

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L15499RJ1995PLC010856
2	Name of the Listed Entity	Bikaji Foods International Limited
3	Year of incorporation	1995
4	Registered office address	F 196-199, F 178 & E 188 Bichhwal Industrial Area, Bikaner – 334006 Rajasthan, India
5	Corporate address	Plot No. E-558-561, C-569-572, E- 573-577, F-585-592 Karni Extension, RIICO Industrial Area, Bikaner – 334004 Rajasthan, India
6	E-mail	cs@bikaji.com
7	Telephone	+91 151-2250350
8	Website	www.bikaji.com
9	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	- National Stock Exchange of India Ltd. - BSE Limited
11	Paid-up Capital (INR)	25,07,36,400
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Rahul Joshi cs@bikaji.com +91 151-2250350
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)	Reporting boundary - Under this report, the disclosures are made on a Standalone basis, covering period from April 01, 2025 to March 31, 2026, environmental and social parameters covered within the report is limited to Bikaji's owned facilities*
14	Name of assessment or assurance provider	Dhadda & Associates
15	Type of assessment or assurance obtained	Reasonable Assurance

*Ten owned facilities of which Six are in Bikaner (three in Karni and three in Bichhwal) and one each in Kamrup, Mumbai, Tumkur and Muzaffarpur.

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	Processed Foods	Our wide range of quality snack products include bhujia, namkeen, packaged sweets, papad, and *western snacks. We also sell frozen foods, gift packs, mathris, and cookies, among others.	100.00

*Western snacks include extruded products, pellets and chips.

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	Papad, Namkeen, Bhujia, Western snacks*	10796	83.10
2	Packaged sweets	10509	12.00

*Western snacks include extruded products, pellets and chips.

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	10*	4	14
International	0	0	0

*Ten owned facilities of which six are in Bikaner (three in Karni and three in Bichhwal) and one each in Kamrup, Mumbai, Tumkur and Muzaffarpur.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	34*
International (No. of Countries)	47

*27 states and 7 Union Territories

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

3.96 %

c. A brief on types of customers:

Bikaji Foods International Limited serves a diverse customer base across domestic and international markets through a wide range of traditional namkeen, sweets, packaged foods and regional snack products. The Company caters to wholesalers, distributors, retailers, modern trade outlets, institutional buyers and end consumers through its extensive multi-channel distribution network.

The customer reach includes general trade channels such as neighbourhood stores and independent retailers, organized modern trade formats including supermarkets and hypermarkets, as well as digital consumers through leading e-commerce platforms, the Company's official website and mobile application.

Bikaji remains committed to delivering quality, safe and authentic food products while maintaining strong customer relationships through responsible business practices, transparency and customer-centric innovation.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% [B / A]	No. (C)	% [C / A]
		EMPLOYEES				
1.	Permanent (D)	1756	1598	91.00	158	9.00
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	1756	1598	91.00	158	9.00
		WORKERS				
4.	Permanent (F)	1284	894	69.63	390	30.37
5.	Other than Permanent (G)	692	602	86.99	90	13.01
6.	Total workers (F + G)	1976	1496	75.71	480	24.29

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% [B / A]	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	0	0	0.00	0	0.00
2.	Other than Permanent (E)	0	0	0.00	0	0.00
3.	Total differently abled employees (D + E)	0	0	0.00	0	0.00
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	2	22.22
Key Management Personnel	7	1	14.29

*As on March 31, 2026

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate %)			FY 2024-25 (Turnover rate %)			FY 2023-24 (Turnover rate %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	39.85	83.84	43.08	38.60	73.89	40.63	15.18	9.28	14.69
Permanent Workers	29.97	17.93	26.54	39.25	28.01	36.43	77.35	57.26	72.65

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Bikaji Bakes Private Limited	Wholly Owned Subsidiary	100.00	No
2	Bikaji Foods International USA Corp	Wholly Owned Subsidiary	100.00	No
3	Bikaji Foods Retail Limited	Wholly Owned Subsidiary	100.00	No
4	Bikaji Foundation	Wholly Owned Subsidiary	100.00	No
5	Petunt Food Processors Private Limited	Wholly Owned Subsidiary	100.00	No
6	Ariba Foods Private Limited	Subsidiary	55.00	No
7	Bhujlalji Private Limited	Associate	49.00	No

*Company doesn't have any joint ventures

VI. CSR Details

24. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes
- ii. Turnover (in INR) (FY 2025-26): 2,81,717.61 Lakh
- iii. Net worth (in INR) (FY 2025-26): 1,67,379.34 Lakh

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.bikaji.com/pub/media/Stakeholder-Engagement-Policy.pdf	0	0	-	0	0	-
Investors (Other than shareholders)	Yes https://www.bikaji.com/investor-grievance	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes https://www.bikaji.com/investor-grievance	1	0	-	0	0	-
Employees and workers	Yes https://www.bikaji.com/pub/media/Employee-Well-Being-Policy.pdf	0	0	-	0	0	-
Customers	Yes https://care.bikaji.com/customercomplaintform	760	0	-	708	0	-
Value Chain Partners	Yes https://www.bikaji.com/contact-us	0	0	-	0	0	-
Other	NA	NA	NA	NA	NA	NA	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
1	Water management	Opportunity	Water stewardship is a key sustainability priority considering the Company's food processing operations and increasing climate-related water stress. Responsible water management supports long-term resource security, operational resilience and environmental conservation while aligning with stakeholder expectations and sustainable development priorities.		Positive Reduction in freshwater dependency and operational costs. Improved resource efficiency and climate resilience. Reduced exposure to water scarcity and regulatory risks. Strengthened environmental performance and stakeholder trust.
2	Sustainable Packaging	Opportunity	Sustainable packaging is an important component of the Company's commitment towards environmental responsibility, circular economy principles and reduction of packaging waste. Evolving consumer awareness and regulatory developments continue to increase the importance of eco-conscious packaging solutions.		Positive Products can be positioned and marketed as environmentally safe. Long-term reduction in packaging-related costs. Enhanced brand reputation and consumer preference. Sustainable packaging can serve as a competitive advantage in environmentally conscious markets.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
					Transition to sustainable packaging can generate positive environmental outcomes and further strengthen the Company's Sustainability Goals.
3	Sustainable Sourcing	Opportunity	Sustainable sourcing strengthens supply chain resilience, promotes ethical procurement and supports responsible business conduct. Ensuring transparency and accountability across the value chain contributes towards long-term availability of quality raw materials and sustainable economic growth.		Positive Improved supply chain stability and operational continuity. Enhanced supplier relationships and stakeholder confidence. Reduced risk of supply disruptions and resource inefficiencies. Attracts a growing segment of environmentally conscious customers, who are often willing to pay a premium for responsibly sourced products, leading to higher margins and customer retention.
4	Energy Consumption and GHG Emissions	Opportunity	Climate change and rising greenhouse gas emissions continue to present global environmental challenges. Energy efficiency and emissions reduction are key priorities for reducing environmental footprint and supporting the transition towards a low-carbon economy.		Positive Significant reduction in energy procurement costs and exposure to volatile fuel prices. Future-proofs the organization against potential carbon taxes, emission caps, and stricter environmental disclosure mandates. Improved alignment with evolving ESG and climate-related expectations.
5	Energy Consumption and GHG Emissions	Risk	Manufacturing operations involve significant energy usage and related emissions, which may increase exposure to climate-related regulations, carbon transition risks and stakeholder scrutiny regarding environmental performance.	The Company is focused on improving energy efficiency, monitoring emissions, optimizing operational processes and evaluating opportunities for cleaner energy adoption and emission reduction initiatives.	Negative Regulatory penalties and compliance costs. Potential reputational and transition risks associated with climate change. Can lead to brand erosion, loss of customer trust, and declining sales, particularly among environmentally conscious consumers and institutional investors.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
6	Waste management and circular economy	Opportunity	Responsible waste management and circular economy practices are essential for minimizing environmental impact, improving resource efficiency and supporting sustainable manufacturing operations. Effective waste utilization contributes towards pollution reduction and responsible consumption practices and implementing robust recycling and upcycling programs can help in reducing cost for the Company.		Positive Measurable reduction in material procurement cost. Reduction in waste handling and disposal cost. Improved operational efficiency and environmental performance. Contribution towards circular economy and sustainability objectives.
7	Product safety and quality	Opportunity	Trust & long-term goodwill can be built by delivering safe and high-quality product to the customers. High standards serve as a barrier to entry for competitors and allow for premium positioning.		Positive It will reflect as better customer acquisition and customer loyalty towards the product and the Company. Additionally, better supplier relationship. Improved product differentiation and premium positioning. Strengthened stakeholder confidence and business sustainability. Premium Pricing and Market Differentiation.
8	Product safety and quality	Risk	The inclusion of ingredients that are either sensitive to religious beliefs or trigger allergic reactions and fail to comply with the relevant standards, poses a significant risk by potentially resulting in fines, heightened regulatory scrutiny, and operational limitations. Quality failures can lead to product recalls, which impose heavy financial and logistical burdens.	Developing a proper food safety and quality plan, regular inspections, getting certified by various international agencies to ensure food safety and quality, conducting internal inspections and mandatory training of employees on food safety and quality related issues.	Negative Loss of customers Trust and Market Share and reputational damage in case of non-compliance. Substantial financial drain through regulatory penalties, compliance costs and recall logistics.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
9	Occupational Health and Safety (OHS)	Opportunity	Employee health, safety and well-being are integral to responsible business operations. A safe and healthy workplace supports workforce productivity, operational continuity and organizational resilience while fostering trust among stakeholders, positioning the Company as an "Employer of Choice" in a competitive labour market.		<u>Positive</u> Reduced workplace incidents and associated costs i.e., lower medical expenses, compensation claim, minimizing downtime and production losses. Improved productivity and operational efficiency lead to lower cost related to turnover and absenteeism. Insurance companies generally offer lower premium for organization with strong safety culture.
10	Human rights	Opportunity	Respect for human rights forms a core element of responsible and ethical business conduct. Promoting equal opportunity, dignity, non-discrimination and fair treatment strengthen workplace culture and aligns with global sustainability expectations.		<u>Positive</u> By building better trust in employees which will further reduce attrition rate, which can save companies cost on recruitment and training and boosts productivity through a more motivated workforce. Enhanced alignment with ESG-focused investors and stakeholders.
11	Diversity, Equity and Inclusion	Opportunity	Harnessing diverse perspectives, ideas, and values enhances innovation and strategic decision-making, thereby contributing to the Company's long-term growth and competitive advantage. Promoting equal opportunity and inclusive growth supports sustainable business development and responsible corporate culture.		<u>Positive</u> Enhanced innovation and workforce collaboration. Improved employee satisfaction and organizational culture. Strengthened corporate reputation and ESG alignment.
12	Marketing and Labelling	Opportunity	Transparent marketing and responsible product labelling strengthen consumer awareness, trust and informed decision-making. Responsible communication practices support regulatory compliance and reinforce brand credibility.		<u>Positive</u> Enhanced brand awareness, facilitates to attract new customer segments and penetrate new markets. Better product positioning and differentiation by highlighting unique product features (e.g., organic, vegan, traditional recipes) through labelling can justify premium pricing, improving profit margins.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
13	Value and Ethics	Opportunity	Ethical governance, integrity and responsible business conduct are essential for maintaining stakeholder trust and ensuring long-term sustainable growth. Strong ethical values support transparency, accountability and effective governance practices.		Positive It may help in strengthening brand reputation and enhancing trust among stakeholders. Improved governance standards and risk management. Long-term value creation and sustainable business growth.
14	Resource Use and Circularity	Opportunity	Efficient utilization of natural resources and adoption of circular economy principles are critical for ensuring long-term operational sustainability, reducing environmental footprint and improving resource efficiency. Responsible consumption and production practices are increasingly important amid growing stakeholder expectations and climate-related challenges.		Positive Reduction in resource consumption and operational costs. Improved material efficiency and waste minimization. Enhanced environmental performance and long-term sustainability. Better alignment with circular economy principles.
15	Biodiversity and Ecosystem	Opportunity	Food processing businesses are dependent on agricultural ecosystems and natural resources. Sustainable sourcing practices, biodiversity conservation initiatives and responsible management of natural resources can enhance agricultural productivity, improve ecosystem health and strengthen supply chain resilience.		Positive Improved long-term availability of agricultural raw materials. Enhanced environmental stewardship and stakeholder confidence. Strengthened resilience against ecosystem-related disruptions.
16	Biodiversity and Ecosystem	Risk	Food processing businesses are dependent on agricultural ecosystems and natural resources. Climate change, land degradation and biodiversity loss may impact agricultural productivity, raw material availability and supply chain resilience.	The Company encourages responsible sourcing practices, environmental compliance, efficient resource utilization and initiatives supporting conservation of natural ecosystems and reduction of ecological impact across the value chain.	Negative Potential impact on supply chain continuity due to biodiversity and climate-related risks.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
17	Health and Nutrition	Opportunity	Increasing consumer awareness regarding health, nutrition and food safety is reshaping consumption patterns within the food industry. Offering quality and safe food products aligned with evolving consumer preferences presents an opportunity for responsible and sustainable growth.		<u>Positive</u> Strengthened customer trust and brand loyalty. Expansion into health-conscious consumer segments. Improved market competitiveness and long-term business sustainability.
18	Climate Change	Opportunity	A proactive action creates opportunities for operational resilience and sustainable growth.		<u>Positive</u> Improved resilience against climate-related disruptions. Enhanced ESG positioning and stakeholder confidence. Potential operational efficiencies through sustainable practices.
19	Climate Change	Risk	Climate change poses significant risks to food manufacturing businesses through changing weather patterns, water stress, agricultural uncertainties, energy-related risks and evolving environmental regulations.	The Company continues to strengthen its climate resilience approach through energy efficiency initiatives, responsible water management, emissions monitoring, resource optimization and evaluation of cleaner and sustainable operational practices.	<u>Negative</u> Increased regulatory, operational and supply chain risks arising from climate-related events and transition requirements.
20	Pollution	Opportunity	Effective pollution control practices are essential for environmental protection and maintaining social license to operate.		<u>Positive</u> Improved environmental compliance and operational sustainability. Strengthened stakeholder trust and corporate reputation. Reduced environmental impact and regulatory exposure.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate Positive or negative implications)
21	Pollution	Risk	Manufacturing operations may contribute to air emissions, wastewater generation and waste disposal challenges, making pollution management an important sustainability priority.	The Company focuses on pollution prevention and environmental management through operation of treatment systems, monitoring of emissions and effluents, waste management practices and adherence to applicable environmental regulations and standards.	<u>Negative</u> Non-compliance may lead to penalties, operational restrictions and reputational risks.
22	Talent Retention	Opportunity	Human capital is a critical driver of long-term business success. Attracting, developing and retaining skilled talent is essential for operational excellence, innovation, organizational stability and sustainable growth.		<u>Positive</u> Improved employee productivity and organizational performance. Controlled attrition and recruitment-related costs. Stronger workplace culture, innovation and long-term business continuity.

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.

Bikaji Foods International Limited operates under a robust Governance framework that provides strategic direction and oversight for the implementation of sustainability-focused decisions and initiatives. At the Board level, the Company's Corporate Social Responsibility (CSR) Committee, Stakeholders Relationship Committee (SRC) and Risk Management Committee (RMC), entrusted with monitoring and guiding the integration of sustainability practices, with the objective of enhancing the Company's environmental and social performance.

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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.bikaji.com/governance#policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusteal) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	- Companies Act, 2013 - Listing Regulations - Internal Governance and Compliance Frameworks	- HAACP - ISO 22000:2018 - FSMS - BRCGS - FSSAI Compliance - APEDA Certification - EIC Certification - HALAL Certification - ISO 9001:2015 – QMS, for Karni Facility and Unit-I of Bichhwal Facility	- ISO 45001 principles and applicable Occupational Health and Safety regulations (where applicable) - Applicable Labour Laws	- Stakeholder Engagement and Grievance Redressal Mechanisms - Corporate Governance Policies	- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 compliance framework - Applicable Human Rights and Labour Regulations	- Environmental Compliance Frameworks - Pollution Control Board Consents and Authorizations - Water and Waste Management Compliance Practices	- Industry Regulatory and Compliance Frameworks - Companies Act, 2013	- Corporate Social Responsibility framework under Companies Act, 2013 - Compliance - ISO 9001:2015 - QMS for Karni Facility and Unit-I of Bichhwal Facility - HALAL Certification	- HAACP - ISO 22000:2018 – FSMS - BRCGS - FSSAI - Compliance - ISO 9001:2015 - QMS for Karni Facility and Unit-I of Bichhwal Facility - HALAL Certification

Disclosure Questions									
P1	P2	P3	P4	P5	P6	P7	P8	P9	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
The Company has established a comprehensive internal governance and control framework supported by best-in-class systems and processes aligned with the size, complexity and scale of its operations. These controls are designed to ensure operational efficiency, safeguard assets, risk management, maintain financial accuracy and ensure compliance with applicable laws and regulations.									
Oversight of the Company's Business Responsibility and sustainability policies and related strategic decisions is led by:									
Mr. Deepak Agarwal Chairman and Managing Director DIN: 00192890									
Under his leadership, the Company continues to strengthen the integration of Environmental, Social and Governance (ESG) considerations into its business operations, strategic decision-making and long-term growth approach.									
His stewardship reinforces a culture of accountability, transparency and responsible corporate conduct across all levels of the organization while driving the Company's commitment towards sustainable and responsible business growth.									
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.									
Yes, the Company has institutionalized a multi-tier governance structure that support oversight of sustainability, stakeholder engagement and risk management matters as part of the Company's governance framework. Key committees include:									
Corporate Social Responsibility (CSR) Committee: Oversees CSR initiatives, community development programmes and social responsibility-related matters.									
Stakeholders Relationship Committee (SRC): Reviews stakeholder-related matters, investor grievances and stakeholder engagement mechanisms.									
Risk Management Committee (RMC): Oversees enterprise risk management processes, including sustainability-related, operational, cyber security and emerging business risks, wherever applicable.									
Collectively, these Board-level committees serve as the highest decision-making bodies for sustainability and ESG governance matters.									
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
	Audit Committee					Any other - Periodically			
Performance against above policies and follow up action									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances									
The Company is in compliance with applicable laws and regulations and statutory requirements relevant to its operations.									
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.									
The Board of Directors, along with its various committees and senior management, conducts regular evaluations of the Company's policies to ensure they remain effective, relevant and aligned with evolving regulatory and business requirements.									
In addition, the Company has established a robust review mechanism, supported by comprehensive internal audit processes, to monitor the implementation and adherence to key policies. These mechanisms enable timely identification of gaps, promote continuous improvement and ensure accountability across all operational and functional areas.									

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

[illegible]

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

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

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 ("BoD")	4	- Industry and regulatory awareness - CSR and Community Development Initiatives - ESG and Sustainability Awareness - Climate-related Business Risks and Governance	100.00
Key Managerial Personnel ("KMP")	5	- Data privacy and Cyber security - EHS Program - ESG and Responsible Business Practices - Ethical Conduct and Compliance Awareness - Climate-related Business Risks and Governance	100.00
Employees other than BoD and KMPs	32	- EHS Program - Data privacy and Cyber security - SAP and Darwinbox Training - Food Safety and Hygiene - Sustainability and ESG Awareness - Waste Management and Resource Conservation - Skill Upgradation	85.00
Workers	14	- ESIC Awareness - Workplace Safety, GMP & Personal Hygiene - Fire & Safety Awareness - First Aid & Rescue Method - Water and Energy Conservation Awareness - Waste Segregation and Hygiene Practices - Skill Upgradation	78.00

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:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NA	NA	NA	NA
Settlement	NA	NA	NA	NA	NA
Compounding fee	NA	NA	NA	NA	NA

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA
Punishment	NA	NA	NA	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

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 implemented a comprehensive Anti-Corruption and Anti-Bribery Policy that reflects its unwavering commitment to conducting business with integrity and transparency. The policy explicitly prohibits all forms of bribery and corruption, whether direct or indirect. It applies strictly to all employees, as well as third parties acting on the Company's behalf, including agents, intermediaries and consultants.

Under this policy, no individual associated with the Company may offer, give, solicit, or receive any unlawful or inappropriate payments, gifts or other advantages intended to influence business decisions or secure undue benefits. The policy reinforces the Company's zero-tolerance stance toward any activities that compromise ethical standards or violate applicable anti-corruption laws.

Any suspected violations are subject to thorough investigation, with disciplinary measures taken in accordance with Company regulations and applicable legal framework. The policy also clearly outlines the consequences of non-compliance, including potential legal action and internal penalties, ensuring accountability at all levels of the organization.

The Anti-Corruption and Anti-Bribery policy is available on the Company's website and can be assessed at <https://www.bikaji.com/governance#policies>.

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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	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	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	8.86	10.85

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	25.51%	NA*
	b. Number of trading houses where purchases are made from	1927	NA*
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	20.38%	NA*
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	72.48%	77.75%
	b. Number of dealers / distributors to whom sales are made	780	823
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	47.48%	47.32%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.16%	4.34%
	b. Sales (Sales to related parties / Total Sales)	2.69%	3.51%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	28.08%	49.75%
	d. Investments (Investments in related parties / Total Investments made)	85.22%	86.78%

*For the financial year 2024-25 no such bifurcation available, hence, we have streamlined our data capturing process from financial year 2025-26.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4	- Health and Safety - Anti-Corruption and Anti-Bribery Policy - Sourcing and Manufacturing Products - Grievance Redressal Mechanisms and Remedies	31.00

2. 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's Code of Conduct for Board of Directors and Senior Management ("CoC") establishes clear expectations for ethical behaviour and integrity. It mandates that Directors and Senior Management Personnel avoid any situations where their personal or financial interests conflict, or appear to conflict with those of the Company.

To upholding these principles, all Directors are required to submit a formal declaration affirming their duty to act in the best interests of the Company. These declarations are collected on an annual basis, as well as upon the occurrence of any specific events that may give rise to a potential conflict of interest.

Additionally, Senior Management Personnel are required to confirm that they have not engaged in any material transactions or arrangements that could be perceived as conflicting with the Company's interests. This ongoing disclosure process strengthens transparency and ensures accountability and reinforces the Company's commitment to ethical governance and responsible leadership.

The CoC is available on the Company's website and can be assessed at <https://www.bikaji.com/governance#policies>.

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 entity, respectively.**

	FY 2025-26	FY 2024-25	Details of improvements in Environmental and social impacts
R&D	1.00	1.00	During the reporting period, the Company's research and development (R&D) efforts were directed towards process improvements and operational enhancements relating to greenhouse gas (GHG) reduction, efficient utilization of resources, waste management and waste-to-energy related practices. The Company also continued to focus on initiatives supporting workplace safety, water conservation, waste management and employee health and well-being across its operational facilities. Further, as part of its capital expenditure (Capex) initiatives, the Company undertook investments in operational infrastructure and technologies aimed at improving energy efficiency and environmental performance by adopting Piped Natural Gas (PNG) burner in place of High-Speed Diesel (HSD) burners in production. The Company recognizes that sustainability-focused R&D and Capex initiatives are often integrated within broader operational and process improvement projects. Accordingly, the related expenditures are interconnected in nature and may not always be separately identifiable or disaggregated into distinct standalone categories.
Capex			

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

Yes, Company has a process in place for sustainable sourcing, designed to ensure that procurement and supplier selection align with the Company's core values and sustainability goals. In line with this framework, the Company prioritizes suppliers and vendors who demonstrate a strong commitment towards fundamental principles, including human rights, health and safety, business ethics and environmental responsibility.

The Company's sustainable sourcing framework includes regular evaluations, supplier assessments, and, where applicable, third-party audits to verify compliance. This proactive approach supports our broader commitment to responsible business practices, risk mitigation and long-term value creation for stakeholders and the planet.

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

27.03%

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

The Company is committed to responsible waste management and circular economy practices across its operations and value chain. In line with its sustainability objectives, the organization emphasizes the use of lighter, stronger, and more environmentally friendly materials to minimize environmental impact while enhancing operational efficiency. Its waste management approach focuses on reduction, reuse, recycling and environmentally responsible disposal practices in line with applicable regulatory requirements and sustainability objectives. This is achieved through ongoing evaluations of available resources, technologies, and processes, enabling the organization to adopt best-in-class solutions practices to improve resource efficiency and minimize environmental impact.

The Company undertakes multiple initiatives for responsible management of plastic and packaging waste generated across its operations. Plastic waste management practices are aligned with the Extended Producer Responsibility (EPR) framework notified by the Central Pollution Control Board (CPCB). The Company undertakes EPR credit purchases based on its plastic footprint and complies with applicable EPR obligations.

Further, the Company has implemented recycling and reuse initiatives for packaging materials, including:

- Recycling laminate cartridges through return-to-supplier mechanisms, wherein used cartridges are refurbished and reused through relamination processes.

- Collaboration with sustainability-focused partners under initiatives such as #HarGharSustainable for promoting circular economy solutions by converting waste plastics, laminates and packaging materials into value-added and environmentally responsible products. The resulting products not only represent the future of sustainable fashion but also empower consumers to make informed, eco-conscious choices—without compromising on style, quality, or ethics.

E-waste generated from operations is disposed of through authorized recyclers and vendors in accordance with applicable regulatory requirements. The Company endeavors to ensure environmentally responsible handling and disposal of electronic waste to minimize adverse environmental impact.

Used transformer oil generated from operations is reused, wherever feasible, as lubricant for in-house machinery to promote resource efficiency, reduce waste generation and the need for virgin lubricants.

The Company undertakes segregation and responsible disposal of other waste generated across operations. Sludge generated from the Sewage Treatment Plant (STP) is reused as manure/fertilizer within plant premises, supporting waste reutilization practices, contributing to soil enrichment and reducing the dependency on chemical fertilizers.

Further, the Company has established standard operating procedures (SOPs) for safe handling and disposal of damaged or expired finished food products returned from the market and depots. Such products are managed through appropriate disposal, recycling or reuse practices, wherever feasible and in compliance with applicable food safety and environmental regulations.

These measures reflect the Company's proactive stance toward environmental stewardship and its dedication to reducing its ecological footprint through innovative and sustainable waste management solutions.

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.

Yes, in compliance with the Extended Producer Responsibility (EPR) regulation, the Company has entered into a formal agreement with Shakti Plastic Industries, a government-authorized waste management organization. Under this agreement, Shakti Plastic Industries is responsible for the collection, processing, and environmentally sound disposal of plastic waste generated from the Company's products and packaging. This collaboration ensures that the Company fulfils its obligations under the EPR framework, promoting sustainable waste management and contributing to the circular economy.

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?

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
Nil	Nil	Nil	Nil	Nil	Nil

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.

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable	Not Applicable	Not Applicable

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Not applicable as per the nature of the industry		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable					
E-waste						
Hazardous waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not applicable as per the nature of the industry

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	1598	1598	100.00	0	0.00	0	0.00	1598	100.00	0	0.00
Female	158	158	100.00	0	0.00	158	100.00	0	0.00	0	0.00
Total	1756	1756	100.00	0	0.00	158	9.00	1598	91.00	0	0.00
Other than Permanent employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

- 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	894	894	100.00	0	0.00	0	0.00	894	100.00	0	0.00
Female	390	390	100.00	0	0.00	390	100.00	0	0.00	0	0.00
Total	1284	1284	100.00	0	0.00	390	30.37	894	69.63	0	0.00
Other than Permanent workers											
Male	602	602	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	90	90	100.00	0	0.00	90	100.00	0	0.00	0	0.00
Total	692	692	100.00	0	0.00	90	13.01	0	0.00	0	0.00

- 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
Cost incurred on well-being measures as a % of total revenue of the company	0.04	0.05

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

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/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	94.93*	97.04*	Y	94.28*	94.61*	Y
Gratuity	100.00	100.00	N.A.	100.00	100.00	N.A.
ESI	37.98*	95.87*	Y	25.00*	88.73*	Y
National Pension Scheme (NPS)**	1.55	0.00	Y	1.89	0.00	Y
Others – please specify	0.00	0.00	N.A.	0.00	0.00	N.A.

*Covers all eligible employees and workers.

**Corporate benefit for NPS pertains to contribution made by employer for employees who have opted for the same.

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 Company is committed to fostering an inclusive, safe and accessible workplace for all employees, including persons with disabilities. In line with the provisions of the Rights of Persons with Disabilities Act, 2016, we have implemented all necessary measures to make our premises accessible and to facilitate ease of movement and safety for differently abled employees.

The Company continues to evaluate opportunities for further strengthening accessibility infrastructure and inclusive workplace practices across its operations.

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's Human Rights Policy evidently articulates our commitment to equal opportunity. We actively cultivate an inclusive and positive work environment that ensures equal employment opportunities for all the individuals. We strictly prohibit discrimination based on ethnicity, age, caste, creed, gender, nationality, color, race, religion, disability, sexual orientation, gender identity or expression, political stance, or any other characteristic protected under applicable laws. This policy ensures we uphold human dignity, promote and maintain a culture of fairness, respect, and non-discrimination across all levels of our organization.

The Human Rights Policy is available on the Company's website and can be assessed at <https://www.bikaji.com/governance#policies>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.00	100.00	NA	NA
Female	100.00	100.00	NA	NA
Total	100.00	100.00	NA	NA

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	Yes, the Company has adopted a comprehensive Whistleblower Policy to promote ethical conduct, transparency and accountability across the organization. This policy encourages all employees and stakeholders to bring to the Company's attention, instances of illegal or unethical conduct, actual or suspected incidents of fraud, actions that affect the financial integrity of the Company, or any actual or suspected instances of leak of unpublished price sensitive information (UPSI) that could adversely impact the Company's operations, business performance and/or reputation.
Permanent Employees Other than Permanent Employees	
	Key features of the mechanism include:
	Availability of multiple secure and confidential reporting channels, including email, designated letterboxes, and communication via registered post.
	Reporting of concerns directly to business leaders, members of the Human Resources team, or senior management.
	Protection for whistleblowers against fear of retaliation, discrimination or adverse consequences.
	Handling of reports with the utmost confidentiality and are subject to a thorough and impartial investigation.
	Strengthening of governance practices, ethical business conduct and regulatory compliance across the organization.

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

	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1756	0	0.00	1364	0	0.00
- Male	1598	0	0.00	1293	0	0.00
- Female	158	0	0.00	71	0	0.00
Total Permanent Workers	1284	0	0.00	1225	0	0.00
- Male	894	0	0.00	901	0	0.00
- Female	390	0	0.00	324	0	0.00

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	1598	1598	100.00	1598	100.00	1293	1293	100.00	1293	100.00
Female	158	158	100.00	158	100.00	71	71	100.00	71	100.00
Total	1756	1756	100.00	1756	100.00	1364	1364	100.00	1364	100.00
	Workers*									
Male	894	894	100.00	894	100.00	901	901	100.00	901	100.00
Female	390	390	100.00	390	100.00	324	324	100.00	324	100.00
Total	1284	1284	100.00	1284	100.00	1225	1225	100.00	1225	100.00

* Includes permanent employees and workers only.

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 (C)	No. (D)	% (D / C)
Employees*						
Male	1598	1598	100.00	1293	1293	100.00
Female	158	158	100.00	71	71	100.00
Total	1756	1756	100.00	1364	1364	100.00
Workers*						
Male	894	894	100.00	901	901	100.00
Female	390	390	100.00	324	324	100.00
Total	1284	1284	100.00	1225	1225	100.00

* Includes permanent employees and workers only.

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?

At Bikaji Foods International Limited, Occupational Health and Safety ("OHS") continues to be a core pillar of our sustainable business practices during FY 2025–26. The Company has implemented a comprehensive OHS Management System that is fully integrated into its operations across all locations. This system covers all employees, contract workers, and relevant stakeholders, ensuring end-to-end safety governance.

We remain committed to fostering a proactive safety culture by driving behavioural change initiatives and delivering structured, ongoing training programmes. These efforts are aimed at enhancing awareness, strengthening safe work practices, and enabling individuals at all levels to take ownership of health and safety responsibilities.

Our approach is anchored in the prevention of work-related injuries and illnesses. The Company systematically identifies, assesses, and mitigates workplace hazards. Wherever elimination of risks is not feasible, robust preventive and protective controls are implemented in line with applicable regulatory requirements and industry best practices.

The OHS framework is uniformly mandated across all manufacturing units, including subsidiaries and contract manufacturing facilities. It aligns with recognized health and safety management standards and ensures comprehensive coverage of all operational aspects, reinforcing consistency and compliance across the value chain.

During the year, the Company continued to strengthen employee engagement in safety through initiatives such as the annual 'Safety Week' conducted across all sites. This includes mock drills, safety workshops, hazard identification exercises, and interactive forums that promote dialogue and continuous learning.

Additionally, regular audits, risk assessments, incident investigations, and continuous improvement initiatives remain integral to our safety management system. These measures enable ongoing monitoring and enhancement of safety performance, supporting our commitment to building a resilient, zero-harm workplace.

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

During FY 2025–26, Bikaji Foods International Limited continued to follow a structured and proactive approach to identifying work-related hazards and assessing risks across both routine and non-routine activities.

The Company has an established Employee Health and Safety (EHS) Committee that meets at regular intervals with active employee participation. The Committee plays a key role in identifying potential hazards, reviewing safety performance, and recommending preventive and corrective actions. These deliberations support the implementation of measures to prevent accidents, occupational illnesses, and emergency situations, thereby ensuring operational continuity and resilience.

As part of its comprehensive Health and Safety Management System (HSMS), implemented across all facilities. The process includes:

- Periodic review of workplace safety practices through Employee Health and Safety (EHS) Committees with employee participation.
- Regular workplace inspections, monitoring and risk assessments across operational facilities.
- Identification and assessment of workplace hazards relating to operational activities, including noise, temperature, lighting, air quality, near-miss incidents and other safety-related risks.

- Risk assessment for non-routine activities such as maintenance work, equipment modifications and process changes prior to execution of activities.
- Implementation of preventive and corrective control measures to mitigate identified risks and unsafe conditions.
- Reporting and review of safety observations, incidents and near misses for continuous improvement in safety performance.
- Employee participation through feedback and reporting mechanisms, including suggestion boxes and other reporting channels, for proactive identification of hazards and safety improvement opportunities. This encourages proactive hazard reporting and enhances collective ownership of workplace safety.

c) Whether you have processes for workers to report work-related hazards and to remove themselves from such risks. (Yes/No)

Yes, Bikaji Foods International Limited has established and operationalized processes that enable workers to report work-related hazards and remove themselves from unsafe situations without fear of reprisal.

The Company follows a proactive and preventive approach to workplace safety. Daily inspections and periodic Environment, Health & Safety (EHS) walkthroughs are conducted by designated Plant Safety Officers to identify near misses, unsafe acts, and hazardous conditions. All observations are systematically recorded, and timely corrective and preventive actions are implemented to mitigate risks and prevent recurrence.

Employees and workers are encouraged and empowered to report unsafe conditions through multiple channels, including direct reporting to supervisors, participation in safety committees, and anonymous reporting mechanisms. The Company also promotes a safety-first culture where individuals have the right to halt or withdraw from tasks that pose imminent risk to their health or safety, in line with established safety protocols.

All operational sites are equipped with essential emergency response infrastructure, including first-aid facilities and ambulance support. Regular training sessions, mock drills, and safety awareness programmes are conducted to ensure preparedness and reinforce the importance of hazard identification and risk avoidance. Workers are actively involved in safety inspections, audits, and incident reviews, fostering a culture of shared responsibility and continuous improvement.

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

Yes, during FY 2025-26, employees and workers of Bikaji Foods International Limited continued to have access to non-occupational medical and healthcare services as part of the Company's commitment to holistic employee well-being.

The Company provides on-site medical support across its facilities, with qualified medical practitioners available to offer primary healthcare services, routine consultations, and emergency care during working hours. To ensure timely response to medical exigencies, fully equipped ambulance facilities are maintained at plant locations.

In addition to on-site healthcare, the Company offers comprehensive insurance coverage to employees and eligible workers, including:

- Medclaim Insurance Policy, covering hospitalization and major medical expenses.
- Group Term Life Insurance Policy, providing financial security to employees' families in case of an untimely demise.
- Workmen Compensation Coverage, ensuring statutory protection in the event of work-related injuries or disabilities.

These initiatives reflect the Company's continued focus on preventive care, timely medical support, and financial protection, extending beyond occupational health requirements to support overall employee well-being.

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	0	0
	Workers	0.34	0.92
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

During FY 2025–26, Bikaji Foods International Limited continued to strengthen its commitment to providing a safe and healthy workplace for all employees and workers through a structured and proactive safety management approach.

The Company consistently invests in safer technologies, robust Standard Operating Procedures (SOPs), and strengthened compliance frameworks to mitigate workplace risks. Safety performance is regularly monitored and evaluated through audits, inspections, and review mechanisms to ensure alignment with established standards and continuous improvement.

Key measures undertaken by the Company include:

- Integration of health and safety considerations across operational and business processes.
- Adoption of an Occupational Health and Safety (OHS) management approach based on the “Plan, Do, Check and Act” principle to support continuous improvement in safety performance.
- Periodic assessment of workplace hazards and operational risks, followed by implementation of appropriate preventive and corrective control measures.
- Conduct of regular safety trainings, capacity-building programmes and emergency mock drills across operational facilities to enhance preparedness and safety awareness.
- Mandatory safety induction programmes for all new employees, workers, contractors, security personnel and relevant staff.
- Reporting, investigation and review of safety incidents and near misses, along with communication of key learnings across the organization to strengthen preventive safety practices.
- Periodic audits, inspections and monitoring activities to evaluate safety performance and identify improvement opportunities.
- Continuous focus on employee participation, accountability and strengthening of a proactive safety culture across operations, by anonymous feedback mechanisms, including suggestion boxes placed at discreet locations, encouraging workers to report hazards and share safety improvement ideas without hesitation.

Through these initiatives, the Company continues to foster a culture of safety, shared responsibility, and continuous improvement, with a strong focus on achieving a zero-harm workplace.

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	0	0	Not Applicable	0	0	Not Applicable
Health and Safety	0	0	Not Applicable	0	0	Not Applicable

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	100.00
Working Conditions	100.00

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.

During FY 2025–26, Bikaji Foods International Limited continued to adopt a structured and systematic approach to addressing safety-related incidents and managing significant risks arising from health and safety assessments.

All safety incidents, including near misses, are thoroughly investigated to determine root causes. Based on these findings, appropriate Corrective and Preventive Actions (CAPA) are identified and implemented in a time-bound manner. The outcomes of investigations, along with corrective action plans, are communicated to relevant stakeholders to ensure transparency and enable organization-wide learning.

To reinforce a culture of safety, key learnings from incidents are regularly disseminated across all sites and functions through toolbox talks, safety briefings, and internal communications. This ensures that preventive measures are institutionalized and similar risks are mitigated across the organization.

The Company continues to maintain stringent safety standards through regular training and awareness programmes, mandatory use of Personal Protective Equipment (PPE), adherence to hygiene and sanitation protocols, and the provision of essential medical infrastructure, including first-aid facilities and on-site ambulance support.

In addressing significant risks identified through periodic audits and assessments, the Company has adopted a proactive and technology-enabled approach. Key initiatives undertaken during the year include:

- Integration of automation and mechanization to reduce manual intervention and mitigate high-risk activities.
- Deployment of safety monitoring and surveillance systems to strengthen risk detection.
- Enhanced supervision and real-time safety observations at operational sites.
- Capability-building initiatives to strengthen safety awareness and competencies across all levels of the workforce.

These efforts collectively support continuous improvement in safety performance and reinforce the Company's commitment to achieving a zero-harm, safety-first work environment.

Leadership Indicators

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

(A) Employees: Yes

(B) Worker: Yes

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

In line with the Group's commitment to ethical labour practices and statutory compliance, a robust verification mechanism is in place to ensure fair treatment and wage protection for contract workers. Accordingly, before processing the monthly bills of contractors, the Group mandates the contractor to submit following documents as proof of statutory compliance for the concerned month:

- Wage Register Copy: To verify that all contract labourers have been paid their wages in accordance with applicable labour laws and contractual terms.
- Provident Fund (PF) and Employees' State Insurance (ESI) Challans: To confirm the timely remittance of statutory contributions on behalf of the contract workers.

This pre-billing documentation requirement ensures that the contractors fulfil their legal obligations related to payment of wages and social security benefits. Through this practice, the Group reinforces its commitment to responsible sourcing, labour rights protection and adherence to all applicable labour welfare legislations, thereby fostering transparency, accountability and ethical conduct across its extended workforce.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	0	0	0	0

No such incident has been recorded during financial year 2024-25 and 2025-26.

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

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	No such assessment was carried out
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.

During FY 2025–26, Bikaji Foods International Limited continued to follow a structured approach to identifying and engaging with its key stakeholder groups, recognizing that strong, transparent, and sustained stakeholder relationships are critical to long-term value creation and responsible business conduct.

The process is aimed at understanding the interests, expectations and concerns of individuals and entities that may influence, or be impacted by, the Company's operations, products, services and value chain. This enables prioritization and categorization into key stakeholder groups, facilitating focused and meaningful engagement. Stakeholders are identified and assessed based on multiple factors, including:

- Nature of relationship and level of engagement with the Company's operations and business activities;
- Degree of influence on the Company's strategic, operational and sustainability objectives;
- Extent of actual or potential impact arising from the Company's activities, products and services;
- Regulatory, operational, environmental, social and governance considerations; and
- Relevance of stakeholder expectations in the context of long-term business sustainability and responsible business conduct.

Based on this assessment framework, the Company classifies its stakeholders into the following categories:

- Internal stakeholders: Individuals and groups directly associated with the Company's operations and management processes; and
- External stakeholders: Entities and groups connected with the Company through its business ecosystem, value chain, regulatory environment, market presence and community interface.

Key stakeholder groups identified by the Company include government and regulatory authorities, investors and shareholders, employees and contract workers, customers and consumers, suppliers and service providers, distributors and business partners, local communities, including NGOs, industry associations, and other relevant stakeholders.

To ensure effective communication, the Company leverages multiple engagement channels such as its corporate website, investor presentations, press releases, digital and social media platforms, customer feedback mechanisms, helplines, newsletters, and participation in industry forums, conferences, and exhibitions. The frequency and mode of engagement are determined based on the nature of the stakeholder relationship and materiality of the subject matter involved.

Inputs and feedback received through these engagement processes are considered in the Company's business planning, operational decision-making, governance practices, risk management framework and sustainability initiatives. This enables the Company to strengthen transparency, responsiveness and alignment with responsible business practices and long-term value creation objectives.

These processes enable the Company to remain responsive to stakeholder expectations, proactively address concerns, and continuously strengthen its environmental, social, and governance (ESG) performance.

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
Investors and shareholders	No	Company website Investor presentations Annual/quarterly publication of financial results Earnings Call, Analyst / Investor Meet General Meetings Press releases and newsletters Regular engagement through emails and SMS Stock Exchange Filings	Ongoing	Business performance and strategic updates Corporate governance and regulatory disclosures Dividend updates communication Investor queries and feedback Transparency and stakeholder confidence
Government and regulatory authorities	No	Formal written correspondence Submission of statutory filings and disclosures to regulatory bodies Regulatory inspections, assessments and audits	Regular	Reporting and disclosures requirements Ensuring adherence to legal and regulatory frameworks Food safety, environmental and labour compliance matters
Employees and Contract Workers	No	Training and development programmes One-on-one meetings Fair and transparent performance management systems Regular engagement and satisfaction surveys Digital communication platforms Resolution hubs and whistleblower mechanism	Regular	Employee well-being and engagement Learning and development Career growth and fair workplace practices Grievance redressal and ethical conduct

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
Customers / Consumers	No	Customer satisfaction surveys One-to-one interactions at retail stores Brochures and catalogues Communication through electronic media Customer feedback mechanism Social media / Pamphlets TV and radio advertisements Newspaper, Magazines, Advertisements and promotional channels Website	Regular	Product quality and food safety Customer satisfaction and feedback Product innovation and consumer preferences Complaint resolution and service improvement Developing relationships and partnerships for delivering high-quality client services and solutions.
Suppliers and Service Providers	No	Regular meeting, seminars and workshops Phone and emails communication Supplier interactions and inspections Website	Ongoing /Need Basis	Responsible sourcing and quality expectations Communicate company's expectation Supply continuity and operational coordination Compliance and performance expectations
Local Communities and NGOs	No	Periodic visits, community meetings, surveys, and One-to-one meetings Focused group discussions Social impact assessment Social media	Periodic	Community development and Corporate Social Responsibility (CSR) initiatives Understanding local needs and expectations Sustainable development
Distributors and Business Partners	No	Meetings and exhibitions Phone and emails Website	Ongoing / Need Basis	Sales and Distribution planning Product and retailer feedback Business growth and channel expansion Operational coordination and relationship management
Industry associations and Other Relevant Stakeholders	No	Knowledge exchange in public forums Seminars and conferences, Roundtables discussions, events, webinars, etc.	Periodic	Industry collaboration and knowledge sharing Sustainability and operational best practices Regulatory and sector-related developments Industry concerns and policy discussions Complaints and grievance redressal

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.

Driven by the belief that inclusive, responsible growth is central to our sustainability goals, stakeholder consultations are primarily led by business leaders, functional teams and designated representatives across various operational and strategic areas of the Company.

Feedback and key insights received through these stakeholder engagements, including material concerns, emerging risks and sustainability-related expectations, are periodically communicated to the senior management, the Board of Directors, or the relevant Board-level Committees. These committees are responsible for oversight across specific functional areas such as:

- Direct and indirect business risks
- Corporate Social Responsibility (CSR) and sustainability initiatives
- Environmental and ecological stewardship
- Marketing and brand strategy
- Information technology governance
- Strategic project planning and execution

The stakeholder feedback received through these engagement processes supports the Company in strengthening its decision-making, risk management practices, sustainability initiatives and long-term business strategy. The Company continues to enhance its stakeholder engagement mechanisms to improve responsiveness, transparency and alignment between stakeholder expectations and responsible business objectives.

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, our Company considers Stakeholder consultation as an important element in identifying and addressing environmental and social issues relevant to its business operations and long-term sustainability approach.

We actively engage with both internal and external stakeholders through various formal and informal mechanisms such as operational reviews, employee interactions, customer feedback channels, supplier discussions, community engagement initiatives, compliance reviews and sustainability-related assessments, to better understand various environmental and socioeconomic challenges.

Through this engagement, we aim towards understanding key concerns of stakeholders and their expectations by fostering transparency, responsiveness, awareness, compliance, organizational learning, continuous improvement, quality management, quality oversight, accountability and sustainability.

We have identified key stakeholder groups that demonstrate both a strong interest in our operations and a significant influence on our activities. By employing a range of engagement methods, we gain deeper insights into their primary environmental, social and governance (ESG) concerns. This understanding enables us to incorporate their outlooks into our decision-making processes, ensuring a holistic and responsible approach to sustainable business practices.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder group.

During FY 2025-26, Bikaji Foods International Limited continued to actively engage with vulnerable and marginalized stakeholder groups through focused livelihood and inclusion initiatives, aimed at creating sustainable socio-economic impact within communities connected to its operations and value chain.

The Company collaborates with over 5,200 women through third-party partners for the production of its signature papads. This initiative provides stable livelihood opportunities while promoting financial independence, skill enhancement, and greater workforce participation among women. Through continued engagement, feedback, and capacity-building efforts, the Company ensures improved working conditions and sustained income support for these workers.

In addition, the Company has established a strategic association with the Bikaneri Bhujia Udhog Sangh, representing traditional bhujia artisans. This engagement enables the Company to support the preservation of regional culinary heritage while providing artisans with consistent and dignified livelihood opportunities. The Company works closely with these artisan groups to ensure fair engagement practices, recognition of traditional skills, and integration into formal value chains.

The Company also undertakes community-focused initiatives through its CSR programmes covering areas such as community welfare, skill development, health, education and sustainability-related activities, based on local community needs and stakeholder interactions. These efforts are aligned with the Company's broader commitment to inclusive growth, community development, and responsible business practices.

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	1756	1756	100.00	1364	1364	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total Employees	1756	1756	100.00	1364	1364	100.00
Workers						
Permanent	1284	1284	100.00	1225	1225	100.00
Other than permanent	692	547	79.05	247	200	80.97
Total Workers	1976	1831	92.66	1472	1425	96.81

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	1598	0	0.00	1598	100.00	1293	0	0.00	1293	100.00
Female	158	0	0.00	158	100.00	71	0	0.00	71	100.00
Other than Permanent										
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
	Workers									
Permanent										
Male	894	0	0.00	894	100.00	901	0	0.00	901	100.00
Female	390	0	0.00	390	100.00	324	0	0.00	324	100.00
Other than Permanent										
Male	602	0	0.00	602	100.00	173	0	0.00	173	100.00
Female	90	0	0.00	90	100.00	74	0	0.00	74	100.00

3. Details of remuneration/salary/wages:

a) Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary / wages of respective category	Number	Median remuneration/ salary / wages of respective category
Board of Directors (BoD)	2	7,27,42,500	1	2,63,52,000
Key Managerial Personnel (KMP)*	4	52,67,022	0	0
Employees** other than BoD and KMP	1592	3,25,206	157	2,40,000
Workers**	894	1,96,044	390	1,92,000

*Remuneration to Managing Director and Whole-time Directors has been excluded in KMP.

**Includes permanent employees and workers only.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages*	12.94	10.53

*Includes permanent employees and workers only.

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

Yes, the Company has established a dedicated Human Rights Committee tasked with identifying, addressing and resolving actual or potential human rights related matters and concerns arising from its business operations and value chain activities. Human rights-related issues, if identified or reported, are reviewed through relevant management and grievance redressal mechanisms to ensure appropriate action, monitoring and resolution. Its mandate is to uphold the principles of fairness, transparency and integrity while ensuring due consideration of the rights and legitimate interests of all its stakeholders.

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

Yes, the company has Human Rights Policy supported by a structured mechanism for addressing grievances related to human rights. Whenever a concern is received through email, letter, web helpline, oral communication, etc., it is recorded by the Human Rights Committee. Following a preliminary review, a dedicated investigation team collects, verifies, and analyses relevant data to provide observations and recommendations. The Human Rights Committee reviews the investigation report and executes necessary actions based on the recommendations. All the actions taken are documented for compliance and record-keeping purposes.

Any violation of this Human Rights Policy may lead to disciplinary measures, including potential termination of employment or referral to appropriate authorities. The Company also reserves the right to terminate relationships with suppliers or other business partners, if there is reasonable evidence of a policy breach.

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	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour / Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Other human rights related issues	0	0	Not Applicable	0	0	Not Applicable

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
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	Not Applicable	Not Applicable
Complaints on POSH upheld	0	0

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

During FY 2025-26, Bikaji Foods International Limited continued to strengthen its mechanisms to prevent adverse consequences to complainants in cases of discrimination, harassment, and other workplace grievances.

The Company has established comprehensive policies, including those on Human Rights, Prevention of Sexual Harassment (POSH), and the Whistle-blower/Vigil Mechanism, supported by structured grievance redressal systems. These frameworks are designed to ensure that all complaints are handled in a fair, confidential, and time-bound manner, while safeguarding the dignity, rights, and interests of complainants.

The Company maintains a strict zero-tolerance approach towards any form of discrimination or harassment, covering aspects such as gender, race, ethnicity, nationality, religion, age, disability, socioeconomic background, political beliefs, and sexual orientation. Equal opportunity and non-retaliation are integral to these policies, ensuring that individuals raising concerns are protected from victimization or any adverse action.

The Company's POSH framework is gender-neutral, and includes governance mechanisms for addressing concerns relating to sexual harassment across all genders and orientations. Regular awareness and communication initiatives are conducted to familiarize employees with the provisions of the POSH framework, reporting channels, employee rights and expected standards of workplace conduct.

In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted Internal Complaints Committees (ICC), to address complaints in a sensitive, fair, impartial and confidential manner.

To further strengthen prevention, the Company conducts regular awareness and sensitization initiatives, through training programmes, workshops, group discussions, and digital learning modules. These efforts aim to build awareness of rights and responsibilities, encourage early reporting, and reinforce a safe, respectful and inclusive work environment.

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

Yes, all our business agreements contain applicable human rights requirements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00
Others – please specify	No other assessment

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

NIL, no corrective actions were required, as the assessments did not reveal any significant concerns or risks warranting intervention.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

No such grievances related to human rights violations.

2. Details of the scope and coverage of any Human rights due diligence conducted.

NIL

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?

Yes

4. Details on assessment of value chain partners:

	% 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 risk / concerns arising from the assessments at Question 4 above.

Not applicable

PRINCIPLE 6:

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	8,857.98	9,498.65
Total fuel consumption (B)	GJ	79,880.23	0
Energy consumption through other sources (C)	Not Applicable	0	0
Total energy consumed from renewable sources (A+B+C)	GJ	88,738.21	9,498.65
From non-renewable sources			
Total electricity consumption (D)	GJ	81,472.59	71,135.14
Total fuel consumption (E)	GJ	3,32,913.95	4,28,399.58
Energy consumption through other sources (F)	Not Applicable	0	0
Total energy consumed from non-renewable sources (D+E+F)	GJ	4,14,386.54	4,99,534.72
Total energy consumed (A+B+C+D+E+F)	GJ	5,03,124.75	5,09,033.37
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	GJ/ ₹Lakh	1.79	2.01
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/ ₹Lakh	36.33	41.46
Energy intensity in terms of physical Output	GJ/Ton of production	3.67	3.98
Energy intensity (<i>optional</i>) – the relevant metric may be selected by the entity		NIL	

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India, for the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.66, respectively.

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

Yes, Dhadda & Associates

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

No, the company does not have any facility 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	Unit	FY 2025-26	FY 2024-25
(i) Surface water	Not Applicable	0	0
(ii) Groundwater	Kilolitres	61,907	1,63,070
(iii) Third party water	Kilolitres	97,422	15,000
(iv) Seawater / desalinated water	Not Applicable	0	0
(v) Others	Not Applicable	0	0
Total volume of water withdrawal (i + ii + iii + iv + v)	Kilolitres	1,59,329	1,78,070
Total volume of water consumption	Kilolitres	1,58,407	1,77,970
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	Kilolitres / ₹ Lakh	0.56	0.70

Parameter	Unit	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	Kilolitres / ₹ Lakh	11.44	14.49
Water intensity in terms of physical output	Kilolitres / Ton of production	1.15	1.39
Water intensity <i>[optional]</i> – the relevant metric may be selected by the entity		NIL	

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

Yes, Dhadda & Associates

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)	Not Applicable	
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

Yes, Dhadda & Associates

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

Yes, Bikaji Foods International Limited has established wastewater treatment and reuse mechanisms at applicable operational locations through installation of Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs).

Based on the current assessment of operational processes and wastewater management practices, the Company does not presently operate a fully integrated Zero Liquid Discharge (ZLD) system across its facilities. However, treated wastewater generated from operational and domestic activities is reused, wherever feasible, for secondary applications such as gardening, landscaping, utility purposes and other non-potable uses.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	MT/Annum	47.65	103.13
SOx	MT/ Annum	42.87	6.41
Particulate Matter (PM)	MT/ Annum	91.94	13.29
Persistent organic pollutants (POP)	Not Applicable	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	Not Applicable	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	Not Applicable	Not Applicable	Not Applicable
Others – please specify	Not Applicable	0	0

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

Yes, IRCLASS Systems and Solutions Private Limited and Dhadda & Associates.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	32,546.44	28,050.26
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	16,452.94	14,029.44
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 CO2 equivalent/ ₹ Lakh	0.17	0.17
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 CO2 equivalent/ ₹ Lakh	3.54	3.43
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent / Ton of production	0.36	0.33
Total Scope 1 and Scope 2 emission intensity <i>(optional)</i> – the relevant metric may be selected by the entity		NIL	
Biogenic Emission (not included in Scope 1)			
Total emission by solid biofuels (Briquettes, Firewood, and Sawdust)	Metric tonnes of CO2 equivalent	8,947	-

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

Yes, Dhadda & Associates

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

Yes. Bikaji Foods International Limited has undertaken various initiatives focused on improving energy efficiency, adoption of cleaner fuel alternatives and increasing the share of renewable energy across its operations as part of its broader approach towards reduction of Greenhouse Gas (GHG) emissions.

- Transition towards Cleaner Fuel Sources**

The Company has undertaken fuel transition initiatives at certain manufacturing facilities, including Kamrup, Muzaffarpur and Tumkur plants, by phasing out the use of coal and adopting biomass briquettes as a primary fuel source in applicable operations. Biomass briquettes are considered a relatively cleaner and renewable fuel alternative and support reduction in dependence on conventional fossil fuels.

- Renewable Energy Initiatives**

The Company has enhanced the installation and utilization of solar systems at its Karni plant location to increase the use of renewable energy in operations. The use of solar energy contributes towards reduction in dependency on grid-based electricity and supports the Company's ongoing efforts towards cleaner energy adoption.

- Adoption of Alternate Low-Emission Fuel**

The Company has also incorporated the use of bio-gas in certain applicable operations as part of its efforts to diversify its cleaner energy mix and improve operational sustainability.

- Resource Recovery and Waste-to-Energy Practices**

The Company undertakes reuse of ETP sludge as fuel in applicable operations as part of its resource recovery and waste-to-energy initiatives. This practice supports reduction in waste disposal requirements while promoting efficient utilization of by-products and circularity-focused operational practices.

In addition to the above initiatives, the Company continues to focus on operational efficiency, optimization of energy consumption and adoption of environmentally responsible practices across its manufacturing operations. These initiatives collectively support the Company's efforts towards reduction of GHG emissions and alignment with evolving sustainability and climate-related priorities.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Plastic waste (A)	MT	5,026.38	3,656
E-waste (B)	Not Applicable	0	0
Bio-medical waste (C)	Not Applicable	0	0
Construction and demolition waste (D)	Not Applicable	0	0
Battery waste (E)	Not Applicable	0	0
Radioactive waste (F)	Not Applicable	0	0
Other Hazardous waste. Please specify, if any. (G)	Not Applicable	0	0
Other Non-hazardous waste generated (H) . Please specify, if any. (Laminate Scrap + Cartoon Scrap + Katta + Empty Tin Containers + Food waste)	MT	717.56	992.96
Total (A + B + C + D + E + F + G + H)	MT	5743.94	4,648.96
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	MT/₹Lakh	0.02	0.02
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	MT/₹Lakh	0.41	0.38
Waste intensity in terms of physical output	MT/Ton of production	0.04	0.04
Waste intensity (optional) – the relevant metric may be selected by the entity		NIL	
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i) Recycled	Not Applicable	0	0
(ii) Re-used	Not Applicable	0	0
(iii) Other recovery operations	Not Applicable	0	0
Total	Not Applicable	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	Not Applicable	0	0
(ii) Landfilling	Not Applicable	0	0
(iii) Other disposal operations (Laminate Scrap + Cartoon Scrap + Katta + Empty Tin Containers + Food waste)	MT	717.56	992.96
Total	MT	717.56	992.96

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.

Yes, Dhadda & Associates

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.

Bikaji Foods International Limited follows a resource-efficiency and responsible waste management approach with focus on waste reduction, reuse, recycling and recovery practices across its operations. The Company endeavours to manage waste streams in an environmentally responsible manner while promoting operational efficiency and supporting circular economy principles.

The major waste stream generated across the Company's facilities primarily comprises packaging-related waste, including plastic waste arising from manufacturing and packaging operations. Such waste is segregated and managed through authorized and certified waste management agencies for appropriate collection, recycling, co-processing or disposal in accordance with applicable environmental regulations.

The Company also undertakes initiatives for reuse and recovery of waste generated during operations, wherever feasible. Used cooking oil generated from operations is reutilized for permissible industrial utility purposes within the facilities. Further, sludge

and other applicable waste generated from Effluent Treatment Plants (ETPs) and sewage treatment processes are utilized for energy recovery or other suitable applications, based on operational feasibility and regulatory permissibility.

The Company follows operational controls and process management practices aimed at minimizing the use of hazardous and toxic substances in its products and processes, wherever practicable. The Company also focuses on use of approved materials, process optimization, preventive maintenance and compliance with applicable food safety, environmental and occupational health and safety requirements.

Waste generated across facilities is segregated based on its nature and disposed of through authorized recyclers, waste handlers and regulatory-approved channels. Through these practices, the Company continues to strengthen responsible waste management, improve resource utilization efficiency and reduce environmental impact across its operations.

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

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

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
During the reporting period no environmental impact assessments of projects undertaken.					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company's operations and offices comply with the country's applicable environmental laws and regulations and operate as per Consent to Operate conditions from the Central and State Pollution Control Boards.				

Leadership Indicators

- 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

For each facility / plant located in areas of water stress, provide the following information:

(i) **Name of the area:** Not applicable

(ii) **Nature of operations:** Not applicable

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface water			
(ii) Groundwater			
(iii) Third party water			
(iv) Seawater / desalinated water			
(v) Others			
Total volume of water withdrawal		Not applicable	
Total volume of water consumption			
Water intensity per rupee of turnover (Water consumed / turnover)			
Water intensity (<i>optional</i>) – the relevant metric may be selected by the entity			
Water discharge by destination and level of treatment			
(i) Into Surface water			
- No treatment			
- With treatment – please specify level of treatment			
(ii) Into Groundwater			
- No treatment			
- With treatment – please specify level of treatment			
(iii) Into 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			

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

No

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25*
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	51.73	41.87
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent/₹Lakh	0.00	0.00
Total Scope 3 emission intensity (<i>optional</i>) – the relevant metric may be selected by the entity			NIL

*Change due to correct usage of GHG conversion factor

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

No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	Sewage Treatment Plant (STP) and Effluent Treatment Plant (ETP)	The Company has implemented Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) across its operational facilities to support responsible wastewater management practices. Treated water is reused for non-potable purposes such as gardening and greenbelt development, thereby promoting water conservation and resource efficiency. Certain facilities also operate with zero liquid discharge (ZLD)-oriented practices to minimize wastewater discharge and environmental impact.	Reduction in wastewater discharge Improved water reuse and recycling practices Conservation of freshwater resources Strengthened environmental compliance and water stewardship
2	Solar Energy Adoption	The Company has enhanced solar energy capacity at Karni plant location by enhancing the installation of solar photovoltaic panels, to support adoption of renewable energy sources.	Adoption of renewable energy resources Reduction dependency on conventional energy sources Contribution towards lower carbon footprint
3	Use of renewable and cleaner fuel sources	The Company has successfully phased out coal and transitioned to biomass briquettes as a primary fuel source at Kamrup, Muzaffarpur and Tumakuru plants. The use of bio-gas as an alternative fuel in applicable operations at Bikaner units.	Reduction in coal consumption and related emissions Improved energy efficiency Lower greenhouse gas emissions and environmental impact
4	Water reuse and Resource Efficiency	To reduce freshwater consumption, the water generated during the potato slicing process is collected and repurposed for washing raw potatoes. This water reuse initiative not only supports the conservation of natural water resources but also contributes to the reduction of the organisation's overall environmental footprint.	Minimizing fresh-water consumption Improved water resource utilization Enhanced operational resource efficiency
5	Waste Management and Circularity Initiatives	The Company continues to promote recycling, reuse and responsible disposal practices for operational waste streams, including reuse of transformer waste oil as lubricant and utilization of STP sludge as manure/fertilizer within plant premises. The Company also supports recycling of packaging-related materials through circularity initiatives and EPR compliance mechanisms.	Improved waste utilization and circularity practices Reduction in waste disposal impact Enhanced resource efficiency and responsible waste management

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, the Company maintains a robust Business Continuity and Disaster Management Plan designed to safeguard operations against unexpected disruptions. To ensure preparedness for potential emergency scenarios, we conduct regular training programs, mock drills and disaster response exercises. Structurally, all our manufacturing plants across India operate at approximately 48% capacity under normal conditions, allowing for the strategic reallocation of production to other facilities in the event of a disruption, thereby ensuring uninterrupted business operations.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No, there are no significant adverse impacts arising from the value chain.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Currently, there is no established mechanism within the Company to monitor the environmental impacts of its value chain partners.

8. How many Green Credits have been generated or procured:

a. By the listed entity

The Company does not have any green credits.

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners

Not available

PRINCIPLE 7:

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

9

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bombay Chamber of Commerce	National
2	EU Chamber of Commerce	International
3	Indian Trade Promotion Organisation (ITPO)	National
4	Agricultural and Processed Food Products Export Development Authority (APEDA)	National
5	Export Inspection Council (EIC)	National
6	SNAC International	International
7	Federation of Sweets and Namkeen Manufacturers (FSNM)	National
8	Trade Promotion Council of India (TPCI)	National
9	Confederation of Indian Industry (CII)	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
No adverse orders were received from regulatory authorities		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	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:

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.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No projects were undertaken					

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

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

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

The Company engages regularly with local communities through structured and ongoing interactions. Our dedicated local Human Resources team plays a proactive role in fostering open communication, identifying community needs, and addressing concerns as they arise.

Community concerns and feedback, if any, are addressed through direct interactions, local engagement initiatives and internal coordination mechanisms to ensure timely resolution and responsible community relations. During the reporting period, no material or formal grievances from local communities were reported to the Company.

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	44.69	28.49
Directly from within India	99.49	71.51

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

Location	FY 2025-26	FY 2024-25
Rural	0.06	0.13
Semi-urban	0.87	0.39
Urban	84.05	82.64
Metropolitan	15.02	16.84

Includes permanent employees and workers only.

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
Not applicable	

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)
		NIL	

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

No, the Company does not currently maintain a formalized written policy for local sourcing, it operates under an established practice of prioritizing suppliers from the communities adjacent to its facilities. This local procurement approach is integrated into our sustainability objectives. By sourcing close to our operations, we minimize long-distance transportation to reduce our carbon footprint, while simultaneously driving the socio-economic development of the region. This commitment fosters inclusive regional growth, strengthens communities, and generates significant economic opportunities for local micro, small, and medium enterprises (MSMEs).

- (b) From which marginalized /vulnerable groups do you procure?

Not applicable

- (c) What percentage of total procurement (by value) does it constitute?

Not applicable

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
				Not applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is 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 benefited from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1	Education and Skill development	700+	100.00

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 established structured mechanisms to receive, address and resolve consumer complaints and feedback in a timely and transparent manner. The Company follows a customer-centric approach focused on prompt response, effective resolution and continuous improvement in customer experience and product quality.

Customers can raise concerns, share feedback or lodge complaints through multiple communication channels, including email and the Company's dedicated online portal for lodging complaints and tracking their status. This platform enables prompt response and accountability, reinforcing the Company's commitment to customer satisfaction and continuous service improvement. The link to access the portal for registering complaints is provided below:

Web-link to access portal: <https://care.bikaji.com/customercomplaintform>

Feedback and complaints received through these mechanisms are reviewed by the concerned teams for appropriate action and resolution, supporting the Company's commitment towards customer satisfaction, product responsibility and service improvement.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00
Safe and responsible usage	100.00
Recycling and/or safe disposal	100.00

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others*	760	0	-	708	0	-

* Product related complaints

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

	Number	Reasons for recall
Voluntary recalls	NIL	Not applicable
Forced recalls	1	One batch of a product was recalled, due to presence of excess colour.

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

Yes, the Company has established a comprehensive Risk Management Policy that addresses a wide range of internal and external risks specific to its operations, including financial, operational, sectoral, sustainability (particularly those linked to ESG factors), information, cyber security risks or any other risk as may be determined by the Risk Management Committee. The Company recognizes data privacy and information security as important elements of responsible business conduct and is committed to protecting the personal data and privacy of employees, consumers, business partners and other stakeholders.

As part of this framework, the Company proactively identify, assess and mitigate cyber threats and vulnerabilities, if any, to ensure the protection of its information assets and business continuity. The Risk Management policy is available on the Company's website and can be assessed at <https://www.bikaji.com/governance#policies>

The privacy statement for external data subjects is also readily available on the Company's website at: <https://www.bikaji.com/privacy>

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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 significant concerns/ complaints/ penalties/ regulatory actions were identified during the reporting period.

7. **Provide the following information relating to data breaches:**

- a. **Number of instances of data breaches:**

NIL, there were no instances of reportable data breaches during the reporting period.

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

Not Applicable.

- c. **Impact, if any, of the data breaches:**

Not Applicable.

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

In alignment with our commitment to corporate transparency and proactive stakeholder engagement, the Company ensures that all essential product information is systematically published on our official website. This centralized platform provides external stakeholders with immediate access to reliable, up-to-date disclosures regarding our product portfolios, performance attributes, and dedicated support resources.

Link to access website: www.bikaji.com

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

The Company is dedicated to promoting safe, responsible product use through transparent communication. As part of this effort, all product labels are designed to include comprehensive and accurate information, such as nutritional values, ingredient lists, allergen warnings (where applicable), and usage or storage instructions. By continuously refining our labelling and communication practices, we ensure that consumers are well-informed and can make safe, responsible choices regarding the consumption and handling of the products. Additionally, the Company adheres to relevant regulatory labelling requirements and continuously evaluates its communication practices to enhance consumer awareness and safety.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

The Company utilizes its official website as a primary channel to promptly notify consumers of any risks regarding the disruption or discontinuation of essential services. The Company is committed to maintaining clear communication channels and updating stakeholders promptly.

Link to access website: www.bikaji.com

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, our product labels are designed to provide comprehensive, transparent information that ensures consumer safety and awareness. Each label contains essential product identifiers such as the Product name, imagery, description, category, nutrition contents, allergen contents (if any). Additionally, we provide essential data such as shelf-life, Maximum Retail Price (MRP), Unique Selling Proposition (USP), manufacturing and expiry date and other relevant information as required by regulatory standards. This rigorous approach enables consumers to make informed purchasing decisions and promotes responsible consumption.

Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Bikaji Foods International Limited Business Responsibility and Sustainability Report

To
The Board of Directors
Bikaji Foods International Limited

1. Introduction

We have undertaken to perform assurance engagement, for Bikaji Foods International Limited (the "Company") vide our engagement letter dated January 27, 2026, in respect of the agreed Sustainability Information listed below (the "Identified Sustainability Information") in accordance with the criteria stated in paragraph 3 below. This sustainability information is included in the Business Responsibility and Sustainability Report (the "BRSR" or the "Report") of the Company for the year ended March 31, 2026.

The engagement was performed by a multidisciplinary team comprising assurance professionals and subject matter specialists with experience in sustainability reporting, environmental performance, social compliance, greenhouse gas accounting and governance frameworks.

2. Identified Sustainability Information

Our scope of reasonable assurance consists of the Sustainability Information listed in the Appendix I to this report. The reporting boundary of the Report is as disclosed in Question 13 of Section A: General Disclosure of the BRSR with exceptions disclosed by way of note under respective questions of the BRSR, where applicable.

Our assurance engagement relates only to the information for the financial year ended March 31, 2026. We have not performed procedures with respect to prior periods, comparative information, forecasts, targets, projections or any other elements included in the Report and, accordingly, do not express any conclusion thereon.

3. Criteria

The Criteria used by the Company to prepare the Identified Sustainability Information is as under:

Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

Business Responsibility and Sustainability Reporting Requirements for listed entities as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (the "SEBI Master Circular");

SEBI Press Release PR No.36/2024 dated December 18, 2024;

Industry Standards on Reporting of BRSR Core as per SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024; and

SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated March 28, 2025.

SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 updated on January 30, 2026.

4. Management's Responsibility

The Company's management is responsible for selecting or establishing suitable criteria for preparing the Sustainability Information including the reporting boundary of the Report, taking into account applicable laws and regulations, if any, related to reporting on the Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the Report and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

5. Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between companies.

6. Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") and the SEBI Master Circular, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

We apply Standard on Quality Control (the "SQC") 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements", and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance

with ethical requirements, professional standards, and applicable legal and regulatory requirements.

7. Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix I based on the procedures we have performed and evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", and Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" (together the "Standards"), both issued by the Sustainability Reporting Standards Board (the "SRSB") of the ICAI.

These standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information listed in Appendix I included in the Report are prepared, in all material respects, in accordance with the Criteria;

As part of reasonable assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional skepticism throughout the engagement.

8. Reasonable Assurance

A reasonable assurance engagement involves identifying and assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

The assurance procedures are performed at corporate level and for all manufacturing plants at their respective location. Given the circumstances of the engagement, in performing the procedures listed above, we:

Obtained an understanding of the Identified Sustainability Information and related disclosures;

Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information;

Made inquiries of Company's Management, including environment team, compliance team, human resource team amongst others and those with the responsibility for preparation of the Report;

Obtained an understanding and performed an evaluation of the design of the key systems, processes and controls for recording, processing and reporting on the Identified Sustainability Information at the corporate office and at other locations/offices on a sample basis. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the Identified Sustainability Information;

Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures;

Tested the key assumptions, emission factors and methodologies used for calculation of the Greenhouse Gas (the "GHG") emissions.

Tested the Company's process for collating the sustainability information through agreeing or reconciling the Identified Sustainability Information with the underlying records on a sample basis; and

Tested the consolidation for plants/offices on a sample basis and corporate office under the reporting boundary for ensuring the completeness of data being reported.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

9. Exclusions

Our assurance scope excludes the following and therefore we do not express an opinion on:

Aspects of the Reports and the data/information (qualitative or quantitative) other than the Identified Sustainability Information listed in Appendix I; and

The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

10. Other Information

The Company's management is responsible for the other information. The other information comprises the information included within the BRSR Comprehensive Disclosures, other than Identified Sustainability Information and our independent assurance report dated May 22, 2026, thereon.

Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other

information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

11. Reasonable Assurance Opinion

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix I for the year ended March 31, 2026 is prepared in all material respects, in accordance with the Criteria as stated in paragraph 3 above.

12. Restriction on Use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in

reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For & On Behalf of
Dhadda & Associates
Chartered Accountants
Firm Registration No.: 013807S

Harsha Ramnani
Partner
Membership No.: 411766
UDIN: 26411766SYNLNP6466

Place: Jaipur
Date: May 22, 2026

Appendix I

Identified Sustainability Information Subject to Reasonable Assurance

Section C: Principle [P] Wise Performance Disclosures- Essential Indicators (E)

Sr. No.	Reporting Standard Reference	Indicator Number / Description	Boundary for Assurance (refer Notes)
1	P-1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	P-1 [E], Q8 – Number of days of accounts payables ((Accounts payable × 365) / Cost of goods/services procured)	Note-1
2		P-1 [E], Q9 – Openness of business: concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances and investments, with related parties	Note-1
3		P-3 [E], Q1(c) – Spending on measures towards well-being of employees and workers, including permanent and other than permanent categories	Note-1
4		P-3 [E], Q11 – Safety-related incidents: Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) (employees and workers) Total recordable work-related injuries (employees and workers) No. of fatalities (employees and workers) High consequence work-related injury or ill-health (excluding fatalities) (employees and workers)	Note-1
5	P-3: Businesses should respect and promote the well-being of all employees, including those in their value chains	P-5 [E], Q3(b) – Gross wages paid to females as percentage of total wages paid by the entity	Note-1
6		P-5 [E], Q7 – Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013: Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) Complaints on POSH as a % of female employees/workers Complaints on POSH upheld	Note-1
7		P-6 [E], Q1 – Total energy consumption and energy intensity indicators	Note-1
8		P-6 [E], Q1 – Total energy consumption from renewable sources and percentage of energy consumed from renewable sources	Note-1
9	P-5: Businesses should respect and promote human rights	P-6 [E], Q1 – Energy intensity per rupee of turnover and energy intensity adjusted for Purchasing Power Parity (PPP)	Note-1
10		P-6 [E], Q3 – Disclosures related to water withdrawal and consumption: Water withdrawal by source (in kilolitres) i. Surface water, ii. Groundwater, iii. Third-Party Water, iv. Seawater/desalinated water, v. Others Total volume of water withdrawal (in kilolitres) Total volume water consumption (in kilolitres)	Note-1
11		P-6 [E], Q3 – Water intensity per rupee of turnover and water intensity adjusted for PPP	Note-1
12		P-6 [E], Q4 – Water discharge by destination and level of treatment (in kiloliters)	Note-1

Sr. No.	Reporting Standard Reference	Indicator Number / Description	Boundary for Assurance (refer Notes)
13		P-6 [E], Q7 – Greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:	Note-1
14		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) 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)	Note-1
15		P-6 [E], Q7 – Total Scope 1 and Scope 2 emission intensity per rupee of turnover and adjusted for PPP	Note-1
16		P-6 [E], Q9 – Details related to waste management by the entity: Total waste generated: Plastic waste, E-waste, Construction demolition waste, Biomedical waste, Battery waste, radioactive waste, Other Hazardous waste and Non hazardous waste	Note-1
17		P-6 [E], Q9 – Waste intensity per rupee of turnover and waste intensity adjusted for PPP	Note-1
18		P-6 [E], Q9 – Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	Note-1
19		P-6 [E], Q9 – Each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	Note-1
20		P-8 [E], Q4 – Percentage of input material (inputs to total inputs by value) sourced from suppliers: Directly sourced from MSMEs/ small producers	Note-1
21	P-8: Businesses should promote inclusive growth and equitable development	Directly from within India P-8 [E], Q5 – 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) as % of total wage cost	Note-1
22	P-9: Businesses should engage with and provide value to their consumers in a responsible manner	P-9 [E], Q7 – Information relating to data breaches: Number of instances of data breaches Percentage of data breaches involving personally identifiable information of customers Impact, if any, of the data breaches	Note-1

Note-1: All business segments and operations of the Company are considered for assurance on standalone basis.