

Business Responsibility and Sustainability Report (BRSR)

About The Company

Andhra Paper Limited is a leading integrated paper and pulp manufacturer in India, known for its commitment to sustainability and quality. With a rich heritage spanning several decades, the Company produces a diverse range of high-quality paper products. Central to its operations is a focus on innovation and efficiency, supported by advanced manufacturing facilities and responsible sourcing practices. Andhra Paper is dedicated to minimizing its environmental impact through water conservation and waste management initiatives. The Company prioritizes customer satisfaction and actively supports social initiatives in education, healthcare and environmental conservation. With a strong foundation built on integrity, quality and sustainability, Andhra Paper Limited continues to be a trusted name in the paper industry, driving innovation and excellence.

On these lines, the Company presents the 'Business Responsibility & Sustainability Report' (BRSR) for FY25-26, pursuant to Regulation 34(2) (f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In this report, the words – 'The Company', 'Andhra Paper', 'We', 'Our' are used interchangeably to denote Andhra Paper Ltd.

SECTION A

GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the Listed Entity	L21010AP1964PLC001008	
2.	Name of the Listed Entity	Andhra Paper Limited	
3.	Year of incorporation	1964	
4.	Registered office address	Sri Ram Nagar, Rajahmundry, East Godavari District, Andhra Pradesh – 533 105	
5.	Corporate address	31, Chowringhee Road, Park Street, Kolkata – 700 016, India.	
6.	E-mail	bijaykumar.sanku@andhrapaper.com	
7.	Telephone	0883-2471831	
8.	Website	www.andhrapaper.com	
9.	Financial year for which reporting is being done	2025-26	
10.	Name of the Stock Exchange(s) where shares are listed :	Name of the Exchange	Stock Code
		BSE Ltd.	502330
		National Stock Exchange of India Ltd.	ANDHRAPAP
11.	Paid-up Capital	₹3,977 Lakhs	
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. Bijay Kumar Sanku Company Secretary & Compliance Officer Tel: +91-883-2471831 Email: bijaykumar.sanku@andhrapaper.com	
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures under this report are made on a standalone basis	

14	Name of assurance provider	Not Applicable for the reporting period as per SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026
15	Type of assurance obtained	Not Applicable for the reporting period as per SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026

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.	Manufacture	Manufacture of Paper, Paperboard and pulp	100.00

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Paper, Paperboard and pulp	17011, 17016 and 17093	100.00

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	2	7	9
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	19
International (No. of Countries)	9

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

Total contribution of exports is 0.59% of the total turnover of the Company.

c. A brief on types of customers:

The Company manufactures writing, printing and copier papers for both domestic and global markets. Its customer base includes printers, publishers, notebook converters, wholesalers, stationers and corporations.

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)	823	806	97.93	17	2.07
2.	Other than Permanent (E)	21	21	100	0	0.00
3.	Total employees (D + E)	844	827	97.99	17	2.01
WORKERS						
4.	Permanent (F)	1105	1102	99.73	3	0.27
5.	Other than Permanent (G)	4417	4270	96.67	147	3.33
6.	Total workers (F + G)	5522	5372	97.28	150	2.72

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)	NIL				
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NIL				
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50
Key Management Personnel*	2	0	0.00

*KMP does not includes member of the Board

22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.13	23.53	19.33	14.37	6.06	10.22	13.53	13.79	13.54
Permanent Workers	2.96	0.00	1.48	1.85	0.00	0.92	3.48	0.00	3.47

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.	West Coast Paper Mills Limited	Holding	72.45	No

VI. CSR Details

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

(ii) Turnover (in ₹) – 16,92,98,31,589

(iii) Net worth (in ₹) – 19,39,35,10,000

VII. Transparency and Disclosures Compliances

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

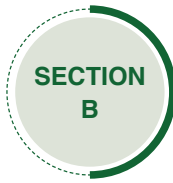
Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, The CSR Team is the point of reference for all grievances. The web link of the CSR policy: https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1645517930CSR%20Policy.pdf	NIL	NIL	NA	NIL	NIL	NA
Investors (other than shareholders)	N.A as The Company does not have any investors other than shareholders.	NIL	NIL	NA	NIL	NIL	NA
Shareholders	Yes. The SEBI mechanism of SCORES is effectively in place (Portal: https://scores.gov.in). Shareholders can refer to the Investor grievance Policy on the following link: https://andhrapaper.com/wp-content/uploads/2023/04/17_Investor-Grievance-Handling-Policy.pdf .	NIL	NIL	NA	NIL	NIL	NA
Employees and workers	Yes, all complaints / grievances are handled through a committee chaired by the Executive Director.	NIL	NIL	NA	NIL	NIL	NA
Customers	Yes, The Company has mentioned the grievance mechanism in contracts and agreements entered into with the distributors (Indentors), dealers, agents and customers of the Company.	38	0	All complaints resolved	57	7	Pending complaints resolved in the FY 2025-26
Value Chain Partners	Yes. Company has a system in place by way of Whistle Blower mechanism for all grievance apart from the marketing team representatives. Web link of policy - https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1658382966Whistle%20Blower%20Policy%20modified%20on%2021.07.2022	NIL	NIL	NA	NIL	NIL	NA

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

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	Greenhouse Gas Emissions	Risk & Opportunity	The manufacturing of pulp and paper products generates direct greenhouse gas (GHG) emissions associated with the combustion of fossil fuels and biomass in stationary and mobile engines, cogeneration boilers, and other processing equipment. Companies in this industry also typically use significant amounts of carbon-neutral biomass for their energy needs, the use of which may reduce the costs associated with purchasing fossil fuels, as well as mitigate regulatory risk associated with carbon emissions. Emissions associated with fossil fuel sources may add regulatory compliance costs, depending on the magnitude of emissions and the prevailing emissions regulations. Entities that cost-effectively manage GHG emissions through greater energy efficiency, alternative fuels use or manufacturing process improvements may benefit from improved operating efficiency and reduced regulatory compliance costs.	Andhra Paper is actively mitigating greenhouse gas emissions through a multifaceted approach. This includes substituting fossil fuels with various biofuels in coal-fired boilers, exclusively operating the Recovery Boiler on 100% biofuel derived from black liquor, and maximizing internal power generation efficiency. During FY 2025-26, Self power generation by using coal and biofuels is contributed to 97.98 % and Grid power is 2.2 %, Standalone power generation from Biofuels is 74.50 % meeting the power needs of the Company. Additionally, the Company repurposes CO2 emissions from the Rotary Lime Kiln stack to produce Precipitated Calcium Carbonate, reducing emissions while adding value to the production process. Complementing these efforts is a substantial farm forestry program distributing 354 Lakhs Casuarina clones, 308 Lakhs Casuarina seedlings, 62 Lakhs Eucalyptus clones, 177 Lakhs Subabul seedlings covered approximately 9,574 hectares of land in FY 2025-26, contributing to carbon sequestration and ensuring sustainable wood sourcing.	Positive

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)
2	Water Management	Risk	Pulp and paper manufacturing relies heavily on water for material processing, cooling, and energy production. This process generates substantial wastewater, necessitating treatment before discharge. Water scarcity can lead to higher costs, supply disruptions, or conflicts.	The Company has implemented a range of water conservation initiatives to address the high water usage inherent in pulp and paper manufacturing. These initiatives include reusing backwater and secondary condensate in paper machines, as well as using treated water for gardening. We also repurpose reject from the water treatment plant, upgrade paper machine showers, and reuse white water within machines. Approximately 15406 KL of water per day reused in manufacturing process. Furthermore, we have optimized cooling system for RLK bearings and transitioned from fresh to hot water in showers. These efforts have led to a significant reduction in specific water consumption per ton of product, from 48.34m ³ , to 43 m ³ demonstrating our commitment to sustainable water management.	Positive
3	Supply Chain Management	Risk	The main input for paper industry is wood procured from various sources and in various forms. The industry source wood and fiber from forestry management entities, paper recyclers, and self-managed forests. Risks in the supply chain include decreased forest productivity due to management or increase in prices due to shortage, competition, climate issues, sustainable forest management regulations, and reputational impacts. These may materially affect the production and ultimately financials.	To mitigate this risk, the company has implemented a comprehensive farm forestry program. The company plans for plantations of 12,000 hectares in 2026-27, out of which 10,000 hectares will be under highly productive clone plantations, benefiting around 6,000 farmers within 150KM to strengthen core catchment. The organization is also investing in R&D for the development of high-yielding clones and promoting scientific farming practices. Further, it is actively engaging with farmers by providing training, conducting village-level meetings, and organizing exposure visits to encourage adoption of high-tech plantation methods.	Negative In domestic wood, a 6–7% price increase has been observed, compared to FY25, and due to the ongoing demand-supply gap, prices remain elevated with no significant reduction.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Health & Safety	Risk	Occupational hazard and accidents may result in fatal injury including loss of life of workmen, contractors, apart from direct and indirect loss of production and property and may entail prosecution and/or fine.	Periodic review of incident statistics is conducted to monitor trends in safety performance and the occurrence of accidents. Central Safety Committee meetings are held once in quarter to review and ensure adherence to safety standards. Hazard identification and risk assessment (HIRA) is prepared for all routine activities to identify potential hazards mill-wide and mitigate risks accordingly. A Permit to Work (PTW) system is in place to regulate and control high-risk tasks, ensuring that all activities are authorized and conducted safely. Third party vendors compliance to safety standards is reviewed and vendors are issued advisory for any gaps. All third party vendors have been advised to obtain insurance for their workers coming into the premises. A total of 21774 hours of training has provided on Safety and health during the year.	Positive



MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	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									

The Policies of Andhra Papers Limited are as follows:

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons	https://andhrapaper.com/wp-content/uploads/2023/04/6_Code-of-Conduct-for-Regulating-Monitoring-and-Reporting-of-Trading-by-Designated-Persons.pdf	P1, P4, P7
2	Nomination & Remuneration Charter	https://andhrapaper.com/wp-content/uploads/2023/04/10_Nomination-and-Remuneration-Committee-Charter.pdf	P3, P4
3	Dividend distribution policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1645517957Dividend%20Distribution%20Policy.pdf	P3, P4
4	Policy on Related Party Transactions	https://andhrapaper.com/wp-content/uploads/2023/04/Policy-on-related-party-transactions-1.pdf	P1, P4, P7
5	Policy on Material subsidiaries	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1645517984Policy%20on%20Material%20Subsidiaries.pdf	P1
6	Policy for disclosure of events or information to Stock Exchanges under SEBI Listing Regulations	https://andhrapaper.com/wp-content/uploads/2023/09/Policy-for-disclosure-of-events-or-information.pdf	P1, P4
7	CSR Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1645517930CSR%20Policy.pdf	P4, P8
8	Code of Business Conduct and Ethics	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1599824151Code%20of%20Business%20Conduct%20and%20Ethics.pdf	P1
9	Whistle blower Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1658382966Whistle%20Blower%20Policy%20modified%20on%2021.07.2022	P1
10	Prevention of Sexual Harassment (POSH)	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1598599964Protection%20of%20Women%20against%20sexual%20harassment%20Policy.pdf	P5
11	Policy on Supplier Code of Conduct	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1598599917Policy%20on%20Supplier%20Code%20of%20Conduct.pdf	P2, P3, P9
12	Sustainability	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1598600119Sustainability%20Policy.pdf	P2

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
13	Quality, Environment, Health & Safety Policy (QEHS)	https://andhrapaper.com/wp-content/uploads/2024/02/QEHS-Policy-English-1.pdf	P2, P6
14	Policy for preservation of documents under SEBI Listing Regulations	https://andhrapaper.com/wp-content/uploads/2023/04/5_Policy-for-Preservation-of-documents-under-SEBI-LODR-Regulations-2015.pdf	P1
15	Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information	https://andhrapaper.com/wp-content/uploads/2023/04/7_Code-of-Practices-and-Procedures-for-Fair-Disclosure-of-UPSI.pdf	P1
16	Controlled Wood Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1598599886Controlled%20Wood%20Policy.pdf	P2, P6
17	Investor Grievance Redressal Policy	https://andhrapaper.com/wp-content/uploads/2023/04/17_Investor-Grievance-Handling-Policy.pdf	P1
18	Remuneration Policy	https://andhrapaper.com/wp-content/themes/andhra_paper/uploads/investors/1599824266Remuneration%20Policy.pdf	P3, P8
19	Grievance Redressal at Workplace	Intranet	P3, P5
20	Policy on Child and Forced Labour	Intranet	P5
21	Gift Giving Policy	Intranet	P1, P4
22	Gift Receiving Policy	Intranet	P1, P4
23	Policy on Value & Ethics (Code of Conduct)	Intranet	P1
24	Policy on Human Rights	Intranet	P5
25	Policy on Prevention of discrimination in Employment and Occupation	Intranet	P1, P5, P8
26	Freedom of Association	Intranet	P3, P7
27	Information Security Policy and procedure	Intranet	P1, P2, P7

2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Andhra Paper production units have well-defined Environment, Health, and Safety (EHS), quality management and environment management systems in place that have been established in accordance with International Standards such as : ISO 9001 (Quality Management System), ISO 14001 (Environment Management System), ISO 45001 (Occupational Health & Safety Management System), FSC® Controlled Wood Procurement Policy, BIS Standards. The certificates can be accessed in Company's website at https://andhrapaper.com/iso-certificates/ ISO 50001:2018 (Energy Management System)								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Mill wide goals set for the financial year 2025-26: Rajahmundry Mill: 1) Mill water consumption – 46-52 m3 / ton of product 2) Steam Consumption - 7.2-7.6 tons / ton of product 3) Power Consumption – 1050- 1100 KWh ton of product 4) Employee development training man hours / Employee / Year – Staff, Min. 6.0 hrs. Kadiyam Mill: 1) Reduction of Power consumption to < 959.2 KWH per ton of product. 2) Product Rejections to maintain < 1.97 %. 3) To achieve Customer Satisfaction Index (CSI) at 80 % (Rating min.4/5) 4) OTIF 95%.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Mill wide goals achieved for the Financial year 2025-26 Rajahmundry Mill: 1) Mill water consumption – 43.7 m3 / ton of product 2) Steam Consumption - 6.9 tons / ton of product 3) Power Consumption – 1080 KWh ton of product 4) Employee development training man hours / Employee / Year – Staff achieved 13 hrs. against target of 6.0 hrs. Kadiyam Mill: 1) Power consumption is at 968.6 against target of 959.2 KWH per ton of product. (More Consumption due to extra load Constraint in Lower Gsm Pharma) 2) Product Rejections is at 1.88 % against target of < 1.97 %. 3) Customer Satisfaction Index (CSI) achieved 89.6 % against target of 80% (Rating Min 4/5) 4) OTIF 96.6 against Min 95%

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

At Andhra Paper Limited (APL), our vision is to be the top-performing and most respected paper company in India by embedding Environmental, Social, and Governance (ESG) principles into our core business strategy. We believe that sustainable growth is only possible when we create long-term value for all stakeholders—our customers, employees, communities, and the environment.

Environmental Responsibility

APL acknowledges the environmental challenges facing the paper industry, particularly in the areas of climate change, resource consumption, and waste generation. We have established a robust Quality, Environment, Health, and Safety (QEHS) Policy to drive improvements in these areas. Our targets include reducing carbon emissions, optimizing energy and water usage, and strengthening our waste management systems. Notable achievements during the reporting period include increased use of clean energy, enhanced water recycling, and improved air emission controls.

Social Commitment

We are equally committed to fostering a safe, inclusive, and equitable workplace. APL ensures clean, safe, and fair working conditions for its employees and partners. We continue to invest in skill development, health, and welfare initiatives through our Corporate Social Responsibility (CSR) programmes, aligned with our CSR and Human Rights Policies. Our goal is to be the neighbour of choice by contributing meaningfully to the socio-economic development of the communities in which we operate.

Governance and Ethics:

Strong governance is the foundation of our operations. Our Code of Conduct and Ethics Policy guides every decision and action across the organisation. We are committed to upholding integrity, transparency, and accountability in all our dealings, fostering trust among stakeholders and ensuring compliance with applicable laws and standards.

APL's ability to adapt through technological advancement, process automation, and a customer-first approach ensures that we continue to deliver high-quality products with minimal environmental impact. As we progress, ESG will remain central to our business, shaping our roadmap toward sustainable value creation.

Mr. Mukesh Jain, Executive Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Mukesh Jain Executive Director mukesh.jain@andhrapaper.com
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, Mr. Mukesh Jain Executive Director mukesh.jain@andhrapaper.com DIN Number: 09380039 Ph: 0883-2471831

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee										Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9		
Performance against above policies and follow up action	Yes, Executive Director has reviewed the performance against all the above mentioned policies.										Annually									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The compliance review has been carried out by Executive Director of the Company.										Annually									

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	Operationalization and effectiveness of policies were evaluated by Dhir & Dhir Associates, a Law Firm in the Financial year 2024. Evaluation was conducted on the working of policies.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

**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	4	During the year, the Board of Directors have invested time on various updates and presentations comprising matters relating to an array of issues pertaining to the business, operations, regulations, economy and environment, social and governance parameters, Risk Management, Market developments, new initiatives, community engagement, and so on.	100
Key Managerial Personnel	4	The Company periodically updates and familiarises the KMP's on topics like Prevention of Sexual Harassment, Compliance updates, Risk Management, Business operations.	100
Employees other than BoD and KMPs	5	The Company provides its employees and workers with awareness trainings and programmes on topics such as:	100
Workers	5	• Environment Related; • Behavioural & Managerial Related; • Technical Related; • System Related; • ISO Awareness Training; • Prevention of Sexual Harassment	100

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine		NSE	2000	Delay of 46 days in taking shareholders approval for appointing non-executive director who has attained 75 years	Yes
		BSE	2000		Yes
Settlement				N.A	
Compounding Fee				N.A	
Non-Monetary					
Imprisonment				NIL	
Punishment					

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Non-compliance of Regulation 17(1A) of SEBI(LODR) Regulations, 2015	Company has filed waiver application on 01.04.2025 with NSE and the same is deemed the application for BSE and is under verification.

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 adopted the 'Code of Conduct', to ensure ethics, transparency and accountability in all aspects of the business. All Directors and Senior Management personnel pledge compliance with Code on an annual basis. The Company's Supplier Code of Conduct addresses anti-corruption and anti-bribery issues.

In accordance with the stated Code of Conduct, the Company believes that it operates its business in a transparent manner and is not involved in bribery or corruption. Further, the Company's gifting policy restricts the giving and taking gifts, thereby placing control on anti-corruption and anti-bribery. The Supplier Code of Conduct and policy on Giving Gifts for Andhra Paper is available on the Company's official website at <https://andhraper.com/investors-policies/>

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

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

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	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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	23.81	31.64

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	71.33	65.00
	b. Number of trading houses where purchases and made from	271	646
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	51.52	58.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	98.87	94.40
	b. Number of dealers/distributors to whom sales are made	48	56
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	46.06	41.16
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	0.00	0.00
	b. Sales (Sales to related parties/Total Sales)	0.00	0.00
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0.00	0.00
	d. Investments (Investments in related parties/ Total Investments made)	0.00	0.00

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	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
2	Human rights, Labour practices, Sustainability	100% Dealers/Distributors
1363	Agricultural Productivity, Plantation management, Health & Safety	100% Farmers
65	Health & Safety	100% Contract workers

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 has a formal framework for identifying, disclosing, and managing conflicts of interest involving its Directors. In accordance with the provisions of the Companies Act, 2013, Directors are required to disclose their interests in other entities. Such disclosures are placed before the Board and duly noted at the Board Meeting. Further, any transaction in which a Director is interested is promptly disclosed to the Board, and the concerned Director

abstains from participating in the deliberations or decision making on such matters, in line with applicable legal and governance requirements.

The Board has adopted Codes of Conduct applicable to all Directors and members of Senior Management of the rank of Vice President and above, which lay down standards of ethical conduct, integrity, transparency, and compliance. All Directors and Senior Management personnel annually affirm compliance with the respective Codes, thereby reinforcing the Company's commitment to ethical business practices and sound governance.

In addition, the Board and Senior Management provide annual confirmations that they do not have any material interests in transactions that could conflict with the interests of the Company. Such disclosures further strengthen the Company's governance framework and promote transparency and accountability.

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.**

	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	100.00%	100.00%	Removal of impurities and chemicals, Increases pulp yield, producing more finished product from the same raw material, Improved efficiency, Lowers fuel consumption and greenhouse gas emissions, boosting environmental performance and reduced fuel use.
Capex	100.00%	100.00%	- Do-

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
The Company has a policy called the "Controlled Wood Policy," through which it refrains from procuring or sourcing wood from specific categories deemed illegal or unsustainable.
- b. If yes, what percentage of inputs were sourced sustainably?
Overall, 100% of the Company's inputs are sustainably sourced.
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 has established Standard Operating Procedures (SOPs) for the management of Hazardous & Non-Hazardous wastes, E-Waste, Batteries Waste, and Bio-Medical waste, ensuring consistent implementation and compliance across various sections.

- Plastics (including packaging):** Andhra Paper Limited has registered with the Central Pollution Control Board (CPCB) for extended producer responsibility (EPR) under plastic waste rules (PWR) in 2016. Around 1179 tons of plastic packages was collected from the market and recycled against EPR target of 1370 Tones for the year 2024-25 for all locations of Andhra Paper by engaging approved and registered by the CPCB under EPR third-party organization. Annual Returns for FY 2024-25 were successfully uploaded in CPCB EPR portal. Non-availability of ERP credits in the market balance 195 Tons not met as per target. This will fulfill in the FY 2025-26 along with target of 1268 Tons.
- E-waste:** The company obtained authorization order from the State Pollution Control Board for E-waste disposal along with all other wastes. The Company dispose its E-waste to SPCB /CPCB authorized dismantlers, recyclers and re-processors for proper disposal / recycling. Annual returns are being submitted to SPCB as per guidelines.

- c. **Hazardous waste:** The Andhra Paper is authorized by the SPCB to reuse a part of their hazardous waste as a biofuel in their boilers, while the remaining hazardous waste is sent to external parties for recycling or disposal in accordance with the SPCB authorization order.
- d. **Other waste:** The Company complies with the SPCB authorization order for non-hazardous waste disposal. Part of the nonhazardous waste is sent to authorized external parties for beneficial usage, recycling or disposal and remaining waste is reused internally in boilers as a biofuel in accordance with the SPCB authorization.

Regular annual training sessions are organized for all employees involved in waste handling activities. Waste segregation, collection, storage, and disposal procedures strictly adhere to the conditions outlined in the Hazardous Waste Authorization issued by the State Pollution Control Board (SPCB). Additionally, the Company submits annual returns to the SPCB as required by regulations. All waste materials are securely stored in closed containers or under concrete platforms with sheds, minimizing any potential impact on the environment and human health. Furthermore, Transport Emergency Cards (TREM CARDS) are available for applicable waste materials, ensuring preparedness for transportation emergencies.

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

The Company has registered with the Central Pollution Control Board (CPCB) for Extended Producer Responsibility (EPR) under the Plastic Waste Management Rules, 2016. For the fiscal year 2025- 26, the targets defined for each category are: Category-1 — 100 tons, Category-2— 702 tons, , and Category-3 — 466 tons, totalling 1268 tons and will be achieved.

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.
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The Company has not conducted Life Cycle Assessment during the Financial Year. However, We understand that conducting a full LCA is essential for gaining a holistic view of our environmental footprint—from fiber sourcing and manufacturing to transportation and end-of-life disposal. This insight is critical for pinpointing environmental hotspots and guiding targeted improvements. Accordingly, we are actively evaluating resources and partnerships to undertake a comprehensive LCA in the near future.

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 since the Company has not conducted Life Cycle Assessment during the Financial Year		

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).

Unit - Rajahmundry

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Recycled Liq Salt used as % of Total Salt Cake (Sodium sulphate)	72.29	72.86
Recycled White Liquor Consumed as % Total white Liquor	96.50	96.87
RBC / Reclaimed Water / Se. Condensate use as % of Total	100.00	100.00
Knots reused as % of Total	100.00	100.00
Recycled Lime Consumed as % of Total Lime	96.40	96.15

Unit – Kadiam

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Recycled water consumption%	46.9	49.7

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)	0	3674.36	0	0	1370	0
E-waste	0	4.38	0	0	9.39	0
Hazardous Waste	3212.1	50767.22	5.43	3699.48	26,120.01	48.99
Other waste (Paper)	0	0	0	32044.68	79673.01	0

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 percentage of products sold) for each product category
	Not Applicable

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:

% 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	806	806	100	806	100	0	0	806	100	806	100
Female	17	17	100	17	100	17	100	0	0	17	100
Total*	823	823	100	823	100	17	2.06	806	97.93	823	100
Other than Permanent Employees											
Male	21	0	0	21	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	21	0	0	21	100	0	0	0	0	0	0

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

% 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	1102	1102	100	1102	100	0	0	1102	100	1102	100
Female	3	3	100	3	100	3	100	0	0	3	100
Total*	1105	1105	100	1105	100	3	0.27	1102	99.73	1105	100
Other than Permanent workers											
Male	4270	0	0	877	20.53	0	0	0	0	0	0
Female	147	0	0	44	29.93	147	100	0	0	0	0
Total*	4417	0	0	921	20.85	147	3.33	0	0	0	0

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.15	0.18

2. Details of retirement benefits, for Current FY 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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	NA	100%	100%	NA
ESI	1.46	16.92	Y	0	20.6	Y

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.

The Company is committed to creating a more inclusive and accessible work environment for all its employees. The Company has installed Lifts and Portable ramps in the offices and has constructed special washrooms for the differently abled at the plants. The facilities and offices are designed to be accessible to differently abled employees, and management consistently strives to enhance infrastructure to remove accessibility barriers.

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

The Company has enforced a thorough internal policy that forbids any form of discrimination related to disabilities. The Company offers reasonable accommodations to empower employees with disabilities to effectively fulfill their responsibilities. By advocating for respect and equal opportunities, it aims to foster a diverse and skilled workforce capable of contributing to its advancement and prosperity.

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	100.00	100.00
Female	100.00	100.00	100.00	100.00
Total	100.00	100.00	100.00	100.00

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company's Grievance Redressal Policy is aimed at providing employees with a safe and transparent platform to voice their concerns without fear of retaliation. The policy is structured to ensure a fair, timely, and effective resolution of grievances, thereby fostering a positive and productive work environment. Employees may raise their concerns through the Grievance Redressal Committee, which undertakes a thorough examination of all issues reported during the financial year and ensures that appropriate corrective actions are implemented.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	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	823	0	0	838	0	0
Male	806	0	0	821	0	0
Female	17	0	0	17	0	0
Total Permanent Worker	1105	1105	100	1131	1131	100
Male	1102	1102	100	1128	1128	100
Female	3	3	100	3	3	100

8. Details of training given to employees and workers:

	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	827	665	80.41	636	76.90	838	545	65.04	601	71.72
Female	17	14	82.35	10	58.82	17	15	88.24	17	100
Total	844	679	80.45	646	76.54	855	560	65.50	618	72.28
Workers										
Male	5372	2513	46.78	1044	19.43	4968	1912	38.49	1716	34.54
Female	150	0	0	0	0	114	82	71.93	79	69.30
Total	5522	2513	45.51	1044	18.91	5082	1994	39.24	1795	35.32

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	827	815	98.55	838	779	92.96
Female	17	15	88.24	17	16	94.12
Total	844	830	98.34	855	795	92.98
Workers*						
Male	5372	176	3.28	4968	204	4.11
Female	150	0	0	114	0	0.00
Total	5522	176	3.19	5082	204	4.01

*The Company has a Negotiated Long Term Wage Agreement with the workers which states the remuneration and the benefits the workers are entitled to during the term. Therefore, a formal performance appraisal is not being done for workers.

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

Yes, the Company's dedication to safeguarding the safety and welfare of its employees is demonstrated through its adherence to ISO 45001:2018 standards. Additionally, the implementation of the LIFE (Life Changing Injury and Fatality Elimination) project – a Flagship Program for Health and Safety by the Company, underscores this commitment, featuring regular quarterly evaluations to assess its efficacy. This endeavor is geared towards bolstering the Company's safety standards and fostering a secure workplace environment for its staff. Furthermore, the Company employs the APL Safety Leading Indicator, a pivotal metric for gauging its safety performance. This indicator is tailored to track leading safety performance factors, offering valuable insights into areas necessitating enhancement. The Company leverages this metric to monitor its Health and Safety performance and make requisite adjustments to its practices, further fortifying the safety of its employees.

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

The Company employs a range of procedures, audits and initiatives to safeguard the safety and well-being of its employees. These include the Hazard Recognition and Risk Assessment program as part of its Integrated Management System. Additionally, the Company conducts an annual Safety Audit Program in line with IS 14489 standards, as well as a Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis Program. Furthermore, the Company carries out a Mill Wide Cross Functional Audit Program and conducts both internal and external health and safety audits.

The Company also organizes campaign programs such as National Safety Week, Electrical Safety Week, Fire Services Week, 5S Week, and APL Safety Month (LIFE month). Employees undergo training in hazard recognition and control strategies through the Competence Development program. Moreover, the Company implements industrial best practices and programs like Personal Lock Out and Tag Out (LOTO), Group LOTO, permit-to-work systems, and Safe Work Observations to ensure employee safety.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, the Company has instituted numerous initiatives aimed at bolstering workplace safety. These include a Near Miss Reporting Programme, which encourages employees to report incidents that narrowly avoided accidents. The Company also employs an "Unsafe Act/ Unsafe Condition" Identification Process, a SAP-based Safety Notification Process, and a Safe Work Observation Programme. These endeavors are geared towards identifying potential hazards and proactively preventing accidents, underscoring the Company's dedication to prioritizing the safety and welfare of its employees.

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

Yes, the Company is committed to fostering the health and welfare of its employees and workforce. Recognizing the significance of access to non-occupational medical and healthcare services in sustaining a healthy workforce, the Company provides free health checkups for its employees regularly. Administered by qualified medical professionals, these checkups aim to detect and prevent potential health issues. Additionally, the Company extends medical facilities and first-aid services to both employees and workers as part of this commitment.

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	0.76	0.13
	Workers	0.35	8.5
Total recordable work-related injuries	Employees	1	0
	Workers	3	4
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

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

The Company has made significant strides in improving its safety performance over time, underscoring its commitment to ensuring a secure work environment. The Company's flagship safety initiative, LIFE (Life Changing Injury and Fatality Elimination), follows a PDCA approach and encompasses 15 core safety standards, subject to regular review and updating as part of an annual sustainability program. Additionally, the Company conducts routine HAZOP (Hazard Operability) studies on critical chemical processes to verify the effectiveness of control measures against identified hazards. Furthermore, the Company maintains a rigorous internal plant safety inspection regimen to ensure the proper functioning of established systems.

All employees and contractors undergo mandatory training, including basic hazard recognition and control strategies, annual safety refresher courses, and safety training as per the training calendar for all designated target employees. Alongside the LIFE program, the Company remains committed to initiatives focusing on near-miss identification and reporting, basic hazard recognition skills, control strategy programs, and the implementation of a permit-to-work system. With these proactive measures in place, the Company is well-positioned to sustain a safe and healthy work environment for its employees and contractors.

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	No complaints received by Safety department during the year			No complaints received by Safety department during the year		
Health & Safety						

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.

The Company employs a systematic approach to managing safety-related incidents and mitigating significant risks associated with health, safety practices, and working conditions. The following measures are implemented:

Incident Investigation Process:

- Thorough incident investigations are conducted for all injuries and potential near misses as part of the LIFE program.
- Contributing factors and root causes are identified for each incident.

Corrective Actions:

- Tailored corrective actions are developed for each identified root cause of the incident.
- Compliance with corrective action plans is monitored and tracked to ensure effective implementation.

Leadership Indicators

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

Yes, the Company offers compensation packages in case of death according to the long-term Agreement with workmen, ensuring coverage for workers. Furthermore, this benefit is also extended to employees, such as Group Personal Accident & Group Term Linked Insurance displaying the Company's dedication to providing support and care to its workforce.

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

The Company guarantees that all required statutory payments for its employees are promptly and completely deposited, employing regular audits and controls. The Company utilizes various systems to ensure adherence to legal obligations. Additionally, agreements with service providers outline specific statutory compliance requirements. As an extra precaution, internal controls, internal audit checklists, and scheduled internal audits are conducted to maintain balance and ensure compliance according to defined frequencies.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	1	0	1

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)

Yes, the Company provides transition assistance programs to facilitate continued employability and career endings resulting from retirement or termination of employment.

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	100%, Upon entering into agreements/contracts, value chain partners are required to sign the Supplier Code of Conduct. Through which they affirm and guarantee their adherence to conducting business with honesty and integrity, treating all individuals with dignity and respect, ensuring health and safety standards, providing optimal working conditions, supporting communities, and complying with all the laws and regulations of the countries in which they operate.
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.

During the year, there are no significant risk / concerns arising from assessments of the value chain partners.

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

Essential Indicators

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

The Company engages with a diverse range of stakeholders who influence, or are influenced by, its operations. Stakeholders are identified according to the scope of activities and organizational requirements. Through stakeholder meetings, workshops, and similar events, we enhance dialogue and comprehension of significant societal, environmental, and regulatory concerns. These engagements strengthen collaboration, enhance organizational capabilities, and build trust with stakeholders. The engagement strategy acknowledges the distinctiveness of each stakeholder group and their specific priorities. Feedback and insights obtained from these engagements validate the Company's performance and contribute to evolving perspectives on challenges and opportunities.

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
Farmers	Yes	Community meetings, others	Frequently	The Company engages with farmers, who form a part of the value chain directly or indirectly to Promote sustainable agricultural practices, improve crop quality, and strengthen long-term sourcing relationships.
Distributors & traders, suppliers supply chain Partners Aggregators	No	Emails, SMS, Community Meetings, website, others	As and when required	The Company maintains collaborative relationships with distributors, suppliers, and other supply chain partners to ensure operational efficiency and business continuity.
Shareholders	No	Emails/Websites	Quarterly	Informing the shareholders about the performance indicators of the Company and update them on Company's strategies.
Employees	No	Notices/Meetings	Continuous	Enhance employee engagement, capability development, workplace safety, and career progression.
Local Communities	No	Through interactions, meetings	Before and after undertaking CSR initiatives	Understand areas which need support, implementation of CSR initiatives.
Government Bodies & Regulators	No	Meetings	As and when required	Ensure regulatory compliance, support public welfare initiatives, and collaborate on regional development projects.
Industry Bodies	No	Conference, Seminars, Meetings	As and when required	For discussion on issues concerning paper industry

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.

While drafting policy documents, the Company meticulously assesses the rights and responsibilities of all stakeholders, adhering to industry-leading standards. Committed to corporate governance, the Company has enacted robust policies aimed at harmonizing stakeholder interests with its commercial prosperity. Pertinent details regarding key stakeholders are routinely communicated to the Company's Board of Directors. Through its committee reviews, the Board of Directors oversees and guides the Company's social responsibility commitments and other practices related to societal and sustainability endeavors.

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.

The Company actively seeks feedback and recommendations from a diverse range of stakeholders. By engaging with these stakeholders, the Company can identify important issues and draw upon these insights to develop additional strategies, implement necessary policies, and set objectives and goals with a monitoring framework.

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

The Company acknowledges the specific needs of vulnerable and marginalized stakeholders and is committed to addressing them through targeted Corporate Social Responsibility (CSR) initiatives. In response to community requests, the Company has installed RO water plants in neighboring villages, improving access to safe drinking water for rural households and contributing to better public health.

The Company provides infrastructure support to government schools which lacks basic hygiene, furniture and class room facilities. The Company provides critical medical equipments for cancer care and neurological disorders to the government hospitals and primary health centers to enable them to serve the general public & the surrounding communities with basic healthcare.

As community development initiative, the Company undertakes construction of community halls for the less privileged sections of the society. The Company also provides tractors to nearby villages for solid waste management. The Company has undertaken conducting eye camps for treating eye conditions like refractive errors, cataracts, glaucoma, and diabetic retinopathy at an early stage, allowing for timely intervention and awareness and health and hygiene to underserved communities, particularly in rural and remote areas where access to regular ophthalmic care is limited.

Further, the Company has developed water infrastructure, including the construction of water storage sumps and pipelines, to improve access to water in underserved areas. A dedicated Skill Development Centre has been established in a nearby village to enhance the employability of local youth through job-oriented training. Similar initiatives have been implemented to empower women, including the establishment of cluster tailoring centers. The Company provides infrastructure support to anganwadi workers to function effectively and serve the neighbour communities. The Company has undertaken constriction of a sump cum pump house to drain out excess water during rainy season which floods the entire neighbour community.

All these initiatives contribute to inclusive community development while supporting the Company's long-term sustainability objectives.

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	823	391	47.51	838	391	46.66
Other than permanent	21	0	0	17	0	0
Total Employees	844	391	46.33	855	391	45.73
Workers						
Permanent	1105	523	47.33	1131	523	46.24
Other than permanent	4417	1287	29.14	3951	1287	32.57
Total Workers	5522	1810	32.78	5082	1810	35.62

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

Category	FY 2025-26					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	823	0	0	823	100	838	0	0	838	100
Male	806	0	0	806	100	821	0	0	821	100
Female	17	0	0	17	100	17	0	0	17	100
Other than Permanent	21	0	0	21	100	17	0	0	0	0
Male	21	0	0	21	100	17	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	1105	0	0	1105	100	1131	0	0	1131	100
Male	1102	0	0	1102	100	1128	0	0	1128	100
Female	3	0	0	3	100	3	0	0	3	100
Other than Permanent	4417	1611	36.47	2806	63.53	3951	1134	28.70	2806	71.02
Male	4270	1537	36	2733	64.00	3840	1107	28.83	2733	71.17
Female	147	74	50.34	73	49.66	111	27	24.32	73	65.77

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹ per Year)	Number	Median remuneration/ Salary/ Wages of respective category (₹ per Year)
Board of Directors (BoD)*	2	1,67,29,711.00	0	Nil
Board of Directors (BoD)**	7	2,25,500.00	1	2,25,000.00
Key Managerial Personnel\$	2	33,14,763.00	0	Nil
Employees other than BoD and KMP	804	7,65,349.00	14	8,16,141.00
Workers	1102	6,52,760.00	3	8,65,102.00

*These Board of Directors consists of executive directors

**These Board of Directors consist of non-executive and independent directors. It consists of sitting fees only

\$ Consist of Company Secretary and CFO only, and CFO did not draw any remuneration.

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	1.03	0.99

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 several policies and protocols to ensure a just and equitable workplace environment. These encompass the presence of a committee dedicated to addressing workplace conditions and a structured grievance resolution process. Furthermore, the Company has articulated policies concerning freedom of association and collective bargaining, grievance redressal, non-discrimination, women's protection and the prevention of child and forced labour.

Moreover, the Company extends statutory benefits and leaves, alongside wage agreements that encompass various facets of human rights, such as ensuring safe and hygienic working conditions, protection against unjust terms,

adherence to minimum wage laws, equitable pay for comparable work, and regulation of working hours. Employees are also empowered with the right to voice grievances or strike against unjust working conditions and are shielded from instances of sexual harassment.

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

The Company has adopted a Human Rights Policy to uphold and safeguard human rights, complemented by a range of other equitable and transparent policies across different domains including recruitment, compensation, gender equality and performance management. The Company has also established a POSH committee to handle gender-related grievances, alongside a grievance redressal policy and a dedicated committee to address workplace issues. These policies collectively ensure equitable treatment for all employees and foster a safe and healthy work environment, devoid of discrimination or harassment.

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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	NIL	NIL		NIL	NIL	
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	0.00	0.00
Complaints on POSH upheld	NIL	NIL

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

The Company has formed a Grievance Redressal Committee led by senior management. If an employee finds it difficult to address a grievance with their immediate supervisor or department head, they can approach the HR Department or IR Department, depending on the nature of the issue. The Grievance Redressal Committee comprises the Executive Director, Head of Operations, Head of Human Resources, Head of IR, and Head of Legal & Compliance. Employees also have the option to submit their grievances via email to grievance@andhrapaper.com, which is overseen directly by the Executive Director.

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

Yes, the Company incorporates appropriate provisions within the contracts established with both suppliers and buyers of its products and services prior to engaging in business transactions with them.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	During the reported year the Company conducted internal evaluations through its HR and IR departments, in addition to compliance reviews by the Internal Auditor/ISO Auditor
Sexual Harassment	
Discrimination at workplace	
Wages	

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

Not Applicable

Leadership Indicators

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

During the reporting year, the Company did not receive any human rights grievances/complaints, which suggests that the Company's business operations and workplace procedures are structured to uphold human rights standards

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

The Company does not undergo any specific due diligence conducted by specialized agencies. Nonetheless, regulatory authorities monitor all of its business activities and licenses, ensuring compliance with relevant laws set forth by local, state, central, and other statutory bodies or agencies, which encompass various human rights aspects. Additionally, the Internal Auditor/ ISO Auditor conducts annual reviews to assess the Company's compliance.

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?

In its commitment to creating an improved and more inclusive work environment for all its employees, the Company's establishments and offices are designed to be accessible to employees with disabilities. Additionally, management consistently endeavors to enhance infrastructure to remove barriers to accessibility.

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	100% workers/farmers in farm forestry programme and 100% contract workers.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

There were no significant risks/concerns arising from the above assessments.

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	FY 2025-26 (In Gigajoules)	FY 2024-25 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)	6,39,452.61	6,15,650.36
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total Energy consumption from renewable sources (A+B+C)	6,39,452.61	6,15,650.36
From non-renewable sources		
Total electricity consumption (D)	2,64,086.40	4,61,664.78
Total fuel consumption (E)*	13,52,579.61	15,47,915.20
Energy consumption through other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	16,16,666.01	20,09,579.98
Total energy consumed (A+B+C+D+E+F)	22,56,118.62	26,25,230.34
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) - GJ/Rs	0.000132617	0.0001703
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) - GJ/Rs	0.002697	0.00003516
Energy intensity in terms of physical output – GJ/MT	8.701946	11.22
Energy intensity (optional) – the relevant metric may be selected by the entity	N.A	0.00

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.

There hasn't been an external review assessment/ evaluation/assurance conducted. In house metering and tracking is established.

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

Energy Efficiency through PAT program: Your Company is a Designated Consumer under the Ministry of Power's Perform, Achieve, and Trade (PAT) program, a critical government initiative aimed at enhancing industrial energy efficiency. We are pleased to report that Your Company successfully met the energy consumption reduction targets for PAT Cycle I. However, the Company encountered challenges in achieving the targets for PAT Cycle II. We are actively addressing the learnings from this cycle to enhance our future performance. For the financial year 2024-25, the Company falls under PAT Cycle VII. To ensure robust compliance and successfully meet the stipulated requirements, we have proactively appointed an authorized third-party agency to conduct a "Monitoring & Verification" (M&V) audit of our PAT Cycle VII targets, where successfully met the energy consumption targets for the PAT Cycle VII. For the Financial year 2025-26, the company falls under the Carbon Credit Trading Scheme (CCTS) which is jointly overseen by the Ministry of Power (MoP) and the Ministry of Environment, Forest and Climate Change (MoEFCC) with 2 year targets (2025-26 & 2026-27) which is currently underway. Through these concerted efforts, your Company reaffirms its commitment to sustainable operations and continuous improvement in energy efficiency, aligning with the overarching goals of the CCTS program and our broader environmental stewardship.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,24,17,054.00	1,24,11,900.00
(ii) Groundwater	4,90,906.00	2,45,201.00
(iii) Third party water	0	0.00
(iv) Seawater / desalinated water	0	0.00
(v) Others	0	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,29,07,960.00	1,26,57,101.00
Total volume of water consumption (in kilolitres)	53,18,062.00	36,23,296.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/Rs	0.000312600	0.0002351
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) – KL/Rs	0.006358	0.00004854
Water intensity in terms of physical output – KL/MT	20.511993	15.49

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.

There hasn't been an external assessment/ evaluation/assurance on water consumption. The local irrigation department officials monthly take metre readings for billing purpose. In house metering is in place to assess the water quantities and wastewater discharges. Quality is being tested internally in our laboratories.

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	91,44,060.00	93,75,501.00
- No treatment	0	0.00
- With treatment	91,44,060.00	93,75,501.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment	0.00	0.00
(v) Others: Kadiyam – treated Water is used for irrigation by farmers Rajahmundry - Town Ship Sewage after treatment to public sewer	6,75,258 2,56,960	6,33,204.00
- No treatment	0	0.00
- With treatment	9,32,218.00	6,33,204.00
Total water discharged (in kilolitres)	1,00,76,278.00	1,00,08,705.00

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.

There hasn't been an external assessment/ evaluation/assurance on waste water generation. In house metering is in place to assess the water quantities and wastewater discharges. Quality is being tested internally in our laboratories. Additionally the state pollution control Board monitors online 24x7 the quality of waste water discharge

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

Zero Liquid Discharge (ZLD) in Wood and Agro based Pulp and Paper Mills was done by CPPRI on request of Indian Paper Manufacturers Association (IPMA) in the month of July, 2022. The CPPRI's Report dated 20.07.2022 concludes that, ZLD is not feasible for integrated Pulp and Paper manufacturing mills. The CPCB also carried out a ZLD feasibility study in January, 2015 and concluded that Zero Liquid Discharge is techno-economically, not feasible for most mill categories. However, this Respondent has already implemented ZLD for Black liquor at their plant by segregation, Forced Multi Effect Evaporation and concentrated liquor to recovery boiler to generate Process steam and Captive power generation. This Black Liquor ZLD contributes to about 72 to 75% of the power demand for the mill operations. Remaining wastewaters are being treated in Effluent Treatment Plant and treated wastewater is being discharged to Turupulanka Sand Shoals as per SPCB consent permission. Part of treated water is being reused for inhouse gardens and floor washings.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx*		Not Applicable	Not Applicable
SOx*		Not Applicable	Not Applicable
Particulate matter (PM)#	Kg	139015.00	97,813.01
Persistent organic pollutants (POP)		Not Applicable	Not Applicable
Volatile organic compounds (VOC)		Not Applicable	Not Applicable
Hazardous air pollutants (HAP)		Not Applicable	Not Applicable
Others – H2S	Kg	4066.47	1672.42

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, the Company has implemented self-driven online real-time monitoring systems and real time data is being connected to SPCB / CPCB website. Conducts sampling and testing once a month through third-party NABL and MOEFCC approved laboratories.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions* (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8,88,912.47	9,01,757.28
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	33,588.00	21,850.00
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.000054225	0.00005991
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.001103	0.00012372
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO ₂ equivalent/ MT	3.558124	3.95
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Nil	N.A	0.00

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, the Company conducts self-driven monitoring, calculation, and tracking without external party assessment.

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

The Company has aimed at reducing its Green House Gas emission with the following projects:

Various biofuels such as ETP sludge, wood bark, chip dust and knots are utilized in coal-fired boilers to partially substitute fossil fuels.

Our Recovery Boiler exclusively operates on 100% biofuel, specifically black liquor derived from the pulp mill process to generate steam for process usage and also generates 65-68% power to cater the needs of manufacturing operations.

The CO₂ emission which is called GHG of 15,924.04 TPA from the stack of the Rotary Lime Kiln are repurposed to produce Precipitated Calcium Carbonate (PCC), a crucial filler in the papermaking process.

The Company has implemented a significant farm forestry program where, in FY 2025-26 – 416 Lakhs clones and 485 Lakhs seedlings were distributed to cover 23936 acres.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2406.37	3,051.56
E-waste (B)	4.38	13.17
Bio-medical waste (C)	0.02	0.03
Construction and demolition waste (D)	200.00	5047.00
Battery waste (E)	12.33	12.04
Radioactive waste (F)	0.00	0.00
Other Hazardous waste (G)	57203.25	55,218.01
ETP Sludge	50234.42	49,075.53
Used Lubricating oil	7101.12	15.42
Empty Barrels	88.38	116.06
Cleaning of tanks	0.00	16.82
Oil Sludge	0.00	0.00
Spent Ion Exchange Resin	0.30	1.65
Discarded Asbestos	0.00	27.62
Oil Contaminated Cotton	3.80	16.16
Waste Lime Cake	6852.72	5,916.64
Discarded activated Alumina	0.00	5.52
Discarded Glass Wool	5.43	26.58
Discarded PPE	0.00	0.01
Other Non-hazardous waste generated (H)	152112.01	1,45,649.56
Waste Lime Sludge + Slaker Stone	2718.55	3,875.26
PVC/HDPE & Polythene Scrap	68.82	96.36
Chip dust	20673.01	14,464.52
Wood Bark	26994.78	24,523.18
Waste wood & logs	0	40.00
Knots from pulp mill	975	831
ESP Ash	0.00	1,376.42
Coal ash	99243.52	97,247.83
Paper Cuttings waste kraft	429.10	641.55

Parameter	FY 2025-26	FY 2024-25
Metal Waste (Ferrous & non Ferrous)	834.93	2,120.28
Discarded Machine clothing	11.79	4.70
Discarded Packing Wooden	135.73	130.10
Scrap Electrical & electronic	26.78	298.36
Waste Oil	0	0.00
Total (A+B + C + D + E + F + G + H)	2,11,938.35	2,08,991.36
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - MT/Rs	0.000012458	0.00001356
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - MT/Rs	0.000253	0.00002799
Waste intensity in terms of physical output - MT/MT	0.817455	0.8936
Waste intensity (optional) - the relevant metric may be selected by the entity	N.A	0.00
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – All Waste		
(i) Recycled	1,60,571.28	1,65,377.32
(ii) Re-used	51,361.64	43,559.83
(iii) Other recovery operations	0.00	0.00
Total	2,11,932.92	2,08,937.15
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – All Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	5.43	48.99
(iii) Other disposal operations – Sent to third Party for Disposal	0.00	5.21
Total	5.43	54.20

There was no disposal of radioactive waste in the FY 2025-26. However, three no's of nucleonic devices awaiting for disposal and are stored as per approved regulations.

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, the Company has established a self-assessment, monitoring, and tracking system. Hazardous wastes are managed according to regulations through a transport manifest system as per SPCB consent methodology.

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

The Company has established Standard Operating Procedures (SOPs) for the management of Hazardous & Non-Hazardous wastes, E-Waste, Batteries Waste and Bio-Medical Waste, ensuring consistent implementation and compliance across various sections. Regular annual training sessions are organized for all employees involved in waste-handling activities. Waste segregation, collection, storage, and disposal procedures strictly adhere to the conditions outlined in the Hazardous Waste Authorization issued by the State Pollution Control Board (SPCB). Additionally, the Company submits annual returns to the SPCB as required by regulations. All waste materials are securely stored under concrete platforms with sheds for minimizing any potential impact on the environment and human health. Furthermore, Transport Emergency Cards (TREM CARDS) are available for applicable waste materials, ensuring preparedness for transportation emergencies.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

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

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

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

Serial Number	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 taken, if any action
Yes, the Company adheres to all relevant environmental laws and regulations.				

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	FY 2025-26	FY 2024-25
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 of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - KL/Rs	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment	-	-
(v) Others - Town Ship Sewage after treatment to public sewer	-	-
- No treatment	-	-
- With 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.

Not Applicable

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 CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not tracked Scope 3 GHG emissions	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ Equivalent/ Rupees		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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 there is no ecologically sensitive areas around Rajahmundry and Kadiyam mills.

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:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Natural Resource conservation	Paper machine no.5 roll cooling water diverted to Vacuum pit to conserve instead drainage. In Paper Machines no. 1-5, Air compressor cooling water diverted to Paper Machine no. 5 Vacuum system to conserve. 13804 M3 of various reject waters from the processes are recycled into manufacturing operations to save water and reduce wastewater discharge.	Through sustained water conservation measures, the specific water consumption reduced from 48 M ³ per tonne of product in FY 2024-25 to 43 M ³ per tonne in FY 2025-26. Correspondingly, the specific wastewater discharge declined from 45 M ³ to 37 M ³ per tonne over the same period, reflecting improved water-use efficiency and a reduced effluent load on the treatment system.
2	Sustaining Effluent Treatment Operations	To improve Dissolved Oxygen Jet Aerators installed along with modernization of Cooling tower. Aeration feed pump was provided with VFD to maintain consistent flow rates to reduce sudden shock loads. Liquid Oxygen supply provision made ready and commissioned in Aeration tank to meet emergencies.	Dissolved Oxygen is sustained at >2.0 mg/l, resulting in improved and stable ETP performance with consistent COD/BOD reduction. Flow stabilisation through VFD and the standby Liquid Oxygen provision have strengthened treatment reliability and resilience against load fluctuations, supporting continued compliance with discharge standards.
3	Ambient air quality Monitoring	Additional 4 th Ambient Air quality monitoring station installed to add to existing 3 no's of stations.	Sustained four-station monitoring network ensured continuous surveillance of ambient air quality and compliance with prescribed APPCB/CPCB standards throughout the reporting period.
4	Improve the Reliability of Recovery boiler	Primary Air Fan replaced with new	Reduce Recovery down time by improving reliability of equipment's
5	Replacement of Age-old Rotary Lime Kiln with a New Energy-efficient Lime Kiln (RLK-1)	The 30-year-old Rotary Lime Kiln (RLK-1), along with its ageing ESP, was replaced with a new Rotary Lime Kiln incorporating multiple environmental improvements, pursuant to APPCB Consent to Operate (Amendment Order dated 31.03.2026). The new kiln is fitted with a 3-field Electrostatic Precipitator (ESP) for enhanced dust collection, a closed drag-chain conveyor system in place of the open conveyor to curb fugitive lime dust, and a flash dryer that recovers flue-gas heat to dry the lime mud while functioning as a dust cyclone that returns collected dust to the kiln. A stack-mounted online H ₂ S (Hydrogen Sulphide) analyzer has also been installed, with online connectivity to the APPCB/SPCB server under process and pending Board approval.	The new kiln has significantly strengthened air pollution control and emission compliance. The 3-field ESP, supported by reduced dust loading from the flash dryer, ensures consistent compliance with the prescribed Particulate Matter limit of 50 mg/Nm ³ . The installed online H ₂ S analyzer is enabling stack monitoring against the prescribed limit of 10 mg/Nm ³ , with online connectivity to the APPCB server to be established upon receipt of Board approval. The closed conveyor system has minimised fugitive lime dust emissions and improved product quality, while flue-gas heat recovery has conserved thermal energy — collectively reinforcing the Company's commitment to cleaner operations and regulatory compliance.
6	Chemical recovery and reduce load at ETP	Ash leaching reject treatment plant: Erection and commission completed during 2025	Proposed the project to treat ash leaching reject and to reduce load/effect on ETP effluent system Recycling and Partial recovery of sulphate from reject treatment plant Both centrifuge dryness achieved dryness ≥ 90% and dry reject (rich in chloride/Potassium) being collected in bags and sent to outside purchasers Resulting in saving of around 5 to 6 T Na ₂ SO ₄

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

The Company has established a thorough Safety Management Systems with team of Safety professionals available 24/7 to support operations. The company has certified ISO 45001 (Occupational Health & Safety Management System). Onsite Emergency Plan is in place and periodical Mock drills are being conducted at department wise to bring more awareness and to mitigate any Emergencies. Process Safety Management system with Hazard Identification and Risk Assessment for each hazardous operations are in place and are adhered. Impart Safety Trainings to all employees of the company is well maintained and tracked to bring expertise in safe operations. Off-Site Emergency Plan is prepared by Local District Administration as cluster based and is under control of District Collector. Standard Operating Procedure are in place for safe operations of various manufacturing processes. All these measures to handle effectively any potential disasters or emergencies. To maintain uninterrupted business operations, the Company has implemented various systems and mechanisms as explained above. The supply chain network is designed to source core and non-core operations from trusted suppliers, ensuring smooth operations and minimizing potential disruptions. Environmental requirements are met and complied as per regulatory agencies directions / permits / rules from time to time.

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?

The Company has established a Controlled Wood Policy, Sustainable Policy, and Supplier Code of Conduct, all of which emphasize a strong commitment to fair treatment, human rights, good labour practices, environmental conservation, health, and safety. These policies are communicated to and acknowledged by all partners and service providers in the supply chain.

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

Wood suppliers, 100% of them, are covered under FSC® audits, as mentioned earlier. Suppliers for other materials have not been formally assessed by the Company for environmental impacts but environmental compliance requirements are communicated during issuing orders.

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

- a. By the listed entity: Nil
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners": Nil

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

Essential Indicators

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

The Company is a part of 6 industry Chambers/Associations

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	The Federation of Telangana Chambers of Commerce and Industry	State
3	The Federation of Andhra Pradesh Chambers of Commerce and Industry	State
4	Indian Paper Manufacturers Association	National
5	Federation of Indian Export Organizations	National
6	Bharat Chamber of Commerce	National

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

Name of authority	Brief of the case	Corrective active taken
Not Applicable	Not Applicable	Not Applicable

Leadership Indicators

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

Sr. 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
	The Company has laid down a policy framework for necessary interface with Government & Regulatory Authorities on various matters concerning the business sector in which the Company operates. The matters taken up are in line with national priorities to strengthen the domestic industry, promoting sustainable business practices.	The Company works with local & national institutions engaged in policy recommendations, like the Confederation of Indian Industry, Bharat Chamber of Commerce, Indian Paper Manufacturers Association & and other forums. The engagement with the relevant authorities is guided by values of commitment, Mutual trust, integrity, transparency taking into consideration interests of all stakeholders.	No	Review by Top Management	N/A

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
Not Applicable					

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

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 ₹)
Not Applicable						

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

The Company demonstrates its commitment to a robust and responsive mechanism for addressing community grievances through its well-structured CSR initiatives. The CSR team maintains active engagement with neighboring villages and government authorities to collect feedback on the effectiveness of the Company's ESG interventions and to

identify areas requiring additional support. These insights are systematically incorporated into the design and planning of CSR programs, which are subsequently reviewed and approved by the CSR Committee and the Board of Directors.

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	74	40
Sourced directly from within India	96	87

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	2.41	2.08
Semi-Urban	45.55	56.04
Urban	48.79	37.82
Metropolitan	3.24	4.06

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 ₹)
Not Applicable			

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 have a preferential procurement policy.

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

Wood is 100% purchased from the local farmers who constitute marginalised groups. Other purchases are basis market competitive rates.

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

N.A

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 benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	SKVT High School Danvaipeta	1000	100
2	Infra support to 5 MPP Schools in Kadiam Mandal	720	100
3	Infra Support to APPM High School	1270	100
4	Merit scholarship to 1 st & 2 nd students in schools in Rajahmundry & Kadiam	120	100
5	School Bus facility for APPM School	90	100
6	Infra support to SGL MPL High School, Morampudi	220	100
7	Scholarship for Olympic sports -Training support for Archery	1	100
8	promotion for Olympic sports -Training support under Indian Boxing Federation	1	100
9	Infra support to 2 Schools at Rajahmundry (City Special Municipal Corporation High School) (Primary School)	450	100
10	Infra support (School bus and Auto) to Paluku Orphanage	100	100
11	Old age Home at Kadiyam	200	100
12	Construction of small dam to block excess waterlogging in paddy fields during rainy season	400	100
13	Community Centre at Kadiyam-existing sports facility for community people	500	100
14	Community hall for Phule Bhava near Godavari bund, Rajahmundry	500	100
15	Community hall R&B Vambay House, seethammapeta, RJY for backward areas	5000	100
16	paper cutting machine for Skill development- Central Jail inmates	1000	100
17	Improvement and DE siltation Waste Water Collection tank@ Kotilingalapeta	300	100
18	cemetery at MR Palem, Kadiam Mandal bore well facility, pipeline for bathing facilities	200	100
19	Ahilyabai Holkar's 300 th Birth Anniversary celebrations in Rajahmundry	1000	100
20	Supply of Casuarina Clonal plants to Villagers in Nellore	2000	100
21	Supply of National flags for independence day celebrations to schools	1000	100
22	Tailoring centres at Rajahmundry Kadiam & Punyakshetram	600	100
23	International Women day celebration	2000	100
24	Vehicle for solid waste management in srikrishnaptnam, Rajanagaram Mandal	3000	100
25	ESI Hospital - Opp AP Paper Mil	10000	100
26	Infra support Kadipusavaram : construction of covered drainage facility for open waste water flowing adjacent to roads and houses	100	100
27	Conducting eye camps for less privileged public in RJY urban and rural areas 10 camps	2000	100
28	To replace the old pipe line 20 yrs. with HDPE pipes at SC Colony, Kadiam	500	100
29	Community Health Centre, Kadiyam	12500	100
30	Request for sports equipment's at Kohinoor Park, Nethajinagar & Gowtami Gym at Kotipali Bus stand RJY	18000	100
31	Maintenance of RO Plant at Venkatnagaram, Rajahmundry rural	500	100

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
32	Ultra sound machine for diagnostics of animals for govt veterinary hospital Rjy	10000	100
33	Medical Equipments for Dr P S Das Yoga Research & Rehab Centre, Kolkata	100	100
34	Digital Radio Graphy(X-Ray Machine) for diagnostics of animals for govt veterinary hospital Rjy	6000	100

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 provides the customers with Customer Quality Complaint Forms to lodge any complaints, which are managed through a manual process utilizing the Customer Quality Complaint Format (CQCF). Furthermore, customers can also address product-related grievances through the Company website at <https://andhrapaper.com/enquiries-product-query-page/>

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	30%
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other - Customer	38	0	All complaints closed	57	7	Resolved in FY 26
Total	38	0	All complaints closed	57	7	Resolved in FY 26

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

	Number	Reasons for recall
Voluntary recalls	0	0
Forced recalls	0	0

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 developed a comprehensive and robust Information Security Policy, supported by detailed procedures, to effectively address cyber threats and ensure the protection of data privacy. This internally established policy is readily accessible to all employees and forms an integral part of the Company's operational framework. Furthermore, the Company ensures that data privacy obligations are embedded in all contractual agreements with third-party partners, reinforcing its commitment to maintaining high standards of information security across its operations.

The policy can be accessible at:

<http://aplnet.appm.com/IT%20Policies/Policy%20on%20Information%20Security%20Policy%20and%20Procedure.pdf>

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

Not Applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

NIL, there have not been any such instances during the reporting period

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

NIL, there have not been any such instances during the reporting period

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).

Details regarding the Company's products are available on the website of the Company, accessible at www.andhraper.com

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

The Company conducts various initiatives to educate and inform distributors, customers, and other stakeholders about the safe and responsible use of its products. These initiatives encompass distributor interactions, road shows, technical meetings, and visits to the mill. Through organizing these events, the Company underscores its dedication to spreading awareness and advocating for the responsible utilization of its offerings.

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

The Company has adopted both formal and informal channels, including the Company website and stock exchanges, as well as through distributors and dealers.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, The Company provides website details for consumers to learn more about its activities. Additionally, it conducts an Annual Meet for all dealers and distributors, during which valuable feedback on its products is gathered. These initiatives reflect the Company's commitment to transparency and engagement with its stakeholders.