



एण्ड्रू यूल एण्ड
कम्पनी लिमिटेड
(भारत सरकार का उद्यम)



ANDREW YULE & COMPANY LIMITED

(A GOVERNMENT OF INDIA ENTERPRISE)

'YULE HOUSE', 8, DR. RAJENDRA PRASAD SARANI, KOLKATA-700 001
POST BOX : 150, TELEPHONE : 2242-8210, 2242-8550, FAX : 91-033-2242-9770
Website : www.andrewyule.com E-mail : com.sec@andrewyule.com
CIN No. L63090WB1919GOI003229



অ্যান্ড্রু ইউল অ্যান্ড
কোম্পানী লিমিটেড
(ভারত সরকারের একটি সংস্থা)

Ref.: AYCL/Sect1/AGM 25-26

2nd September, 2026

The General Manager
Corporate Relationship Department,
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub.: Business Responsibility & Sustainability Report for FY 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed copy of the Business Responsibility and Sustainability Report of the Company for the financial year 2025-26.

This is for your information and records.

Thanking you,

Yours faithfully,
For Andrew Yule & Co. Ltd.
Digitally signed by
Sucharita Das
Date: 2026.09.02 16:35:28
+05'30'
(Sucharita Das)
Company Secretary

Encl.: As above


BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT
For the Financial Year 2025-26

SECTION A: GENERAL DISCLOSURES				
I	Details of the listed entity			
1	Corporate Identity Number (CIN) of the Listed Entity			L63090WB1919GOI003229
2	Name of the Listed Entity			Andrew Yule & Company Limited
3	Year of incorporation			1919
4	Registered office address			Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata-700001
5	Corporate address			Yule House, 8, Dr. Rajendra Prasad Sarani, Kolkata-00001
6	E-mail			com.sec@andrewyule.com
7	Telephone			033 2242-8210/8550
8	Website			www.andrewyule.com
9	Financial year for which reporting is being done			2025-26
10	Name of the Stock Exchange(s) where shares are listed			BSE Ltd.
11	Paid-up Capital			Rs.97,79,01,956/- consisting of 48,89,50,978 shares of Rs.2/- each
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report			Shri Ananta Mohan Singh, Chairman & Managing Director; Telephone: 033 2242 8210/8550; Email: cmd@andrewyule.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).			The disclosures under this report are made on Standalone basis.
14	Name of assurance provider			Not Applicable
15	Type of assurance provider			Not Applicable
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 and Selling	Tea, Transformers, Industrial Fans	100%
17	Products/Services sold by the entity (accounting for 90% of the entity’s Turnover):			
	S. No.	Product/Service	NIC Code	% of total Turnover contributed
	1	Engineering Division manufactures and supply industrial Fans, Air Pollution and Water Pollution Control equipment, Turn-key projects involving the above products.	29199	18.71%



	2	Electrical Division (Chennai) manufactures Generator Transformers upto 40 MVA, 132kV class, Power Transformers from 5MVA, 33 kV class up to 63 MVA, 132 kV class & 12.5 MVA, 220 kV Class.	27102	36.27%
	3.	Tea growing and manufacturing	01271	44.85%
	4.	Business Auxiliary Service	998594	0.17%
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	14	2	16
	International	—	—	—
	Notes: Manufacturing activities are undertaken in the following plants: 1. Electrical -Chennai Operations (Perungudi, Chennai, Tamilnadu) 2. Engineering Division (Kalyani, West Bengal) 3. Tea Division (West Bengal and Assam) -12(Twelve) Tea Estate along with 12 associated factories spread over West Bengal and Assam. Offices include the Registered Office at Kolkata and Northern Regional Office cum Guest House at New Delhi.			
19	Markets served by the entity:			
A	Number of locations			
	Locations	Number		
	National (No. of States)	37 (In all states and UTs)		
	International (No. of Countries)	The Company directly exports to Bahrain		
B	What is the contribution of exports as a percentage of the total turnover of the entity?	There were no significant exports by the Company during the year under review. The contribution of exports as a percentage of total turnover of the entity during the financial year 2025-26 was 0.02%. As this report pertains to AYCL only, particulars in this regard has been furnished for the concerned entity only.		
C	A brief on types of customers	Customers of the Engineering division of the Company are Steel, Cement, Aluminium, Chemical & fertilizers, Oil & Petrochemical, Paper, Waste to Energy, and Sugar Industries. The customers of the Electrical Division (Chennai) are mostly from Karnataka, Tamil Nadu and Uttar Pradesh State Electricity Board, EPC projects etc. The Tea customers are wholesale buyers, retail consumers, tea auctioneers, private label brands, tea processors, and blenders.		

[illegible]



26	Overview of the entity's material responsible business conduct issues				
	Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format				
S N	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.	Data Security	Risk	Data security remains a high priority for the organization. Data breaches, cyberattacks, and other external threats may adversely affect the organization's reputation, operations, projects, and long-term sustainability	Regular review of existing systems and implementation of enhanced cybersecurity measures are being undertaken to strengthen data protection and mitigate potential risks.	Negative
2.	Corporate Governance	Risk	Organization with weak governance fail to comply with governmental and societal norms impacting its governmental and social license to operate	Strong policy-oriented governance structure and implementation structure in place.	Negative
3.	Health & Safety	Risk	Priority to Health and safety of employees and workers to avoid accidents, mishaps and loss of life. It can also result in serious legal issues. Health and Safety of employees is a key operational priority. Workplace accidents or unsafe conditions may adversely affect employees, business continuity and statutory compliance.	Engineering Division has implemented the "New Occupation Health and Safety Management System" (OHSMS) as per ISO45001. Time to time awareness sessions are conducted for employees and workers. The Electrical Division is committed to maintaining a safe working environment by complying with applicable statutory requirements and promoting safe work practices. Safety-related matters are addressed as and when required, with emphasis on employee awareness and continuous improvement.	Negative
4.	Human right & labour issues	Risk	Challenges integrity of the organization. Has legal implications	Human rights and labour welfare are covered by governing policies. Periodic self-assessments, and awareness programmes are being conducted.	Positive
5.	Competition	Risk	Threat to market share	Exploring various other market opportunities.	Negative
6.	Consumption pattern	Opportunity	Increased the action or process of attempting to make a brand or product appeal to consumers by emphasizing its superior quality.	Not applicable	Positive
7.	Adoption of new technology	Opportunity	Outdated technology	Upgradation to the new efficient technologies.	Positive



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

The National Guidelines for Responsibility Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

PRINCIPLE 1:	PRINCIPLE 2:	PRINCIPLE 3:
Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	Businesses should provide goods and services in a manner that is sustainable and safe.	Businesses should respect and promote the well-being of all employees, including those in their value chains.
PRINCIPLE 4:	PRINCIPLE 5:	PRINCIPLE 6:
Businesses should respect the interests of and be responsive to all its stakeholders.	Businesses should respect and promote human rights.	Businesses should respect and make efforts to protect and restore the environment.
PRINCIPLE 7:	PRINCIPLE 8:	PRINCIPLE 9:
Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	Business should promote inclusive growth and equitable development.	Business should engage with and provide value to their Consumers in a responsible manner.

[illegible]

[illegible]



12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy.

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised 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	The BODs and the KMPs are familiarised inter alia on the following— i) Risk related matters, ii) Capital and revenue budgets and Business strategy, iii) update on laws applicable to the business, iv) New business initiatives. Further details of the familiarisation programmes imparted during FY 2025-26 and other preceding years are available on the Corporate Website of the Company under weblink http://www.andrewyule.com/shareholders-information.php		100%
	Key Managerial Personnel			
	Employees other than BoD and KMPs	During the financial year 2025–26, the Company conducted various training programmes for its employees to enhance their knowledge, skills, and professional competencies. These programmes covered a wide range of topics, including Framing and Amendment of Recruitment Rules, Data Analytics for Public Policymakers and Administrators, Public Policy Writing, PM Gati Shakti, Purpose-Driven Leadership, and Data-Driven Decision Making for Government through the iGOTKarmayogi Portal of the Government of India.		100%
	Workers	The Company has conducted various training programmes during the financial year 2025-26 for its workers covering various topics which inter alia include awareness sessions focussing on Safety, Plucking Technique, Pruning Technique, Sexual harassment, Occupational Health, Safety-Chemical Handlers, Health & Sanitation. Awareness Programme on Swach Bharat, Campaign for “Waste Segregation with Proper Disposal”.		100%



2.	Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):							
	Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Amount (In INR)	Brief of the Case		Has an appeal been preferred? (Yes/No)
	Monetary							
	Penalty/ Fine	–	–	–	–	–	–	NA
	Settlement	–	–	–	–	–	–	NA
	Compounding fee	–	–	–	–	–	–	NA
	Non-Monetary							
	Imprisonment	–	–	–	–	–	–	NA
	Punishment	–	–	–	–	–	–	NA
	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					
Not Applicable			Not Applicable					
4	Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.							
	Yes, the Company has in place Conduct, Discipline and Appeal (CDA) Rules, which prescribe a comprehensive framework for maintaining ethical conduct and discipline among employees. The Rules provide for appropriate disciplinary action against any employee found to be engaged in unethical conduct, misconduct, or any act in violation of the prescribed code of conduct. The same is available at http://www.andrewyule.com/policy.php							
5	Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:							
	Particulars	FY 2025-26			FY 2024-25			
	Directors	Nil			Nil			
	KMPs	Nil			Nil			
	Employees	Nil			Nil			
	Workers	Nil			Nil			
6	Details of complaints with regard to conflict of interest:							
	Particulars	FY 2025-26			FY 2024-25			
		Number	Remarks		Number		Remarks	
	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable		Nil		Not Applicable	
	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable		Nil		Not Applicable	



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
Leadership Indicators	
1	Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If yes, provide details of the same.
	Yes. The Company has established processes to avoid and manage conflicts of interest involving members of the Board. It has formulated a Code of Fair Disclosure and a Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons, as well as a Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions. These policies are designed to promote transparency, integrity, and accountability in the Company's operations by ensuring ethical decision-making, preventing conflicts of interest, and facilitating fair and transparent corporate governance practices.

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

Essential Indicators

1	Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the company, respectively.			
	Given the nature of its business, your Company is aware that its products could have environmental concern during production. Over the years it has been constantly investing efforts in producing products which are environment friendly. Your Company is always committed to supporting all National efforts to protect environment. Units/divisions are continued their efforts to improve energy usage efficiencies. For more details on steps taken and efforts made towards conservation of energy, utilising alternate sources of energy, technology absorption and the expenditure incurred on R&D refer to the disclosures made relating to Conservation of Energy and Technology Absorption which forms part of the Directors Report.			
	Particulars	Financial Year 2025-26(Rs.)	Financial Year 2024-25(Rs)	Details of improvements in environmental and social impacts
	R&D	67.30 lakh	138.48 lakh	NA
	Capex	7.12 crore	8.21 crore	Engineering Division has installed majorly 315KW VFD with Motor/CNC Cutting Machine & replaced Shed 6 roof with colour coated galvalume sheet. The Division changed the damaged brick flooring to Paver block flooring in Shed 1 paint shop & Shed 5. The Tea Division enhanced operational capacity by deploying green leaf harvesters to mitigate labour absenteeism and improve peak-season leaf harvesting. It also upgraded irrigation systems, tea manufacturing infrastructure and installed new generator sets to strengthen self-power generation and ensure uninterrupted manufacturing operations.
2	a. Does the company have procedures in place for sustainable sourcing?			
	Yes, The Company has established procurement procedures that support sustainable sourcing. Inputs are procured in accordance with the Company's purchase policy from reputed suppliers that are expected to adhere to responsible business practices. Wherever feasible, packaging materials are sourced locally, including from MSME suppliers, provided they meet the Company's requirements relating to quality, cost, delivery and other applicable standards.			
	b. If yes, what percentage of your inputs was sourced sustainably?			
	30 %			



3	Describe the processes in place to safely collect, reuse, recycle and dispose after sale and at the end of life of your products, separately for (a) Plastics (including packaging) (b) E-waste and (c) other waste. The Company has established processes for the safe handling and disposal of waste generated from its operations. • (a) Plastics (including packaging): Packaging and other plastic waste are managed in accordance with applicable statutory requirements. In the Tea Division, only Tea Board/PPC-approved agrochemicals are used, and empty chemical containers are disposed of through State Pollution Control Board (PCB)-approved vendors. • (b) E-waste: The Company has an E-waste Disposal Policy in place to ensure the collection, storage and disposal of electronic waste through authorised recyclers in compliance with applicable regulations. • (c) Other waste: Air emissions from processing units and chimneys, as well as wastewater quality, are regularly monitored, and the reports are submitted to the State Pollution Control Board as part of the Consent to Operate requirements. Biomedical waste is segregated and disposed of in accordance with the applicable statutory norms.
4	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/ No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. No.

Leadership Indicators

1	Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? The company has not conducted Life Cycle Assessments (LCA). <table><tr><th>NIC Code</th><th>Name of Product / Service</th><th>% of total Turnover contributed</th><th>Boundary for which the Life Cycle Perspective/ Assessment was conducted</th><th>Whether conducted by independent external agency (Yes/No)</th><th>Results communicated in public domain (Yes/No)</th><th>If yes, provide the web-link.</th></tr><tr><td colspan="7">Not Applicable</td></tr></table>	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.	Not Applicable						
NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.									
Not Applicable															
2.	If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/ services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same. The Company has not conducted a formal Life Cycle Assessment (LCA) for its products. However, based on its assessment of operations and product life cycle, the following environmental concerns and mitigation measures have been identified: a)Transportation-related emissions: Carbon emissions arising from the transportation of materials are mitigated by engaging transporters who are required to maintain valid Pollution Under Control (PUC) certificates and ensure regular vehicle maintenance, as stipulated in contractual agreements. b)Product use and disposal: Wherever applicable, customers/end users are provided with guidance through product catalogues, user manuals or labels regarding the safe use and environmentally responsible disposal of products. c)Packaging waste: Appropriate disposal instructions for packaging materials are communicated through product labels or other relevant documentation to encourage responsible waste management.														
3	Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry). The Company does not use recycled or reused input materials in production to ensure product quality; accordingly, this is Nil/Not Applicable. However, CNC profile cutting machines with nesting technology are used to optimise raw material utilisation and minimise wastage.														



Essential Indicators

1	a. Details of measures for the well-being of employees:											
	Category	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	150	150	100%	65	43.33%	—	—	—	—	—	—
	Female	4	4	100%	—	—	—	—	—	—	—	—
	Total	154	154	100%	65	42.21%	—	—	—	—	—	—
	Other than Permanent employees											
	Male	40	—	—	—	—	—	—	—	—	—	—
	Female	2	—	—	—	—	—	—	—	—	—	—
	Total	42	—	—	—	—	—	—	—	—	—	—
	b. Details of measures for the well-being of workers:											
	Category	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	6755	6755	100%	—	—	—	—	—	—	—	—
	Female	6744	6744	100%	—	—	131	1.94%	—	—	—	—
	Total	13499	13499	100%	—	—	131	1.94%	—	—	—	—
	Other than Permanent workers											
	Male	121	—	—	—	—	—	—	—	—	—	—
Female	4	—	—	—	—	—	—	—	—	—	—	
Total	125	—	—	—	—	—	—	—	—	—	—	
2	Details of retirement benefits, for Current Financial Year and Previous Financial Year.											
	Benefits	Financial Year 2025-26			Financial Year 2024-25							
		No. of employ- ees 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 employ- ees 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%	Y	100%	100%	Y					
	Gratuity	100%	100%	Y	100%	100%	Y					
	ESI	NA	NA	NA	NA	NA	NA					
	Others – please specify	NA	NA	NA	NA	NA	NA					
	Note: Employees and workers engaged on a contractual basis are covered under the Employees' State Insurance Corporation (ESIC) scheme, as applicable. The gratuity liability in respect of eligible employees is determined based on an actuarial valuation and is funded through the Yule Group Gratuity Fund by contributions made by the Company. No separate contribution or deduction towards gratuity is made from the salaries or wages of employees or workers.											



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.					
	Yes, 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.					
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 complies with the provisions of the Rights of Persons with Disabilities Act, 2016, and follows the applicable rules and regulations prescribed thereunder to ensure equal opportunity and non-discrimination in employment. The Company adheres to the statutory requirements relating to recruitment, accessibility, and equal treatment of persons with disabilities. The Company has a separate Equal Opportunity and Non-Discriminatory Policy and which is available on its website https://www.andrewyule.com/pdf/policies/Equal_Opportunity_Non_Discriminatory_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	NA	NA	NA	
	Female	NA	NA	NA	NA	
	Total	NA	NA	NA	NA	
	Note: No permanent employee and worker has taken parental leave during the FY 2025-26.					
6	Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.					
	Permanent Workers	A grievance redressal mechanism is in place to address and resolve concerns raised by both employees and workers. The process is designed to ensure that complaints are handled promptly, fairly, and transparently. Employees and workers can submit their grievances through a designated channel, such as a grievance portal, email, or in-person to the human resources department or designated personnel. The mechanism ensures confidentiality and impartiality in handling grievances. Upon receipt of a complaint, a thorough investigation is conducted, and appropriate actions are taken to resolve the issue. Regular follow-ups are conducted to ensure a satisfactory resolution and to address any further concerns.				
	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	Financial Year 2025-26			Financial Year 2024-25	
		Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union	% (B / A)	Total employees / workers in respective category	No. of employees / workers in respective category, who are part of association(s) or Union
		(A)	(B)		(C)	(D)
	Total Permanent Employees	154	—	—	167	—
	Male	150	—	—	163	—
	Female	4	—	—	4	—
	Total Permanent Workers	13499	13499	100.00%	13765	13765
	Male	6755	6755	100.00%	6936	6936
	Female	6744	6744	100.00%	6829	6829



8	Details of training given to employees and workers:										
			Financial Year 2025-26				Financial Year 2024-25				
	Category	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	150	—	—	8	5.33%	163	14	8.59%	62	38.04%
	Female	4	—	—	—	—	4	1	25.00%	3	75.00%
	Total	154	—	—	8	5.33%	167	15	8.98%	65	38.92%
	Workers										
	Male	6755	—	—	—	—	6936	—	—	—	—
	Female	6744	—	—	—	—	6829	—	—	—	—
	Total	13499	—	—	—	—	13765	—	—	—	—

9	Details of performance and career development reviews of employees and worker:										
			Financial Year 2025-26				Financial Year 2024-25				
	Category	Total (A)	No. (B)		% (B/A)		Total (C)	No. (D)		% (D/C)	
	Employees										
	Male	150	150		100.00%		163	163		100.00%	
	Female	4	4		100.00%		4	4		100.00%	
	Total	154	154		100.00%		167	167		100.00%	
	Workers										
	Male	6755	133		1.97%		6936	81		1.17%	
	Female	6744	2244		33.27%		6829	15		0.22%	
	Total	13499	2377		17.61%		13765	96		0.70%	

10	Health and safety management system:										
	a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?										
	Yes, Occupational Health and Safety Policies and Manuals are in place. In each garden there is a committee for conducting training and update on the OHS. Engineering division of the Company has implemented ISO 45001 system at Kalyani works. The Company conducts internal and external assessment and audits by certification bodies, to assess the effectiveness of the systems. Updates related to the health and safety measures are also regularly shared with the senior management.										
	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 assesses the work related hazards as stipulated in the Act and Rules.										
	c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)										
	Yes.										
	d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)										
Yes.											



11	Details of safety related incidents, in the following format:							
	Safety Incident/Number		Category		Financial Year 2025-26		Financial Year 2024-25	
	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)		Employees		Nil		Nil	
			Workers		Nil		Nil	
	Total recordable work-related injuries		Employees		Nil		Nil	
			Workers		Nil		Nil	
	No. of fatalities		Employees		Nil		Nil	
			Workers		Nil		Nil	
	High consequence work-related injury or ill-health (excluding fatalities)		Employees		Nil		Nil	
			Workers		Nil		Nil	
12	Describe the measures taken by the entity to ensure a safe and healthy work place.							
	The Company ensures a safe and healthy workplace through established safety policies, regular training, hazard identification, periodic inspections and compliance with applicable regulations. Key measures include pre-employment medical fitness certification, periodic health check-ups for employees engaged in hazardous jobs, provision and mandatory use of PPE, first-aid and fire safety training, safeguarding of moving machinery, emergency preparedness and incident reporting mechanisms.							
13	Number of Complaints on the following made by employees and workers:							
	Particulars		Financial Year 2025-26			Financial Year 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		—	—	—	—	—	—
14	Assessments for the year:							
	Particulars			% of your plants and offices that were assessed (by entity or statutory authorities or third parties)				
	Health and safety practices			The factories of the Company are inspected by factory inspector on a random basis.				
	Working Conditions			The factories of the Company are inspected by factory inspector on a random basis.				
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							
	Inspection on carried out at regular interval.							

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).			
	Yes. In the unfortunate event of the death of an employee including workers, the Company extends financial support in the nature of "Death in Harness" to family members of the employee.			
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 ensures that statutory dues by service providers for third-party workforce are deposited on time through regular audits and controls.			
3	Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:			
	Particulars	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment
		FY 2025-26	FY 2024-25	
	Employees	—	—	—
	Workers	—	—	—



4	Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)	
	No formal transition assistance programs are offered.	
5	Details of assessment of value chain partners:	
	Particulars	% of value chain partners (by value of business done with such partners) that were assessed
	Health and safety practices	No formal assessments are conducted
	Working Conditions	
6	Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from assessments of health and safety practices and working conditions of value chain partners.	
	Not Applicable.	

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 stakeholder groups based on the nature of their relationship with the organization, the significance of their influence on the Company's operations, and the impact of the Company's activities on them. Key stakeholders include employees, customers, dealers, suppliers, shareholders, local communities, regulatory authorities, and business partners. The Company engages with these stakeholders through regular interactions, customer satisfaction surveys, feedback mechanisms, meetings, and dedicated communication channels to understand their expectations and incorporate their feedback into business decisions and sustainability initiatives.				
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
	Shareholders	No	Email, SMS, letters, notices, Quarterly Financial Results, Annual Report, Physical / Virtual Meetings, Newspaper, Company website, Stock Exchanges and other Statutory Authority	The Company engages with its stakeholders at regular intervals, as required under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The frequency of engagement ranges from quarterly to annually, as applicable, and on a need basis.	Disseminating and sharing of information with the shareholder, such as Financial and Non-Financial Report sharing / Dividend / IEPF related matters as and when required and others with a view to update and also to seek their approval, etc. as may be required.
	Employees and Workers	No	Email, Meetings in online and off-line modes, Notice board, training programs etc	As per requirement on ongoing basis	Sharing Policies, Welfare Schemes, Appraisals, Career Development, Health and Safety, Learning and Development programs, Trainings, Code of Conduct, Cyber Security, POSH awareness, etc.



	Dealers and Distributors	No	E-mail, Dealer Meetings, Product Brochures, Digital platforms, Advertisement and 1 on 1 interactions	As per requirement on ongoing basis	Sales plan, Sales meeting, Order booking, Market visits, Payment, Grievances, Business Developments, etc
	Vendors / suppliers and business partners	No	E-mail, Meetings, Digital platforms and 1 on 1 interactions	As per requirement on ongoing basis	Production plans, Invoices, Bill payments, Grievances, Long term relationship etc
	Communities	Yes	Community Meetings with local people, NGOs, schools / institutions, philanthropic organizations, health care centres, trainings, awareness workshops, community programmes, etc.	Need based	Education, community health, livelihood of workers etc.
	Statutory bodies	Yes	Interactions, Meetings, submission of reports and returns, written communication, stock exchange filings	Need based	Compliance, Industry requirements, notices, etc

Leadership Indicators

1	Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
	The Company engages with stakeholders on economic, environmental, and social matters through structured consultations led by relevant Functional Heads and senior management. Significant feedback and concerns are escalated to the Managing Director and/or Board-level Committees, as applicable, for review and appropriate action. Periodic materiality assessments are also conducted to identify key ESG priorities and align business strategies accordingly.
2	Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.
	Yes. Stakeholder consultations play an important role in identifying and managing key environmental and social topics. Inputs received through stakeholder surveys, consultations, and meetings are considered while formulating the Company's sustainability strategy, policies, and initiatives.
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.
	The needs of the communities, especially the disadvantaged and marginalized amongst them, are prioritized.



PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

1	Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:											
	Benefits	FY 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	154	154		100.00%	167	167		100.00%			
	Other than permanent	42	42		100.00%	27	27		100.00%			
	Total Employees	196	196		100.00%	194	194		100.00%			
	Workers											
	Permanent	13499	13499		100.00%	13765	13765		100.00%			
	Other than permanent	125	125		100.00%	130	130		100.00%			
	Total Workers	13624	13624		100.00%	13895	13895		100.00%			
	2	Details of minimum wages paid to employees and workers, in the following format:										
		Benefits	FY 2025-26					Total (D)	FY 2024-25			
			Total (A)	Equal to Minimum Wage		More than Minimum Wage			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		154	—	—	154	100.00%	167	—	—	167	100.00%	
Male		150	—	—	150	100.00%	163	—	—	163	100.00%	
Female		4	—	—	4	100.00%	4	—	—	4	100.00%	
Other than Permanent		42	—	—	42	100.00%	27	—	—	27	100.00%	
Male		40	—	—	40	100.00%	25	—	—	25	100.00%	
Female		2	—	—	2	100.00%	2	—	—	2	100.00%	
Workers												
Permanent		13499	13499	100.00%	—	—	13765	—	—	—	—	
Male		6755	6755	100.00%	—	—	6936	—	—	6936	100.00%	
Female		6744	6744	100.00%	—	—	6829	—	—	6829	100.00%	
Other than Permanent		125	125	100.00%	—	—	130	—	—	—	—	
Male		121	121	100.00%	—	—	126	126	100.00%	—	—	
Female		4	4	100.00%	—	—	4	4	100.00%	—	—	



3	Details of remuneration/salary/wages, in the following format:						
a.	Median remuneration/ wages (Rs. in lakh)	Male		Female			
	Particulars	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category		
	Board of Directors (BoD)	3	40.78	-	-		
	Key Management Personnel	3	40.78	1	27.76		
	Employees other than BoD and KMP	147	19.45	3	19.26		
	Workers	6755	1.55	6744	1.45		
b	Gross wages paid to females as % of total wages paid by the entity, in the following format:						
	Particulars	FY 2025-26		FY 2024-25			
	Gross wages paid to female as % of total wages	42%		43%			
4	Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)						
	Yes, there are committees comprising of the members from management, garden unions, and departmental heads to safeguard and protect human rights. The Company is committed to upholding the dignity of every individual. POSH (Prevention of Sexual Harassment) Committees are active across regional offices and the corporate headquarters to ensure a safe and respectful work environment. Additionally, the Company has implemented a Vigil Mechanism Policy, aligned with Whistleblower principles, which is available on the official website: https://www.andrewyule.com/pdf/policies/Vigil_Mechanism_Whistle_Blower_Policy.pdf						
5	Describe the internal mechanisms in place to redress grievances related to human rights issues.						
	The Company has a formal Grievance Redressal Policy, available at https://www.andrewyule.com/grievance.php , to address human rights related grievances.						
6	Number of Complaints on the following made by employees and workers:						
	Particulars	FY 2025-26			FY 2024-25		
		Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
	Sexual Harassment	—	—	—	—	—	—
	Discrimination at workplace	—	—	—	—	—	—
	Child Labour	—	—	—	—	—	—
	Forced Labour / Involuntary Labour	—	—	—	—	—	—
	Wages	24	0	—	—	—	—
	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:						
	Particulars		FY 2025-26		FY 2024-25		
	Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		Nil		Nil		
	Complaints on POSH as a % of female employees/ workers		Nil		Nil		
	Complaints on POSH upheld		Nil		Nil		



8	Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.	
	Mechanisms are in place to prevent any form of retaliation or adverse consequences for individuals who raise genuine concerns or complaints. These include confidential reporting channels, protection of complainant identity and a strict non-retaliation policy. Complaints are handled by designated internal committees such as the Internal Complaints Committee (ICC) for sexual harassment, in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. In compliance with legal requirements, the Company also ensures timely filing of the POSH annual return with the concerned District Authority. Additionally, training and awareness programs are conducted across the organization to promote a culture of mutual respect and zero tolerance toward any form of discrimination or harassment.	
9	Do human rights requirements form part of your business agreements and contracts? (Yes/No)	
	Yes. The Company ensures that human rights principles are duly considered in its business practices and contractual arrangements, wherever applicable. The Company complies with applicable statutory requirements and follows internal policies and procedures that promote respect for human rights, including prohibition of child labour, forced labour, and discrimination.	
10	Assessment for the year:	
	Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
	Child labour	Nil
	Forced/Involuntary labour	Nil
	Sexual harassment	Nil
	Discrimination at workplace	Nil
	Wages	Nil
	Others – Please specify	Nil
11	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.	
	Not applicable, as no significant risks / concerns have been identified	
Leadership Indicators		
1	Details of a business process being modified/ introduced as a result of addressing human rights grievances/ complaints.	
	A Code of Conduct have been framed to capture matters relating to inter alia human rights. POSH trainings have been conducted across the Company to spread awareness relating thereto.	
2	Details of the scope and coverage of any Human rights due-diligence conducted.	
	Not applicable.	
3	Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?	
	Our establishments are accessible to the differently abled and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.	
4	Details on assessment of value chain partners:	
	Particulars	% of value chain partners (by value of business done with such partners) that were assessed
	Sexual harassment	Nil
	Discrimination at workplace	Nil
	Child labour	Nil
	Forced Labour / Involuntary Labour	Nil
	Wages	Nil
	Others – Please specify	Nil
5	Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.	
	Not applicable.	

**PRINCIPLE 6: Business should respect and make effort to protect and restore the environment****Essential Indicators**

1	Details of total energy consumption (in joules or multiples) and energy intensity, in the following format:			
	Parameter		FY 2025-26	FY 2024-25
	From renewable sources			
	Total electricity consumption (A)	KWH	9585819	9474676
	Total diesel consumption	LTR	134229	165203
	Total Petrol Consumption	LTR	27532	30106
	Total Coal Consumption	KGS	3049637	3491439
	Total LPG Consumption	KGS	6920	4980
	Total Gas Consumption	SCUM	119150	103351
	Total Fuel Consumption (B)	KWH	3306060	8817153
	Energy consumption through other sources (C)	KWH	7778	30001
	Total energy consumption (A+B+C)		12899657	18321830
	Energy intensity per rupee of turnover (GJ/INR) (Total energy consumed/ Revenue from operations)		0.0044	0.0059
	Energy intensity in terms of physical output			
Note: No independent assessment/ evaluation/ assurance has been carried out by an external agency.				
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.			
	The entity does not have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India			
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		3780	3821
	(ii) Groundwater		203973203	201983293
	(iii) Third party water		4960	3146
	(iv) Seawater/ desalinated water		—	—
	(v) Others		1131	1081.16
	Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)		203983074	201991341.16
	Total volume of water consumption (in kilolitres)		163186847	161768474
	Water intensity per rupee of turnover (Total water consumption/ turnover)		0.056	0.043



4	Provide details of the following details related to water discharged:			
	Parameter		FY 2025-26	FY 2024-25
	Water discharged by destination and level of treatment (in kilolitres)			
	(i) To Surface water			
	- No treatment		3590	1710
	- 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)		3590	1710	
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.				
No				
5	Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.			
	No			
6	Please provide details of air emissions (other than GHG emissions) by the entity, in the following format			
	Parameter	Please specify unit	FY 2025-26	FY 2024-25
	NOx	µg/m ³	42.83	18.35
	SOx	µg/m ³	10.69	5.04
	Particulate matter (PM)	µg/m ³	349	298
	Volatile organic compounds (VOC)	ppb	—	—
	Hazardous air pollutants (HAP)	AQI	113	57
	Particulate Matter (PM10)	µg/m ³	123.3	78.1
	Particulate Matter (PM2.5)	µg/m ³	87.7	47.6
	Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No			



7	Provide details of greenhouse gas emissions (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)	—	CO ₂ : 257 mg/nm3	CO ₂ : 129 mg/nm3
	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)	—	CO ₂ : 261 mg/nm3	CO ₂ : 132 mg/nm3
	Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	—	— 8.52 x 10 ⁻⁷	— 4.27 x 10 ⁻⁷
	Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No			
8	Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.			
	Yes. The Company has undertaken various initiatives to reduce greenhouse gas (GHG) emissions, including increased utilization of solar energy, installation of energy-efficient machinery and equipment, and implementation of energy monitoring and measurement systems across its plants. The Company has enhanced the use of renewable energy through onsite solar installations at the Engineering Division, Kalyani, contributing to reduction in carbon emissions.			
9	Provide details related to waste management by the entity, in the following format:			
	Parameter	FY 2025-26		FY 2024-25
	Plastic waste (A)	0.35		0.35
	E-waste (B)	—		—
	Bio-medical waste (C)	0.01		0.01
	Construction and demolition waste (D)	—		—
	Battery waste (E)	0.15		0.15
	Radioactive waste (F)	—		—
	Other Hazardous waste. Please specify, if any. (G)	—		—
	Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	—		—
	Total (A+B + C + D + E + F + G + H)	0.51		0.51
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/ N) If yes, name of the external agency. No				
10	Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.			
	To reduce the use of hazardous and toxic chemicals, the entity has adopted Integrated Pest Management (IPM), which emphasizes prevention, biological controls, and the use of organic pesticides, resorting to chemical pesticides only as a last measure. This sustainable strategy promotes environmental responsibility and long-term ecological balance. In line with PCB guidelines, all hazardous waste is stored and disposed of in a safe and compliant manner, reinforcing the organization's commitment to eco-friendly practices and regulatory compliance. A filtration plant has been installed at the outlet drains of the factory and gardens to minimize the discharge of hazardous substances into natural water bodies.			



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:					
	Sl. 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
	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:					
	Yes, the entity is 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.					

Since there are no further disclosable details with respect to matters prescribed under leadership indicators in connection to this principle, no separate section is provided in relation thereto.

PRINCIPLE 7: Business when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1	a. Numbers of affiliations with trade and industry chambers/ associations. 7(Seven)		
	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.		
	No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
	1	Assam/ Dooars Branch Indian Tea Association – ABITA/DBITA	State
	2	Indian Tea Association – ITA	National
	3	Tea Research Association – TRA	National
	4	TEA BOARD	National
	5	Indian Electrical and Electronic Manufacturer Association - IEEMA	National
	6	The Bengal Chamber of Commerce & Industry – BCC&I	State
	7	Employers Federation of South India	National
2	Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.		
	Name of authority	Brief of the case	Corrective action taken
	Not Applicable		

Leadership Indicators

1	Details of public policy positions advocated by the entity:					
	Sr. No.	Public policy	Method resorted for such advocacy	Whether information available in public domain? (Yes/ No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
	Nil					

**PRINCIPLE 8: Business 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.					
	Not applicable					
2	Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:					
	Sl. 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)
	Not applicable					
3	Describe the mechanisms to receive and redress grievances of the community.					
	The Company has established multiple channels for receiving and addressing community grievances. Community members can raise their concerns through email or written communication sent to the Company's registered address. All grievances received are reviewed by the concerned team/official, investigated appropriately, and resolved in a timely manner.					
4	Percentage of input material (inputs to total inputs by value) sourced from suppliers:					
	Particulars				FY 2025-26	FY 2024-25
	Directly sourced from MSMEs/ small producers				80.58%	70.75%
	Sourced directly from within the district and neighbouring districts				46.00%	46.00%

Leadership Indicators

1	Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):				
	Details of negative social impact identified		Corrective action taken		
	Nil		NA		
2	Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:				
	S. No.	State	Aspirational District	Amount spent (In INR)	
	-	NA	NA	NA	
3	a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? Yes/No.				
	No, AYCL do not have any preferential procurement policy which gives preference to any supplier. Materials are sometimes sourced locally, including various MSME suppliers through GeM portal.				
	b. From which marginalized/ vulnerable groups do you procure?				
	As stated earlier that some of the suppliers of materials belong to MSME Categories. So, payment against procurement from MSME categories are prioritize.				
	c. What percentage of total procurement (by value) does it constitute?				
The total procurement of goods from MSME achieved during the FY2025-26 was 77.91%					
4	Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:				
	S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/ No)	Basis of calculating benefit share
No					



5	Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge involved.			
	Name of authority		Brief of the Case	Corrective action taken
	Not applicable			
6	Details of beneficiaries of CSR Projects:			
	S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
	Not applicable			

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.						
	Complaints received from customers are sent to the concerned departments to investigate and provide resolution of the same. Corrective actions are taken to avoid reoccurrence of the cause of such complaints. Feedback is obtained from customers and SOPs are strictly followed to minimise the grievance of the Customers.						
2	% of products and services (by turnover) of your business carrying information relevant to consumers.						
	Particulars				As a percentage to total turnover		
	Environmental and social parameters relevant to the product				100%		
	Safe and responsible usage				100%		
	Recycling and/or safe disposal				100%		
3	Number of consumer complaints in respect of the following:						
	Particulars	FY 2025-26		Remarks	FY 2024-25		Remarks
		Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
	Data privacy	Nil	Nil	—	Nil	Nil	—
	Advertising	Nil	Nil	—	Nil	Nil	—
	Cyber-security	Nil	Nil	—	Nil	Nil	—
	Delivery of essential services	Nil	Nil	—	Nil	Nil	—
	Restrictive Trade Practices	Nil	Nil	—	Nil	Nil	—
	Unfair Trade Practices	Nil	Nil	—	Nil	Nil	—
	Other	Nil	Nil	—	Nil	Nil	—
4	Details of instances of product recalls on account of safety issues:						
	Particulars	Number			Reason for recall		
	Voluntary recalls	NIL			NA		
	Forced recalls	NIL			NA		
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 entity have a framework/ policy on cyber security and risks related to data privacy. The Board has adopted a Risk Management Plan for the Company which includes inter alia identification of elements of risks which may threaten the existence of the Company and specifically covers cyber security. Structures are present so that risks are inherently monitored and controlled. The Board of Directors has constituted a “Risk Management Committee” for laying down risk assessment and minimization procedures. A Risk Management Plan, inter alia covering cyber security, has been devised which is monitored and reviewed by this Committee. The Risk Management Plan has been hosted in the website in the weblink of https://www.andrewyule.com/pdf/policies/Policy_Risk_Management.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 cases relating to advertising, and delivery of essential services; cyber security and data privacy of customers; or re-occurrence of instances of product recalls were raised during the reporting year.
7	Provide the following information relating to data breaches:
	a. Number of instances of data breaches
	Nil
	b. Percentage of data breaches involving personally identifiable information of customers
	Nil
	c. Impact, if any, of the data breaches
	Not Applicable
	*Note: In line with the response given in Question 3 (Principle 9) answer to this section is “Not Applicable”.

Leadership Indicators

1	Channels/ platforms where information on products and services of the entity can be accessed (provide web link, if available).
	Details of all our products are available on our website under the heading “Business”. Weblink: https://www.andrewyule.com/group_business.php
2	Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
	Brokers/dealer meets and also through product display at our website etc.
3	Mechanisms in place to inform consumers of any risk of disruption / discontinuation of essential services.
	The Company has well established contact mechanism with bulk / retail customers, through its offices as well as channel partners, regarding information dissemination on product availability or disruption, if any.
4	Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
	Yes. The Company reviews and updates product labels periodically and discloses information beyond statutory requirements, wherever applicable. Product details include relevant specifications, benefits, recommendations, and other information aligned with applicable regulations and industry practices.
	Yes. The Company conducts consumer satisfaction surveys periodically to assess customer feedback, product performance, quality, and alignment with industry standards.