

Ref No: GARL/SEC/26-27/28

Date: August 27, 2026

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 539725

To,
National Stock Exchange of India Limited
Listing Department
Exchange Plaza, C-1,Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051
Symbol: GOKULAGRO

**Sub : Submission of Business Responsibility and Sustainability Report (BRSR)
for the Financial Year 2025-2026**

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year (FY) 2025-26.

The BRSR is also uploaded on the website of the company and the link to view is www.gokulagro.com.

Kindly take the above information on record.

Thanking You,
Yours Faithfully,

For and on behalf of
Gokul Agro Resources Limited

Jaimish Govindbhai Patel
Company Secretary and Compliance Officer
Mem No.: A42244

Encl: As Above

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L15142GJ2014PLC080010	
2	Name of the Listed Entity	Gokul Agro Resources Limited	
3	Date of Incorporation	July 3, 2014	
4	Registered office address	Crown 3, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, S.G. Highway, Ahmedabad– 382421, Gujarat, India	
5	Corporate address	Crown 3, Inspire Business Park, Shantigram, Near Vaishnodevi Circle, S.G. Highway, Ahmedabad-382421, Gujarat, India	
6	E-mail	compliances@gokulagro.com	
7	Telephone	+91 79 6712 3500/501	
8	Website	www.gokulagro.com	
9	Financial year for which reporting is being done	Start date	End date
	Current Financial Year	April 1, 2025	March 31, 2026
	Previous Financial Year	April 1, 2024	March 31, 2025
	Prior to Previous Financial year	April 1, 2023	March 31, 2024
10	Name of the Stock Exchange(s) where shares are listed		

Details of the Stock Exchanges

Sr. No.	Name of the Stock exchange	Description of other stock exchange	Name of the Country
1.	BSE Limited - 539725	NA	India
2.	National Stock Exchange of India Limited - GOKULAGRO	NA	India

11	Paid-up Capital (In ₹)	29,50,86,716/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	
	Name	Mr. Jaimish Govindbhai Patel Company Secretary & Compliance Officer
	Contact	+91 79 6712 3500/501
	E mail	compliances@gokulagro.com
13	Reporting boundary - Are the disclosures under this report made on a Standalone basis (i.e. only for the entity) or on a Consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis
14	Name of assessment or assurance provider	N.A.
15	Type of assessment or assurance obtained	N.A.

II. Products/ Services

16. Details of business activities (accounting for 90% of the turnover)

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Edible Oils, Food, FMCG and Industry Essentials	100.00

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Edible Oils & Byproducts	10402	90.88%
2.	Non Edible Oils & Byproducts	10406	9.12%

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	4	1	5
International	0	0	0

19. Markets served by the entity

A	Number of locations	
	Locations	Number
	National (No. of States & UTs)	28
	International (No. of Countries)	33
B	What is the contribution of exports as a percentage of the total turnover of the entity?	8.11%
C	A brief on types of customers	The Company is into the business of Edible and Non-Edible oil. We cater to a diverse customer base in worldwide and domestically, we serve household consumers, Restaurants, food service providers, food manufacturers, retailers, wholesalers, and health-conscious Individuals. The Company sells its product across 28 states and 33 countries. While our historical strength lies in B2B sales, counting major players such as PARLE Biscuits Pvt. Ltd., Haldiram Snacks, Pratap Snacks, Gopal Snacks, ITC Limited, Britannia and Balaji Wafers among our clientele.

IV. Employees

20. Details as at the end of Financial Year

A. Employees and workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	618	592	95.79%	26	4.21%
2	Other than permanent (E)	56	51	91.07%	5	8.93%
3	Total employees (D + E)	674	643	95.40%	31	4.60%
WORKERS						
4	Permanent (F)	473	473	100.00%	-	0.00%
5	Other than permanent (G)	183	182	99.45%	1	0.55%
6	Total workers (F + G)	656	655	99.85%	1	0.15%

B. Differently abled Employees and Workers:

Sr. 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)		There are no differently abled employees.			
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)					
5	Other than Permanent (G)					
6	Total differently abled workers (F + G)		There are no differently abled workers.			

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors (BOD)	8	1	12.50%
Key Management Personnel	2	1	50.00%

Note: BOD includes Chairman & Managing Director, Joint Managing Director, Whole Time Director, Exe. Director and 4 Independent Directors.

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

	Turnover rate in current FY26			
	Male	Female	Other	Total
Permanent Employees	26.42%	30.77%	--	26.62%
Permanent Workers	39.87%	28.57%	--	39.78%
	Turnover rate in previous FY25			
	Male	Female	Other	Total
Permanent Employees	21.44%	32.65%	--	22.32%
Permanent Workers	29.02%	--	--	29.02%
	Turnover rate in FY24			
	Male	Female	Other	Total
Permanent Employees	26.70%	10.53%	--	25.95%
Permanent Workers	28.92%	--	--	28.92%

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

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures

Sr. 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.	Riya Agro Industries Private Limited	Wholly Owned Subsidiary	100% by Gokul Agro Resources Limited	No
2.	Maurigo Pte. Ltd	Wholly Owned Subsidiary	100% by Gokul Agro Resources Limited	No
3.	Riya International Pte. Ltd	Step Down Subsidiary	100% by Maurigo Pte. Ltd.	No
4.	Maurigo Indo Holdings Pte. Ltd	Step Down Subsidiary	100% by Maurigo Pte. Ltd.	No
5.	Pt. Riya Pasifik Nabati	Step Down Associate	25% by Maurigo Indo Holdings Pte. Ltd.	No

VI. CSR Details

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

(ii) Turnover (in ₹): 22,121.49 Crore

(iii) Net worth (in ₹): 1,175 Crore

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/ NA)	(If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
			Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks
Communities	N.A.	Nil	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes, the Company has a policy mechanism for grievance redressal	https://www.gokulagro.com/wp-content/uploads/2026/08/Investor-Grievance-Redressal-Policy.pdf	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes, the SEBI-prescribed SCORES mechanism is in place, and shareholders can register their grievances at https://scores.sebi.gov.in/ Complaints received from shareholders are addressed by the RTA and the Company in accordance with the SEBI-defined process.	https://scores.sebi.gov.in/	Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No/NA)	(If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
			Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending for resolution at close of the year	Remarks
Employees and workers	Yes, all employees and workers are encouraged to raise their concerns, either formally or informally, with their respective Heads of Department (HODs). If the concern remains unresolved, they have the option to escalate it further formally or informally to the management. Additionally, an online platform is available for employees to submit complaints.	https://www.gokulagro.com/wp-content/uploads/2026/02/WHISTLE-BLOWER-POLICY.pdf	Nil	Nil	-	Nil	Nil	-
Customers	Yes, customers can submit their complaints via the Company's website, feedback form, or directly through email at garl@gokulagro.com .	-	55	Nil	All complaints were resolved in time	2	Nil	All complaints were resolved in time
Value Chain Partners	Yes, they can contact the Company using the details available on our official website:	https://www.gokulagro.com/	Nil	Nil	-	Nil	Nil	-
Others	-	-	-	-	-	-	-	-

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

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

Sr. 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.	Greenhouse Gas Emissions	Opportunity	Entities in the Agricultural Products sector primarily contribute to greenhouse gas (GHG) emissions through the processing and transportation of goods via land and sea freight. As emissions regulations become more stringent, these entities may face higher capital and operational costs, potentially impacting their efficiency. However, by adopting innovative technologies that utilize alternative fuels and energy sources—such as biomass waste generated from their own operations—and enhancing fuel efficiency, they can effectively mitigate risks related to fuel price volatility, supply chain disruptions, regulatory expenses, and other GHG-related challenges. Gokul Agro has turned this potential risk into an opportunity by substantially reducing air emissions and Scope 1 GHG emissions, as detailed under Principle 6.	NA	Positive
2.	Energy Management	Risk	Processing and milling of agricultural products require substantial energy input. While some entities in this sector generate energy on-site using fossil fuels or biomass, the majority depend on electricity supplied by the grid. This energy consumption has environmental consequences including contributions to climate change and pollution. Efficient energy management is essential, as it directly affects both current and future operational costs. With evolving climate regulations and sustainability considerations, electricity and fuel prices may become higher or more volatile, minimizing the impact of thereby raising operating expenses. Enhancing energy efficiency through process improvements can help mitigate these costs. Furthermore, the choice between on-site and grid-based electricity, along with the adoption of alternative energy sources, can have a significant impact on long-term energy costs, supply reliability, and the degree of regulatory exposure from both direct and indirect emissions.	To mitigate risks associated with energy management, the Company has adopted a comprehensive strategy that includes the use of an automatic thermometer cut-off system, solar panels, and windmills. The cut-off system conserves energy by automatically switching off cooling equipment once the target temperature is achieved. By integrating solar panels and windmills, the Company has diversified its energy sources, thereby reducing dependence on conventional energy and becoming more volatile, minimizing the impact of supply disruptions and rising costs. This initiative not only improves energy efficiency but also promotes environmental sustainability by lowering the carbon footprint. The Company's ISO 9001:2015 certification underscores its dedication to maintaining robust and high-quality management systems.	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Workforce Health and Safety	Risk	Industrial processes in the Agricultural Products industry involve considerable occupational hazards. Employees frequently perform labor-intensive tasks that carry risks such as falls, transportation-related incidents, equipment injuries, and heat-related illnesses. Non-compliance with health and safety standards can result in regulatory penalties and the financial burden of implementing corrective measures. Elevated injury and fatality rates may reflect inadequate governance and a deficient safety culture, potentially leading to significant reputational harm.	The Company has established a robust Environmental, Health, and Safety (EHS) management system across all its operations and is ISO 45001:2018 certified. Comprehensive training programs on safe working practices have been implemented for all employees and workers. Additionally, the Company provides health and accidental insurance policies and benefits to its workforce.	Negative
4.	Water Management	Risk	The Agricultural Products industry relies heavily on water for its processing activities and generally generates wastewater or effluent as a by-product. The availability of water—whether limited by physical scarcity or regulatory constraints—has a direct impact on the industry's ability to operate processing facilities efficiently. With growing global water scarcity, entities in this sector are increasingly exposed to water-related risks and regulatory pressures, potentially resulting in higher capital investments, increased operating costs, and additional remediation expenses.	To effectively manage effluent at the site, water sourced from various channels, including GWIL and bore wells, is subjected to a thorough treatment process. Post usage, wastewater generated from operations is collected and treated in the Effluent Treatment Plant (ETP), which removes contaminants and renders the water suitable for reuse. The site also operates a Multiple Effect Evaporation (MEE) plant that further concentrates and reduces the volume of waste, enhancing overall water management efficiency. The treated water is then reused for non-potable purposes, such as gardening and in cooling towers, thereby reducing the reliance on fresh water.	Negative

Sr. 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)
5.	Food safety	Risk	Agricultural products are either sold in their raw form directly to consumers or processed before reaching the market. Maintaining product quality and safety is essential, as contamination from pathogens, chemicals, or spoilage can pose significant health risks to both humans and animals. Such contamination may result from poor practices in farming, transportation, storage, or handling. Concerns over food quality and safety can lead to changes in consumer demand and trigger regulatory actions. Product recalls not only harm the brand reputation but can also lead to revenue losses and significant financial penalties.	Our Company upholds the highest standards of food safety and quality through stringent procedures. The quality of raw materials is verified before unloading, with solid materials undergoing cleaning and destoning, and liquid cargo being filtered through magnetic strainers. The refining process is carried out using suitable aids and steam, in strict accordance with established protocols. All employees are medically certified to prevent human contamination, and the production area is maintained with rigorous hygiene practices, including regular cleaning. Pest control services are routinely engaged to ensure a pest-free environment. A well-equipped laboratory conducts comprehensive quality checks in line with FSSAI regulations, including biannual testing for pesticides, Naturally Occurring Toxins (NOTs), and heavy metals. The Company's ISO 9001:2015 certification further reinforces its commitment to product quality.	Negative
6.	Environmental & Social Impacts of Ingredient Supply Chain	Risk	Entities in the Agricultural Products industry rely on a wide network of suppliers for their inputs. The way these entities address environmental and social concerns within their supply chains can significantly impact consumer demand, reputational risks, and their ability to manage crop supply and respond to price volatility. Supply chain issues related to labor practices, environmental compliance, ethics, or corruption can result in regulatory penalties and increased long-term operational costs. Moreover, poor environmental or social performance by suppliers can negatively affect the entity's reputation. By engaging with key suppliers to promote sustainable agricultural practices or sourcing from certified suppliers, entities can reduce these risks, enhance consumer trust, and tap into new market opportunities.	To address the environmental and social impacts of its ingredient supply chain, the Company incorporates the principles of circularity across its supply chain and product lifecycle. This approach emphasizes resource optimization by minimizing waste through efficient processes and advanced technologies. The Company is dedicated to using recycled materials in its packaging, thereby reducing dependence on virgin resources and lowering its environmental footprint. Furthermore, the Company designs products with reuse and repurposing in mind, extending their lifecycle and limiting waste generation. Together, these initiatives support the development of a sustainable and responsible supply chain that tackles environmental and social challenges while advancing a circular economy.	Negative

Sr. 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.	Corporate Governance	Opportunity	Establishing a well-defined and robust governance structure is fundamental to ensuring effective decision-making and efficient operational management within an organization. This framework provides clear and transparent guidelines for decision-making, aligning the Company's actions with its strategic goals. Our Company is firmly committed to maintaining accountability to its stakeholders and consistently promotes fair, transparent, and ethical corporate governance practices. Understanding that strong corporate governance is crucial for sustained growth, profitability, and stability, the Company places significant emphasis on maintaining a transparent and resilient governance framework to build and strengthen stakeholder trust.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

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/NA)					Yes				
1.b Has the policy been approved by the Board? (Yes/No/NA)					Yes				
1.c Web Link of the Policies, if available						https://www.gokulagro.com/investor-relations/?id=policies			
SRN	Name of Policy	Link to Policy						With principles each policy goes into.	
1	Food safety and QEHS Policy	https://www.gokulagro.com/wp-content/uploads/2024/03/Food-Safety-QEHS-Policy-1-2.pdf						P2, P6	
2	Anti-Bribery and Anti-Corruption Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	
3	Equal opportunity policy	https://www.gokulagro.com/investor-relations/?id=policies						P4, P5, P8	
4	IT Security Policy	https://www.gokulagro.com/investor-relations/?id=policies						P9	
5	Anti- Sexual harassment Policy	https://www.gokulagro.com/investor-relations/?id=policies						P5	
6	Business code of conduct	https://www.gokulagro.com/investor-relations/?id=policies						P1	
7	Charter of Audit Committee	https://www.gokulagro.com/investor-relations/?id=policies						P1	
8	Code of Conduct for Insider Trading	https://www.gokulagro.com/investor-relations/?id=policies						P1	
9	Code of Conduct of Board of Directors & Senior Management Personnel	https://www.gokulagro.com/investor-relations/?id=policies						P1	
10	Code of Practice and Procedure for Fair Disclosure	https://www.gokulagro.com/investor-relations/?id=policies						P1	
11	Code for Independent Directors	https://www.gokulagro.com/investor-relations/?id=policies						P1	
12	Criteria for making payment to Non-Executive Directors	https://www.gokulagro.com/investor-relations/?id=policies						P1	
13	CSR Policy	https://www.gokulagro.com/investor-relations/?id=policies						P4, P8	
14	Dividend Distribution Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	
15	Familiarization Program	https://www.gokulagro.com/investor-relations/?id=policies						P1	
16	Investor Grievance Redressal Policy	https://www.gokulagro.com/investor-relations/?id=policies						P3	
17	Nomination- Remuneration Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	
18	Policy for material Information	https://www.gokulagro.com/investor-relations/?id=policies						P1, P7	
19	Policy on Board Diversity	https://www.gokulagro.com/investor-relations/?id=policies						P1	
20	Policy on Material Subsidiary	https://www.gokulagro.com/investor-relations/?id=policies						P1	
21	Policy on preservation of documents	https://www.gokulagro.com/investor-relations/?id=policies						P1	
22	Related Party Transaction Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	
23	Risk Management Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	
24	Whistle Blower Policy	https://www.gokulagro.com/investor-relations/?id=policies						P1	

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA). If yes, provide details.

The Company does not have a dedicated committee for making decisions regarding sustainability issues. Nevertheless, directors and senior management continually oversee various aspects of the Company.

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action					Director													Periodic basis
Description of other committee for performance against above policies and follow up action					NA													NA
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances					Committees of the board													Periodic basis
Description of other committee for compliance with statutory requirements of relevance to the principles and rectification.					NA													NA

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

No

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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)									NA
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness 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	375	Awareness of POSH / Zero Tolerance Policy, Support for Victims, Legal Compliance, etc., Stress Management, Conflict Management, Insider Trading, Communication, Motivation, Fire & Safety, Presentation skills, Time Management, Leadership, First Aid Training, Mock Drill and Product Related Training, Presentation skills	94.25%
Workers	621	Safety, Motivation, First Aid, ISO, Human Behaviour, GMP & HACCP, Environment awareness, Fire prevention control and effective Time Management.	98.09%

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):

Details of penalty or fine					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Monetary					
Penalty/ Fine			-		
Settlement					
Compounding fee					
Non- Monetary					
Imprisonment			-		
Punishment					

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

Sr. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA		

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief.

Yes. The Company has an Anti-corruption and Anti-bribery policy. The purpose of this policy is to safeguard and promote legitimate business practices throughout the organization and to prevent and prohibit corruption, bribery and similar acts. The Company is committed to acting with integrity and fairness in all our dealings and building relationships based on these principles. Hence, The Company has adopted a "Zero Tolerance" approach to bribery and corruption. We remain proactive in updating our policies and procedures to align with evolving anti-corruption regulations. This Policy can be accessed on the Company's website at: [https://www.gokulagro.com/wp-content/uploads/2023/11/ Anti-Bribery-and-Anti-Corruption-Policy.pdf](https://www.gokulagro.com/wp-content/uploads/2023/11/Anti-Bribery-and-Anti-Corruption-Policy.pdf)

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

Catagory	FY 2025-2026	FY 2024-2025
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

Particulars	FY 2025-2026		FY 2024-2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	N.A.	-	N.A.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	N.A.	-	N.A.

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

There have been no instances of fines, penalties, or any action taken by regulators, law enforcement agencies, or judicial institutions related to cases of corruption or conflicts of interest during the reporting period. Consequently, no corrective actions were required or undertaken in this regard.

8. Number of days of accounts payables

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payables	46	45

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	54.14%	46.61%
	b. Number of trading houses where purchases are made	119	30
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	81.56%	85.62%
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	5.32%	6.49%
	b. Number of dealers / distributors to whom sales are made	894	823
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	29.93%	31.22%

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties as % of Total Purchases)	22.84%	26.31%
	b. Sales (Sales to related parties as % of Total Sales)	0.00%	0.00%
	c. Loans & advances given to related parties as % of Total loans & advances	0.00%	18.61%
	d. Investments in related parties as % of Total Investments made	7.91%	49.07%

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R & D Capex	The Company does not separately allocate investments to specific technologies exclusively for improving the environmental and social impacts of its products and processes. Environmental and social considerations are integrated into its business operations and improvement initiatives; accordingly, such investments are not separately identifiable.		

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

Yes, the entity has efficient procedures in place for sustainable sourcing

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

The Company has implemented a robust mechanism to ensure the sustainable sourcing of agricultural seeds like soya, mustards and reached up to 90 % for sustainable sourcing.

- 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)

Pre-consumer plastic waste is sold to recyclers, while post-consumer plastic waste, collected from end-users, is managed through the Extended Producer Responsibility (EPR) system as mandated by the Central Pollution Control Board.

(b) E-waste

E-waste generated from the Company's operations is channelled to authorised refurbishers, dismantlers or recyclers for appropriate treatment, recycling and/or disposal in accordance with applicable regulations..

(c) Hazardous waste

Hazardous waste generated from the Company's operations is managed through authorised channels for appropriate disposal, recycling or reprocessing in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, as amended.

(d) other waste

Other solid waste generated from the Company's operations, including fly ash, is channelled for appropriate utilisation, including sale to brick manufacturers, wherever applicable..

- 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?**

Yes, Extended Producer Responsibility (EPR) is applicable to the entity's activities, and the Company is registered as brand owners with the Central Pollution Control Board (CPCB). The Waste collection plan is aligned with the EPR plan submitted to CPCB.

PRINCIPLE 3

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	592	592	100%	592	100%	-	NA	592	100%	-	NA
Female	26	26	100%	26	100%	26	100.00%	-	NA	-	NA
Other	-	-	NA	-	NA	-	NA	-	NA	-	NA
Total	618	618	100%	618	100%	26	4.21%	592	95.79%	-	NA
Other than permanent employees											
Male	51	51	100%	51	100%	-	NA	51	100.00%	-	NA
Female	5	5	100%	5	100%	5	100%	-	NA	-	NA
Other	-	-	NA	-	NA	-	NA	-	NA	-	NA
Total	56	56	100%	56	100%	5	8.93%	51	91.70%	-	NA

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	473	473	100%	473	100%	-	NA	386	81.61%	-	NA
Female	-	-	NA	-	NA	-	NA	-	NA	-	NA
Other	-	-	NA	-	NA	-	NA	-	NA	-	NA
Total	473	473	100%	473	100%	-	NA	386	81.61%	-	NA
Other than permanent workers											
Male	182	182	100%	182	100%	-	NA	161	88.46%	-	NA
Female	1	1	100%	1	100%	1	100.00%	-	NA	-	NA
Other	-	-	NA	-	NA	-	NA	-	NA	-	NA
Total	183	183	100%	183	100%	1	0.55%	161	87.98%	-	NA

Note: Laborers employed through contractors and their subcontractors have been classified as workers. These workers are not on the direct payroll of the Company.

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

	FY 2025-26	FY 2024-25
i) Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%	0.01%

2. Details of retirement benefits

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	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/NA)
PF	94.07%	100.00%	Yes	94.27%	67.84%	Yes
Gratuity	93.18%	78.05%	Yes	100%	68.29%	Yes
ESI	5.49%	11.43%	Yes	6.16%	8.38%	Yes
Others – Please specify	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?

Yes, the Company provides appropriate access for differently abled employees and workers. It places a strong emphasis on inclusivity and accessibility for all, including individuals with disabilities. The Company's premises and offices are designed to ensure they are fully accessible to everyone, regardless of physical ability.

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

Yes, the Company is committed to providing equal opportunities to all employees and prospective candidates. In line with the Rights of Persons with Disabilities Act, 2016, the Company has established an Equal Opportunity Policy.

https://www.gokulagro.com/wp-content/uploads/2023/09/Equal_Opportunity_Policy.pdf

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA, as no employees or workers availed parental leave during the reporting period.			
Female				
Other				
Total				

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

	YES/NO (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, all employees and workers are encouraged to raise their concerns either formally or informally with their respective Heads of Department (HODs). If the concern or grievance remains unresolved, it can be escalated—formally or informally—to the management. An online platform is also available for lodging complaints. Additionally, an Internal Complaints Committee has been constituted to ensure workplace safety and safeguard against sexual harassment.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in respective category (A)	No. of employees / workers part of association(s) or Union	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers part of association(s) or Union	% (D / C)
Total Permanent Employees						
Male						
Female						
Other						
Total Permanent Workers						
Male						
Female						
Other						

None of the Company's employees or workers were affiliated with any association or Union.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Male	643	643	100.00%	643	100.00%	471	332	70.49%	310	65.81%
Female	31	31	100.00%	31	100.00%	25	13	52.00%	17	68.00%
Other	-	-	NA	-	NA	-	-	NA	-	-
Total	674	674	100.00%	674	100.00%	496	345	69.56%	327	65.93%
	Workers									
Male	655	655	100.00%	655	100.00%	653	288	44.10%	158	24.20%
Female	1	1	100.00%	1	100.00%	3	-	NA	-	NA
Other	-	-	NA	-	NA	-	-	NA	-	NA
Total	656	656	100.00%	656	100.00%	656	288	43.90%	158	24.09%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	643	643	100.00%	471	443	94.55%
Female	31	31	100.00%	25	22	88.00%
Other	-	-	NA	-	-	NA
Total	674	674	100.00%	496	465	93.75%
Workers						
Male	655	655	100.00%	653	398	60.95%
Female	1	1	100.00%	3	-	NA
Other	-	-	NA	-	-	NA
Total	656	656	100.00%	656	398	60.67%

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No/ NA).**

Yes, the Company has implemented an integrated management system aligned with ISO 9001, ISO 14001, and ISO 45001 standards. A Health and Safety Management System, consistent with the Company's Health and Safety Policy, is in place across all facilities and offices. To maintain its effectiveness, regular internal audits and inspections are conducted. The Company also uses gap assessment tools to record corrective actions and formulate appropriate improvement plans.

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

The Company follows established protocols for identifying hazards and assessing risks on both routine and non-routine occasions. Through Hazard Identification and Risk Assessment (HIRA), all potential work-related hazards are thoroughly examined and identified. Based on these findings, appropriate control measures are developed and implemented to mitigate the risks. To ensure effective implementation, regular 'Safety Talks' are held with workers to communicate these measures and ensure compliance with safety protocols. Additionally, plant inspections and safety audits are conducted to detect unsafe areas or practices, with the goal of minimizing work-related hazards.

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

Yes, the Company has implemented a comprehensive procedure for reporting and investigating unsafe conditions, incidents, and near misses, along with reviewing corrective and preventive actions. Employees handling hazardous chemicals are equipped with reliable safety gear, and their activities are closely monitored by the safety team to prevent any serious issues.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

Yes, the Company provides workers and employees with access to non-occupational medical and healthcare services. Those handling hazardous chemicals are provided with full proof safety gear and their work is closely monitored by the safety team to ensure that no serious issues occur.

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

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

*including in the contract workforce

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

The Company has undertaken various initiatives to ensure a safe and healthy workplace. Monthly safety visits are conducted by the operations team across all plants, along with scheduled audits and inspections to ensure the effective implementation of the Safety Management Systems. An eye health awareness campaign has been launched to promote preventive care and awareness. A dedicated Safety team is actively engaged in cultivating a safety-first culture among employees, with a strong emphasis on safe work practices. Safety alerts are regularly shared with all operational units to keep employees informed about potential risks and relevant safety measures. Additionally, the Company provides training in firefighting and first aid, enabling employees to respond effectively in emergency situations.

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

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

No such complaints were made in any of the reporting year.

14. Assessments for the year:

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

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

The Company is organizing regular training sessions for employees to enhance Health and Safety practices at its plants.

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.

The Company identifies its key stakeholders through a structured process designed by its management. This process starts with creating a list of interested parties by evaluating relationships and identifying individuals or groups that may influence or be impacted by the business. The steps involve defining the project's purpose, identifying key individuals and groups associated with it, evaluating their influence and impact, prioritizing stakeholders, and establishing effective engagement and communication. This comprehensive method ensures that all relevant stakeholders are appropriately identified and addressed.

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

Sr. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication	Details of Other Channels of communication	Frequency of engagement	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Customers	No	Advertisement, phone calls, website, pamphlet, Email, Face to Face Meetings	-		-	Product Quality, Product Ingredients, New product launches, Price Variation, Product Information etc.
2.	Employees	No	Notice board, Email, Face to face meeting, Phone calls, Chairman message	-		-	Company undertakes various initiatives viz. - Environment, Health and safety Engagements POSH and Human Rights Trainings Code of Conduct Training
3.	Investors	No	Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other	-	Daily, Monthly, Quarterly, Half Yearly/ Annual engagement, depending on the type of project/ program and stakeholder	-	Notice of Board & General Meeting Financial and Operational performance, Growth Plan, Material Information & Other Statutory requirement.
4.	Suppliers	No	Advertisement, Website, phone call, Pamphlet, Email	-		-	Discussions related to tenders by Government, related to products, etc.
5.	Local Community / Society	Yes	Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other	-		-	Social Responsibility through our CSR Initiatives

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	618	618	100.00%	496	393	79.23%
Other than permanent	56	56	100.00%	16	6	37.50%
Total Employees	674	674	100.00%	512	399	77.93%
Workers						
Permanent	473	473	100.00%	419	273	65.15%
Other than permanent	183	183	100.00%	237	152	64.13%
Total Workers	656	656	100.00%	656	425	64.79%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Permanent										
Male	592	-	NA	592	100.00%	471	-	NA	471	100%
Female	26	-	NA	26	100.00%	25	-	NA	25	100%
Other	-	-	NA	-	NA	-	-	NA	-	NA
Other than Permanent										
Male	51	37	72.55%	14	27.45%	14	-	NA	14	100%
Female	5	2	40.00%	3	60.00%	2	-	NA	2	100%
Other	-	-	NA	-	NA	-	-	NA	-	NA
	Workers									
Permanent										
Male	473	-	NA	473	100.00%	419	-	NA	419	100%
Female	-	-	NA	-	NA	-	-	NA	-	NA
Other	-	-	NA	-	NA	-	-	NA	-	NA
Other than Permanent										
Male	182	138	75.82%	44	24.18%	234	-	NA	234	100%
Female	1	1	100.00%	0	0.00%	3	-	NA	3	100%
Other	-	-	NA	-	NA	-	-	NA	-	NA

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ In Lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ In Lakhs)
Board of Directors (BoD)	7	64.02	1	0.60
Key Managerial Personnel	1	18.72	1	54.78
Employees other than BoD and KMP	588	4.64	24	3.60
Workers	473	3.74	-	-

b. Gross wages paid to females:

	FY 2025-26	FY 2024-25
Gross wages paid to females (Gross wages paid to females as % of total wages)	4.25%	5.19%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed by the business?(Y/N)

Yes, the responsibility for ensuring compliance with Human Rights standards, as outlined in the Equal Opportunity Policy and Code of Conduct, lies with the Head of Human Resources, in coordination with site HR Managers and the Legal Department.

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

The Company has mechanisms in place for employees to raise feedback, suggestions and concerns directly with the Corporate HR Team (CHR), where such matters are reviewed and addressed appropriately. In addition, the Company's Prevention of Sexual Harassment (POSH) Committee provides a dedicated mechanism for addressing complaints relating to sexual harassment with due confidentiality and sensitivity.

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

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

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

	FY 2025-26	FY 2024-25
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints have been filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 in any of the reporting period.	
ii) Average number of female employees/workers at the beginning of the year and as at end of the year		
iii) Complaints on POSH as a % of female employees / workers		
iv) Complaints on POSH upheld		

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

The Company has constituted an Internal Complaints Committee (ICC) in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, to address issues related to sexual harassment. The ICC comprises both internal and external members with relevant expertise and is responsible for investigating such complaints. To foster awareness, the Company regularly conducts workshops, group discussions, online training modules, and awareness programs on the prevention of sexual harassment. Furthermore, the Company's Whistle Blower Policy/Vigil Mechanism strictly prohibits any form of discrimination, harassment, victimization, or unfair employment practices against individuals who raise concerns. The Company treats any adverse actions taken against complainants as unacceptable, and all reported cases are thoroughly investigated.

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

Yes, the Company prioritizes human rights in their business agreements and contracts, demonstrating their commitment to ethical and responsible practices.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	
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.

No significant risks or concerns were identified from the above assessments. However, the Company has established processes and mechanisms in place to address and mitigate any potential risks that may arise in the future.

PRINCIPLE 6

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

Essential Indicators

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

Whether total energy consumption and energy intensity is applicable to the company?

Yes

Revenue from operations (in ₹)		FY 2025-26	FY 2024-25
		₹ 2,21,21,49,30,208/-	₹ 1,71,17,69,46,257/-
Parameter	Units	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	34,011.91	34,879.31
Total fuel consumption (B)	Gigajoule (GJ)	93,125.25	3,66,491.83
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	1,27,137.17	4,01,371.14
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	2,48,876.83	1,70,522.30
Total fuel consumption (E)	Gigajoule (GJ)	38,85,334.03	25,31,030.15
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	41,34,210.86	27,01,552.46
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	42,61,348.03	31,02,923.60
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Crores ₹	192.63	181.27
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / 10 MN USD	3,918.09	3,745.04
Energy intensity in terms of physical Output	Gigajoule (GJ) / MT	2.36	2.73
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ) / FTE	3,204.02	2,656.61

Note: The FY 2024–25 figures and related calculations have been revised and updated

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

No independent assessment/evaluation/assurance of the energy consumption data has been carried out by an external agency during the reporting period.

Energy intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators

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)

No. The Company's facilities are not covered under the Perform, Achieve and Trade (PAT) Scheme of the Government of India and, accordingly, none of its facilities have been identified as Designated Consumers (DCs) under the Scheme. Therefore, no PAT targets are applicable to the Company.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,60,104.00	0.00
(ii) Groundwater	2,02,552.00	1,43,058.00
(iii) Third party water	2,38,749.91	2,87,081.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,01,405.91	4,30,139.00
Total volume of water consumption (in kilolitres)	5,43,107.91	4,30,174.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	24.55	25.13
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	499.35	519.19
Water intensity in terms of physical output	0.30	0.37
Water intensity (optional) – the relevant metric may be selected by the entity	408.35	368.30

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

No independent assessment/evaluation/assurance of the water withdrawal and consumption data has been carried out by an external agency during the reporting period.

Water intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater		
No treatment	0.00	0.00
With treatment – please specify level of treatment	54,426	26,838
(iii) To Seawater		
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(v) Others		
No treatment	0.00	0.00
With treatment – please specify level of treatment	3,872	62,745
Total water discharged (in kilolitres)	58,298	89,583

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

No independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? (Y/N/NA) If yes, provide details of its coverage and implementation..

Yes, The Company is enhancing its water management practices through the implementation of robust wastewater treatment systems at its Krishnapatnam and Gandhidham facilities. At the Krishnapatnam plant, a Zero Liquid Discharge (ZLD) system has been established, incorporating both an Effluent Treatment Plant (ETP) and a Multiple Effect Evaporator (MEE). The plant generates two types of effluent: high TDS and low TDS.

- A MEE system has been installed to treat high TDS effluent, with the treated water being reused in the process.
- An ETP has been installed to treat low TDS effluent, with the treated water reused for gardening, maintaining the green belt, dust suppression in the coal yard, and within the process itself.

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Yes

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Tonnes	114.135	369.69
SOx	Tonnes	193.156	221.68
Particulate matter (PM)	Tonnes	78.335	303.28
Persistent organic pollutants (POP)	Tonnes	-	-
Volatile organic compounds (VOC)	Tonnes	-	-
Hazardous air pollutants (HAP)	Tonnes	-	-
Others – please specify	-		

Note: FY 2025-26 air emissions are reported as total quantities in tonnes, whereas FY 2024-25 figures were reported as pollutant concentrations in mg/Nm³. Therefore, the figures are not directly comparable.

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

Yes. The Company conducts periodic stack evaluations through independent external agencies. At the Gandhidham Plant, stack evaluations are conducted by Green Leaf and M/s. Earth Envirotech, a GPCB Schedule-II auditor. At the Krishnapatnam Plant, evaluations are conducted by M/s. SV Enviro Labs & Consultants, Visakhapatnam, Andhra Pradesh. At the Mangalore Plant, evaluations are conducted by Hubert Enviro Care Systems (P) Ltd., while at the Haldia Plant, evaluations are conducted by Indicative Consultant India.

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

Parameter	Unit	FY 2025-26	FY 2024-25
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	3,62,485.23	2,56,703.41
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	49,084.04	33,914.99
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ e / Crores Rs.	18.60	16.98

Parameter	Unit	FY 2025-26	FY 2024-25
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)	Metric tonnes of CO ₂ e / 10 MN USD	378.32	350.81
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO ₂ e / MT	0.23	0.255
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ e / FTE	309.45	248.82

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

No independent assessment/evaluation/assurance of Scope 1 and Scope 2 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

8. Does the entity have any project related to reducing Green House Gas emission? (Y/N/NA) If Yes, then provide details.

Yes. The Company is undertaking various initiatives across its operations to reduce greenhouse gas (GHG) emissions and improve energy efficiency. The Company is setting up an additional 11.84 MW Solar Power Project at Banaskantha, Gujarat, and a 4.00 MW Solar Power Project at Krishnapatnam, Andhra Pradesh, for captive use. These initiatives are expected to enhance the Company's use of renewable energy and reduce its dependence on grid-based electricity, thereby contributing to the reduction of associated GHG emissions.

The Company also utilises renewable fuels such as agro-waste as part of its energy management initiatives. At its corporate office, green building practices and sensor-based lighting systems have been implemented to improve energy efficiency and reduce associated emissions.

In addition, the Company develops green belts as part of its environmental and biodiversity management initiatives. The Company's commitment to environmental management is further supported by its ISO 14001 certification, which provides a structured framework for managing environmental aspects and improving environmental performance

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	713.55	72.59
E-waste (B)	8.250	1.72
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	2.84	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	153.63	1,566.40
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,622.13	13,025.25
Total (A+B + C + D + E + F + G + H)	6,500.39	14,665.96

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.29	0.86
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	5.90	17.77
Waste intensity in terms of physical output	0.0036	0.01290
Waste intensity (optional) – the relevant metric may be selected by the entity	1.05	12.56

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled (Oil and Plastic)	6,378.93	0.00
A. Used Oil		
B. Spent Catalyst Nickle		
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	6,378.93	0.00

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	1.522	0.00
(ii) Landfilling	119.95	54.95
(iii) Other disposal operations	0.00	14,611.01
Total	121.468	14,665.96

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

No independent assessment/evaluation/assurance of waste management data has been carried out by an external agency during the reporting period.

Waste intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators

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 implemented structured waste management practices across its establishments, with emphasis on waste segregation, reuse, recycling, responsible disposal and compliance with applicable regulatory requirements. At the Head Office, non-hazardous waste such as paper, plastic and dry mixed waste is reused or recycled, while food and garden waste is composted or repurposed as animal feed.

At the Krishnapatnam facility, pre-consumer and post-consumer plastic waste is managed through recycling and the Extended Producer Responsibility (EPR) framework. E-waste is channelled to authorised refurbishers and recyclers, while hazardous waste is managed through authorised channels in accordance with applicable regulatory requirements. At the Gandhidham facility, hazardous waste is managed through appropriate segregation, secure storage and disposal or

processing through authorised agencies. Waste movement is supported by systematic record maintenance and applicable manifest requirements.

The Company focuses on responsible handling, recycling, recovery and appropriate disposal of hazardous waste and on maintaining controls for the safe management of hazardous materials used in its operations. These practices support resource efficiency, regulatory compliance and responsible waste management across the Company's establishments

- 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:**

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with?	If no, the reasons thereof and corrective action taken, if any.
Not Applicable				

Note: The Company's units are not located in or around ecologically sensitive areas requiring specific environmental approvals or clearances under applicable requirements. Accordingly, this disclosure is not applicable to the Company

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

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

Note: No projects requiring an Environmental Impact Assessment under applicable laws were undertaken by the Company during the current financial year.

- 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/NA).**

Yes, During the reporting period, the Company complied with all applicable environmental laws, regulations, and guidelines in India, and no fines, penalties, or legal actions were imposed by regulatory authorities or 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.

The Company is associated with 8 (Eight) trade and industry chambers/associations

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

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National/International)
1	Round Table on Sustainable Palm Oil (RSPO)	International
2	Federation of Oils, Seeds and Fats Association (FOSFA)	International
3	The Solvant Extractors Association of India (SEA)	National
4	Palm Oil Refiners Association of Malaysia (PORAM)	International
5	International Castor Oil Association (ICOA)	International
6	The Soyabean Processors Association of India (SOPA)	National
7	Indian Oilseeds and Produce Export Promotion Council (IOPEPC)	National
8	World Castor Sustainability Forum	National

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

Sr. No.	Name of authority	Brief of the case	Corrective action taken
		NA	

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Sr. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency	Results communicated in public domain	Relevant Web link
						NA, as none of our operations have had any direct or indirect impact on the community or the environment..

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
						NA, as the Company currently has no ongoing projects that require Rehabilitation and Resettlement (R&R) efforts.

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

The Company has put in place a comprehensive grievance redressal mechanism that covers all stakeholders. Effective community and stakeholder engagement requires a strong system that includes feedback loops and conflict resolution processes. A 24/7 grievance cell is available, allowing beneficiaries and affected community members to seek timely resolutions. Additionally, the Company has implemented an efficient internal framework to ensure that issues, complaints, and grievances are addressed promptly within defined timelines.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	14.76%	12.79%
Sourced directly from within the district and neighbouring districts	33.66%	29.23%

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

	FY 2025-26	FY 2024-25
1. Rural	24.36%	18.26%
2. Semi-urban	43.79%	62.45%
3. Urban	31.51%	19.29%
4. Metropolitan	0.34%	0.00%

PRINCIPLE 9

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

Essential Indicators

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

The Company has implemented a structured process for receiving and addressing consumer complaints and feedback, ensuring timely and appropriate handling. Consumers can reach out through the customer care number provided on the product packaging. Upon receipt, complaints are directed to the relevant area distributor, who escalates them to the concerned personnel within the Company. In line with the Company's policy, a resolution is provided within 24 hours, ensuring effective management and resolution of all feedback and concerns.

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 product packaging includes all required disclosures, declarations, and information related to safety, usage, and disposal, in compliance with applicable laws; however, the exact percentage is not quantifiable.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following

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

	FY 2025-26		Remark	FY 2024-25		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Unfair Trade Practices	-	-		-	-	-
Other- packaging issue	55	-	All the Complaints were resolved in a timely manner	2	-	All the Complaints were resolved in a timely manner

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

Particulars	Number	Reasons for recall
Voluntary recalls	No such instances took place in the reporting period.	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Y/N/NA) If available, provide a web-link of the policy

Yes, The Company has an "IT Security Policy" in place to protect sensitive information and ensure data security for all users and consumers. Policy violations lead to disciplinary action. The policy is available at: <https://www.gokulagro.com/wp-content/uploads/2023/08/IT-Security-Policy.pdf>

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

No such event occurred, hence not applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along-with impact

There were no instances of data breaches in the reporting period.

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

NA

c. Impact, if any, of the data breaches

NA

The SDG details are to be used as follows –

Goal	Goal Statement
Goal 1: No Poverty	An aim to eradicate poverty in totality
Goal 2: Zero Hunger	Eliminate starvation and deprivation; set foot towards nutritional health and promote viable
Goal 3: Good Health & Well Being	Promotes a better and a healthy lifestyle along with well being
Goal 4: Quality Education	Goal to achieve quality learning, that is open to everyone so that they can have a better future
Goal 5: Gender Equality	Ensures no bar with respect to gender and focuses upon women/girl empowerment
Goal 6: Clean Water & Sanitation	Validates water availability in all areas along with sanitation and utmost cleanliness
Goal 7: Affordable & Clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8: Decent Work & Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Goal 9: Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10: Reduced Inequality	Reduce inequality within and among countries
Goal 11: Sustainable Cities & Communities	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12: Responsible Consumption & Production	Ensure sustainable consumption and production patterns
Goal 13: Climate Action	Take urgent action to combat climate change and its impacts
Goal 14: Life below water	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15: Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16: Peace & Justice Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17: Partnerships to achieve the Goal	Strengthen the means of implementation and revitalize the global partnership for sustainable development

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