeing. Undertaking conscious measures, can reduce operational costs and drive greater efficiencies for the business.	AWL is guided by Adani group's Climate Change Policy which defines a framework guiding to mitigate climate change and adapt to its impact.	Negative. Climate changes can impact agricultural production creating supply constraints and price volatility. Extreme weather events can result in cyclones, flood etc. which can harm our manufacturing plants and inventory.
3	 Labor Practices	Risk	By upholding human rights and ensuring sound labour practices, the Company avoids disciplinary actions, avoids penalties, and empowers its employees.	The Company adheres to all applicable laws, pertaining to human rights and labour practices. AWL does not engage in child labour, forced or compulsory labor. The policy framework at AWL fosters a diverse, safe, empowered workforce.	Negative. Any noncompliance will lead to fines and harm corporate reputation.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	 Innovation and technology	Opportunity	The implementation of new technologies and digitalisation will enable the organisation to be at the forefront as market leaders with better quality products. It will also help business to counter any disruptive business models that may pose a threat to our business.	N/A	Positive. Digitalisation has streamlined our businesses leading to better capture of demand and lower cost to manage operations.
5	 Data Privacy and Security	Risk	Safeguarding the security of the data and the entire value chain, particularly customers is important for our business operations. Any data breach may lead to leakage of the Company's sensitive data resulting into frauds, business disruptions and continuity.	The Company has established a data security mechanism to prevent any possible cyber-attack, data breach or any sabotage attempt to disrupt business processes. The Company has also put in place a proper business continuity plan which includes building of redundancy for entire IT infrastructure & network.	Negative. Data leak may lead to loss of trust of our stakeholders.
6	 Circular Economy	Opportunity	For Responsible consumption and production, circular economy plays a pivotal role in operating the business responsibly. Our business adopts multiple initiatives such as recyclable packaging material which promotes circular economy and thereby plays a pivotal role in operating the business responsibly.	N/A	Positive. Consumers prefer products of companies that has sustainable practices.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	 Waste Management	Risk	Responsible disposal of waste and reducing its generation, helps the Company to comply with environmental rules and regulations and ensure environmental sustainability. Any non-adherence to waste management / pollution control norms may lead to stringent action from the authorities such as NGT / Pollution control boards. Any severe violation can lead to closure of manufacturing facility	Our Company follows high standards of waste management in consultation with Wilmar Group. Most of the plants are equipped with zero liquid discharge systems (ZLD), which ensures that effluent is not released in the environment which can be hazardous. Besides this, more than 98% of packing material is recyclable, thereby restricting non-biodegradable waste. Additionally, we are guided by Adani Group's Resource Conservation Policy which provides guidance to various business units to incorporate the principles of circularity in processes and production.	Negative. Any increase in waste generation will lead to more capital expenditure to treat the waste.
8	 Ecological Impact	Risk	Reduced ecological impact of the Company is essential to mitigate climate change and the physical and transition risks associated with it.	The environment related initiatives and policies have been put in place to reduce the impact on the environment. The Company has taken initiatives to reduce dependence on thermal power as well as reduced wastage of water at major plant locations.	Negative. Any harm to our surroundings may lead to regulatory restrictions and strain\ our relationship with local community.
9	 Diversity and Inclusion	Opportunity	Developing a diverse and inclusive work culture enables an organisation's position as an employer of choice. Inclusive environment also helps in establishing efficient management processes.	N/A	Positive. Diverse culture leads to better decisions.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	 Employee Health, Safety, and well-being	Risk	As the Company's most valuable resource, employee safety and wellbeing are of paramount importance.. This is accomplished by assessing and controlling health and safety risks across the operations.	The Company emphasis on placing safety as a pre-requisite across all its operations. Further, the Company also takes various measures to ensure the health and wellbeing of employees by resorting to various interventions through health awareness programs.	Negative. Any kind of injury in our operations is considered as a significant negative outcome for our operations. There can be financial risk as well in case of any major incident.
11	 Responsible Supply chain	Opportunity	AWL is guided by Wilmar Group's ESG / NDPE policy which ensures responsible procurement practices reduces its indirect environmental impact and promotes good governance among partner organisations.	N/A	Positive. Many of our institutional clients buy palm oil that has been procured only in a sustainable manner.
12	 Human Rights	Risk	Respecting human rights is essential to ensuring the safety of communities, employees, and other stakeholders.	We are guided by Adani Group and Wilmar Group's policy on Human Rights, based on international standards and frameworks, that ensures the wellbeing of its stakeholders.	Negative. Any violation of human rights will also lead to reputation damage. It may also lead to losing the sales from the customers who has higher emphasis on sustainability.
13	 Water Management	Risk	Water is a shared resource, making its responsible consumption is important to the businesses. For the business to be socially and environmentally responsible, it must adhere to responsible consumption.	Zero liquid discharge systems or effluent treatment plants installed at all the plants ensures recycling of all the water waste, thereby ensuring reuse of water.	The process of identification and quantification of the financial implications of the identified risks and opportunities is currently underway.
14	 Energy and emission Management	Risk	Mitigating climate change requires reduction in energy consumption and emissions footprint through implementation of carbon reduction initiatives.	Adani's Group level policy on Energy Management serves as a guidance to manage and optimize energy consumption and emissions and align with India's goal to become Net zero.	Negative. Water shortage can disrupt operations.

SECTION B:



MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.awl.in/investors								
2. Whether the entity has translated the policy into procedures. (Yes / No)	N	N	N	N	N	N	N	N	N
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N	N	N	N	N	N	N	N	N
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.	<ul style="list-style-type: none"> • FSSC 22000 V 5.1 • BRCGS Issue 8.0 • ISO 9001:2015 • ISO 14001:2015 • ISO 45001:2018 • RSPO SCC (For Palm refineries) • US FDA (select plants) • -GMP+ (select plants) 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Each year, the Company sets targets to improve energy, steam, and water efficiency, and tracks the resulting savings. Going forward, these targets will also be disclosed externally.</p> <p>The Company is committed to conducting business through sustainable practices. In line with this commitment, it strives to source edible oil and various other raw materials sustainably. The Company's efforts are guided by the Wilmar Group's NDPE (No Deforestation, Peat, or Child Labour) policy. Additionally, the Company aims to reduce the environmental impact of non-biodegradable waste by using recyclable packaging materials. The Company's ESG goals include:</p> <ul style="list-style-type: none"> • Achieving ~95% traceability to mills (TTM) for self-sourced palm oil by FY26. • Ensuring 99% of packaging materials are recyclable by FY26. 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> • More than 90% of palm oil sourced is traceable to mills (TTM) • All palm refineries are RSPO certified. • ~98% of packing material is recyclable 								

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>AWL Agri Business Ltd (AWL)'s (Formerly known as 'Adani Wilmar Limited') vision is to be a leading agribusiness company committed to sustainably deliver safe, nutritious and quality agricultural commodity and food through innovation, highest standards of environmental, social and governance practices, and the creation of livelihoods in communities in which we operate to deliver long-term value to all our stakeholders.</p> <p>AWL has always prioritized efficiency in its operations, which has an associated benefit of reducing the impact on the environment. This has always led us to invest in advanced machinery, technologies, and process improvements to reduce our resource usage, including plastics for packaging. Our Integrated Business model, along with the strategic location of our facilities has optimized the movement of materials, thereby reducing GHG emissions. We have port-based refineries so that imported edible oil can be directly moved to refineries through pipelines, eliminating the use of emission-intensive road transport for inward logistics.</p> <p>A large network of 98 depots along with 50%+ direct shipment from factory to distributors, optimizes cargo movements. We are increasingly using railways for long-distance shipments, which now accounts for around 23% of the volume of our primary dispatches in packaged staples. For road movements, we are shifting to Compressed Natural Gas (CNG) vehicles, by incentivizing the fleet owners. As part of AWL's efforts to expand renewable energy usage, we have been adding solar panels to our facilities and have covered 13 locations. Renewable sources contributed 11% of our energy consumption in FY25, which we plan to enhance significantly in the near future. 98% of our packaging material is recyclable. With the assistance of our co-promoter, Wilmar International Limited, we have reached 90%+ traceability to mills in palm oil sourcing. We are taking steps to improve sustainable sourcing in the domestic markets as well. We are also dedicated to our societal responsibilities, investing in various social causes through Adani Foundation. Notably, our Project, Fortune SuPoshan focuses on eradicating malnutrition among children aged 0-5, adolescent girls and pregnant & lactating mothers. Moving forward, we will continue to expand our efforts in sustainability and social initiatives.</p>								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>Mr. Angshu Mallick, Managing Director and CEO DIN: 02481358</p>								

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 an Environment, Social & Governance committee, comprising of majority of Independent Directors for decision making on sustainability related issues. The Charter of the Committee is available at: <https://www.awl.in/Investors/board-and-committee-charters>

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - pls specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The department heads and leadership team diligently conduct periodic reviews of the Company's Business Responsibility policies, ensuring alignment with our values and evolving industry standards. As an integral part of the Company's annual reporting processes, the effectiveness of these policies is assessed, and any necessary modifications are swiftly implemented to enhance the Company's commitment to responsible business practices.																	
Compliance with statutory requirements of relevance to the principles and, rectification of any non-compliances.																		

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
No, but the Company does have an internal process of assessment in place. Going forward, the Company may engage with external agency to assess / evaluate the policies.									

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

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

Not Applicable

SECTION C:



PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:







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

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.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
 Board of Directors*	-	-	-
 Key Managerial Personnel	-	-	-
 Employees other than BoD and KMPs	186	Anti Bribery, Consumer Complaints, Behavioral Based Safety (BBS), POSH, Human Rights, Power BI, Food Safety, Fire Safety	78.52%
 Workers	184	GMP, Safety Trainings, Product Training (Rice), Behavioral Based Safety (BBS), EHS, First aid, Food Safety & Defense	67.95%

*Some of the Board of Directors had participated in the Director Engagement Series being conducted by Adani group covering various topics such as ESG, AI, Management Audit and Assurance Services, customer centricity etc. Site visits were also organized as a part of Director Engagement Series.

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement Amount (In INR)	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 Principle	Name of the regulatory/ enforcement Amount (In INR)	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	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 maintains an anti-corruption and anti-bribery policy that aligns with our Code of Conduct and relevant regulations in India. This policy reflects our firm stance against bribery and corruption, emphasizing our commitment to ethical business practices. For public access and reference, the policy can be found on our website at <https://www.awl.in/Investors/corporate-governance-and-esg-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 2024-25	FY 2023-24
 Directors	Nil	Nil
 KMPs	Nil	Nil
 Employees	Nil	Nil
 Workers	Nil	Nil

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

	FY 2024-2025		FY 2023-2024	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	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.

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	42.90	54.31

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	28.93%	20.47%
	b. Number of trading houses where purchases are made from	4,498	7,577
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	7.77%	11.24%



Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	60.84%	63.18%
	b. Number of dealers / distributors to whom sales are made	7,279	6,558
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	7.87%	5.41%
Share of RPTs	a. Purchases (Purchases with related parties / Total Purchases)	18.07%	23.24%
	b. Sales (Sales to related parties / Total Sales)	2.99%	2.66%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	61.62%	49.93%
	d. Investments(Investments in related parties / Total Investments made)	49.62%	99.94%

PRINCIPLE 2:

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

Essential Indicators

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
 R&D	%(Negligible)	%(Negligible)	The Company has a product application center at Hyderabad and Kakinada for R&D of various new products. The Company also leverages the global R&D of its joint venture partner- Wilmar Group.
 Capex	4%	4%	The Company has installed 2 more zero liquid discharge (ZLD) plants bringing the total to 11 ZLD systems installed across all locations with a combined treatment capacity of 3,100 KL per day. During the FY24-25, 50, 501 trees were planted across various manufacturing sites of the Company to reduce carbon footprint.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes, the Company does have a process in place for sustainable sourcing.
 - If yes, what percentage of inputs were sourced sustainably?
The Company has implemented a robust mechanism to ensure the sustainable sourcing of palm oil. Guided by the Wilmar Group's NDPE policy, we trace more than ~90% of our palm oil back to the mill (TTM). Additionally, we have embraced green energy by harnessing power from renewable sources.
- 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 has established a comprehensive process for the reuse and recycling of plastic, e-waste, and hazardous materials such as used oil and solvents.
Our commitment to sustainability is evident, with 98% of our packaging material being recyclable. Furthermore, all our plants are equipped with Effluent Treatment Plants to treat hazardous waste. Additionally, we ensure proper disposal of e-waste by collaborating with authorized e-waste recyclers.
- 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.
Yes, the waste collection plan aligns with the Extended Producer Responsibility (EPR) plan submitted to the Central Pollution Control Board (CPCB) / State Pollution Control Boards (SPCBs).
As a responsible corporate citizen, the Company adheres to the government's EPR mandate regarding packaging materials. We collect plastic waste from various regions as part of our commitment to environmental stewardship.

PRINCIPLE 3:



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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent employees											
Male	2,695	2,695	100%	2,695	100%	-	-	2,695	100%	-	-
Female	77	77	100%	77	100%	77	100%	-	-	-	-
Total	2,772	2,772	100%	2,772	100%	77	2.78%	2,695	97.22%	-	-
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent workers											
Male	3,830	3,830	100%	3,830	100%	0	0%	0	0%	0	0%
Female	21	21	100%	21	100%	21	100%	0	0%	0	0%
Total	3,851	3,851	100%	3,851	100%	21	100%	0	0%	0	0%

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.02%	0.02%

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

Benefits	FY 2024-2025			FY 2023-2024		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. Of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	NA	NA	NA	NA	NA	NA

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

To assimilate and enhance diversity, AWL Agri Business Limited. places particular emphasis on inclusion of differently abled persons. Some of our facilities have the infrastructure that includes the following features:

- Lifts enabled with Braille signages for persons with compromised vision
- Ramps and handrails to facilitate movement of persons with compromised mobility
- Accessible parking places
- Accessible washrooms.

Many of the office premises have provision for differently abled employees. However, in others, we are arranging for the same.

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 takes pride in its fair treatment of employees, both in policies and practices. This commitment is enshrined in our Code of Conduct, emphasizing our leadership's dedication to being an Equal Employment Opportunity Provider. We are steadfast in delivering value through equality and fostering human diversity throughout our operations.

We cultivate an inclusive work culture that prioritizes a supportive professional environment, built on trust, empathy, and mutual respect. Our policy on Diversity, Equality, and Inclusion is a testament to this commitment. You can find more information at <https://www.awl.in/Investors/corporate-governance-and-esg-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	100%	80%	NA	NA
Female	NA	NA	NA	NA
Total	100%	80%	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable- since we do not have permanent workers.
Other than Permanent Workers	No
Permanent Employees	Yes There is a grievance redressal mechanism for employees. An online platform named SETU has been created wherein employees can share their feedback, ideas and grievances directly with Corporate HR Team and the CHR team will revert with relevant solutions
Other than Permanent Employees	Not applicable - Since we do not have other than permanent employees

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

Category	FY 2024-2025			FY 2023-2024		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total Permanent Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	2,695	1,496	56%	1,429	53%	2,616	659	25%	1,976	76%
Female	77	23	30%	33	43%	62	1	2%	61	98%
Total	2,772	1,519	55%	1,462	53%	2,678	660	25%	2,037	77%
Workers										
Male	3,830	2,585	67%	707	18%	3,643	985	27%	966	27%
Female	21	3	14%	1	5%	15	0	0%	1	7%
Total	3,851	2,588	67%	708	18%	3,658	985	27%	967	26%

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

Category	FY 2024-2025			FY 2023-2024		
	Total No. (A)	No. reviewed (B)	% (B/A)	Total No. (A)	No. reviewed(B)	% (B/A)
Employees						
Male	2,695	2,622	97%	2,616	2,542	97%
Female	77	65	84%	62	59	95%
Total*	2,772	2,687	97%	2,678	2,601	97%
Workers						
Male	3,830	3,591	94%	3,643	3,450	95%
Female	21	21	100%	15	11	73%
Total*	3,851	3,612	94%	3,658	3,461	95%

*Rest of the employees were not eligible for performance appraisal as per applicable service rules of the Company.

10. Health and safety management system:

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

Our facilities adhere to the ISO 45001 standard for Occupational Health and Safety Management. Workplace health and safety policies are diligently implemented across all our plants. Out of our 24 sites, 20 have already obtained ISO 45001 certification, underscoring our commitment to safety.

To uphold our Safety Management System, we conduct regular internal audits and inspections. We meticulously prepare gap assessment modules to document corrective actions, alongside devising improvement plans. Additionally, safety awareness campaigns are conducted at regular intervals to reinforce best practices.

Further, our Learning Management Systems offer online courses related to Occupational Health and Safety (OHS) through SAP Litmus online software, ensuring continuous education and skill development.

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

We conduct routine assessments using frameworks such as Hazard Identification and Risk Assessment (HIRA) and Hazard and Operability study (HAZOP) for all plant activities. To identify hazards in both routine and non-routine tasks, we utilize permits and the Job Safety and Environment Analysis (JSEA) system, particularly for high-risk work activities.

Aligned with the EHS policy of the Wilmar Group, which emphasises Zero Fatality and Permanent Disability, our company adheres to stringent safety standards. We monitor our adherence to these standards through monthly Environmental, Health, and Safety (EHS) reports.

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

Yes, the Company has established clear procedures for reporting work-related hazards. Workers and staff can conveniently report hazards and risks through the online EHS Portal Enablon.

At all sites, users from each department are appointed and registered on the Enablon platform. These users are responsible for promptly reporting incidents on the platform.

Upon reporting an event or incident, the process or area owner conducts root cause analysis and defines corrective actions along with target dates. Once the evidence of the action plan is attached, it is reviewed and closed by the respective Plant Head.

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

Yes, the workers have access to the nearby hospitals and health facilities. The Company has a tie-up for such facilities, across all its plants.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.18	0.12
Total recordable work-related injuries	Employees	0	0
	Workers	7	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

- a.) **Employee training:** Comprehensive training is essential for preventing workplace injury. The Company ensures that all employees and workers have access to safety training. Programs undertaken include safety induction trainings for new joiners, tool box trainings at each department work area, EHS alerts for awareness about incident at the workplace and Online training through SAP Litmus software.
- b.) **Reward employees for safe behavior:** Rewards are an easy way to encourage workplace safety. The Company ensures to reward its employees who follow safety policies and adhere to all safety procedures at work-place. This not only motivates them but also their fellow colleagues to develop a safe work environment. It makes a significant difference in reducing workplace injuries.
- c.) **Safety Inspections / Audits:** The Company conducts periodic safety audit or inspection at defined intervals at various sites to critically examine and identify any needs for corrective action. Checks are conducted in standardized format and records maintained at site.
- d.) **Regular review meetings:** Regular meetings to review safety rules and discuss preventive measures are conducted to ensure that the workplaces are safe for the workers. Plant safety meetings and departmental safety meetings are conducted, and records of the meeting are maintained.

e) **Additional measures:**

- Ensuring 360-degree machine guarding to all the transmission drives
- Implementation of work permit system
- Installation of Fall Protection System

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

	FY 2024-2025			FY 2023-2024		
	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	-	-	NA	-	-	NA
Health & Safety	-	-	NA	-	-	NA

14. **Assessments for the year:**

	% of plants and offices that were assessed (by the 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.**

- **Installation of Safety lifeline system:** To address the work at height, hazard lifelines are installed at all locations wherever personnel are required to work at height of > 2m. All locations such as loading areas, unloading area, stacking of sacks in stores, cleaning activities on roof and any maintenance work that requires a personnel or worker to work at height of more than 2m, lifelines are installed.
- **Regular maintenance of all equipment:** A well-defined preventive maintenance programme is defined to carry out maintenance of all critical equipment's across all the plants. The Company has a checklist maintained for mandatory checks being done during the maintenance.
- **Machine guarding:** All rotating parts of the machine are guarded by 360-degree guard to avoid direct contact of working persons near running machines.
- **Permit to Work system:** Permits with JSEA is issued for all recognized high-risk work like hot work, confined space entry and work at height. These permit define the hazards associated with the work, controls required for work to be done safely and area authorisation for the work to be carried out.
- Risk assessment for different activities
- Project safety management
- Training and awareness campaigns

Leadership Indicators

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

(A) **Employees:** Yes, for Employees to safeguard and support them from uncertainties and during unfortunate times or distress, we have introduced 'Group Term Life Insurance' policy.

(B) **Workers:** Yes







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

The Company monitors remittance of statutory dues by value chain partners as part of processing their bills on a regular basis with periodic audits.

PRINCIPLE 4:
Businesses should respect the interests of and be responsive to all its stakeholders.
Essential Indicators**1. Describe the processes for identifying key stakeholder groups of the entity.**

Any individual or group of individuals that adds value or has potential to impact the Company is identified as a key stakeholder. This includes employees, shareholders and investors, customers, vendors, regulators, lenders, research analysts, various government organisations amongst others.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others –please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Employees	No	Direct, through email / townhall, CEO interactions	Daily / on need basis	The Company follows an open-door policy.
 Shareholders and investors	No	Email, website, newspaper advertisements, stock exchange intimations, annual/ quarterly financial results and investor meetings and conferences	Frequent and need based	To give an update on the developments in the Company
 Customers	No	Customer surveys, Call center, Emails, Social media handles, one-on one interactions, digital platforms, trade fairs	Frequent and need based	To stay in touch with the customers and to receive their feedback on various products that the Company manufactures and deals with.
 Regulators	No	Emails, one on one meetings con-calls, video conference	Frequent and need based	Discussions with respect to various regulations, amendments, inspections, and approvals
 Vendors and suppliers	No	Emails, digital platforms, one-on-one interactions.	Frequent and need based	To stay in touch with vendors and suppliers who supply and deal in the products of the Company.
 Communities and NGOs	No	Directly or through Adani Foundation	Frequent and need based	For supporting Fortune SuPoshan, a project to eradicate malnutrition and anemia and other socially high impact projects

PRINCIPLE 5:



Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2,772	2,537	92%	2,678	2,110	79%
Other than permanent	-	-	-	-	-	-
Total Employees	2,772	2,537	92%	2,678	2,110	79%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	3,851	-	-	3,658	75	2%
Total Workers	3,851	-	-	3,658	75	2%

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

Category	FY 2024-2025					FY 2023-2024				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	2,695	0	0%	2,695	100%	2,616	0	0%	2,616	100%
Female	77	0	0%	77	100%	62	0	0%	62	100%
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	3,830	0	0%	3,830	100%	3,643	0	0%	3,643	100%
Female	21	0	0%	21	100%	15	0	0%	15	100%

- 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)	6	Rs. 0.35 Crore*	1	Rs. 0.34 Crore
Key Managerial Personnel	4	Rs. 2.39 Crore^	-	-
Employees other than BoD and KMP	2,695	Rs. 0.09 Crore	77	Rs. 0.12 Crore
Workers	3,830	Rs. 0.03 crore	21	Rs. 0.03 crore

*Median remuneration has been computed for all 6 male Directors, however 1 Non-Executive Director is not drawing any remuneration from the Company.

^includes MD&CEO, WTD, CFO and CS.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.96%	2.23%

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)

The Company is committed to upholding and safeguarding human rights and this is reflected in its policy framework including the AWL Code of Conduct. The Company has policies on human rights which are applicable to its employees, suppliers and service providers. The said Policies and their implementation are directed towards adherence to applicable laws and upholding the spirit of human rights, as enshrined in existing international standards such as the Universal Declaration and the Fundamental Human Rights Conventions of the International Labour Organisation (ILO). The Company continues to work towards strengthening and introducing systems to ensure sound implementation of the Company's policies on human rights.

The contracts of the Company with its suppliers incorporate the health, safety and human rights clauses, including workplace environment and compliance of labour practices and are supervised by the Company's managers for adherence. Human Rights related policies of the Company are available on the Company portal. These include the Company's Code of Conduct, Policy on Freedom of Association, and Policy on Diversity, Equity & Inclusion. The implementation of these policies is ensured by CHRO, Plant HR Heads and Zonal HR representatives.

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

All the employees can register grievances on SETU, an internal communication tool for registering the complaint. The complaint is then taken up with the respective decision maker and the resolution is traced to closure under supervision of the Corporate HR.

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

Benefits	FY 2024-2025			FY 2023-2024		
	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	0	0		0	0	NA
Discrimination at workplace	0	0		0	0	NA
Child Labour	0	0		0	0	NA
Forced Labour/Involuntary Labour	0	0		0	0	NA
Wages	0	0		0	0	NA
Other human rights related issues	0	0		0	0	NA

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (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 demonstrates zero tolerance to all forms of harassment at workplace, including sexual harassment at the workplace, and considers all such actions as unacceptable conduct. The Company encourages reporting of any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. As part of the policy, the complainant will not suffer any harassment, retaliation or adverse employment condition upon this reporting. The policy is made aware to all employees through regular training and awareness on the subject and confidentiality clauses are clearly stated. Committees are constituted to conduct enquiries into the complaints of sexual harassment and to recommend appropriate action, wherever required.

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

Yes. The supplier code of conduct available on the website of the Company at www.adaniwilmar.com/investors details the obligations of suppliers to uphold Human Rights and the same is cascaded in the contracts with the suppliers.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company's plants are periodically inspected by the competent authorities from the state and central government to review the status, reports and returns. There have been no incidents of any non-compliance or observation from the authorities regarding any of the indicators.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

Not Applicable

PRINCIPLE 6:



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

Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	65,024.37	20,740.56
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	8,13,302.82	8,19,897.75
Total energy consumed from renewable sources (A+B+C)	8,78,327.19	8,40,638.31
From non-renewable sources		
Total electricity consumption (D)	1,343,700.14	1,263,000
Total fuel consumption (E)	5,513,346.25	5,223,000
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	6,857,046.39	6,486,000
Total energy consumed (A+B+C+D+E+F)	7,735,373.58	7,326,638.31
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.000013	0.000015
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP*)	0.000026	0.00034
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

No. The PAT scheme is not applicable to the Company's businesses.

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

Parameter	FY 2024-25	FY 2023-24
(i) Surface water	376,876	161,481
(ii) Groundwater	575,201	562,253
(iii) Third party water	1,917,885	2,044,498
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,869,962	2,768,232
Total volume of water consumption (in kilolitres)	2,869,962	2,768,232
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000005	0.000006
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP*)	0.000010	0.000013
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: All the plants of the Company have effluent treatment facilities, utilizing treated water internally for domestic and industrial needs such as cooling and green belt development. This helps us save water and minimize our water impact.

The Company has in place a Zero Liquid Discharge (ZLD) system as part of its commitment to sustainable environmental practices. The ZLD system is designed to minimize water wastage by treating and reusing wastewater, thereby achieving zero discharge of liquid effluents into the environment. Currently, zero discharge facilities are available at 11 plant locations of the Company.

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.

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

Yes, the Company has successfully implemented a Zero Liquid Discharge (ZLD) mechanism as part of its commitment to sustainable environmental practices. The ZLD system is designed to minimize water wastage by treating and reusing wastewater, thereby achieving zero discharge of liquid effluents into the environment. Currently ZLD facility has been implemented at 11 plant locations of the Company.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NO _x	MG/NM ³	67.57	48.06
SO _x	MG/NM ⁴	59.70	58.91
Particulate matter (PM)	MG/NM ⁵	53.88	67.50
Persistent organic pollutants (POP)		Not Applicable	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

Parameter	UOM	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	523,942	508,737
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	271,353	251,112
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	INR	0.0000013	0.0000035
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)		0.0000027	0.0000012
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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.

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

The Company is committed to sustainable energy practices and has undertaken the installation of rooftop solar stations across its factory premises. These solar stations harness solar energy through photovoltaic panels installed on the rooftops of buildings. By utilizing renewable solar energy, the Company aims to reduce its reliance on conventional energy sources and minimize its carbon footprint.

The installation of rooftop solar stations not only demonstrates the Company's commitment to environmental sustainability but also contributes to its efforts in adopting clean and renewable energy solutions. By generating electricity from solar power, the Company not only reduces its operational costs but also contributes to mitigating the effects of climate change by reducing greenhouse gas emissions.

Utilisation of Biomass as Fuel:

In addition to solar energy, the Company is also utilizing biomass as a sustainable fuel source in its boilers. Biomass refers to organic materials such as wood chips, agricultural residues, or waste from forestry and agricultural activities that can be used as fuel for energy generation. By using biomass as fuel, the Company taps into a renewable and environmentally friendly energy source while also reducing its dependence on fossil fuels.

Biomass boilers convert biomass materials into heat energy through combustion, which can then be used for various industrial processes, including steam generation for manufacturing operations. This approach not only helps in reducing greenhouse gas emissions but also contributes to the efficient utilisation of organic waste materials, thereby promoting a circular economy.

Solar Generation Capacity:

Currently, the Company has successfully installed rooftop solar stations with a total generation capacity of 7273 kilowatts peak (KWp) across its 11 plants. This significant investment in solar energy infrastructure underscores the Company's commitment to transitioning towards sustainable energy practices and reducing its environmental impact.

The solar generation capacity represents a substantial contribution to the Company's overall energy portfolio, allowing it to harness clean and renewable solar energy to power its operations. By expanding its solar generation capacity, the Company not only reduces its dependence on conventional energy sources but also positions itself as a leader in adopting renewable energy solutions within the industry.

Plants Under Commissioning:

As part of its ongoing efforts to expand its renewable energy infrastructure, the Company is currently in the process of commissioning three additional solar plants. These plants, located in Nimrani, Haldia 1, and Nagpur, are undergoing final testing and optimisation to ensure their seamless integration into the company's energy network.

Once operational, these new solar plants will further augment the Company's solar generation capacity, enhancing its ability to meet its energy needs sustainably while also reducing its environmental footprint. The commissioning of these plants underscores the company's continued commitment to investing in renewable energy technologies and advancing its sustainability goals.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	922	941
E-waste (B)	14	17
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	10	11
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any.(G)	24,306	21,963
Other Non-hazardous waste generated(H).Please specify,if any. (Break-up by composition i.e. by materials relevant to the sector)	109,059	92,455
Total (A+B + C + D + E + F + G + H)	134,311	115,387
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000022	0.00000023
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000045	0.00000048
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2024-25	FY 2023-24
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	126,181	107,421
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	126,181	107,421
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	3,291	1,669
(ii) Landfilling	4,746	6,297
(iii) Other disposal operations	-	-
Total	8,037	7,966

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.

Yes, this data has been subject to independent assurance by Intertek India Private Limited and its report shall form part of this Annual Report.

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

The Company has adopted various practices to ensure reduced wastage, reuse or recycling of discharged waste as well as responsible disposal of the same in line with regulatory guidelines.

Following is a brief summary of the some of the practices adopted by the Company:

- 1) Wastewater management:** Manufacturing units release waste which is treated at our plants for reuse through effluent treatment plants. Over and above this, Company has also installed ZLD at major plants. The recycled water is used for multiple purposes at the plant locations.
- 2) Reuse of Lubricant Oil:** All the edible oil refineries produce wastage in the form of lubricant oil. This lubricant oil is resold to authorized recycler for further reuse.

Besides the above measures of waste management, the Company has also replaced the packaging material used for its FMCG products. Today, approximately 98% of the packaging material used is recyclable.

Going forward, the Company will assess and closely monitor the usage of various chemicals. The endeavor of the Company shall be to find out ways for minimal usage of such chemicals and careful disposal of the same.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

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

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

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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The Company is compliant with the applicable environmental laws/ regulations/guidelines in India and no fines/penalties/ actions were taken by the regulatory agencies/courts.

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.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry (CII)	National
2	The Soyabean Processors Association of India (SOPA)	National
3	The Solvent Extractors Association of India (SEA)	National
4	Indian Vegetable Oil Producers' Association (IVPA)	National
5	Federation of Oils, Seeds and Fats Association (FOSFA)	International
6	Grain and Feed Trade Association (GAFTA)	International
7	International Castor Oil Association	International
8	Round Table on Sustainable Palm Oil (RSPO)	International
9	Sedex	International

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	

PRINCIPLE 8:



Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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No such requirement in the current financial year.

- 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)
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Rehabilitation and Resettlement (R&R) was not applicable in the reporting year.

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

The Company does not have a no formal mechanism in place for such grievances. However, the Company does have informal connect with the community in and around its manufacturing locations to hear and address any grievances.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	13.66%	13.91%
Directly from within India	46.36%	46.50%

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

Location	FY 2024-25	FY 2023-24
Rural	8.12	5.06
Semi-urban	24.07	17.87
Urban	16.15	11.73
Metropolitan	51.66	65.34

PRINCIPLE 9:



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

Essential Indicators

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

The Company has a system in place to address to consumer complaints. The consumers have an option to raise a complaint through three sources: (a.) Email (b.) Toll-free number (c.) Social Media platforms

We have an internal application and portal in place for recording all the complaints received through the above three mediums. Any complaint received is regularly updated on the said platform. The platform is used by cross-functional teams across departments. Once a complaint is recorded, the complaint is automatically allocated to the local sales team and the concerned plant. The local sales team is required to contact the customer and pay a visit to the customer's home for investigating the complaint and check the product physically. After resolving the complaint, the sales team will fill the details in the Samaadhaan Application and generate a 'Happy Code' which will go directly to the customer's mobile number. Upon receiving a satisfactory resolution to his/her complaint, the customer shares this Happy Code with the local sales team, which is entered into the

system to close the complaint at the customer's level. Simultaneously, the plant team needs to upload the Corrective Action and Preventive Action (CAPA) report of every complaint in the Samaadhaan web portal based on the controlled sample of the same manufacturing date product for which we have received the complaint. The team checks the product as per the specifications and submit the CAPA details in the Samaadhaan web portal. The plant head then reviews the details in the Samaadhaan web portal and send it to the Corporate QA team for approval in the Samaadhaan web portal.

When the Complaint Investigation Report (CIF) in the Samaadhaan app by the sales team and CAPA in the Web portal by the plant team, the complaint gets closed at both the levels.

Additionally, on receipt of any complaints, depending on the nature of such complaint, plant officials are required to thoroughly reassess the samples of the product as on the manufacturing date suggested by the customer.

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	The Company's products carry appropriate disclosures/ declarations about safety, usage and disposal, as per applicable laws.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024-2025			FY 2023-2024		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Others- Consumer Complaints on food products, adulteration, short weight, etc.	3,727	Nil	Nil	4,080	11	The pending complaints at the end of FY24 have been resolved in FY25.

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

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

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

Yes, the Company has a Cyber Security Policy: <https://www.awl.in/Investors/corporate-governance-and-esg-policies> in place that covers all aspects of cyber risk for IT and business areas. The Company is committed to establishing and improving cyber security posture and minimizing its exposure to such risks.

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.

So far, the Company has not faced any substantiated incidents concerning breaches of cybersecurity/ data privacy, etc.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: 0
- Percentage of data breaches involving personally identifiable information of customers: 0
- Impact, if any, of the data breaches: There has been no such instance which has occurred during FY2024-25.



Independent Reasonable Assurance Statement to AWL Agri Business Limited on their Business Responsibility & Sustainability Report (BRSR) Core Disclosures as part of the Annual Report FY2024-25.

To the Management of AWL Agri Business Limited, Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by AWL Agri Business Limited ("AWL") to provide an independent reasonable assurance on its BRSR (Business Responsibility & Sustainability Report) Core disclosures for as part of the Annual Report FY2024-25 ("the Report"). The scope of the Report comprises the reporting periods of FY2024-25. The Report is prepared by AWL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Objective

The objectives of this reasonable assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures in alignment with BRSR requirements, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report of AWL Agri Business Limited.

Responsibilities

The management of AWL is solely responsible for the development of Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of AWL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for select sustainability performance disclosures as per BRSR Core disclosures with reference to SEBI's "BRSR Core (Annexure-I) - Framework for assurance and ESG disclosures for value chain" vide circular no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023, presented by AWL in its Annual Report. The assurance boundary included data and information for the operations of AWL Agri Business Limited in Mundra, Krishnapattanam-I & II, Mangalore, Kakinada, Haldia Unit 1, Paradip, Haldia Unit 2, Kadi Karan Nagar, Vidisha, Saoner, Nagpur, Mantralayam, Neemuch, Alwar, Bundi, Meda Adraj, Pragapar (Mundra Castor), Nimrani, Hazira, Ferozpur, Bardhwan and Corporate Office.



Our scope of assurance included verification of internal control systems, data and information on BRSR core disclosures reported as summarized below:

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

- Number of days of accounts payable.
- Concentration of purchases & sales done with trading houses, dealers, and related parties.
- Loans and advances & investments with related parties.

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

- Cost incurred on well-being measures as a % of total revenue of the company.
- Safety related incidents (LTIFR, Fatality, Permanent Disabilities) for employees and workers.

Principle 5: Businesses should respect and promote human rights:

- Gross wages paid to females as percentage of wages paid.
- Complaints on POSH

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

- Total Scope 1 and Scope 2 emissions
- GHG emissions intensity (scope 1 and 2).
- Total water consumption, water consumption Intensity and water discharge by destination and levels of treatment.
- Total energy consumed, % of energy consumed from renewable sources and energy intensity.
- Total waste generated (category-wise); waste intensity; Total waste recovered through recycling, re-using or other recovery operations; Total waste disposed by nature of disposal method; waste diverted from landfill.

Principle 8: Businesses should promote inclusive growth and equitable development

- Input material sourced (from MSMEs/ small producers and from within India)
- Job creation in smaller towns– Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost

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

- Instances involving loss / breach of data of customers as % of total data breaches or cyber security events

Assurance Criteria

Intertek conducted the assurance work in accordance with requirements of 'Reasonable Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement

A reasonable assurance engagement involved assessing the risks of material misstatement of the agreed indicators/parameters whether due to fraud or error, responding to the assessed risks as necessary in the circumstances. A materiality threshold level of 5% was applied.

Limitations

We have relied on the information, documents, records, data, and explanations provided to us by AWL for the purpose of our review.

The assurance scope excludes:

- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.
- Data pertaining to the Company's financial performance, strategy, and associated linkages articulated in the Report.
- Assertions made by the Company encompassing expressions of opinion, belief, aspiration, expectation, forward-looking statements, and claims related to Intellectual Property Rights and other competitive issues.

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.



The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within software/IT systems.

Methodology

Intertek performed assurance work using risk-based approach to obtain the information, explanations and evidence that was considered necessary to provide a reasonable level of assurance. The assurance was conducted by desk reviews, visit to AWL's sites Gujarat and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2025. Our assurance task was planned and carried out during Feb-May 2025. The assessment included the following:

- Assessment of the select sustainability performance disclosures in accordance with the SEBI's BRSR Core guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at selected AWL's operational sites and digitally.
- Conducted physical and remote interviews with key personnel responsible for data management from selected AWL's operational sites and corporate office.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by AWL for data analysis.
- Review of BRSR core disclosures for the duration from 1st April 2024 to 31st March of 2025 for AWL was carried out onsite at AWL's corporate office and select business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.

Conclusions

Intertek reviewed selected BRSR disclosures provided by AWL in its Integrated Annual Report FY2024-25. Based on the data and information provided by AWL, Intertek concludes with reasonable assurance that the sustainability data and information is fairly presented in all material aspects as per BRSR Core guidelines.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha, Verifier
Manager-Sustainability

2025/05/30

Elizabeth Mielbrecht, Reviewer
Project Director

2025/05/30

No member of the verification team (stated above) has a business relationship with AWL Agri Business Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.





Science Based Assurance in
Quality, Safety & Sustainability.

Independent Limited Assurance Statement to AWL Agri Business Limited on their Business Responsibility & Sustainability Report (BRSR) Selected Non-Core Disclosures as part of the Annual Report FY2024-25.

To the Management of AWL Agri Business Limited, Ahmedabad, India

Introduction

Intertek India Private Limited ("Intertek") was engaged by AWL Agri Business Limited ("AWL") to provide an independent limited assurance on its BRSR (Business Responsibility & Sustainability Report) selected non-core disclosures as part of the annual report FY2024-25 ("the Report"). The scope of the Report comprises the reporting periods of FY2024-25. The Report is prepared by AWL based on SEBI's (Securities and Exchange Board of India) BRSR guidelines. The assurance was performed in accordance with the requirements of International Federation of Accountants (IFAC), International Standard on Assurance Engagement (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information

Objective

The objectives of this limited assurance exercise were, by review of objective evidence, to confirm whether any evidence existed that the sustainability related disclosures in alignment with BRSR guidelines, as declared in the Report, were not accurate, complete, consistent, transparent and free of material error or omission in accordance with the criteria outlined below.

Intended Users

This Assurance Statement is intended to be a part of the Annual Report of AWL Agri Business Limited.

Responsibilities

The management of AWL is solely responsible for the development of Report and its presentation. Management is also responsible for the design, implementation and maintenance of internal controls relevant to the preparation of the Report so that it is free from material misstatement, whether due to fraud or error.

Intertek's responsibility, as agreed with the management of AWL, is to provide assurance and express an opinion on the data and assertions in the Report based on our verification following the assurance scope and criteria given below. Intertek does not accept or assume any responsibility for any other purpose or to any other person or organization. This document represents Intertek's independent and balanced opinion on the content and accuracy of the information and data held within.

Assurance Scope

The assurance has been provided for select sustainability performance disclosures as per BRSR Non-core disclosures with reference to SEBI's BRSR - Annexure II Format as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 presented by AWL in its Annual Report FY2024-25. The assurance boundary included data and information for the operations of AWL Agri Business Limited in Mundra, Krishnapattanam-I & II, Mangalore, Kakinada, Haldia Unit 1, Paradip, Haldia Unit 2, Kadi Karan Nagar, Vidisha, Saoner, Nagpur, Mantralayam, Neemuch, Alwar, Bundi, Meda Adraj, Pragapar (Mundra Castor), Nimrani, Hazira, Ferozpur, Bardhwan and Corporate Office. Our scope of assurance included verification of data and information on selected disclosures reported as summarized below:



Section A: General Disclosures

- Total number of permanent and other than permanent employees.
- Total number of permanent and other than permanent workers.
- Total number of female employees and workers.
- Total number of differently abled employees and workers (permanent and other than permanent).
- Turnover rate for permanent employees and permanent workers.
- Corporate Social Responsibility (CSR) Details (Total Expenditure).

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

- Return to work and retention rates of permanent employees and workers that took parental leave.
- Performance and career development reviews of employees and workers.
- % of plants and offices that were assessed for health and safety practice and working conditions
- Number of employees and workers covered under Skill upgradation and Health and Safety trainings.

Principle 5: Businesses should respect and promote human rights

- Number and % of employees and workers covered under training on human rights policy and issues.
- Minimum wage paid to employees and workers.

Assurance Criteria

Intertek conducted the assurance work in accordance with the requirements of 'Limited Assurance' procedures as per the following standard:

- International Standard on Assurance Engagements (ISAE) 3000 (revised) for 'Assurance Engagements other than Audits or Reviews of Historical Financial Information'.
- International Standard on Assurance Engagements (ISAE) 3410 for 'Assurance Engagements on Greenhouse Gas Statement'.

A limited assurance engagement comprises of limited depth of evidence gathering including inquiry and analytical procedures and limited sampling as per professional judgement of assurance provider. A materiality threshold level of 10% was applied. Assessment of compliance and materiality was undertaken against the stated calculation methodology and criteria as mentioned below:

Methodology

Intertek performed assurance work using risk-based approach to obtain information, explanations and evidence that was considered necessary to provide a limited level of assurance. The assurance was conducted by desk reviews, visits to AWL's sites in Gujarat and stakeholder interviews with regards to the reporting and supporting records for the fiscal year 2025. Our assurance task was planned and carried out during Feb-May 2025. The assessment included the following:

- Assessment of the Report that was prepared in accordance with the SEBI's BRSR guidelines.
- Review of processes and systems used to gather and consolidate data.
- Examined and reviewed documents, data and other information made available at AWL's operational sites and digitally.
- Conducted physical interviews with key personnel responsible for data management.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by AWL for data analysis.
- Review of BRSR disclosures on sample basis for the duration from 1st April 2024 to 31st March of 2025 for AWL was carried out onsite at selected business locations.
- Appropriate documentary evidence was obtained to support our conclusions on the information and data reviewed and details were provided in a separate management report.

Conclusions

Intertek reviewed selected BRSR disclosures provided by AWL in its Integrated Annual Report FY2024-25. Based on

the data and information provided by AWL, Intertek concludes with limited assurance that there is no evidence that the sustainability data and information presented in the Report is not materially correct as per BRSR reporting guidelines.

Intertek's Competence and Independence

Intertek is a global provider of assurance services with a presence in more than 100 countries employing approximately 43,500 people. The Intertek assurance team included competent sustainability assurance professionals, who were not involved in the collection and collation of any data except for this assurance opinion. Intertek maintains complete impartiality towards any people interviewed.

For Intertek India Pvt. Ltd.

Poonam Sinha, Verifier
Manager-Sustainability

2025/05/30

Elizabeth Mielbrecht, Reviewer
Project Director

2025/05/30

No member of the verification team (stated above) has a business relationship with AWL Agri Business Limited stakeholders beyond that is required of this assignment. No form of bribe has been accepted before, throughout and after performing the verification. The verification team has not been intimidated to agree to do this work, change and/or alter the results of the verification. The verification team has not participated in any form of nepotism, self-dealing and/or tampering. If any concerns or conflicts were identified, appropriate mitigation measures were put in place, documented and presented with the final report. The process followed during the verification is based on the principles of impartiality, evidence, fair presentation and documentation. The documentation received and reviewed supports the conclusion reached and stated in this opinion.

