Annexure - 3

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

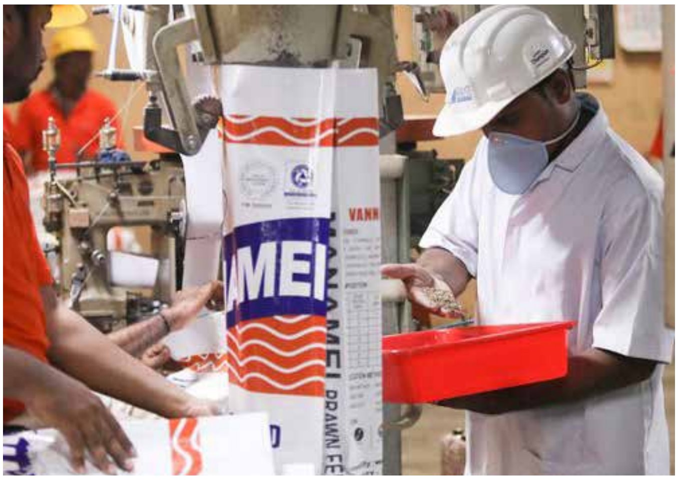
[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015]

The following report has been compiled in accordance with the guidelines established by the Securities and Exchange Board of India (SEBI) for Business Responsibility and Sustainability Reporting (BRSR). Its primary objective is to enhance transparency by showcasing how enterprises contribute to a sustain-able economy while generating value. This report underscores our steadfast commitment to creating long-term value for our stakeholders while concurrently fostering sustainable development

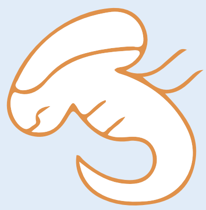
SECTION A

GENERALDISCLOSURES

This section contains an overview of the business, including markets served, financial performance, key employee statistics and mapping of risks and opportunities.



Shrimp Feed Manufacturing Units
Six manufacturing units produce shrimp feed.



Shrimp Hatchery
One hatchery is dedicated to shrimp production.

SECTION A: GENERAL DISCLOSURES

I) DETAILS OF THE ENTITY[1]

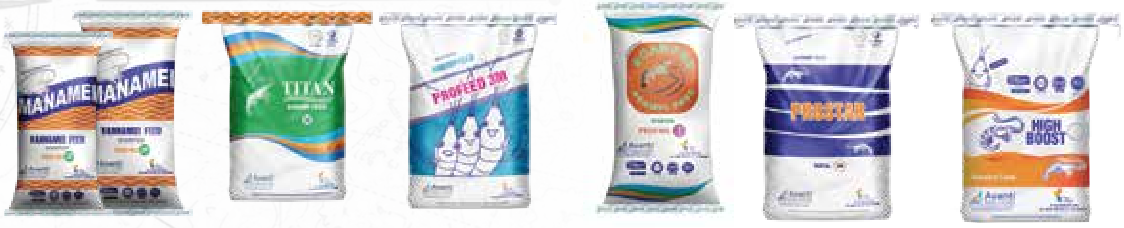
S. No	Particulars	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L16001AP1993PLC095778
2.	Name of the Listed Entity	Avanti Feeds Limited (hereinafter referred as Avanti or The Company)
3.	Year of incorporation	1993
4.	Registered office address	Flat No. 103, Ground Floor, "R" Square Pandurangapuram Vishakhapatnam, Andhra Pradesh – 530003, India.
5.	Corporate address	G-2, Concorde Apartments, House No.6-3-658 Somajiguda Hyderabad – 500082, Telangana, India.
6.	E-mail	investors@avantifeeds.com
7.	Telephone	+91-40-23310260/61
8.	Website	www.avantifeeds.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE)
11.	Paid-up Capital	INR 13,62,45,630 (Divided into 13,62,45,630 shares of Re 1 each)
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report.	Sri C. Ramachandra Rao DIN:00026010 Joint Managing Director, Company Secretary, CFO & Compliance Officer. Tel: 040-23310260/61. email: investors@avantifeeds.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) [2]	The disclosures under this report are on standalone basis, unless otherwise specified.
14.	Name of assessment or assurance provider.	J Sundharesan and Associates
15.	Type of assessment or assurance obtained [3]	Reasonable Assurance on BRSR Core KPIs

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
	Agriculture, Forestry & Fishing – Fishing and Aquaculture	The Company is primarily engaged in the manufacture and sale of scientifically formulated shrimp feed to support sustainable aquaculture. It also undertakes shrimp hatchery operations and provides technical support to farmers for improving productivity and responsible shrimp farming practices.	100

1 GRI 2-1, GRI 2-3; 2 GRI 2-2; 3 GRI 2-5; 4 GRI 2-6



MANAMEI TITAN PROFEED 3M SCAMPRO PROSTAR HIGH BOOST

17. Products/Services sold by the entity (accounting for 90 of the entity's Turnover):[4]

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	**Shrimp Feed –** Shrimp feed is a specialized type of feed designed to meet the nutritional needs of shrimp during their growth stages. It is scientifically formulated to ensure optimal health, growth, and survival rates in shrimp farming.	1080	99.68
2.	**Hatchery –** It refers to a specialized facility where shrimp eggs are hatched under controlled conditions. These hatcheries provide high-quality shrimp larvae or seeds (also known as post-larvae) to shrimp farmers. Avanti Feeds Limited has established a state-of-the-art shrimp hatchery division in Visakhapatnam district, Andhra Pradesh. This innovative facility boasts a capacity of 600 million post larvae shrimp seed.	0321	0.29

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	The Company operates the following plants: • 5 Shrimp Feed Manufacturing units • 1 Hatchery	02	8
International	NIL	NIL	Not Applicable

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	15
International (No. of Countries)	3

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	0.33

c) Type of Customers

A brief on types of customers

Avanti primarily operates in the B2B segment, focusing on the manufacturing and distribution of high-quality shrimp feed and shrimp seed to support the aquaculture industry. The Company serves a broad network of stakeholders through its well-established distribution channels and technical support services. In addition to its aquaculture operations.

- **Dealers and Distributors (B2B):**
  Dealers and distributors form an integral part of Avanti's supply chain network. They facilitate the distribution and availability of the Company's shrimp feed products across various regions and markets.
- **Shrimp Farmers (B2B):**
  Avanti supports shrimp farmers by supplying high-quality shrimp feed and shrimp seed. The Company also provides technical assistance, best aquaculture practices, and sustainable farming guidance to improve productivity and ensure responsible aquaculture practices.

Through its diversified customer base and strong distribution network, Avanti continues to build long-term relationships with its customers while contributing to the growth and sustainability of the aquaculture sector.

4 GRI 2-6

IV. EMPLOYEES

20. Details at the end of the year of Financial Year:

a) Employees and workers (including differently abled):[5]

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	773	744	96.25	29	3.75
2.	Other than Permanent (E)	9	9	100	0	0
3.	Total employees (D + E)	782	753	96.29	29	3.71
Workers						
4.	Permanent (F)	633	633	100	0	0
5.	Other than Permanent (G)	261	261	100	0	0
6.	Total workers (F + G)	894	894	100	0	0

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)	4	4	100	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	**Total differently abled employees (D + E)**	**4**	**4**	**100**	**0**	**0**
Differently Abled Workers						
4.	Permanent (F)	3	3	100	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F + G)	3	3	100	0	0

21. Participation/Inclusion/Representation of women:[6]

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	12	1	8.333
Key Management Personnel	3	0	0

Board of Directors includes Whole Time Directors and Managing Director.

KMP includes Managing Director, Whole Time Directors, Chief Financial Officer, Company Secretary.

22. Turnover rate for permanent employees and workers:[7]

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY) %			FY 2024-25 (Turnover rate in previous FY)%			FY 2023-24 (Turnover rate in the year prior to the previous FY)%		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.29	0	7.01	7.20	6.78	7.19	7.23	13.11	7.47
Permanent Workers	2.36	0	2.36	2.48	0	1.24	1.16	0	1.16

5 GRI 2-7, GRI 2-8, GRI 405-1; 6 GRI 405-1; 7 GRI 401-1;

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)[8]

23. 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.	Avanti Frozen Foods Private Limited	Subsidiary	60.00	No
2.	Avanti Pet Care Private Limited	Subsidiary	60.00	No
3.	Srivathsa Power Projects Private Limited	Subsidiary	100.00	No
4.	Patikari Power Private Limited	Associate	25.89	No
5.	Sealuxe B.V	Subsidiary	100	No

VI. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

24.

S. No.	Requirement	31.03.2026
1.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
2.	Turnover (in Lakhs.)	4,37,506
3.	Net worth (in Lakhs.)	2,80,104

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)[9]	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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*	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes*	0	0	Nil	0	0	Nil
Shareholders	Yes*	181	0	Nil	104	0	Nil
Employees and workers	Yes*	0	0	Nil	0	0	Nil
Customers	Yes*	0	0	Nil	0	0	Nil
Value Chain Partners	Yes*	0	0	Nil	0	0	Nil

**The Stakeholder Management Policy of the Company guarantees the proper and structured resolution of complaints raised by both internal and external stakeholders, with the objective of mitigating potential social risks. Strict confidentiality is upheld during the entire grievance management procedure, thereby fostering stronger relationships. Some of the policies/mechanisms guiding the Company's conduct with its stakeholders, including grievance mechanisms are placed on the Company's website https://avantifeeds.com/policies-vigil mechanism/ and the rest are available internally with the Company.*

8 GRI 2-2; 9 GRI 2-16, GRI 2-25, GRI 2-26;

26. Overview of the entity's material responsible business conduct issues:[10]

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

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
1.	Raw Material Supply Chain Volatility Fishmeal and Soybean Meal Price & Availability Risk	Risk	The Company's operations are significantly dependent on the availability and pricing of key raw materials. These inputs are subject to volatility due to factors such as climatic conditions, global supply-demand imbalances, geopolitical developments, and regulatory changes. Fluctuations in raw material prices and supply disruptions can adversely impact production costs, operational efficiency, and profit margins. Additionally, the Company may not always be able to immediately pass on increased costs to customers, thereby increasing financial exposure. Hence, raw material supply chain volatility is identified as a material risk.	The Company adopts a structured and proactive approach to manage raw material supply risks, including: • Diversified Sourcing: Engaging with multiple suppliers across geographies to reduce dependency on a single source. • Strategic Procurement & Inventory Management: Maintaining optimal inventory levels and undertaking forward procurement to mitigate price fluctuations. • Continuous R&D and Substitution: Exploring alternative materials and improving formulations/processes to reduce reliance on volatile inputs. • Operational Optimization: Regularly reviewing and optimizing usage of raw materials to enhance efficiency and cost management. • Supplier Management: Implementing robust supplier evaluation and monitoring systems to ensure reliability, quality, and continuity of supply.	Negative Financial Implication Volatility in the prices and availability of fishmeal and soybean meal may increase procurement and production costs, disrupt the supply chain, and adversely impact profitability and operating margins.

10 GRI 3-2

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[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
2.	Climate Change and Extreme Weather Events Impacting Shrimp Culture and Aquaculture Ecosystem	Risk	The Company's operations are closely linked to environmental and climatic conditions that impact aquaculture productivity. Climate change and extreme weather events can affect water quality, increase disease incidence, and disrupt farming cycles, leading to reduced production and demand volatility. These factors may adversely impact business performance across the value chain, including feed demand and processing activities.	The Company adopts the following measures to manage climate-related risks: • Farmer Support & Advisory: Providing technical guidance on sustainable farming practices and water quality management. • Biosecurity & Disease Control: Implementing robust biosecurity measures and promoting the use of high-quality, disease-resistant inputs. • Protective Controls: Implementing strong biosecurity measures and encouraging risk transfer mechanisms such as insurance. • Sustainable Practices: Encouraging environmentally responsible and certified aquaculture practices across the value chain. • Risk Awareness & Collaboration: Engaging with stakeholders to promote risk mitigation measures such as insurance and resilient infrastructure. • Market Diversification: Expanding into multiple markets to reduce dependency on specific regions	Negative Financial Implication Climate change and extreme weather events may reduce aquaculture productivity, disrupt farming cycles, lower feed demand, and increase operational costs, thereby adversely affecting revenue and profitability.

11 GRI 3-3; 12 GRI 201-2

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[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
3.	Occupational Health, Safety, and Labour Welfare at Feed Manufacturing and Hatchery Facilities	Risk	Rationale: Avanti Feeds' feed manufacturing operations involve high-temperature pelleting, steam conditioning, heavy raw material handling, rotating machinery, and boiler operations each presenting inherent occupational safety risks including burn injuries, mechanical injuries, noise-induced hearing loss, and heat stress. Hatchery operations involve chemical handling (disinfectants, water treatment agents), biological hazard exposure, and confined space working environments. The Company employs a combined permanent and contract workforce across its six feed plants and hatchery facility. Contract and seasonal workers who are a structural feature of feed manufacturing support operations are additionally exposed to risks of inadequate safety induction, insufficient PPE provision, and limited access to social security benefits. Non-compliance with the Factories Act, 1948, Contract Labour (Regulation and Abolition) Act, 1970, ESIC, and EPF regulations constitutes a material regulatory and reputational risk, particularly in the context of growing ESG scrutiny by institutional investors and international buyers.	The Company has appointed a dedicated Internal Safety Officer responsible for overseeing occupational health and safety across all feed manufacturing plants The Safety Officer is entrusted with monitoring day-to-day employee behaviour and work practices on the shop floor, identifying unsafe acts and conditions, and driving immediate corrective action. Where machinery or equipment is assessed to present a safety risk, the Safety Officer is empowered to recommend and implement engineering modifications and mechanical upgrades to eliminate or reduce the identified hazard at source. This ensures that safety risks are addressed proactively through a combination of behavioural intervention and physical infrastructure improvement, rather than reactive incident management alone.	Negative A major occupational accident at any manufacturing facility In addition, non-compliance with labour welfare requirements, including those relating to contract workers, may expose the organization to reputational risks. Such issues could be highlighted in ESG or sustainability due-diligence assessments carried out by investors, lenders, or customers, which may affect the company's reputation, financing opportunities, and its standing as a preferred supplier.

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[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
4.	Labour Practices	Opportunity	A positive and supportive working environment boosts employee productivity and the quality of their work, resulting in improved product quality and customer satisfaction, which ultimately benefits the company's bottom line. Moreover, fair wages and proper working conditions help reduce labour turnover, creating a stable workforce, less disruption in the work environment, and improved social sustainability. Labour practices are particularly significant for Avanti Feeds, given the labour - intensive nature of the aquaculture industry. To ensure fair labour practices, worker safety, and employee well-being, the company has implemented several initiatives, including a robust code of conduct, regular third-party audits for social compliance, and a 24/7 helpline for worker support and grievance redressal. These efforts not only mitigate risks linked to labour disputes but also enhance employee satisfaction and productivity, ultimately contributing to the company's long-term operational efficiency, reputation, and sustainability.	-	Positive The ethical labour practices adopted by Avanti Feeds positively impact its financial performance. By fostering a safe and fair work environment, the company boosts employee productivity and minimizes turnover, leading to operational cost savings. These practices also reduce the likelihood of legal disputes, strikes, or penalties, safeguarding financial stability. Additionally, the emphasis on worker well-being enhances Avanti Feeds' reputation, attracting socially responsible investors and loyal customers, which contributes to increased market share and higher stock valuations.

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[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
5.	Selling Practices	Opportunity	In a highly competitive shrimp feed industry, adopting unique selling practices allows Avanti Feeds to differentiate its products, attract more customers, and boost sales. By focusing on customer relationships, providing technical support to shrimp farmers, and offering tailored solutions, the company enhances customer loyalty and trust. Furthermore, with the global demand for shrimp rising particularly in markets like the United States, Japan, and Europe engaging with international buyers, participating in trade shows, and complying with international regulations enable Avanti Feeds to tap into these expanding markets and solidify its position as a leader in the aquaculture industry.	-	Positive: The selling practices of Avanti Feeds have significant positive financial implications that contribute to the company's sustained growth and profitability. By leveraging an extensive network of dealers and distributors, the company ensures efficient distribution of its products, enabling increased sales volumes and consistent revenue streams. Additionally, participation in trade shows and compliance with international regulations opens doors to lucrative international markets, further boosting financial performance.
6.	Energy Management	Opportunity	Avanti Feeds has embraced sustainable energy practices to drive both environmental and financial benefits. By installing rooftop solar panels, Avanti harnesses clean, renewable energy from the sun, reducing its carbon footprint while achieving cost savings and energy independence. Furthermore, the company actively supports BESCOM's electricity supply through the provision of wind-generated power, demonstrating its commitment to the region's energy demands. Additionally, participation in gas-based and hydroelectric power projects not only enhances profitability but also contributes to the sustainable energy sector, aligning with global sustainability goals and ensuring long-term operational resilience.	-	Positive - Avanti Feeds' focus on sustainable energy practices has a positive financial impact on the company. By investing in rooftop solar panels, the company reduces its reliance on conventional energy sources, leading to significant cost savings over time. The use of wind-generated power, supplied to BESCOM, not only supports regional electricity demands but also generates additional revenue through power purchase agreements.

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[11]	Financial implications of the risk or opportunity (Indicate positive or negative implications)[12]
7.	Product Quality & Safety	FARMED RESPONSIBLY asc CERTIFIED ASC-AQUA.ORG TM Opportunity	The certifications achieved by Avanti Feeds, such as the Best Aquaculture Practices (BAP), ISO standards, HACCP, present a valuable opportunity as a material issue. These certifications not only validate the company's commitment to maintaining high product quality and safety standards but also enhance its credibility in both domestic and international markets. By adhering to globally recognized benchmarks, Avanti Feeds gains a competitive edge in the highly regulated aquaculture industry, enabling it to access premium markets and attract discerning customers.	-	Positive The certifications achieved by Avanti Feeds have substantial financial implications that contribute to the company's growth and profitability. Additionally, adherence to these global standards minimizes the risks of product recalls, legal disputes, or penalties, safeguarding financial stability. The trust established through these certifications also fosters long-term relationships with stakeholders and customers, ensuring consistent revenue streams.
8.	Materials Sourcing & Efficiency	Opportunity	The company prioritizes sourcing high-quality and responsibly produced raw materials, including fishmeal and soybean meal. For soybean meal sourcing, Avanti procures RTRS and ProTerra certified soy, ensuring responsible, traceable, and sustainable procurement practices. In addition, the company partners with certified suppliers and participates in Fishery Improvement Projects (FIPs) to promote sustainable fishmeal sourcing. These initiatives reduce environmental impacts, strengthen supply chain resilience, and align with global sustainability standards.	-	Positive Sustainable sourcing of RTRS and ProTerra certified soybean meal, along with responsible fishmeal procurement through Fishery Improvement Projects (FIPs), enhances supply chain reliability, reduces regulatory and reputational risks, and supports long-term cost stability. The use of certified sustainable raw materials also strengthens customer confidence, facilitates access to global markets with stringent sustainability requirements, and mitigates risks associated with supply chain disruptions.

SECTION B

MANAGEMENT AND PROCESS DISCLOSURE

Integrating the principles of the National Guidelines for Responsible Business Conduct into the structures, policies and processes ensure that stakeholder interests are integrated into the business fabric. Creating adequate governance enables businesses to contribute towards wider development goals. This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements

S. No	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) [13]	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Particulars of the policy	Anti-corruption or anti-bribery policy	Supplier Code of conduct	Health and Safety Policy Code of Conduct for Employees	Stakeholder Management Policy	Human Rights Policy	Environmental Policy	Policy On Responsible Advocacy	Corporate Social Responsibility Policy	Cyber Security and Data Privacy Policy
	b) Has the policy been approved by the Board? (Yes/No)[14]	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c) Web Link of the Policies, if available	Avanti's Policies can be accessed through https://avantifeeds.com/policies/ . Moreover, certain policies of the Company are accessible via the internal platform specifically provided for internal usage. This platform functions as a comprehensive repository for a variety of policies that govern the organization's operations and establish standards of conduct within the Company.								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, Avanti has translated the policies into procedures.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No)[15]	Not all the enlisted policies may extend to our value chain partners. However, Avanti ensures its suppliers/contractors comply with the law of the land by getting such clauses incorporated in their respective Purchase orders/ contracts/agreements and terms and conditions of the tenders.								

13 GRI 2-23; 14 GRI 2-24; 15 GRI 2-23

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.

The operations are in conformance to the spirit of international standard and certifications like:

Certificate	Certificate Overview	Principles
ISO 9001	ISO 9001 refers to an international standard for a quality management system (QMS) set by the International Organization for Standardization (ISO).	P1
BAP (Best Aquaculture Practice)	It is a certification program developed by the Global Seafood Alliance (GSA) to promote responsible and sustainable aquaculture practices	P2
Hazard Analysis and Critical Control Points (HACCP)	A systematic preventive approach to food safety, identifying potential hazards in production processes and implementing measures to control them.	P2
ISO 14001	It refers to an international standard for an Environmental Management System (EMS), developed by the International Organization for Standardization (ISO). It provides a framework for organizations to manage their environmental responsibilities in a systematic manner that contributes to sustainability.	P6
Halal Certificate	No haram product or procedure is used during the food's manufacturing or processing.	P9
ASC	The ASC certification is a global certification and labelling program for farmed seafood. It is developed by the Aquaculture Stewardship Council to ensure that aquaculture farms operate in an environmentally sustainable and socially responsible manner. It focuses on minimizing environmental impacts, protecting biodiversity, maintaining water quality, and ensuring responsible labor practices throughout aquaculture operations.	P2 & P6

5. Specific commitments, goals and targets set by the entity with defined timelines, if any. [16]

ENVIRONMENTAL

Commitment: Renewable Energy Integration & Grid Electricity Reduction

The Company is committed to progressively reducing reliance on grid electricity and increasing integration of renewable energy sources across its operations.

Target	Timeline
Reduce grid electricity consumption by 10%	By FY 2029-30
Implement energy-efficient technologies and equipment across operations	Ongoing
Conduct quarterly assessments to evaluate effectiveness of energy measures	Quarterly

SOCIAL

Commitment: Farmer Development and Capacity Building

The Company is committed to implementing a comprehensive support framework for the development and growth of farmers through assessments, training, engagement, and collaboration aimed at improving livelihoods and productivity in the aquaculture sector.

16 GRI 3-3

Target	Timeline
Upgrade skills of over 20,000 farmers through structured training programmes on aquaculture best practices	Ongoing
Improve market information systems to enable farmers to take timely decisions based on international demand and supply dynamics	Ongoing
Increase training programmes in collaboration with industry experts	Ongoing
Promote cost-effective farming methods through cross-regional knowledge sharing	Ongoing

Governance

Commitment: Sustainable and Responsible Sourcing

The Company is committed to strengthening sustainable and responsible sourcing practices across its supply chain, promoting environmental compliance, ethical business conduct, and adherence to applicable labour and social standards among suppliers.

Target	Timeline
Procure at least 50% of total key raw materials through sustainable sources	By FY 2029-30
Conduct periodic sustainability assessments of Tier-1 raw material suppliers covering environmental compliance, responsible sourcing certifications, and labour standards	Ongoing

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met

<table>
<tr><th>Pillar</th><th>Commitment Area</th><th>Description</th><th>Status</th></tr>
<tr><td>Environ-ment</td><td>Renewable Energy Inte-gration & Grid Electricity Re-duction</td><td>

Metric	FY 24-25	FY 25-26	Change
Total Energy Consumption	4,13,624	4,42,071	+6.9%
Renewable Energy	2,18,432	2,42,022	+10.8%
Renewable Share (%)	52.8	54.8	+2.0 pp

Reason for non-achievement: The slight increase in grid electricity consumption is attributable to higher operations throughout during the year.

Corrective Measures / Mitigation Actions:
The Company continues to implement energy-efficient technologies across operations and conducts quarterly energy performance assessments to track progress against the 2030 reduction target.</td><td>In progress</td></tr>
<tr><td>Social</td><td>Farmer Devel-opment and Capacity Build-ing</td><td>Performance: The Company conducted regular farmer capacity-building programmes through its Technical After Sales Service (TASS) Team, international experts, and technical consultants. The programmes covered Best Management Practices (BMPs) in Black Tiger and Vannamei shrimp farming, including water quality management, shrimp health and disease management, pond preparation, stocking density, biosecurity, microbial management, and seasonal pond management. Practical demonstrations and expert-led sessions enabled farmers to adopt scientific and sustainable farming practices.

Assessment: The initiatives enhanced farmers' technical knowledge encouraged the adoption of scientific farming practices, and contributed to improved productivity and sustainable aquaculture.</td><td>Ongoing</td></tr>
</table>

Governance, leadership and oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements [17]	At Avanti Feeds Limited, sustainability remains integral to our long-term strategy and business resilience. We are committed to creating enduring value through responsible governance, environmental stewardship, social inclusion, and ethical business conduct, while supporting the sustainable development of the aquaculture ecosystem. Our Business Responsibility and Sustainability framework continues to guide our decisions, ensuring that growth is aligned with stakeholder expectations and global sustainability imperatives. Environmental (E) The aquaculture sector continues to face increasing environmental challenges arising from climate change, extreme weather events, and volatility in the availability of natural resources. Variations in climatic conditions, water quality, and disease patterns have significant implications for shrimp farming productivity and the broader value chain. In response, the Company has strengthened its farmer advisory programmes, promoted sustainable aquaculture practices, enhanced biosecurity measures, and encouraged the adoption of resilient farming infrastructure. During the year, we further expanded our renewable energy initiatives and increased the share of renewable energy in our overall energy consumption. While overall electricity consumption increased owing to higher production volumes, the proportion of renewable energy usage improved, reflecting our continued commitment to reducing dependence on conventional energy sources. Our target remains to reduce grid electricity consumption by 10% by FY 2029–30 through energy-efficient technologies, periodic performance assessments, and sustained investments in clean energy solutions. The Company also remains committed to responsible sourcing practices, including the procurement of RTRS and ProTerra-certified soybean meal and participation in Fishery Improvement Projects (FIPs), thereby strengthening supply chain resilience and supporting global sustainability objectives. Social (S) Our people, farming communities, and business partners constitute the foundation of our success. We continue to prioritize employee well-being, occupational health and safety, fair labour practices, and community development across all our operations. Recognising the inherent safety risks associated with feed manufacturing and hatchery operations, the Company has implemented comprehensive safety management systems, including dedicated safety oversight, behavioural interventions, engineering controls, and continuous monitoring mechanisms. A key focus area during the year was farmer development and capacity building. Through our Technical After Sales Service (TASS) teams, industry experts, and technical consultants, we conducted extensive training programmes covering best management practices, water quality management, shrimp health, disease prevention, biosecurity, and sustainable farming techniques. These initiatives have strengthened farmers' technical capabilities, enhanced productivity, and contributed to the long-term sustainability of the aquaculture sector. Our commitment to upgrading the skills of more than 20,000 farmers remains ongoing. We also continue to uphold a culture founded on dignity, fairness, and inclusivity, supported by robust grievance redressal mechanisms, social compliance frameworks, and ethical labour practices that foster employee engagement and organizational resilience. Governance (G) Strong governance practices underpin our sustainability journey. The Board and senior management remain actively engaged in overseeing ESG priorities, integrating sustainability considerations into strategic decision-making, risk management processes, and stakeholder engagement mechanisms. Our governance framework is supported by policies aligned with all nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), reflecting our commitment to ethical, transparent, and accountable business conduct. The Company continues to strengthen supply chain governance through responsible sourcing requirements, supplier evaluations, and sustainability assessments covering environmental compliance, labour practices, and ethical standards. We have established a target to procure at least 50% of key raw materials through sustainable sources by FY 2029-30, thereby reinforcing responsible value chain management. Further, the successful completion of reasonable assurance on BRSR Core KPIs reflects our commitment to transparency, reliability, and stakeholder confidence in ESG disclosures. As we move forward, Avanti Feeds Limited will continue to pursue sustainable growth by strengthening environmental stewardship, empowering communities, fostering innovation, and maintaining the highest standards of corporate governance. We remain confident that our integrated ESG approach will enhance long-term resilience, create shared value for stakeholders, and contribute meaningfully to the sustainable development of the aquaculture industry. - Dr. A. Indra Kumar Chairman & Managing Director DIN: 00190168

17 GRI 3-3

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). [18]	Dr. A. Indra Kumar (DIN: 00190168) Chairman & Managing Director.
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 [19]	Dr. A. Indra Kumar (DIN:00190168) Chairman & Managing Director, And Sri C. Ramachandra Rao (DIN:00026010), Joint - Managing Director, Company Secretary and CFO are responsible for decisions on all sustainability related issues.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, performance review is undertaken by Dr A. Indra Kumar, Chairman & Managing Director (DIN: 00190168), and Sri C. Ramachandra Rao, Joint - Managing Director, Company Secretary and CFO (DIN:00026010).									Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, we comply with statutory requirements relevant to the principles with regard to Statutory requirements and review was undertaken by the Board of Directors.									Quarterly								

11. Independent assessment/ evaluation of the working of its policies by an external agency [20]

Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.								
P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes, J. Sundharesan & Associates, Practising Company Secretaries, has evaluated the Company's policies.								

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

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

18 GRI 2-13; 19 GRI 2-9; 20; GRI 2-5

SECTION C

PRINCIPLE WISE PERFORMANCE DISCLOSURE

The purpose of this section is to assist organizations in showcasing their proficiency in integrating principles and core elements into critical processes and decisions. The Company has duly provided all mandatory disclosures as per the BRSR framework

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

SUSTAINABLE DEVELOPMENT GOALS

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Principle 1 of the Business Responsibility and Sustainability Reporting (BRSR) framework emphasizes that businesses must operate with integrity, uphold ethical practices, ensure transparency, and maintain accountability. This involves adhering to strong corporate governance standards, adopting a robust code of ethics, and conducting operations in a fair and responsible manner. Companies are encouraged to disclose accurate and timely information to stakeholders, implement mechanisms like whistleblower policies for accountability, and ensure compliance with legal and regulatory norms. By doing so, businesses build trust, foster credibility, and contribute positively to the economy and society.

By embedding ethical practices, ensuring transparency in its financial and operational processes, and adhering to international and national standards, Avanti Feeds demonstrates a strong alignment with Principle 1 of the BRSR framework. This commitment not only builds trust with stakeholders but also ensures sustainable and responsible growth.

ESSENTIAL INDICATORS:

1. **Percentage coverage by training and awareness programmes on any of the principles during the financial year:** [21]

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	5	Training on the principles of BRSR were imparted to the entire Board.	100
Key Managerial Personnel (KMP)	5	Training on the principles of BRSR were imparted to the entire Board.	100
Employees other than BOD and KMPs	278	(i) Health and Safety (ii) Fire Safety, Active Supervision (iii) Human Rights (iv) Performance Management System (v) Farming Techniques	100
Workers	186	(i) Health and Safety (ii) Fire Safety, Active Supervision (iii) Human Rights (iv) Performance Management System	100

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:** [22]

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

21 GRI 2-17; 22 GRI 2-27

4. Anti-corruption or Anti-bribery policy:[23]

Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
Yes, the Company has in place a comprehensive Anti-Corruption and Anti-Bribery Policy aimed at ensuring zero tolerance towards corruption, bribery, extortion, embezzlement, and facilitation payments across all its operations. The policy applies to all directors, officers, employees, and associated third parties, including agents, consultants, intermediaries, and business partners. It strictly prohibits the offering or acceptance of bribes, facilitation payments, or any undue advantage, including in dealings with government officials. Features of the policy include: • Prohibition on bribery, facilitation payments, and improper advantages • Restrictions on gifts, entertainment, and donations linked to business benefits • Mandatory documentation and recordkeeping of all transactions • Prohibition of recruitment fees and solicitation of bribes from employees or third parties • Due diligence requirements for third-party representatives • Periodic training and awareness programs for employees The Company follows a structured compliance framework based on the Plan-Do-Check-Act (PDCA) approach to identify risks, implement controls, monitor compliance, and take corrective actions. A formal remediation mechanism is also established to investigate violations, take disciplinary action (including termination), and report significant matters to regulatory authorities, where required. • **Web-link:** Accessibility through Internal Platform: The anti-corruption and anti-bribery policy is easily accessible to employees and relevant stakeholders through a specialized internal platform.

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	None	0	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	None	0	None

7. Corrective Actions:

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
This section is not applicable to Avanti as there were no fines / penalties / action taken by regulators / law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

23 GRI 2-23, GRI 205-2; 24 GRI 205-3

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

	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Number of days of accounts payables	21.12	20.43

*Previous year figures have been revised as per the applicable BRSR Industry Standards

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of Trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 Trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sale to dealers / distributed as % of total sales	100	100
	b. Number of dealers / distributions to whom sales are made	594	693
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	26.14	39.12
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.17	0.05
	b. Sales (Sales to related parties / Total Sales)	0.01	0.02
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.42	-
	d. Investments (Investments in related parties / Total Investments made)	11.94	14.28

A) LEADERSHIP INDICATORS:

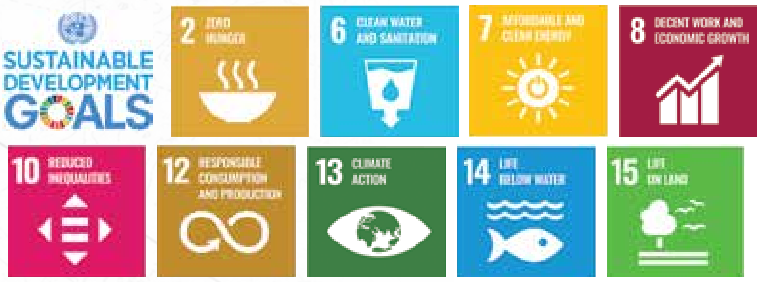
1. **Awareness programmes conducted for value chain partners on any of the principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
40	Awareness programmes were conducted on compliance, safety, sustainability, human rights, ethics, and employee well-being initiatives, ethical sourcing	70

2. **Management of conflict of Interest:**

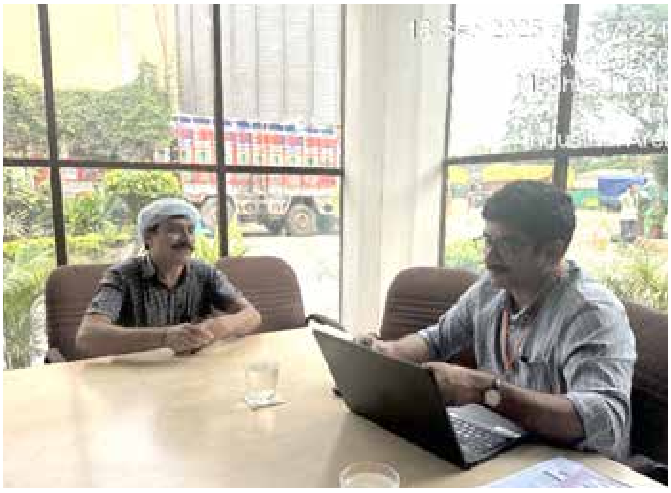
Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same
The Company maintains a formal Code of Conduct for its Board of Directors, which includes a mandatory affirmation to identify and avoid potential conflicts of interest arising from personal relationships or associations with external business entities

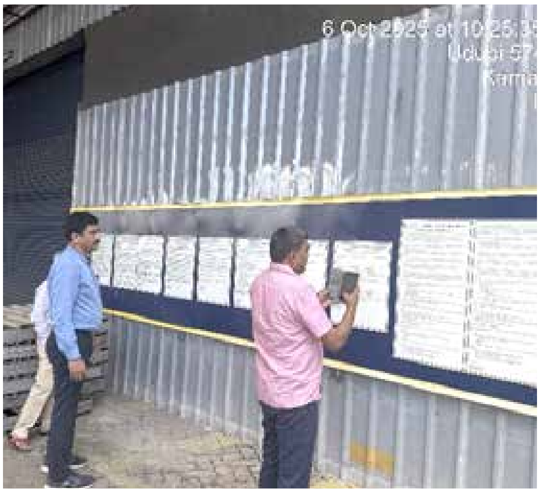
PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE



Principle 2 of the Business Responsibility and Sustainability Reporting (BRSR) framework emphasizes that businesses should provide goods and services that are environmentally sustainable and socially beneficial. It encourages companies to adopt responsible production methods, minimize waste, and utilize resources efficiently, promoting a circular economy. This principle also advocates for designing products and services that address societal challenges while conserving the environment. By aligning with Principle 2, businesses contribute to the well-being of people and the planet, while ensuring long-term profitability and sustainability.

Avanti Feeds aligns with Principle 2 of the Business Responsibility and Sustainability Reporting (BRSR) framework by providing sustainable and socially beneficial products and services. The company promotes responsible aquaculture through certifications like BAP it focuses on resource efficiency and reducing environmental impact. By supporting farmers with training and infrastructure and investing in traceable supply chains, Avanti ensures ethical and sustainable operations.





ESSENTIAL INDICATORS:

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

	FY 2025-26 (Current Financial Year)%	FY 2024-25 (Previous Financial Year) %	Details of improvements in environmental and social impacts
R&D	-	-	Not Applicable
Capex	-	3.90	For the FY 2024-25 • Spent on Bio filter and solar installation. • Variable Frequency Drives (VFDs) have been installed to enhance energy efficiency, resulting in a 4.44 reduction in power consumption.

2. Sustainable sourcing:

a) Does the entity have procedures in place for sustainable sourcing? (Yes/No) [25]	Avanti maintains a strong and mutually beneficial relationship with its suppliers, vendors, and other service providers, considering them integral to its growth strategy. To ensure a fair selection process, Avanti has implemented a mechanism that ranks and selects suppliers based on parameters such as Quality, Price, and Delivery. These parameters also emphasize the importance of socially responsible and ethical procurement practices. **The Company's responsible procurement practices include the following:** For the procurement of raw materials used in shrimp feed production, such as Fish Meal and Soya, the Company sources both domestically and from internationally recognized certified suppliers, including International Krill Meal, Fishmeal and Fish Oil Organization (IFFO RS), Marine Stewardship Council (MSC), Fishery Improvement Project (FIP), Round Table on Responsible Soy Association (RTRS), and ProTerra. These suppliers adhere to rigorous standards, ensuring that the fish meal is free from antibiotics, pesticides, and pollutants, while the procured Soya is non-GMO and free from toxins, pesticides, and herbicides. Furthermore, Avanti is committed in integrating social, ethical, and environmental considerations into its operational and strategic decisions throughout the entire supply chain.
b) If yes, what percentage of inputs were sourced sustainably?	40.78 %

3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

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. [26]
We are committed to promoting sustainable and responsible business practices in all aspects of our operations. As part of this commitment, we place a strong emphasis on the safe disposal of packaging material for our natural products. Avanti employs responsible waste management practices across different categories of waste generated during production and operations: **Plastics (Including Packaging):** Avanti focuses on reducing single-use plastics by replacing them with sustainable alternatives like recycled paper and jute strings. Avanti promotes the reuse and recycling of plastic waste through partnerships with certified recyclers and ensures compliance with the Extended Producer Responsibility (EPR) framework submitted to the Pollution Control Board.

25 GRI 308-1; 26 GRI 306-2

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. [26]
E-Waste: Avanti ensures the proper disposal of electronic waste by collaborating with authorized e-waste recyclers. The company follows environmentally sound practices for dismantling and recycling e-waste, ensuring compliance with e-waste management regulations. **Hazardous Waste:** Hazardous waste generated during operations is managed in accordance with state and national pollution control guidelines. Avanti ensures the safe collection, storage, and disposal of hazardous materials through authorized treatment, storage, and disposal facilities (TSDFs). **Other Waste:** Avanti adopts lean manufacturing processes to minimize waste generation. Organic and biodegradable waste is processed through composting or other eco-friendly methods, while non-biodegradable waste is recycled or disposed of responsibly.

4. Extended Producer Responsibility (EPR) plan:

Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
Yes, Extended Producer Responsibility (EPR) is applicable to the entity's activities. The waste collection plan is in line with the EPR plan submitted to Pollution Control Board. Avanti is registered under the Extended Producer Responsibility obligations and provisions of a Brand Owner. The Registered Number is PR-28-AND-04-ACCPV7602D-23.

B) 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.
-	Not Assessed	-	-	-	Not Applicable

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:

Name of Product / Service	Description of the risk / concern	Action Taken
All products	No significant social or environmental concerns or risks have been identified arising from the production or disposal of the Company's products/services through Life Cycle Assessment (LCA) or other assessment mechanisms during the reporting period.	The Company continues to implement responsible manufacturing practices, regulatory compliance measures, waste management systems, and periodic environmental monitoring to mitigate potential impacts.

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):**

Name of Product / Service	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year) (%)	FY 2024-25 (Previous Financial Year) (%)
Recycle received in the process	7.61	7.76

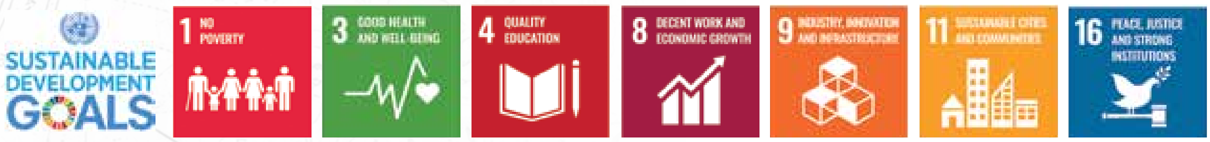
4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Shrimp Feed	The Company does not have a product or packaging take-back/reclamation programme. Accordingly, no reclaimed products or packaging materials were received during the reporting period.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS



Principle 3 of the Business Responsibility and Sustainability Reporting (BRSR) framework focuses on the well-being of employees, including those in the value chain. It emphasizes the importance of fair treatment, respect for employee rights, and providing a safe, inclusive, and discrimination-free workplace. This principle also advocates for skill development, continuous learning, and extending fair labour practices to workers across the value chain. By prioritizing employee welfare and fostering a healthy work environment, businesses can ensure long-term sustainability and success.

Avanti Feeds demonstrates its commitment to Principle 3 of the Business Responsibility and Sustainability Reporting (BRSR) framework by prioritizing the well-being of its employees and those in its value chain. The company ensures a safe and hygienic workplace through regular safety audits. It invests in employee development through skill enhancement programs and promotes inclusivity by providing equal opportunities for all. Additionally, Avanti Feeds extends support to value chain workers, including farmers and distributors, by offering training and infrastructure assistance. These efforts underscore its dedication to fostering a supportive and responsible work environment.

ESSENTIAL INDICATORS:

1. a) Details of measures for the well-being of employees: [27]

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Num-ber (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	744	744	100	744	100	0	0	0	0	0	0
Female	29	29	100	29	100	29	100	0	0	0	0
Total	773	773	100	773	100	29	3.75	0	0	0	0
Other than Permanent employees											
Male	9	9	100	9	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	9	9	100	9	100	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	633	633	100	633	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	633	633	100	633	100	0	0	0	0	0	0
Other than Permanent workers											
Male	261	261	100	261	100	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	261	261	100	261	100	0	0	0	0	0	0

c) Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company.	0.11	0.10

*Previous year figures have been revised as per the applicable BRSR Industry Standards

2. Details of retirement benefits, for Current FY and Previous Financial Year: [28]

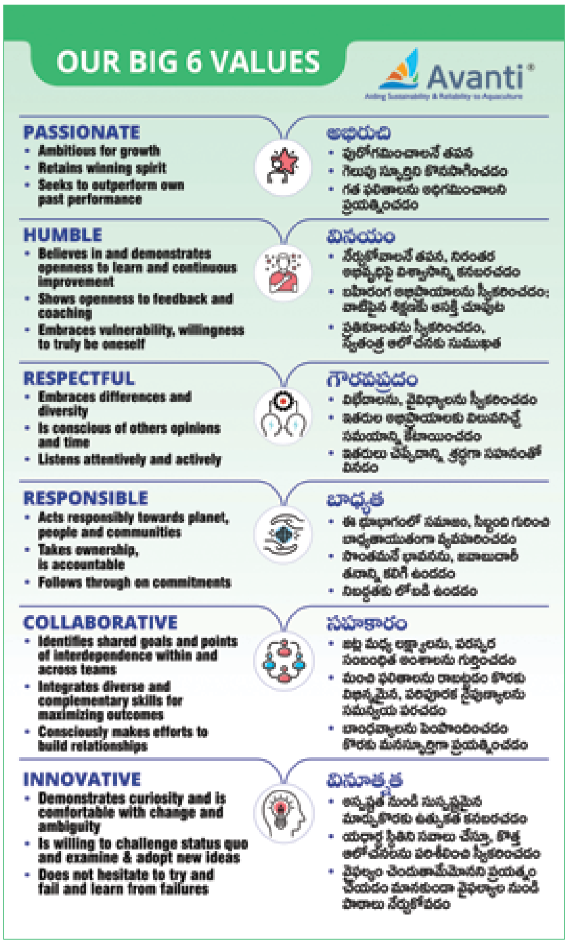
Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	NA
ESI	14.43	85.57	Yes	19	81	Yes
Others: a) Medi Claim	68.46	31.54	Yes	68	32	NA

27 GRI 401-2; 28 GRI 201-3

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.
Avanti continues to strengthen its commitment to accessibility and inclusivity by ensuring that its facilities are designed and maintained to support the needs of employees, including persons with disabilities. The Company has implemented various measures across its facilities to promote an inclusive and barrier-free workplace environment. **1. Accessible Infrastructure** Avanti ensures that its manufacturing and office facilities are designed with accessible infrastructure to support mobility for all employees. Features include wide doorways and corridors to accommodate mobility aids such as wheelchairs, along with ramps and elevators strategically installed to facilitate smooth and convenient movement across different areas of the facilities. **2. Inclusive Restroom Facilities** Avanti has provided inclusive restroom facilities equipped with accessibility features such as wider stalls, bars, and accessible washbasins. These provisions ensure that employees with disabilities can use the facilities safely and comfortably. **3. Accessible Parking Facilities** Dedicated parking spaces are reserved near the entrances of Avanti Feeds' facilities to support employees and visitors with mobility challenges. These parking areas are designed to provide convenient access and accommodate vehicles equipped with mobility aids. **4. Workplace Ergonomics and Adjustments** To promote an inclusive working environment, Avanti provides adjustable workstations and ergonomic furniture wherever required. These workplace adjustments help employees with physical constraints perform their roles efficiently and comfortably.

4. Equal Opportunity Policy:

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.	

5. Return to work and Retention rates of permanent employees and workers that took parental leave:[29]

	Permanent employees		Permanent workers	
Gender	Return to work rate (%)	Retention rate (%)	Return to work rate (%)	Retention rate (%)
Male	NA	NA	NA	NA
Female	100	100	100	100
Total	100	100	100	100

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: [30]

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Avanti Feeds Limited has instituted a strengthened and independently administered grievance redressal mechanism for all permanent workers during FY 2025–26. The Company has engaged a dedicated external agency to receive, manage, and redress complaints and grievances raised by employees and workers across all operational facilities. The details and contact information of the external agency are prominently displayed across all workplace locations including notice boards at manufacturing plants, hatchery facilities, and administrative offices ensuring that all workers are aware of the mechanism and can access it conveniently and without intermediary intervention. Process: Any permanent worker may directly report a complaint, concern, or grievance to the external agency through the designated contact channel, without the requirement to first route the concern through internal management. The agency is responsible for acknowledging the complaint, initiating appropriate enquiry or redressal action, and ensuring that the matter is addressed in a fair, confidential, and time-bound manner. Reporting to Senior Management: At the close of each calendar month, the external agency submits a consolidated grievance report to Senior Management, including the Chairman and Managing Director (CMD). This report covers all complaints received during the month, the nature of grievances, actions taken, and resolution status. In months where no complaints have been received, a Nil Complaint Report is formally submitted to Senior Management, ensuring complete transparency and uninterrupted oversight at the highest level of the organisation. This mechanism ensures independence, confidentiality, and senior-level accountability in the grievance redressal process, reinforcing the Company's commitment to a fair, safe, and respectful workplace for all its permanent workers.
Other than Permanent Workers	The external grievance redressal agency engaged by the Company is equally accessible to all non-permanent workers including contract workers, temporary workers, and seasonal employees engaged across Avanti manufacturing plants, hatchery, and other operational facilities. Contact details of the external agency are displayed across all workplaces, enabling non-permanent workers to directly lodge complaints or concerns with the agency without requiring managerial intermediation. Complaints received from non-permanent workers are included in the monthly consolidated grievance report submitted to Senior Management and the CMD. A Nil Complaint Report is submitted in months where no grievances are received from this category of workers, maintaining consistent senior-level oversight across all worker categories.
Permanent Employees	All permanent employees of Avanti including those in managerial, technical, administrative, and supervisory roles have access to the external grievance redressal agency for filing complaints or concerns relating to workplace conduct, ethics, safety, or any other employment-related matter. The agency details are communicated and displayed across all facilities and offices, ensuring accessibility for employees across all locations and grades. Monthly grievance reports or Nil Complaint Reports where applicable are submitted by the agency to Senior Management including the CMD, ensuring that employee concerns at all levels receive timely senior-level visibility and appropriate resolution oversight.
Other than Permanent Employees	Non-permanent employees including those engaged on fixed-term contracts, through third-party contractors, or on a consultancy basis are equally covered under the external grievance redressal mechanism. The external agency is accessible to this category of employees directly, without requiring escalation through internal channels. All complaints received and their resolution status are captured in the monthly report submitted to Senior Management and the CMD. Nil reporting is maintained where no complaints are received during a given month, ensuring continuity of oversight regardless of complaint volume.

29 GRI 401-3; 30 GRI 2-16, GRI 2-25, GRI 2-26

7. **Membership of employees and worker in association(s) or Unions recognised by the entity:**[31]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	**773**	**Nil**	**NA**	**738**	**Nil**	**NA**
Male	744	Nil	NA	709	Nil	NA
Female	29	Nil	NA	29	Nil	NA
Total Permanent Workers	**633**	**Nil**	**NA**	**556**	**Nil**	**NA**
Male	633	Nil	NA	556	Nil	NA
Female	0	Nil	NA	0	Nil	NA

8. **Details of training given to employees and workers:**[32]

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	753	753	100	753	100	718	682	95	700	97
Female	29	29	100	29	100	29	28	97	29	100
Total	782	782	100	782	100	747	710	95	729	98
					Workers					
Male	894	894	100	894	100	801	750	93	725	90
Female	0	0	0	0	0	0	0	0	0	0
Total	894	894	100	894	100	801	750	93	725	90

9. **Details of performance and career development reviews of employees and worker:**[33]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
			Employees			
Male	753	753	100	709	709	100
Female	29	29	100	29	29	100
Total	782	782	100	738	738	100
			Workers			
Male	894	894	100	556	556	100
Female	0	0	0	0	0	100
Total	894	894	100	556	556	100

31 GRI 2-30; 32 GRI 403-5, GRI 404-1, GRI 404-2; 33 GRI 404-3

10. Health and safety management system:

S.no	
a)	**Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?** [34]
	Avanti has implemented a comprehensive Occupational Health and Safety Management System (OHSMS) covering all its feed manufacturing plants and hatchery facility. Ensuring the health, safety, and well-being of every employee and worker across all operational locations remains a cornerstone of the Company's business conduct. The OHSMS is designed to create a safe, hygienic, and regulatory-compliant work environment through a structured combination of safety protocols, dedicated safety oversight, health programmes, training initiatives, and independent audit mechanisms. **1. Dedicated In-House Safety Officer** The Company has appointed a dedicated in-house Safety Officer responsible for the day-to-day oversight and administration of occupational health and safety across all feed manufacturing plants and the hatchery facility. The Safety Officer conducts regular safety training sessions for workers, monitors plant operations and worker practices on the shop floor, and identifies unsafe acts, unsafe conditions, and machinery-related hazards requiring corrective intervention. Safety observations identified during shop floor monitoring are formally presented by the Safety Officer at weekly meetings with Department Heads (HODs), following which corrective actions are assigned, tracked, and implemented in a time-bound manner. This governance structure ensures that safety concerns receive immediate management attention and are resolved systematically rather than reactively. **2. Workplace Safety Protocols** The Company adheres to stringent workplace safety regulations across all facilities, maintaining a hazard-free work environment for all categories of workers. Employees working in feed manufacturing areas including high-temperature pelleting, steam conditioning, boiler operations, and raw material handling are provided with appropriate high-quality Personal Protective Equipment (PPE) including heat-resistant gloves, safety footwear, ear protection, dust masks, and other role-specific protective equipment. Regular safety inspections and internal audits are carried out across all facilities to proactively identify and mitigate risks before they result in incidents or injuries. **3. OHS Audit** An independent Occupational Health and Safety audit was conducted during FY 2025–26, covering the Company's feed manufacturing and hatchery operations. The audit assessed compliance with applicable statutory safety requirements, evaluated the effectiveness of implemented safety protocols and controls, and identified areas for improvement. Findings from the OHS audit are reviewed by senior management and incorporated into the Company's corrective action programme, ensuring continuous improvement in safety performance across all facilities. **4. Health and Wellness Initiatives** The Company organizes health awareness drives, periodic medical check-ups, and interactive sessions with healthcare professionals to promote the holistic well-being of employees across all locations. First aid facilities and comprehensive healthcare services are available at all operational facilities to address occupational and non-occupational health needs of the workforce. **5. Training and Emergency Preparedness** All employees and workers undergo regular safety training sessions covering essential topics including fire safety, safe handling of hazardous materials, boiler safety, and emergency response procedures. Frequent mock drills and emergency evacuation exercises are conducted across all facilities to ensure that workers are adequately prepared to respond efficiently to potential workplace incidents, minimizing risk to life and enabling effective containment of hazards.

34 GRI 403-1

b)	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?[35]
	Avanti employs a systematic and multi-layered approach to hazard identification and risk assessment, covering both routine operational activities and non-routine situations such as maintenance, equipment commissioning, and emergency scenarios. The key processes are as follows: **1. In-House Safety Officer - Continuous Shop Floor Monitoring** The dedicated in-house Safety Officer conducts continuous monitoring of plant operations and worker behavior on the shop floor, enabling real-time identification of unsafe acts, unsafe conditions, and equipment-related hazards on a day-to-day basis. Hazards identified during monitoring are documented and presented at weekly HOD meetings, where corrective actions including engineering modifications to machinery where required are assigned and tracked to closure. This ensures that routine hazard identification is embedded in the Company's daily operational rhythm rather than confined to periodic assessments alone. **2. Weekly Safety Review Meetings with Department HODs** Safety observations collated by the Safety Officer are formally reviewed at weekly meetings with Department Heads across all functions. This structured review process ensures that identified hazards whether arising from routine operations or non-routine activities receive prompt cross-functional management attention and that corrective actions are implemented without delay. **3. Quarterly Risk Assessments** The Company conducts comprehensive risk assessments on a quarterly basis, covering operational, environmental, and safety risks associated with feed manufacturing and hatchery activities. These assessments proactively evaluate potential hazards across all process areas and result in the implementation of updated safety measures and control protocols to minimize or eliminate identified risks. Quarterly assessments also incorporate a review of non-routine activities scheduled for the upcoming period, ensuring that hazards associated with planned maintenance, equipment changes, or process modifications are assessed in advance. **4. Safety Drills and Protocol Testing** Regular safety drills are organized to evaluate the practical effectiveness of safety protocols under simulated emergency conditions. Drill outcomes are analyzed to identify gaps in hazard response preparedness, with findings incorporated into updated safety procedures and training programmes. **5. Employee and Field Staff Feedback** The Company maintains open communication channels with employees and field staff to gather ground-level insights on risks encountered or anticipated during the course of operations. Feedback from workers particularly those directly engaged in production and hatchery processes is systematically analyzed to identify emerging or previously unidentified hazards, enabling proactive risk mitigation before incidents occur. **6. OHS Audit** An independent OHS audit was conducted during FY 2025–26, providing an external, objective assessment of hazard identification and risk management processes across the Company's facilities. Audit findings supplement internal risk assessment processes and ensure that the Company's hazard identification framework is benchmarked against applicable regulatory requirements and industry best practices.

35 GRI 403-2

c)	**Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)**
	Yes. Avanti has established a dedicated process enabling all workers to report work-related hazards and, where necessary, to remove themselves from situations of imminent risk to their safety and health. The key elements of this process are as follows: **1. Direct Reporting to the In-House Safety Officer** Workers may directly report unsafe acts, unsafe conditions, near-miss situations, or any work-related hazard to the dedicated in-house Safety Officer, who is accessible across all plant and hatchery locations. The Safety Officer is empowered to immediately assess the reported concern, initiate corrective action including engineering modifications to machinery or process controls where required and escalate to Department HODs at the weekly safety review meeting for systemic resolution. **2. Quarterly Safety Representative Meetings** At each facility, designated safety representatives from the workforce convene on a quarterly basis with management to formally raise safety concerns, provide suggestions on hazard prevention, and receive management feedback on actions taken in response to previously reported issues. This forum ensures that worker voices are systematically incorporated into the Company's safety governance process. **3. Worker Feedback and Open Communication** The Company actively encourages all workers, unsafe acts, and unsafe conditions through open communication channels with supervisors, the Safety Officer, and HR. Workers are assured that safety reporting is treated as a positive and valued contribution to workplace safety, free from any risk of adverse consequence. **4. Right to Remove from Risk** Workers who identify an imminent and serious risk to their safety in the course of their work are empowered to remove themselves from the hazardous situation and report the concern immediately to their supervisor or the Safety Officer, pending assessment and rectification of the risk. This right is communicated to all workers as part of safety induction and training programmes.
d)	**Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)** [36]
	Yes, Employees and workers of Avanti have access to a range of non-occupational medical and healthcare services, reflecting the Company's commitment to the holistic well-being of its workforce beyond the immediate occupational environment. The key healthcare provisions are as follows: **1. First Aid and On-Site Healthcare Facilities** Comprehensive first aid facilities and on-site healthcare services are available at all operational locations of the Company, ensuring that employees and workers have immediate access to medical assistance for both occupational and non-occupational health needs during working hours. **2. Periodic Medical Check-Ups and Health Awareness Programmes** The Company organizes periodic medical check-ups for employees, complemented by health awareness drives and interactive sessions with healthcare professionals covering topics such as nutrition, preventive healthcare, and general wellness supporting employees in managing their health proactively. **3. Continuous Safety and Health Culture** The Company fosters a culture of accountability and care across all facilities, conducting ongoing training and promoting open communication to empower employees to prioritise their own health and safety. Safety protocols and employee welfare provisions are regularly reviewed and updated in alignment with prevailing industry standards and applicable regulatory requirements.

36 GRI 403-6

11. Details of safety related incidents, in the following format:[37]

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

12. Measures to ensure a safe and healthy workplace: [38]

Describe the measures taken by the entity to ensure a safe and healthy workplace.
Avanti recognises that a safe, healthy, and supportive workplace is fundamental to the well-being of its workforce and the long-term operational excellence of its business. The Company has implemented a comprehensive suite of health, safety, and environmental measures across all its feed manufacturing plants and hatchery facility. **The measures in place during FY 2025–26 are as follows:** **1. Dedicated Safety Leadership and Structured Management Review** The Company has appointed a dedicated in-house Safety Officer responsible for overseeing occupational health and safety across all operational facilities. The Safety Officer conducts regular shop floor monitoring to identify unsafe acts, unsafe conditions, and equipment-related hazards. Observations are formally presented at weekly meetings with Department Heads, where corrective actions are assigned, tracked, and resolved in a time-bound manner ensuring safety concerns receive immediate management attention at every level. **2. Independent Occupational Health and Safety Audit** An independent OHS audit was conducted during FY 2025–26, providing an objective third-party evaluation of the Company's safety management systems and statutory compliance across its facilities. Audit findings are reviewed by senior management and incorporated into a structured corrective action programme. This ensures continuous improvement in safety performance and provides independent verification of the Company's safety commitments to all stakeholders. **3. Continuous Safety Training and Capability Building** All employees and workers including new joiners, contract workers, and seasonal staff undergo mandatory safety induction training before commencing work at any Company facility. Ongoing refresher training conducted by the in-house Safety Officer covers safe machine operation, chemical handling, fire safety, and emergency response. Training completion is documented and monitored to ensure consistent coverage across all worker categories and locations. **4. Robust Incident Reporting and Investigation Process** The Company has established clear incident reporting and investigation procedures enabling all workers to report safety concerns and near-miss situations promptly and without apprehension. Every reported concern is investigated to identify root causes, implement immediate corrective measures, and develop preventive actions to eliminate recurrence. Investigation outcomes are reviewed by the Safety Officer and Department Heads, fostering a culture where safety reporting is actively encouraged and every incident drives a tangible improvement in workplace safety. It establishes a clear reporting and investigation procedures to address incidents or concerns swiftly, ensuring quick action and continuous improvement.

37 GRI 403-9, GRI 403-10; 38 GRI 403-6, GRI 403-2, GRI 3-3, GRI 403-9, GRI 403-10

13. Number of Complaints on the following made by employees and workers: [39]

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:[40]

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

15. Corrective Actions: [41]

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 has been following standard operating procedures to comply with state/local level regulations and ensure safety and hygiene protocols.

LEADERSHIP INDICATORS:

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

(A)Employees - Yes(B) Workers - Yes

The Company provides life insurance and/or compensatory benefits to eligible employees and workers in accordance with its employment policies and applicable statutory requirements. These measures are intended to provide financial support to the families of employees and workers in the unfortunate event of death during service.

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

Yes, The Company undertakes appropriate due diligence while onboarding value chain partners and incorporates compliance requirements in its contractual arrangements, wherever applicable.

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

Category	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	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

39 GRI 2-16, GRI 2-25, GRI 2-26; 40 GRI 3-3; 41 GRI 403-10

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 facilitates a smooth transition for employees at the end of their careers through appropriate HR policies and continued engagement opportunities, wherever feasible.

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	70
Working Conditions	70

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
Where any significant observations or non-compliances are identified during assessments, the Company engages with the concerned value chain partners to implement appropriate corrective actions within agreed timelines. Follow-up reviews are conducted, wherever necessary, to monitor closure of the identified gaps and encourage continuous improvement in health, safety, and working conditions.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Principle 4 of the Business Responsibility and Sustainability Reporting (BRSR) framework emphasizes that businesses should respect the interests of and be responsive to all their stakeholders. This includes identifying key stakeholder groups, understanding their expectations, and engaging with them effectively. Stakeholders can include employees, customers, investors, communities, suppliers, and others who are impacted by the company's operations.

Avanti Feeds supports shrimp farmers by providing high-quality feed and technical guidance, fostering trust and collaboration. The company also engages with its employees through training programs and ensures compliance with environmental and social standards, reflecting its commitment to sustainable practices.

ESSENTIAL INDICATORS:

1. Identification of stakeholders group:

Describe the processes for identifying key stakeholder groups of the entity [42]
Avanti has developed a Stakeholder Engagement Framework for identification of Stakeholders. In line with this framework, the stakeholder identification process at Avanti considers the following scope in identifying the stakeholders: Dependency – groups or individuals who are directly or indirectly dependent on the organisation's activities, products or services and associated performance, or on whom the organisation is dependent in order to operate. Responsibility – groups or individuals to whom the organisation has, or in the future may have, legal, commercial, operational or ethical/moral responsibilities. Attention – groups or individuals who need immediate attention from the organisation about financial, wider economic, social or environmental issues. Influence – groups or individuals who can have an impact on the organisations or a stakeholder's strategic or operational decision-making. Diverse perspectives – groups or individuals whose different views can lead to a new understanding of the situation and the identification of opportunities for action that may not otherwise occur.

2. List stakeholder groups identified as key for yo ur entity and the frequency of engagement with each stakeholder group:[43]

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	• Annual General Meeting, • Shareholder meets, • Email, • Stock Exchange (SE) intimations, • Investor/analysts meet/ conference calls, • annual report, quarterly results, media releases and • Company's website	Quarterly, Half yearly and annually	Share price appreciation, dividends, profitability and financial stability, robust ESG practices, risks, growth prospects.

42 GRI 2-29; 43 GRI 2-29

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
Government/ Regulatory authorities	No	• Reporting / Filings. • Submissions/ Applications. • Industry forum meets. • Representations in person • Attending Workshops conducted by the authorities.	On periodical basis as provided under relevant legislations	In relation to Compliances with applicable laws, Industry concerns, changes in regulatory frameworks, skill and capacity building, employment.
Dealers	No	• Emails. Regular Meets • Personal Visits / Interviews • Satisfaction Surveys	Regular	Product quality and availability, responsiveness to needs, after sales service, responsible guidelines / manufacturing,Safety awareness.
Suppliers	No	Emails, supplier meetings.	Regular	Production plans, Invoices, Bill payments, Long term relationship.
Employees/ Workers	No	• Emails • Team Engagement • Website • Engagement through Health Programs • Notice Board	Periodically	• Empowered and engaged workforce drives to achieving business targets and serve as a key for successful business • Satisfied and motivated talent have higher productivity • Right Talent gives a competitive advantage. • Career management and growth prospects. • Work culture, health and safety matters.
Bankers	No	• Periodical Meetings • Periodical Reports Emails	Requirement basis.	• Understand the banking compliance • Maintaining rapport with our bankers • Banking/Credit facilities.
Communities	No	• Meets of community / local authorities/location heads. • Community visits and projects, partnership with local charities. • Volunteerism, Seminars/ Conferences, CSR Partner's meet directly or through Avanti foundation.	Periodically	Integrated water management, clean water, Natural Resource Management, community development, livelihood support, disaster relief, support of the UN SDGs, Education, Skill development, Farmer Safety etc.
Farmers	Yes	• Periodical Meets • Personal Visits • Satisfaction Surveys	Periodically	Product quality and availability, responsiveness to needs, after sales service.
Board of Directors	No	• Emails. Regular meetings	Quarterly and on any event/ need basis.	Company's business Opera-tions, planning, strategies etc.

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
Industry & Trade Associations	No	• Emails. • Regular meetings • Periodical Reports	Periodically	Deliberations on policies.
Professionals / Consultants	No	• Emails. • Need based meetings. • Periodical Reports.	Quarterly and need basis.	Compliance to legal requirements, advice on business, legal, tax and environment related issues.

B) 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.

Avanti follows a structured approach to stakeholder consultation on economic, environmental, and social topics. Consultations are conducted at regular intervals through multiple channels including meetings, surveys, disclosures, and grievance mechanisms to understand stakeholder expectations and concerns. Where consultation is delegated to Management or relevant Committees, findings and feedback are reported to the Board of Directors through its Committee structure The Board reviews stakeholder feedback while evaluating strategy, performance, and sustainability initiatives on a periodic basis.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. The Company conducts stakeholder consultations to identify and manage material environmental and social topics. Inputs received through these consultations are reviewed by the Management and relevant Committees, and are incorporated into the Company's policies, programs, and operational practices. Stakeholder feedback has informed the Company's approach to areas such as environmental stewardship, community development, employee welfare, and supply chain responsibility, enabling continuous improvement in sustainability performance.

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

Avanti recognizes the importance of engaging with vulnerable and marginalised stakeholder groups, including contract workers, daily wage employees, women workers, local communities, and small-scale farmer-partners in its supply chain. Engagement with these groups is conducted through grievance mechanisms, community meetings, CSR programs, and periodic surveys to understand their concerns and expectations.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Principle 5 (P5) of the BRSR framework emphasizes the respect and promotion of human rights. It ensures that businesses operate responsibly by maintaining equality, preventing discrimination, and fostering safe and respectful workplaces. This principle encourages alignment with global human rights standards and establishes mechanisms to address and remedy any violations effectively.

Avanti ensures fair treatment of employees, promotes equality, and fosters a safe and inclusive workplace. Avanti Feeds also adheres to global human rights standards, such as the Universal Declaration of Human Rights (UDHR), and has mechanisms in place to address and resolve any human rights concerns.

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:[44]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total C	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	773	773	100	738	712	96
Other than permanent	9	9	100	9	9	100
Total Employees	782	782	100	747	721	97
Workers						
Permanent	633	633	100	556	507	91
Other than permanent	261	261	100	245	240	98
Total Workers	894	894	100	801	747	93

2. Details of minimum wages paid to employees and workers, in the following format:[45]

Category	FY 2025-26 (Current Financial Year)					FY 2024-25(Previous Financial Year)				
	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	773	0	0	773	100	738	-	-	738	100
Male	744	0	0	744	100	709	-	-	709	100
Female	29	0	0	29	100	29	-	-	29	100
Other than Permanent	9	0	0	9	100	9	-	-	9	100
Male	9	0	0	9	100	9	-	-	9	100
Female	0	0	0	0	0	-	-	-	-	-
Workers										
Permanent	633	0	0	633	100	556	-	-	556	100
Male	633	0	0	633	100	556	-	-	556	100
Female	0	0	0	0	0	-	-	-	-	-
Other than Permanent	261	181	69	80	31	245	-	-	245	100
Male	261	181	69	80	31	245	-	-	245	100
Female	0	0	0	0	0	-	-	-	-	-

44 GRI 2-24; 45 GRI 405-2

3. Details of remuneration/salary/wages , in the following format: [46]

a. Median remuneration / wages:

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	8	13,00,000	1	20,60,000
Key Managerial Personnel (KMP)	3	33,88,45,000	0	NA
Employees other than BoD and KMP	744	5,98,373	29	5,07,964
Workers	633	3,52,420	0	NA

KMP includes Managing Director, Whole Time Directors, Chief Financial Officer, Company Secretary.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Gross wages paid to females as % of total wages	3.46	3.71

*Previous year figures have been revised as per the applicable BRSR Industry Standards

4. Focal point for addressing human rights: [47]

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, Avanti has a dedicated HR Manager responsible for identifying, addressing, and mitigating any human rights impacts or issues caused or contributed to by the business. This committee ensures compliance with international human rights standards, national labour laws, and corporate policies.

1. **Commitment to Human Rights:**
   Avanti places paramount importance on upholding human rights, making it a fundamental principle of its operations.
2. **Dedicated HR Manager:**
   A dedicated HR Manager at the plant is entrusted with receiving and addressing human rights-related concerns. This individual has the expertise and a strong passion for aligning business practices with the company's human rights commitment.
3. **Frequent Assessments:**
   It conducts regular assessments to monitor and safeguard human rights across all operations.
4. **Open Dialogue with Stakeholders:**
   It maintains open communication with stakeholders to foster collaboration and address potential human rights concerns proactively.
5. **Collaborative Efforts:**
   It partners with relevant organizations and stakeholders to identify and address any potential adverse impacts on human rights.
6. **Rectification and Exemplary Practices:**
   It strive not only to rectify shortcomings but also to promote exemplary practices, setting a benchmark for ethical conduct in the industry.
7. **Transparency:**
   It ensures disclosure of appropriate links to public content to demonstrate accountability and transparency in upholding human rights.

46 GRI 2-19, GRI 2-21; 47 GRI 2-13

5. Internal mechanisms in place to redress grievances related to human rights issues:

Describe the internal mechanisms in place to redress grievances related to human rights issues. [48]
Avanti has established a structured and multi-layered internal mechanism to receive, investigate, and redress grievances related to human rights issues covering all employees, workers, contract staff, and relevant external stakeholders. The mechanism is designed to ensure accessibility, confidentiality, independence, and fair resolution at every stage. The key elements of the grievance redressal framework are as follows **Independent External Grievance Redressal Agency – Primary Complaints Channel** The Company has engaged a dedicated external agency as the primary channel for receiving and redressing all employee and worker complaints, including those relating to human rights concerns such as forced labour, discrimination, harassment, wage violations, and unsafe working conditions. Contact details of the external agency are prominently displayed across all workplace locations including notice boards at all feed manufacturing plants and the hatchery facility ensuring direct and unimpeded access for all categories of workers without the need for managerial intermediation. The agency operates independently of the Company's internal management structure, ensuring impartiality and confidentiality in the handling of all complaints received. **Confidentiality and Non-Retaliation Commitment** The Company places paramount importance on maintaining the confidentiality and dignity of all individuals who raise human rights concerns. Sensitive details of any grievance are disclosed only to those directly involved in its investigation and resolution. All workers and employees are assured of protection from any form of retaliation, victimization, or adverse consequence as a result of raising a genuine concern creating a safe environment in which human rights issues can be reported freely and without fear. Stakeholder Communication and Community Engagement Beyond the formal complaints mechanism, the Company maintains open and transparent communication channels with local communities, civil society organizations, and relevant government agencies on matters pertaining to human rights and social responsibility. Regular engagement with external stakeholders enables the Company to identify and address community-level human rights concerns that may not surface through internal channels, reinforcing its commitment to responsible business conduct across its entire sphere of influence.

6 Number of Complaints on the following made by employees and workers: [49]

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child Labour	0	0	None	0	0	None
Forced Labour/ Involuntary Labour	0	0	None	0	0	None
Wages	0	0	None	0	0	None
Other human rights related issues	0	0	None	0	0	None

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

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

48 GRI 2-16, GRI 2-25; GRI 2-26; GRI 406-1

8. Prevention of discrimination and harassment cases

Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases [50]

Avanti is firmly committed to maintaining a workplace free from all forms of discrimination, harassment, and intimidation. The Company has established a robust framework of preventive and remedial mechanisms to protect complainants from adverse consequences and ensure that every individual feels safe, respected, and empowered to raise concerns without fear of retaliation.

The mechanisms in place during FY 2025–26 are as follows:

1. Independent External Agency — Primary Reporting and Protection Channel
The Company has engaged an independent external agency as the primary channel for receiving complaints related to discrimination, harassment, and related human rights concerns from all employees and workers. Contact details of the external agency are prominently displayed on notice boards across all feed manufacturing plants and the hatchery facility, ensuring direct and unimpeded access for every worker irrespective of their employment category. Since complaints are received and managed by an agency independent of the Company's internal management structure, complainants are structurally protected from any risk of managerial influence, bias, or retaliation in the handling of their concerns. A consolidated report of all complaints received

2. Zero-Tolerance Policy Against Discrimination and Harassment
The Company maintains an unequivocal zero-tolerance stance toward all forms of discrimination and harassment in the workplace including discrimination on the basis of gender, caste, religion, disability, or any other protected characteristic and toward sexual harassment in particular. This policy is communicated to all employees and workers at the time of induction and reinforced through periodic awareness programmes. Any substantiated instance of discrimination or harassment is treated as a serious disciplinary matter, with appropriate action taken against the perpetrator regardless of their seniority or role within the organization.

3. Internal Complaints Committee (ICC) — POSH Compliance
In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted Internal Complaints Committees (ICC) across its operational locations. The ICC is empowered to receive, investigate, and recommend resolution of complaints of sexual harassment in a fair, confidential, and time-bound manner. The Committee includes an external independent member as mandated under the POSH Act, further reinforcing the impartiality and credibility of the investigation process. All ICC proceedings are conducted with strict confidentiality, protecting the identity and dignity of the complainant throughout.

4. Awareness and Training Programmes
Regular training and awareness sessions are conducted for all employees and workers covering the recognition, prevention, and reporting of discrimination and harassment with particular emphasis on sexual harassment awareness under the POSH Act. Training is conducted by the HR function and covers available reporting mechanisms, the role and process of the ICC, complainant rights, and the Company's zero-tolerance commitment. Training completion is documented and monitored to ensure comprehensive coverage across all worker categories and locations

9. Human rights requirements forming part of your business agreements and contracts: [51]

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

Yes, In the process of onboarding suppliers, dealers, and vendors, Avanti diligently integrates human rights requirements. This entails a stringent adherence to pertinent laws, labour standards, environmental regulations, as well as upholding principles of human rights, ethics, and integrity in their operations.

These stipulations serve as a cornerstone of the onboarding process, emphasizing the importance of aligning with our steadfast commitment to human rights and responsible business practices.

By incorporating these requirements into our onboarding procedures, we ensure that our business partners share our values and demonstrate a genuine commitment to ethical conduct. This not only fosters trust and transparency within our supply chain but also reinforces our collective efforts towards promoting social responsibility and sustainable practices across our operations. Through collaboration and mutual adherence to these standards, we strive to create a more equitable and just global business ecosystem.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	NA

50 GRI 2-16, GRI 2-25, GRI 2-26; 51 GRI 2-23, GRI 2-24

11. Corrective Actions to address significant risks / concerns arising from the assessments:

Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.
There were no significant risk/concern that arose on its self-assessment and from the diligence of customers.

B) LEADERSHIP INDICATORS:

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

Avanti has appointed an independent external agency to handle human rights-related grievances, ensuring confidentiality, impartiality, and transparency in the process. Based on inputs and recommendations received, the company periodically reviews and strengthens its grievance redressal mechanisms, enhances documentation and monitoring practices, and integrates human rights considerations into relevant policies and processes.

These measures help in ensuring effective resolution of concerns and continuous improvement in the overall grievance management framework.

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

Avanti has appointed an independent external agency to handle human rights-related grievances, ensuring confidentiality, impartiality, and transparency in the process. Based on inputs and recommendations received, the company periodically reviews and strengthens its grievance redressal mechanisms, enhances documentation and monitoring practices, and integrates human rights considerations into relevant policies and processes.

These measures help in ensuring effective resolution of concerns and continuous improvement in the overall grievance management framework.

3. Is the premise/office of the entity accessible to differently abled visitors:

Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?
Yes, Avanti premises are designed for accessibility, featuring ramps and elevators to ensure smooth mobility for differently abled visitors. In compliance with the Rights of Persons with Disabilities Act, 2016, the Company continuously improves these facilities based on feedback to maintain a welcoming and inclusive environment.

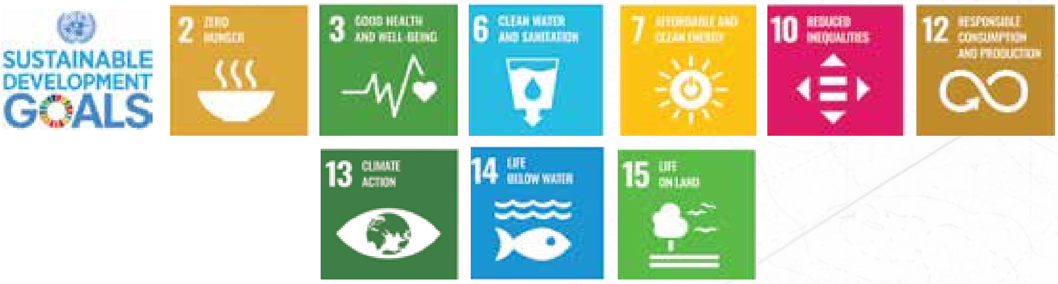
4. Details on assessment of value chain partners*:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	70
Forced/involuntary labour	70
Sexual harassment	70
Discrimination at workplace	70
Wages	70
Others – please specify	70 OHS, Employee Grievance Redressal , contract labour compliance, Training, and freedom of association collective bargaining,

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

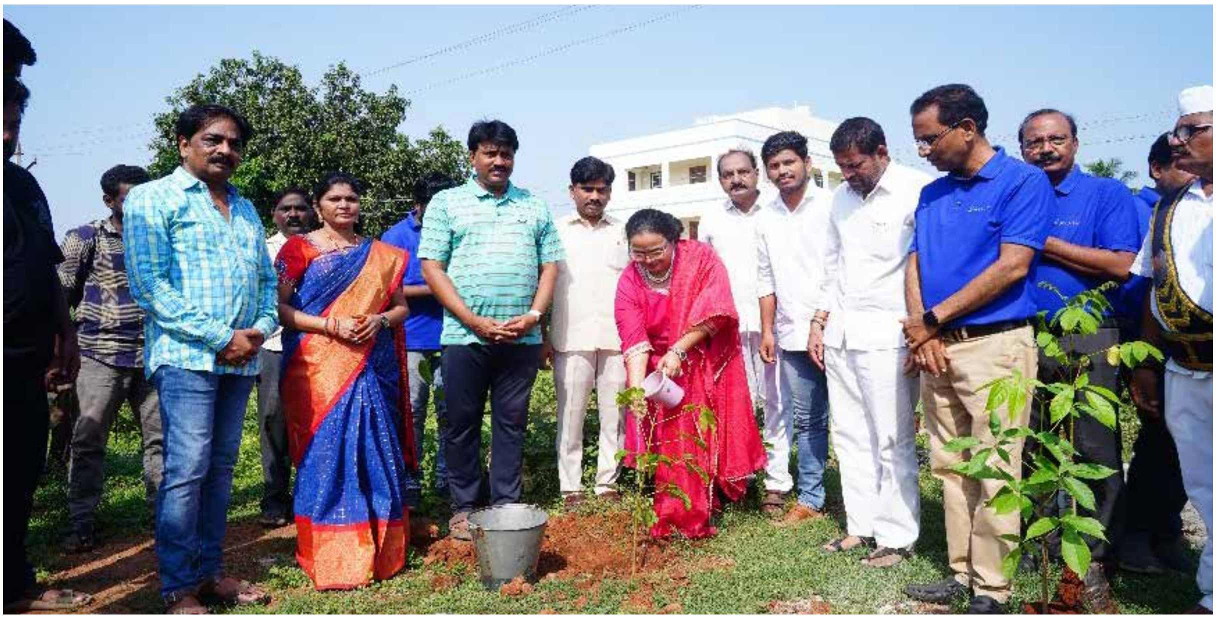
No significant risks or concerns were identified during the assessment of value chain partners. The Company continues to monitor compliance through periodic assessments and engages with partners to promote responsible labour, health and safety, and ethical business practices.

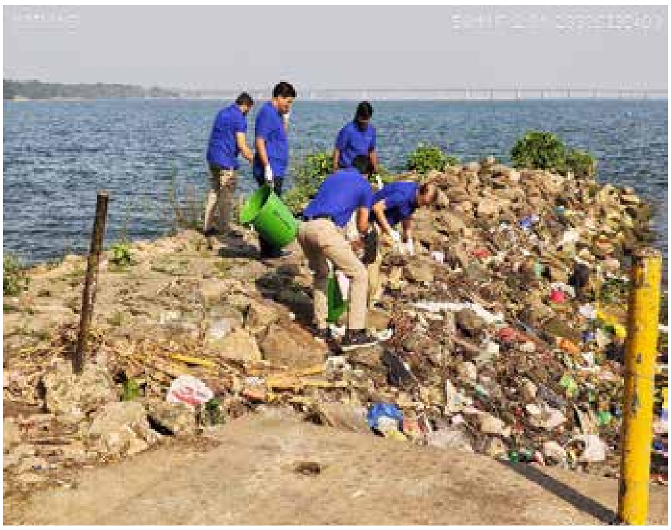
PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

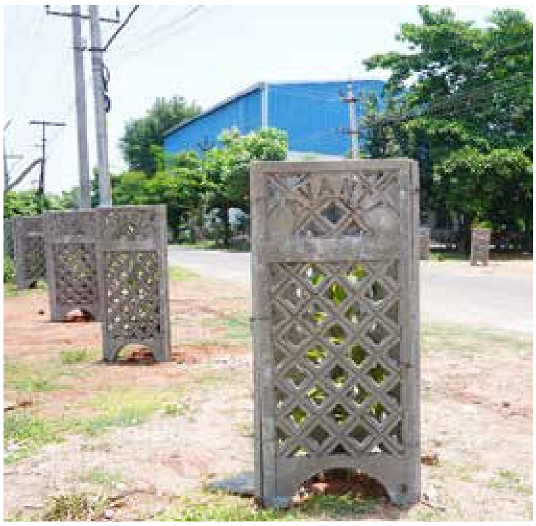


Principle 6 (P6) of the BRSR framework emphasizes environmental sustainability. It advocates for businesses to adopt practices that minimize their environmental footprint, protect biodiversity, and promote resource efficiency. Companies are encouraged to actively prevent environmental degradation, reduce emissions, and support sustainable development initiatives to contribute to a healthier planet

By utilizing renewable energy sources like wind power, optimizing resource usage in its operations, responsibly managing waste, and promoting sustainable aquaculture, Avanti Feeds plays a pivotal role in protecting the environment while fostering economic growth. These initiatives highlight its dedication to balancing business objectives with ecological responsibility







ESSENTIAL INDICATORS:

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:** [52]

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources (Giga Joules)		
Total electricity consumption (A)	17,065	14,340
Total fuel consumption (B)	2,24,261	204,092
Energy consumption through other sources (c)	696.89	0
Total energy consumed from renewable sources (A+B+C)	2,42,022	218,432
From non-renewable sources (Giga Joules)		
Total electricity consumption (D)	1,67,043	166,400
Total fuel consumption (E)	31,361	26,813
Energy consumption through other sources (F)	1,645	1,979
Total energy consumed from non-renewable sources (D+E+F)	2,00,049	195,192
Total energy consumed (A+B+C+D+E+F)	**4,42,071**	**413,624**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.0000101	0.0000094
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0002055	0.0001879
(Total energy consumed / Revenue from operations adjusted for PPP)*		
Energy intensity in terms of physical output	0.78	0.74
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.08, respectively.

The total production quantity of feed is considered for calculating intensity in terms of physical outputs.

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, an evaluation was conducted by Avanti In-house, and J Sundharesan & Associates Practising Company Secretaries provided Reasonable Assurance on the specified parameter

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.**

Not applicable, as the entity has not been identified as designated consumers under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

52 GRI 302-1, GRI 302-3;

3. **Provide details of the following disclosures related to water, in the following format:** [53]

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	1,25,764	121,854
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	1,69,955	130,380
(v) Others	Nil	Nil
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	2,95,719	252,234
Total volume of water consumption (in kiloliters)**	1,10,419	1,08,579
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000025	0.0000025
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) ***	0.0000513	0.0000493
Water intensity in terms of physical output	0.19	0.20
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Previous year figures have been revised as per the applicable BRSR Industry Standards

** Total water consumption = Total Water Withdrawal – Total water Discharge.

***The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.08, respectively.

The total production quantity of feed is considered for calculating intensity in terms of physical outputs.

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, an evaluation was conducted by Avanti In-house, and J Sundharesan & Associates Practising Company Secretaries provided Reasonable Assurance on the specified parameter.

4. **Provide the following details related to water Discharge**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface Water	-	-
• No treatment	-	-
• With treatment – please specify level of treatment –	-	-
(ii) To Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment		

53 GRI 303-3, GRI 303-5

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
(iii) To Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	1,85,300 (ETP Treatment)	1,43,655(ETP Treatment)
(iv) Sent to third parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	1,85,300	1,43,655

*Previous year figures have been revised as per the applicable BRSR Industry Standards

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, an evaluation was conducted by Avanti In-house, and J Sundharesan & Associates Practising Company Secretaries provided Reasonable Assurance on the specified parameter

5. Mechanism for Zero Liquid Discharge: [54]

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation
Yes, Avanti Feeds has implemented a Zero Liquid Discharge (ZLD) system to ensure responsible water management and minimize environmental impact. **1. Coverage & Scope:** The ZLD system is in place across all major processing plants to treat and recycle wastewater generated during shrimp processing. It applies to effluent from cleaning, washing, and processing activities, ensuring that no untreated liquid waste is discharged into the environment. **2. Implementation & Process:** Effluent Treatment Plant (ETP): Wastewater is treated through two ETP units, undergoing primary, secondary, and tertiary treatment to effectively remove contaminants. **3. Water Reuse:** Treated water recovered from the treatment process is reused for green belt development and plantation activities within the Company's premises, thereby reducing freshwater consumption. **4. Solid Waste Management:** Sludge generated from the treatment process is utilized as manure for green belt and plantation activities, promoting resource recovery and supporting sustainable waste management practices. This ZLD mechanism enhances water efficiency, reduces environmental footprint, and ensures regulatory compliance, reinforcing Avanti Feeds commitment to sustainable and responsible operations.

54 GRI 303-1, GRI 303-2;

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	300.96	282.91
SOx	MT	251.28	196.54
Particulate matter (PM)	MT	339.51	351.73
Persistent organic pollutants (POP)	Nil	-	-
Volatile organic compounds (VOC)	Nil	-	-
Hazardous air pollutants (HAP)	Nil	-	-
Others – please specify	Nil	-	-

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

Yes, SV Enviro Labs and consultants has provided independent external assessment on the specified parameter.

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:** [55]

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	37,430	34,068
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	32,945	32,818
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	0.00000161	0.00000151
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 emissions / Revenue from operations adjusted for PPP)*	Metric tonnes of CO_2 equivalent	0.00003272	0.00003039
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO_2 equivalent	0.12	0.12
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent	-	-

55 GRI 305-1; GRI 305-2, GRI 305-4

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.08, respectively.

*Previous year figures have been revised as per the applicable BRSR Industry Standards

The total production quantity of feed is considered for calculating intensity in terms of physical outputs.

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, an evaluation was conducted by Avanti In-house, and J Sundharesan & Associates Practising Company Secretaries provided Reasonable Assurance on the specified parameter

8. Project related to reducing Green House Gas emission: [56]

Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.
Yes. Avanti Feeds Limited has undertaken several projects directed at reducing greenhouse gas emissions across its operations. The key initiatives implemented by the Company are as follows: **Renewable Energy — Solar Energy Expansion** Rooftop solar panels have been installed across facilities, and a dedicated large-scale solar farm has been established to increase the share of renewable energy in the Company's total energy mix. These initiatives reduce Scope 2 emissions by displacing grid electricity with zero-emission solar generation. **Energy Efficiency — Equipment Upgrades and LED Lighting** The Company has upgraded to energy-efficient equipment and replaced conventional lighting with LED systems across all facilities. These measures reduce total electricity consumption and associated Scope 2 GHG emissions. **Water Management — Effluent Treatment and Reuse** The Company has implemented effluent treatment and water reuse systems working toward Zero Liquid Discharge objectives. This reduces the energy intensity of water management processes, indirectly contributing to overall GHG emission reduction. **Transition from Furnace Oil to Biomass Briquettes — Feed Manufacturing Plants** The Company is progressively replacing furnace oil with biomass briquettes derived from agricultural waste as the primary fuel for boiler and furnace operations at its feed manufacturing plants. This ongoing transition directly reduces Scope 1 greenhouse gas emissions by substituting a fossil fuel with a lower net-carbon agricultural by-product. **Open Access Electricity Procurement** The Company has commenced procurement of electricity through open access arrangements, diversifying its electricity sourcing away from conventional grid supply. This initiative supports the Company's broader strategy of reducing dependence on grid electricity and optimising its energy cost and supply security across manufacturing operations.

9. Provide details related to waste management by the entity, in the following format: [57]

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,437.356	2,448.225
E-waste (B)	0.342	0.941
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1.000	1.445
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	2.040	1.046
Used oil		
Other Non-Hazardous Waste (H):	0	0
Total (A+ B + C + D + E + F + G + H)	2440.74	2451.66
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000056	0.000000055
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000001135	0.000001114

56 GRI 305-5; 57 GRI 306-3, GRI 306-4, GRI 306-5

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity in terms of physical output	0.0043	0.0044
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	2440.74	2,451.66
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	2440.74	2,451.66
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operation	-	-
Total	-	-

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF- for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.08, respectively.

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

Yes, an evaluation was conducted by Avanti In-house, and J Sundharesan & Associates Practising Company Secretaries provided Reasonable Assurance on the specified parameter.

10 Waste management practices adopted in the establishment: [58]

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.
Avanti follows a comprehensive waste management strategy to minimize environmental impact and promote sustainability. **1. Comprehensive Waste Management Practices:** Avanti has developed and implemented a wide range of waste management strategies aimed at minimizing waste generation. These practices are designed to ensure that all waste is handled responsibly, with a focus on protecting the environment. **2. Strategic Collaborations:** Avanti has established partnerships with authorized organizations and recycling facilities. These partnerships are critical for ensuring that all waste generated is properly managed, processed, and recycled in a way that aligns with environmental guidelines and sustainability goals. **3. Commitment to Waste Reduction:** The organization emphasizes the importance of reducing waste at its source. By actively working to minimize the amount of waste produced, Avanti aims to lessen its environmental footprint while maintaining efficient and sustainable operations. **4. Responsible Disposal Methods:** All waste is disposed of in an environmentally responsible manner. This involves adherence to regulatory standards and practices that prioritize the well-being of the planet. **5. Ongoing Efforts and Prioritization:** Avanti is committed to continuously improving its waste reduction and management processes. This commitment ensures that responsible waste management remains a priority across all areas of the organization's operations. **6. Strict Avoidance of Toxic Chemicals:** Avanti has taken a firm stance against the use of toxic chemicals. This policy extends to both the production processes and the plant premises, reinforcing the company's dedication to ensuring a safe and eco-friendly work environment.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity

58 GRI 306-2; GRI 3-3

hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format: [59]

S. No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Avanti does not have any offices or operational sites in the vicinity of any ecologically sensitive area.			

Avanti does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: [60]

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
Environmental impact assessment is not applicable for Avanti during the reporting financial year.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: [61]

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, Avanti is fully compliant with all the applicable environmental laws/regulations/guidelines in India including but not limited to Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules.				

B) LEADERSHIP INDICATORS:

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	The Company does not operate any manufacturing or operational facilities in water-stressed areas during the reporting period.
(ii) Nature of operations	

59 GRI 304-1; 60 GRI 413-1, GRI 303-1; 61 GRI 2-27

(iii) Water withdrawal, consumption and discharge in the following format: Not Applicable

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface Water	The Company does not operate any manufacturing or operational facilities in water-stressed areas during the reporting period.	
(ii) Groundwater		
(iii) Seawater		
(iv) Sent to third parties		
(v) Others		
Total water discharged (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	The Company does not operate any manufacturing or operational facilities in water-stressed areas during the reporting period.	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (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 (Metric tonnes of CO_2 Equivalent)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	The Company is currently in the process of assessing its Scope 3 greenhouse gas emissions.	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent		

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

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 – The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area. Accordingly, there are no significant direct or indirect impacts on biodiversity requiring prevention or remediation activities during the reporting period.

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:

Sl. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	The Company has engaged M/s Elexir Enviro Systems for the installation and operation of a biofilter system to mitigate process odour in Unit II plant	Elexir Enviro Systems is associated with the Council of Scientific & Industrial Research (CSIR), Government of India, and provides technical expertise for effective odour control: https://elixirenviro.in/	The biofilter system is operating successfully, delivering measurable and significant odour reduction with consistently satisfactory performance results

5.	**Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.**
	The Company has a Business Continuity and Disaster Management framework to ensure operational resilience and business continuity during unforeseen events. The framework includes emergency response procedures, risk assessment, disaster recovery measures, periodic reviews, and employee awareness programmes to minimize operational disruptions and ensure timely recovery.

6.	**Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**
	No significant adverse environmental impacts arising from the Company's value chain were identified during the reporting period. The Company continues to engage with its value chain partners to promote compliance with applicable environmental regulations and responsible environmental practices.

7.	**Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**
	Approximately 80% of the value chain partners have been assessed and verified for compliance with the applicable requirements and standards

8. How many Green Credits have been generated or procured:	
a. By the listed entity	Nil – The Company has not generated or procured any Green Credits during the reporting period.
b. By the top ten (in terms of value of purchases and sales respectively) value chain partners	Not Available / Not Assessed.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Principle 7 (P7) of the BRSR framework highlights the importance of responsible advocacy by businesses. It encourages companies to advocate for public policies in a transparent and ethical manner. This involves supporting policies aligned with sustainability goals, collaborating with diverse stakeholders, and maintaining the integrity of democratic processes. Through such advocacy, businesses contribute positively to societal and environmental progress while upholding accountability.

The company actively collaborates with industry bodies, government agencies, and other stakeholders to promote policies that support sustainable aquaculture practices and environmental conservation. Avanti Feeds ensures that its advocacy efforts are transparent, ethical, and aligned with societal and environmental well-being, reflecting its commitment to responsible business practices.

ESSENTIAL INDICATORS:

1. a) Affiliations with trade and industry chambers/ associations: [62]

Number of affiliations with trade and industry chambers/ associations.
7

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.	Federation of Indian Chambers of Commerce and Industry	National
2.	The Federation of Telangana and Andhra Pradesh Chambers of Commerce and Industry	State
3.	The Andhra Pradesh Chambers of Commerce & Industry Federation	State
4.	Indian Wind Power Association	National
5.	Compound Livestock Feed Manufacturers Association of India	National
6.	Federation of Indian Export Organization.	National
7.	Soyabean Processors Association of India	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 action taken
Avanti has not engaged in any anti-competitive conduct		

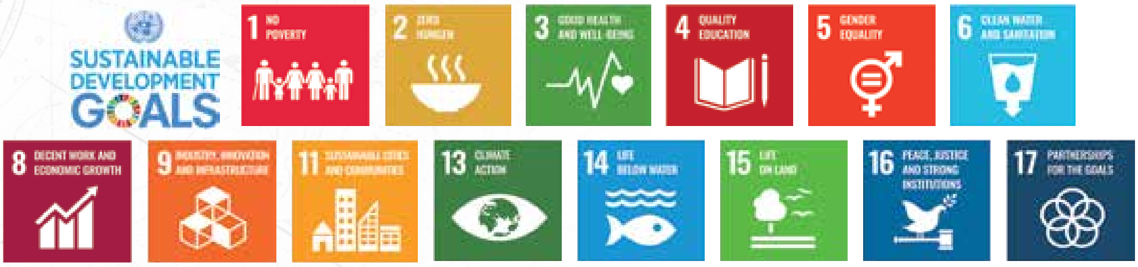
B) LEADERSHIP INDICATORS:

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
The Company has not undertaken any public policy advocacy initiatives during the reporting period.					

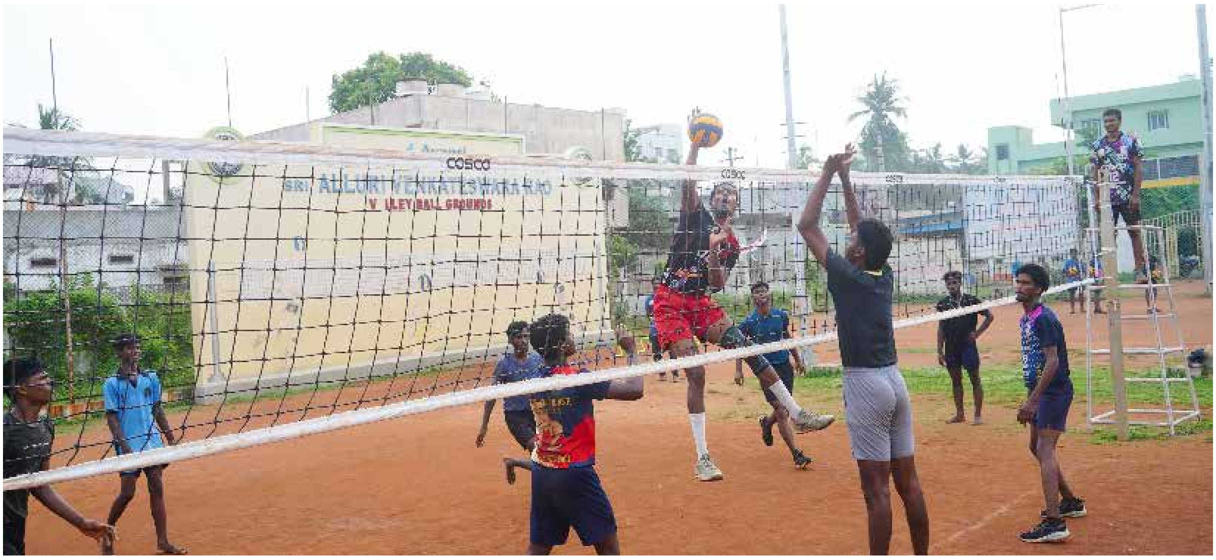
62 GRI 2-28

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT



It encourages businesses to actively contribute to the socio-economic development of the communities they operate in, with a focus on marginalized and disadvantaged groups. Companies are urged to invest in initiatives like education, healthcare, and skill development, promote diversity and inclusion, and support regional development to reduce inequalities. By fostering collaboration with stakeholders and ensuring the effectiveness of their programs, businesses can drive sustainable and impactful progress.

The company invests in community development initiatives, such as promoting sustainable aquaculture practices, supporting education, skill development programs and implementing water conservation measures like rainwater harvesting. These efforts aim to uplift local communities, particularly marginalized groups, while fostering social equity and sustainable 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: [63]

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 INR)
Not Applicable						

3. Community redressal mechanism:

Describe the mechanisms to receive and redress grievances of the community. [64]
Grievance Redressal Mechanism (GRM) is an important aspect of assuring our strong relation with the community as it provides us social license to operate and execute the community initiative projects. This mechanism also helps in the smooth implementation of community initiative projects by addressing any potential concerns pro actively. **1. Deployment of Local Employees:** As part of the GRM, the organization has strategically deployed local employees who are familiar with the community's cultural and social dynamics. These employees actively visit the community to engage in meaningful interactions, building rapport and understanding the needs and concerns of the people. This personal approach reinforces trust and demonstrates the organization's commitment to the community's well-being. **2. Proactive Community Interaction:** Regular and consistent visits by local employees allow the organization to stay connected with the community's pulse. These interactions provide valuable insights into the community's expectations and any emerging concerns. By addressing issues early, the organization fosters a harmonious relationship with the community. **3. Current Status of Grievances:** Based on the ongoing engagement and feedback from the community, the organization has not encountered any specific grievances so far. This indicates that the GRM is functioning effectively, and the community feels positively about the organization's presence and operations.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers: [65]

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	30.30	38.00
Directly from / within India	95.53	99.15

63 GRI 413-1; 64 GRI 2-16, GRI 2-25, GRI 2-26, GRI 413-1; 65 GRI 204-1

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	64	88.24
Semi-urban	24	7.84
Urban	Nil	Nil
Metropolitan	12	3.92

B) 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
No significant negative social impacts were identified during the reporting period.	Not Applicable. The Company continues to monitor its operations and stakeholder engagement mechanisms to proactively identify and address potential social impacts.

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by Government bodies:**

Sr. No.	State	Aspirational District	Amount spent (In INR)
During the reporting period, no CSR expenditure was incurred on projects in Aspirational Districts. However, the Company has identified projects in Aspirational Districts, which are currently under implementation.			

3.

(a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)	No
(b) From which marginalized /vulnerable groups do you procure?	NA
(c) What percentage of total procurement (by value) does it constitute?	NA

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
The Company does not own or acquire any intellectual property based on traditional knowledge. Accordingly, no benefits were derived or shared during the reporting period				

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
No disputes or adverse orders relating to intellectual property involving traditional knowledge were reported during the reporting period.		

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	Water Treatment Plant, Chagallu	441	100
2	Swachh Andhra at Kovvur Bypass	10000	100
3	Solar Street Lighting & Micro Filtration System for Godilanka, Allavaram	2000	100
4	Badminton Training & Volleyball Coaching	130	100
5	T-Shirts Distributed to Cricket Players of Balada	120	100
6	Repair Works for AVR Volleyball Grounds, NTR Stadium	150	100
7	Old Age Home, Kannapuram	75	100
8	AU AASDC (Skill Centre), Vizag	350	100
9	Devarapalli Police Station (Barricades & Stickering)	4000	100
10	RTO Office, Ravulapalem (Desktop Donation)	10	100
11	Fire Station, Kovvur (Fire Fighting Equipment)	20	100
12	Inspector of Factories, Rajamahendravaram (Desktop, LED Monitor & Printer)	15	100
13	CCTV Cameras for Krishnapuram Village Surroundings	2000	100
14	Dog Kennel Construction at Jampet Police Quarters, Rajamahendravaram	30	100
15	AH&DC, Kovvuru	18360	100
16	Avanti Hospital, Kovvuru	The hospital is under construction, with comprehensive healthcare services planned upon completion.	
17	Office of the Medical Officer, PHC, Gopalapuram	450	100
18	Gurukulam School, Kumaradevam (R.O Water Plant and Fitness Equipment)	746	100
19	Desai Faliya School, Balada (Children Uniforms)	120	100
20	C R Reddy Public School (School Uniforms)	150	100
21	School Uniform Distribution for Sukesh Rampoor School, Balada	125	100
22	Tuition Fee Support for Tatapudi Bhavana (B.Tech 4th Year)	1	100
23	Grills for Govt School, Gopalapuram	250	100
24	RAM for Govt School, Pasivedala	10	100
25	Laying of Road, Vemuluru	58000	100
26	Road Lighting Facility from Dubhacharla Village to Dwaraka Tirumala	1000	100
27	EPDCAPL (Roof Shed Construction for Sub-Station, Kovvur)	20	100
28	APSRTC Office, Ravulapalem (120L Litter Bins)	1500	100
29	Yagasala Support at Sri Goshpada Kshetra Gow Seva Mission, Kovvur	500	100

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Principle 9 (P9) of the BRSR framework emphasizes responsible customer engagement. It encourages businesses to ensure product safety and quality, provide transparent and accurate communication, and establish effective mechanisms for addressing customer grievances. By fostering ethical practices and promoting sustainable consumption, P9 aims to build trust and long-term relationships with consumers.

The company ensures the safety and quality of its products, such as shrimp feed and hatchery services, by adhering to stringent quality standards. It provides transparent communication to its customers, offering clear information about its products and their usage. Additionally, Avanti Feeds has established effective grievance redressal mechanisms to address customer concerns promptly and ethically. These efforts reflect the company's commitment to fostering trust and long-term relationships with its customers.es.

ESSENTIAL INDICATORS:

1. Consumer Complaints and feedback:

Describe the mechanisms in place to receive and respond to consumer complaints and feedback. [66]

Avanti has established a structured and accessible mechanism to receive, address, and respond to consumer complaints and feedback, ensuring prompt resolution, continuous improvement in product and service quality, and maintenance of long-term stakeholder trust.

The key elements of the mechanism are as follows:

1. Dedicated Communication Channels

The Company provides clearly accessible communication channels including designated email addresses and contact numbers through which consumers, aqua farmers, dealers, and other stakeholders may submit complaints, queries, or feedback. These contact details are made available on the Company's official website and on product labels, ensuring that the mechanism is accessible at every point of consumer interaction with the Company's products and services.

2. Designated Compliance Officer and Support Team

A designated Compliance Officer, supported by a dedicated team, is responsible for overseeing the receipt, tracking, and resolution of all consumer grievances. This ensures clear accountability for complaint handling, timely follow-up with complainants, and consistent application of the Company's resolution standards across all categories of consumer concerns.

3. Proactive Stakeholder Engagement

The Company maintains open and proactive communication with its stakeholders including aqua farmers, dealers, distributors, and institutional buyers to identify and address concerns before they escalate into formal complaints. This engagement-first approach reflects the Company's commitment to transparency, responsiveness, and the maintenance of strong, trust-based relationships with its consumer base.

4. Feedback Integration for Continuous Improvement

Consumer and stakeholder feedback received through all channels is systematically reviewed and incorporated into the Company's product development, quality improvement, and customer service enhancement processes. This structured feedback loop ensures that consumer insights directly inform operational and product-level decisions, reinforcing the Company's commitment to delivering consistent quality and value across all its products and services.

66 GRI 2-16, GRI 2-25, GRI 2-26;

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

Category	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		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	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

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

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

5. Cyber security policy: [67]

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.

Avanti has identified that its exposure to cybersecurity risks is currently insignificant. This indicates a well-managed and secure operational environment, with minimal vulnerabilities to external cyber threats

1. Adoption of Cybersecurity Policy:

Despite the low level of risk, Avanti has proactively implemented a formal cybersecurity policy. This demonstrates the organization's commitment to maintaining strong security protocols and ensuring that appropriate measures are in place to mitigate potential issues in the future.

2. Dedicated IT Team:

Avanti has a specialized Information Technology team in place. This team is responsible for monitoring, tracking, and addressing all IT-related issues on a day-to-day basis. Their vigilant oversight ensures that any concerns are promptly identified and resolved.

3. Internal IT Platform:

To facilitate efficient tracking and resolution of IT concerns, Avanti has provided its IT team with a dedicated internal platform. This platform is specifically designed for internal usage, offering the team the necessary tools and accessibility to manage IT operations seamlessly.

67 GRI 2-23

6. Corrective Actions:

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
This section is not applicable to Avanti as no such incidents were reported during the reporting period.

7. Provide the following information relating to data breaches:

a)	Number of instances of data breaches	0
b)	Percentage of data breaches involving personally identifiable information of customers	0
c)	Impact, if any, of the data breaches	NA

B) LEADERSHIP INDICATORS:

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

Information on the Company's products and services can be accessed through the following channels/ platforms:

Official website: Avanti Feeds Limited – https://avantifeeds.com/

Direct customer engagement through field technical teams and dealer/distributor network

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

The Company informs and educates consumers on safe and responsible usage of its products primarily through instructions and guidelines provided on the product packaging.

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

The Company has established mechanisms to keep consumers informed of any potential disruption or discontinuation of products/services.

Avanti communicates such information through its dealer and distributor network, direct customer engagement channels, and other appropriate means, ensuring timely updates and minimizing impact on customers.

4.

a) 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.

Avanti provides additional product-related information beyond statutory requirements, including general guidance on usage, storage, and product specifications, to enhance customer awareness and ensure responsible use.

b) 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)

Avanti has carried out consumer satisfaction assessments through periodic feedback mechanisms and interactions with customers across its key markets. The insights gathered are used to improve product quality, service delivery, and overall customer experience.

INDEPENDENT REASONABLE ASSURANCE STATEMENT

To,
The Board of Directors,
Avanti Feeds Limited,
Flat No. 103, Ground Floor, "R" Square
Pandurangapuram Vishakhapatnam,
Andhra Pradesh – 530003, India.

1. ENGAGEMENT OVERVIEW

Avanti Feeds Limited (hereinafter referred to as 'the Company') engaged J Sundharesan & Associates, Company Secretaries (hereinafter referred to as 'JSA', 'we', 'our' or 'the Engagement Team'), to conduct an independent reasonable level assurance engagement on the Business Responsibility and Sustainability Report (hereinafter 'the Report' or 'the BRSR') for the financial year from 01.04.2025 to 31.03.2026 . The Report has been prepared and published by the Company in accordance with the applicable SEBI regulatory framework.

This Independent Reasonable Assurance Statement (hereinafter 'the Statement') is addressed to the Board of Directors of Avanti Feeds Limited and is intended for informing all stakeholders of the Company.

2. NATURE AND LEVEL OF ASSURANCE

JSA has conducted a Reasonable Level of Assurance engagement on the BRSR Core Indicators of the Company as specified in Annexure I of this Statement. Reasonable assurance is a high level of assurance, though not an absolute level of assurance. Our evidence-gathering procedures are designed to obtain sufficient appropriate evidence to support our conclusion. A reasonable assurance engagement involves more extensive procedures than a limited assurance engagement.

The assurance engagement was conducted in accordance with:

- International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews of Historical Financial Information; and
- ISAE 3410 – Assurance Engagements on Greenhouse Gas Statements.

3. REPORTING FRAMEWORK AND APPLICABLE CRITERIA

The Report has been prepared by the Company with reference to the following frameworks and standards:

1. BRSR Core Framework for assurance and ESG disclosures for value chain – SEBI vide Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
2. BRSR reporting guidelines (Annexure II) as per SEBI Circular No. SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021, and incorporated Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, and as amended from time to time, including the updated Industry Standard on Reporting of BRSR Core Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.
3. Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core
4. The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol).
5. Any other applicable Standards, Circulars, Guidelines and Amendments thereof.

4. SCOPE AND BOUNDARY OF ASSURANCE

The scope of our assurance engagement includes an independent reasonable level of assurance of the BRSR Core Attributes and Key Performance Indicators (KPIs) as listed in Annexure I to this Statement, for the financial year FY 2025-26.

Reporting Boundary:

The reporting and assurance boundary covers the operations and facilities of Avanti Feeds Limited on a standalone basis. The reporting boundary encompasses the following:

Entity / Boundary	Details
Legal Name	AVANTI FEEDS LIMITED
CIN	L16001AP1993PLC095778
Registered Office	Flat No. 103, Ground Floor, "R" Square Pandurangapuram Vishakhapatnam, Andhra Pradesh – 530003, India.
Reporting Period	01.04.2025 to 31.03.2026
Facilities / Units Covered	Registered Office, Corporate Office, and all Plants
Reporting Basis	Standalone
Stock Exchange Listing	NSE and BSE

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope above.
- Data review outside the operational sites mentioned in the reporting boundary.
- Validation of any data and information other than those presented in the Findings and Conclusion section of this Statement.
- Forward-looking statements, product- or service-related information, and external information sources or expert opinions.

- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention, and assertions related to intellectual property rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.
- Assessment of legal compliance; compliance with legal requirements is the responsibility of the Company.

5. MANAGEMENT'S RESPONSIBILITY

The preparation and presentation of the Report, including the identification of stakeholders, the determination of material aspects, and the design and implementation of internal controls over sustainability reporting, is the sole responsibility of the management and Board of Directors of Avanti Feeds Limited. JSA has not been involved in the preparation of any of the material included in the Report. The Company's management is responsible for:

- Maintaining processes and procedures for collecting, analyzing, and reporting the information in the Report;
- Ensuring the quality and consistency of information presented in the Report;
- Ensuring adherence to the applicable reporting criteria and standards referenced above;
- The authenticity of the underlying data provided to JSA for the purpose of this assurance engagement.

6. ENGAGEMENT TEAM RESPONSIBILITY

Our responsibility is to express a conclusion on the Subject Matter (BRSR Core Indicators) within the defined scope of assurance, based on the evidence gathered during the engagement and in accordance with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. This Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

7. STATEMENT OF INDEPENDENCE AND COMPETENCE

J Sundharesan & Associates is an independent Company Secretaries firm. We confirm our independence from Avanti Feeds Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and its stakeholders.

The engagement team was assembled based on knowledge, experience, and qualifications relevant to this assignment. The team comprises professionals with experience in sustainability assurance, ESG disclosures, greenhouse gas accounting, and applicable assurance standards. Our team operates in accordance with the Code of Ethics for Professionals issued by the Institute of Company Secretaries of India (ICSI).

8. ASSURANCE METHODOLOGY

JSA conducted this engagement in accordance with ISAE 3000 (Revised) and ISAE 3410 using a risk-based approach. Our engagement comprised a combination of desktop review, interaction with key personnel, document verification, on-site visits, and analytical procedures. Specifically, the engagement team undertook the following activities:

- Assessment of the suitability, comprehensiveness, reliability, and accuracy of the applicable reporting criteria and disclosure framework adopted by the Company.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR Core KPIs, and assessing the internal control mechanisms in

place to ensure data quality.

- Review and examination of the data management systems, data flow processes, and reporting systems adopted by the Company for sustainability data.
- Application of analytical procedures and verification of source documents, supporting calculations, and underlying records on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the corporate office and Registered office level.
- Reconciliation of reported figures with audited financial statements and internal management information systems wherever applicable.
- On-site verification visits to selected facilities and offices of the Company to assess data collection and reporting processes.
- Critical review of the Report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.
- Evaluation of the design and implementation of internal controls for collecting, managing, and reporting BRSR Core Indicators.

The assurance engagement considers an inherent uncertainty of ±5% based on the materiality threshold for estimation errors and omissions. Our opinion on financial indicators is based on the third-party audited financial reports of the Company. JSA verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company.

9. INHERENT LIMITATIONS

Non-financial data, including sustainability-related data, is subject to more inherent limitations than financial data, given the nature and methods used for determining,

calculating, or estimating such data. Non-financial performance information may be subject to measurement uncertainty resulting from incomplete scientific knowledge used to determine emission factors and other conversion factors associated with GHG and other environmental or social disclosures.
This assurance engagement does not include:

- A review of the Company's internal controls over sustainability reporting systems;
- An assessment of the Company's overall strategy, business model, or future commitments;
- Verification of information beyond the agreed reporting boundary;
- Any assessment of legal compliance;
- An opinion on any forward-looking statements or claims about future performance.

10. FINDINGS AND CONCLUSION

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR.

In our view, the information presented by Avanti Feeds Limited in its BRSR Report for the financial year FY 2025-26, in respect of the BRSR Core Indicators included within the scope of this assurance engagement, is complete, accurate, and reliable, and has been prepared in accordance with the reporting requirements specified in the BRSR Core framework and SEBI regulations.

11. USE AND DISTRIBUTION OF THIS STATEMENT

This Independent Reasonable Assurance Statement has been prepared solely for the management and Board of Directors of Avanti Feeds Limited and for inclusion in the Company's BRSR Report for the financial year FY 2025-26. It should not be relied upon by any other party or for any other purpose. JSA does not accept or assume responsibility to anyone other than the Company for JSA's work, for this Statement, or for the conclusions expressed herein.

For **J Sundharesan & Associates**
Company Secretaries

Place: Bengaluru
Date: July 15,2026

J Sundharesan
Founder & Chief Advisor
FCS No: 5229, CP No: 5164
UDIN: **F005229H000834079**

No. 32/33 East park Road, 18th Cross, Malleshwaram, Bengaluru-55
Handphone: +91 9880026296 / E-Mail:sundharesan@jsundharesan.com

ANNEXURE [I] – BRSR CORE INDICATORS VERIFIED

The following BRSR Core Attributes and Key Performance Indicators were subject to reasonable assurance for the Financial Year FY 2025-26:

Sl.No.	BRSR Core Attribute	BRSR Core Indicators / KPIs	Cross reference to BRSR
1	**Greenhouse Gas (GHG) Footprint**	• Total Scope 1 emissions (tCO_2e) • Total Scope 2 emissions (tCO_2e) • GHG Emission Intensity (Scope 1+2) per rupee of turnover • GHG Emission Intensity (Scope 1+2) adjusted for PPP	Principle 6 Essential Indicator 7
2	**Water Footprint**	• Total water extraction (KL) • Total water consumption (KL) • Water consumption intensity per rupee of turnover	Principle 6 Essential Indicator 3
		• Water discharge by	Principle 6 Essential Indicator 4

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		destination and level of treatment (KL)	
3	**Energy Footprint**	• Total energy consumed (GJ) • % of energy from renewable sources • Energy intensity per rupee of turnover • Energy intensity per rupee of turnover adjusted for PPP	Principle 6 Essential Indicator 1
4	**Embracing Circularity (Waste Management)**	• Plastic waste / E-waste / Bio-Medical Waste / Construction & Demolition / Battery / Radioactive / Other Hazardous / Other Non-Hazardous / Total Waste (MT) • Waste intensity per rupee of turnover • Total waste recovered (recycling, re-use, recovery)	Principle 6 Essential Indicator 9

		• Total waste disposed by nature of disposal method	
5	**Employee Well-being and Safety**	• Spending on well-being measures as % of total revenue	Principle 3 Essential Indicator 1.c
		• Total recordable work-related injuries • Lost Time Injury Frequency Rate (LTIFR) • No. of fatalities / High consequence injuries	Principle 3 Essential Indicator 11
6	**Enabling Gender Diversity in Business**	• Gross wages paid to females as % of total wages paid	Principle 5 Essential Indicator 3.b
		• Complaints on POSH (filed, upheld, pending)	Principle 5 Essential Indicator 7
7	**Enabling Inclusive Development**	• Input material sourced from MSMEs / small producers as % of total purchases	Principle 8 Essential Indicator 4
		• Job creation in smaller	Principle 8 Essential Indicator 5

		towns – wages as % of total wage cost (Rural / Semi-Urban / Urban / Metro)	
8	**Fairness in Engaging with Customers and Suppliers**	• Instances of data loss/breach as % of total data breaches or cyber security events	Principle 9 Essential Indicator 7
		• Number of days of accounts payable	Principle 1 Essential Indicator 8
9	**Open-ness of Business**	• Purchases from trading houses as % of total purchases / Number of trading houses / Top 10 concentration • Sales to dealers / distributors as % of total sales / Number / Top 10 concentration • Share of RPTs in Purchases / Sales / Loans & Advances / Investments	Principle 1 Essential Indicator 9

ANNEXURE [II] – SITES SELECTED FOR VERIFICATION

S.No.	Site / Facility	Location
1	**Unit III** Avanti Feeds Limited D. NO: -15-11-24, Vemuluru Road, Kovvuru East Godavari Dist.	Kovvur, Andhra Pradesh-534350, India

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