



NAHAR POLY FILMS LIMITED

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the Listed Entity	L17115PB1988PLC008820
2.	Name of the Listed Entity	Nahar Poly Films Limited
3.	Date of incorporation	11-11-1988
4.	Registered Office Address	376, Industrial Area-"A", Ludhiana, Punjab-141003
5.	Corporate Office Address	376, Industrial Area-"A", Ludhiana, Punjab-141003
6.	E-mail id	secnel@owmnahar.com
7.	Telephone	91-161-2600701 to 705
8.	Website	www.owmnahar.com
9.	Financial Year for which Reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd & National Stock Exchange of India Limited
11.	Paid-up Capital	Rs. 1229.40 Lakhs
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Sakshi Maheshwari Company Secretary and Compliance Officer E-mail Address: secnel@owmnahar.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).	Disclosures under this report are made on a standalone basis.
14.	Whether the company has undertaken assessment or assurance of the BRSR Core?	NA
15.	Name of assurance provider	NA
16.	Type of assurance obtained	NA

II. Products/services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Packaging Films	Manufacture of Flexible Packaging Films both transparent & Metalized (including Value added oriented films for packaging, labels, lamination and industrial applications)	100 %

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	BOPP FILMS	22209	100%

III. Operations :

1. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	2	4	6
International	-	-	-

2. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	23

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

The contribution of exports as a percentage of the total turnover of the entity is 6.96%.

c. A brief on types of customers:

Nahar Poly Films Limited, a part of Nahar Group is into the business of manufacturing packaging films mainly Bopp film and Metalized Bopp films. Bopp films are mainly used in flexible packaging in vast range of applications comprising packaging, labelling, lamination and various other industrial applications.

Nahar Poly Films Limited is doing business with direct customers and through dealer network. The company has a very strong customer base in domestic as well as overseas market. The company value their customers; thereby holding a very strong presence in small, medium as well as large customers/ convertors base.

IV. Employees

3. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Employees:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	174	172	98.85%	2	1.15%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	174	172	98.85%	2	1.15%

Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (F)	156	156	100.00%	-	-
2.	Other than Permanent (G)	130	130	100.00%	-	-
3.	Total Workers (F+G)	286	286	100.00%	-	-

b. Differently abled Employees and workers

Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (D)	1	1	100.00%	0	0.00%
2.	Other than Permanent (E)	0	0	0.00%	0	0.00%
3.	Total employees (D + E)	1	1	100.00%	0	0.00%

Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
1.	Permanent (F)	2	2	100.00%	0	0.00%
2.	Other than Permanent (G)	0	0	0.00%	0	0.00%
3.	Total Workers (F+G)	2	2	100.00%	0	0.00%

4. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors (<i>including MD&ED</i>)	12	2	16.67%
Key Management Personnel (excluding MD & ED)	2	1	50.00%

5. Turnover rate for permanent employees:

(Disclose trends for the past 3 years)

	FY 2025-2026			FY 2024-2025			FY 2023-2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	1.50%	-	1.50%	4.00%	-	4.00%	5.00%	-	5.00%
Permanent Workers	2.00%	-	2.00%	6.00%	-	6.00%	7.00%	-	7.00%

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

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

S. No.	Name of the holding / subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary /Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Nahar Capital And Financial Services Limited	Associate	39.48	NO

VI. CSR Details

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

a. Turnover - Rs. 704.20 Crores

b. Net worth - Rs. 543.18 Crores

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https://www.ownahar.com/nahar_polyfilm/pdf/Whistle_Blower_Policy_2026.pdf	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	Not Applicable						
Shareholders	Yes https://www.ownahar.com/nahar_polyfilm/shareholder.php	07	01	The complaint was under process as on 31.03.2026 and was duly resolved on 01.04.2026.	03	NIL	-

Employees	Yes https://www.omnihar.com/nihar_polyfilm/pdf/Whistle_Blower_Policy_2026.pdf	NIL	NIL	-	NIL	NIL	-
Customers	Yes https://www.omnihar.com/nihar_polyfilm/pdf/Whistle_Blower_Policy_2026.pdf	11	NIL	-	12	NIL	-
Value Chain Partners	Yes https://www.omnihar.com/nihar_polyfilm/pdf/Whistle_Blower_Policy_2026.pdf	NIL	NIL	-	NIL	NIL	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk /opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	The packaging industry has shown phenomenal growth in the due to an all-time rise in the demand for packed food, pharmaceutical products and other essential goods with a strong drift in the consumer sentiments towards health and hygiene.	O	Rising enquiries for packaged food deliveries and growing e-commerce requirements and organized retail plastic packaging have risen the per capita consumption of packaging films in the country.	NA	Positive Implications, It is expected that it will boost sales of BOPP films for packaging in the coming years. Apart from conventional Tape/Textile and food packaging market, the new applications of BOPP films are emerging which will further improve the prospectus of the industry.
2.	The company has installed Solar power facility and is using the same for its units which are helping in reducing GHG and moving towards a sustainable environment. Besides the company is using clean/ green energy as it has installed boilers with bio mass fuels.	O	- To get uninterrupted and Clean Energy. - The company is making use of Roof top Solar Power Plant to save on electricity cost. Customers value the company for its sustainable environment initiative and this will have positive impact on company's performance.	NA	Cost saving being positive financial impact.

3.	Environmental Footprint – Water Management	R	Water scarcity can impair the company's operations and Disrupt business.	Employee education for saving water and making efficient use of water in units, Rain water harvesting, recycling of waste water.	Negative
4.	Environmental Footprint - Waste Management	R	Inadvertent non-compliance to existing and emerging Regulations around recycling and the circular economy can result in economic penalties and reputation damage.	Reduction in waste generation, maximization of recycling and Reuse.	Negative
5.	Human rights	R	Human rights violations or non-compliance with statutory norms can lead to loss of reputation.	The Company has defined policies and guidelines to ensure that principles of human rights are followed in word and spirit. The company ensures that all those connected with company's workplace, supply chain and distribution chain are Treated with respect, dignity and fairness.	Potential human rights violations and non-compliance can cause damage to corporate reputation and have financial repercussions.
6.	Corporate Governance – Board oversight, Conflict of Interest, Ethics, Risk and Compliance, Succession Planning	R	Effective compliance to the corporate governance is core to achieving the Organization's mission and goals. The non-compliance of SEBI (LODR) Regulations, 2015 and other rules and regulations can undermine stakeholder trust, damage reputation and disrupt business.	Kindly Refer Annexure-V to the Board's report for the annual report on Corporate Governance	Negative

7.	Environment, Health & Safety (EHS)	R	Emissions and hazardous wastes may result in operational disruptions.	1. The Company has ISO 9001:2015 BRCGS6 (Environmental Management Systems) certified. 2. The Company has in place sound Governance policies and procedures for EHS, including monitoring by Sr. Management. 3. The Company is committed for protection and restoration of the environment. The Company treats all its Post-process water in its effluent treatment plant and further purifies it via reverse osmosis before returning it to the environment, implying Zero discharge.	Risk of potential health hazards and/ or accidents due to non-compliance with defined EHS norms and guidelines resulting in production disruptions, potential financial losses and statutory fines/ penalties.
8.	High Intensity of Noise Pollution	R	Machines Continuously Running on High Speed create high intensity of noise.	Company provides ear plugs to concern if noise levels beyond limit.	No Material Financial implication.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVGs) released by the Ministry of Corporate Affairs has adopted nine areas of Business Responsibility. These briefly are as follows:

- P1** Business should conduct and govern themselves with Ethics, Transparency and Accountability.
- P2** Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle.
- P3** Businesses should promote the wellbeing of all employees.
- P4** Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized.
- P5** Businesses should respect and promote human rights.
- P6** Business should respect, protect, and make efforts to restore the environment.
- P7** Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner.
- P8** Businesses should support inclusive growth and equitable development.
- P9** Businesses should engage with and provide value to their customers and consumers in a responsible manner.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.owmnahar.com/nahar_polyfil m/policies-codes.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	● ISO:9001:2015 ● BRCGS.6								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	Y	N	N	N
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	Y ¹ (See Note)	NA	NA	NA
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:									

Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Board of Directors reviews the Statutory Compliances on applicable laws.	Quarterly								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
	N	N	N	N	N	N	N	N	N	

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern them with integrity, and in a manner that is Ethical, Transparent and Accountable.

Governance: The Company continues to practice the principle of good Corporate Governance. It is Company's firm belief that good CORPORATE GOVERNANCE is a key to success of business. The Company believes in the conduct of the affair in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior in the organization. The Company has a Code of Conduct for its Directors, Senior Management Personnel. Their affirmation to the Code of Conduct is communicated to all stakeholders by Managing Director, through a declaration in the Annual Report. The Company's Employees also abide by the Code of Conduct, which prohibits abusive, corrupt and unfair practices. The company has Vigil mechanism / Whistle blower policy for directors and employees.

The Company communicates about the access of information about any decision that may impact any of the relevant stakeholders and fairly discloses all necessary legal and financial

Disclosures and disseminates it to the stakeholders through the Stock Exchanges, Company's website, Annual Report, Newspapers, etc. To ensure accountability and monitoring, the Board has constituted various committees such as the Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee, Corporate Social Responsibility Committee, Risk Management Committee etc. These committees meet periodically during the year to supervise, review performance and advice for corrective direction.

Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information:

The Company has established a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and is cognizant of its responsibility towards protecting and maintaining the confidentiality and disclosure of price-sensitive information in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information not only conforms to the regulatory requirements but also instills a sense of responsibility among the designated persons for protecting and maintaining confidentiality.

Grievance redressal mechanism:

The Company has effective grievance redressal mechanism for receiving and dealing with the concerns, complaints of its stakeholders. The buyer/ consumers can raise their concerns through emails, call or personal meetings. The Committee on Prevention of Sexual Harassment (POSH) addresses all sexual harassment complaints. The Company has received no complaints on sexual harassment during the reporting year. The company has designated email id gredressalnpl@owmnahar.com for receiving and addressing investor grievances.

Essential Indicators			
1. Percentage coverage by training and awareness programs on any of the Principles during the financial year:			
Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	% age of persons in respective category by the awareness programs
Board of Directors	2	Recent amendments in the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and Industry Standards on Related Party Transactions (RPTs)	100%
Key Managerial Personnel	2	Recent amendments in the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and Industry Standards on Related Party Transactions (RPTs)	100%

Employees other than BOD and KMPs	39	Fire Fighting Drills	96%
		First+ Aid Training	12%
		Use of PPE's Training	100%
		Health and Safety Training	97%
		Skill Enhancing	100%
Workers	40	Fire Fighting Drills	92%
		First+ Aid Training	6%
		Use of PPE's Training	100%
		Health and Safety Training	90%
		Skill Enhancing	93%

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

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

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

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

Case Details	Name of the re-enforcement agencies/ judicial institutions			
NOT APPLICABLE				
4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. Yes, the company has anti-corruption or anti-bribery policy. The company is committed to upholding the highest moral and ethical standards. The company does not tolerate bribery or corruption in any form. Accordingly, zero-tolerance approach towards bribery and corruption applies in all its operations and prohibits any kind of bribery. The company has code of conduct for its Directors, Key Managerial Personnel and Senior Management Personnel. Their affirmation to the code of conduct is communicated to all stakeholders by Managing Director, through a declaration in the Annual Report. The company's employees also abide by the code of conduct, which prohibits corrupt and unfair practices. The policy is uploaded on website of company and can be accessed at https://www.owmnahar.com/nahar_polyfilm/pdf/anti-bribery-policy_2026.pdf .				
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: NIL				
6. Details of complaints with regard to conflict of interest:				
	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	N.A	Nil	N.A
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	N.A	Nil	N.A
7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. Not Applicable				
8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:				
Parameter	2025-26		2024-25	
Number of days of accounts payables	8.94		8	

Parameter	Metrics	2025-26	2024-25
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	20.00%	18.51%
	b) Number of trading houses where purchases are made	50	50
	c) Purchases from top 10 trading houses as % of total purchases from trading	5%	5%
Concentration Sales of	a) Sales to dealers / distributors as % of total sales	76.99%	75.99%
	b) Number of dealers / distributors to whom sales	80	70
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	61.60%	73.29%
Share of RPTs in	a) Purchases (Purchases with related parties / Total	0.02%	0.02%
	b) Sales (Sales to related parties / Total Sales)	0.01%	0.03%
	c) Loans & advances (Loans & advances given to related parties	0.00%	0.00%
	d) Investments (Investments in related parties / Total Investments made)	61.79%	68.29%

Leadership Indicators		
1. Awareness Programs conducted for value chain partners on any of the Principles during the financial year:		
Total number of awareness Programs held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness Programs
NIL	NIL	NIL

2. Does the entity have processes in place to avoid/ manage conflict of interest involving members of the Board? (Yes/No)- If Yes, provide details of the same.

The company is engaged in the manufacturing of BOPP Films. The working and systems being followed by the company are such that conflict of interest involving member of the Board and KMPs does not arise. Moreover, Directors of the Company are required to disclose to the Board, on an annual basis, whether they, directly or indirectly or on behalf of third parties, have any material interest in any transaction or matter directly affecting the Company and the company has code of conduct for its Directors, Senior Management Personnel which helps in avoiding the conflict of interest. The policy is available on our website and can be viewed at https://www.ownahar.com/nahar_polyfilm/pdf/CODE-OF-CONDUCT.pdf.

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

The Company continued its efforts to adopt more sustainable raw material and process to expand the offering of sustainable products. Emphasis is given on manufacturing sustainable products like BOPP and Metalized film. The Company has a dedicated, experienced design team comprising of professional closely tracking the global trend.

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.			
Category	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0.0151%	0.0026%	The company has been able to produce high quality BOPP packaging film with low energy (in electric units and generation of solar energy) and has thus helped in saving the environment too.
Capex	Nil	Nil	
2. a. Does the entity have procedures in place for sustainable sourcing: Yes b. If yes, what percentages of inputs were sourced sustainably? ● The Company is using sustainable granules like polymer, co polymer, homopolymer etc. We have consumed more than 90% sustainable granule of the total raw material consumed.			
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.			
S.NO	Material	Mode	Description
1	Plastics	Recycler	Under Extended Producer Responsibility (EPR) program through registered recycler under plastic waste management act
2	E-waste	Recycler	Scrap of E-waste being sold to registered recycler under government
3	Batteries	Buyback	Disposed under buy back policies with OEMS.
4	Hazardous Waste	Treatment/ Safe disposal	Waste water is treated and used for garden. The Company has also taken initiatives to recharge rain

			Water and installed rain water recharging pits in all of its units and has thus saved water as well as energy by improving ground water table. Discarded empty drums sent to authorized vendor for recycling.
5	Other Non-Hazardous Waste	Recycle	Sent to authorized vendor for recycling

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

The company is responsible for safe disposal of the waste generated during production process. For this purpose the company has signed agreement with the agencies approved by the State Pollution Control Board for disposal of E waste. The plastic waste is also sold to buyers approved by the State Pollution Control Board.

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?

No life cycle perspective /assessment (LCA) has been done.

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.

Not applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
waste	7.60%	-	-	7.59%	-	-

The waste reused during the year 5212.65 Metric Ton and in value terms the amount is 35.45 Crores. Thus in quantity terms the percentage is 10.29 % and in value terms percentage is 7.60 %. The waste reused during the year 2024-25 is 5207.46 Metric Ton and in value terms the amount is Rs. 35.41 Crores. Thus in quantity terms the percentage is 10.62 % and in value terms percentage is 7.59%.

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Re-cycled	Safely Disposed
Plastics (including packaging)	NIL	NIL	22194.81	NIL	NIL	32103.94
E-Waste	NIL	NIL	NIL	NIL	NIL	NIL
Hazardous Waste	NIL	NIL	NIL	NIL	NIL	NIL
Other Waste	NIL	NIL	NIL	NIL	NIL	NIL

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
Plastics (including packaging)	46.34%

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

Beyond Balance Sheet lies Company's singly biggest Asset Human Resources. The Company is of firm belief that the Human Resources are the driving force that propels a Company towards progress and success. The Company continued its policy of attracting and recruiting the best available talent so that it can face business challenges ahead. The Company also offers attractive compensation packages to retain and motivate the professionals so that they can give their best.

The Company's continuous endeavor is to provide a safe, productive and positive environment for our employees that are free from any form of discrimination, including but not limited to sexual harassment. The company always supports its workforce so that they can maintain a healthy work-life balance and develop their professional as well as personal skills.

The Company endeavors to provide equal opportunity to each individual by evaluating him/her on its performance and ensure that there is no discrimination amongst its employees based on caste, creed, religion, disability, gender, age, sexual orientation, race, colour, ancestry, marital status and medical background. The Company has received no complaints related to Sexual harassment, Discriminatory employment, child labour, forced labour or any form of involuntary work.

Essential Indicators											
1. a. Details of measures for the well-being of employees:											
Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Num ber (B)	% (B/A)	Num ber (C)	% (C/A)	Num ber (D)	% (D/A)	Num ber (E)	% (E/A)	Num ber (F)	% (F/A)
Permanent Employees											
Male	172	172	100.00	172	100.00	0	0.00	0	0.00	172	100.00
Female	2	2	100.00	2	100.00	0	0.00	0	0.00	2	100.00
Total	174	174	100.00	174	100.00	0	0.00	0	0.00	174	100.00
Other than Permanent Employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	156	156	100.00	156	100.00	0	0.00	0	0.00	156	100.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00
Total	156	156	100.00	156	100.00	0	0.00	0	0.00	156	100.00
Other than Permanent Workers											
Male	All 130 personnel covered under ESIC										
Female											
Total											

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.13	0.12

2. Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	28.16%	57.69%	Y	29.8%	56.9%	Y
Others	Nil			Nil		

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:

All the premises / offices of the entity are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

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

Yes, the company has Equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 and can be https://www.owmnahar.com/nahar_polyfilm/pdf/policy-for-disabled-person_2026.pdf. The company has employees and workers with disabilities who are treated at par with other employees and workers as per the company equal opportunity policy.

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

Gender	Permanent employees		Permanent employees	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

- Return to work and Retention rates of permanent employees and workers is 100%
- Female employees are entitled for six months maternity leave and during the said period full salary is paid. On completion of maternity period they resume their duty.
- Female workers covered under ESI avail maternity leave from ESI and are paid by ESI department for six months. On completion of maternity period they resume their duty.

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

	Yes/No (If Yes, then give details of the mechanism in brief): Yes
Permanent Employees/Workers	● The Company has established a whistleblower policy/vigil mechanism to address the issues relating to ethics, bribery, corruption, sexual harassment or any discrimination of permanent employees and other than permanent employees. For this purpose the Company has a dedicated e-mail id i.e. whistleblownpfl@owmnahar.com. ● The company's Vigil mechanism empowers the employees and other stakeholders who have concerns about suspected misconduct, unethical behaviour, actual or suspected fraud or violation of the Code of Conduct or ethics policy, to come forward and express their concerns without fear of punishment or unfair treatment. ● The company has also established Grievance Committee. The employees and workers can address their grievances to the committee. ● The company has placed complaint boxes in the company's units at prominent places and employees and workers can also use complaint box in case of any kind of complaint. ● The company has set up open door policy under which any worker or staff member can approach Production head or Labour Welfare Officer and can raise their concerns or complaint.
Other than Permanent Employees/Workers	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees /workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees /workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	There is no such Association/Union					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	On health & safety measures			On skill upgradation		On health & safety measures			On skill upgradation	
	Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)	Total (D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	172	158	91.86	145	84.30	172	155	90.12	135	78.49
Female	2	2	100.00	2	100.00	2	2	100.00	2	100.00
Total	174	160	91.95	147	84.48	174	157	90.23	137	78.74
Workers										
Male	156	138	88.46	125	80.12	151	132	87.42	115	76.16
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	156	138	88.46	125	80.12	151	132	87.42	115	76.16

During the year under review, the Company has conducted various training programs, designed to meet the changing skill requirements of our employees/workers. These programs include: Fire Fighting Product Safety and Culture / Pest Management / importance of Housekeeping / Product Defense and Site security / Material Management / Use of protective clothing and personal hygiene.

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

The company conducts periodical performance reviews of all eligible employees and workers.

Category	FY 2025-26			FY 2024- 2025		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	172	148	86.04	172	146	84.88
Female	2	2	100.00	2	2	100.00

Total	174	150	86.20	174	148	85.06
Workers						
Male	156	122	78.20	151	112	74.17
Female	0	0	0.00	0	0	0.00
Total	156	122	78.20	151	112	74.17

Note: Company conducting periodical performance review by the respective reporting/reviewer officers of all level employees who were completed minimum one year of service completion.

10. Health and safety management system:

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

Keeping in view the nature of the industry, the company has well defined Occupational health and Safety Policy and supporting processes to ensure the safety and wellbeing of its employees and workers. Workshops/training program conducted on skill development. Company obeys Safety Norms all the time.

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

The company is engaged in the manufacturing of BOPP Films. The company has risk management system in place. There is no hazardous risk is involved.

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

The company periodically educating and providing training to workers regarding benefits of using PPE'S, Getting Annual Medical Checkup of workers working in sensitive areas. The company has reporting risk management system and all the workers can report all work-related incidents (which include accidents, unsafe conditions and unsafe acts). The company investigates and takes necessary corrective actions so that such incident would be eliminated.

D. Does all the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/ No):

The company recognizes the overall physical and mental wellbeing of its employees and workers. The company undertakes several well-being programs for the mental health, physical health, safety at home, hospital services; occupational health services and organizes medical camps for their employees and workers.

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

Safety Incident/ Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	1	1
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company always makes efforts to provide a safe, productive and positive environment for employees/workers. The company has also taken several measures to prevent and mitigate significant occupational health & safety impacts which are given hereunder:

- Provision and maintenance of fire detection, alarm and suppression systems
- Regular site review, inspections and audits to assess safety preparedness
- Regular mock drills for fire as well as medical emergencies
- Employee engagement campaigns on health & safety topics such as fire safety, road safety, emergency evacuation etc.
- Regular meetings and training educating workers and employees regarding safety and healthy

workplace.						
13. Number of Complaints on the following made by employees and workers:						
	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	Nil	Nil	Nil	N. A
Health & Safety	Nil	Nil	Nil	Nil	Nil	N. A
14. Assessments for the year:						
			% of your plants and offices that were assessed (by entity or statutory authorities or third parties)			
Health and safety practices			100			
Working Conditions			100			
15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.						
The Safety at the workplace/ office premises is one of the highest priorities of the company. The company has established systems to address safety related incidents, if any. Moreover the company is undertaking safety inspections including installation and checking of firefighting equipment's, educating and providing required PPE'S to workers, conducting St. John ambulance training Program for workers and educating them about using PPE's at regular intervals. The deviations/gap and findings, if any, are identified and corrective actions are taken to improve upon the systems.						

Leadership Indicators				
1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N): Yes				
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. The company educates the value chain partners so that they deduct statutory dues and deposit with the Authority as per applicable laws, rules and regulations. In case of any difficulty by the value chain partner they can approach the company for help.				
3. Provide the number of employees having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:				
	Total no. of affected employees/ workers		No. of employees 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 2023-24
Employees	Nil		Nil	
Workers				

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No): The company has no transition assistance program. However the company's continued skill development and up gradation during their working career helps the employees/workers in their employment after retirement.	
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	Nil
Working Conditions	Nil
6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners. Not Applicable	

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

Essential Indicators				
1. Describe the processes for identifying key stakeholder groups of the entity. The Company has mapped its internal as well as external stakeholders to deepen its insights into their needs and expectations and to develop sustainable strategies for the short, medium and long term. Key stakeholders identified by the Company are Shareholders/Investors, Government and Regulators, Employees, Customers and Suppliers.				
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board) Other	Frequency of engagement (Annually, Half yearly, Quarterly, others- please specify)	Purpose and scope of engagement including key topic and concerns raised during such engagement
Shareholders/Investors	No	Meetings conferences and correspondence- The company interacts with Shareholders/ Investors through Financial results Announcement, Annual reports and Meetings. The company's website is updated regularly to provide information to them.	As per the requirement and in compliance of Laws and Regulations applicable to company.	● The company is educating investors regarding company's model and wealth creation. ● Understanding investors' expectations ● Resolving investors' concerns regarding company's policies, strategy etc.

		The Annual General Meeting provides them opportunity to interact directly with the Directors and Management of the company.		
Government and Regulators	No	Email, E filling Newspaper, Advertisement, Website	The company meets/ interacts with the government authorities as and when required during the course of its business.	● Communicate Company's performance and ensure 100% compliance to Rules and Regulations applicable to the company. ● Maintain Statutory Records as per the requirement of the laws applicable to the company.
Employees/Workers	No	Video conferences, audio conference calls, Inter office memos, one- on-one counseling, Email, Website, Meetings	The company engages with its employees/ workers on regular basis.	● To boost their morale and motivate them to perform in their work. ● Compensation structure ● Building a safety culture and inculcating safe work practices among workers/ employees. ● Provide equal opportunities for them ● To nurture talent and develop their creativity.
Customers	No	Email, Customer visits, brochures, advertisements, website, calls, surveys	The company's sale staff/ marketing staff meet them as per the requirement on regular basis.	● Understanding consumer behavior and their needs/requirements regarding quality and usefulness of the company's product.
Suppliers	No	Meetings/Calls, Email, Visits, Website	The company meets its supplier as per the needs/ requirement.	● To know about their ability and financial strength for regular supply of material in time and without any interruption. ● To develop Stronger Partnership ● Ethical Behaviour

Leadership Indicators	
1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board. The consultation with stakeholders on Economic, Environmental, and Social topics has been delegated in the organization to the departments who are responsible for engaging with stakeholders on continuous basis. The feedback of the department is shared with the Board.	
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity. The consultation with the stakeholders always helps the company in devising company's policy on economic, environmental, and social topics.	
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups. The Company tries to identify the disadvantaged, vulnerable and marginalized stakeholder groups through need assessment and engage with such marginalized communities through CSR Activities. The Company is committed to the welfare of disadvantaged, vulnerable and marginalized section of the society. The Company through self and in association with M/s Oswal Foundation has taken special initiatives for the benefit of local communities and other disadvantaged and marginalized stakeholders. The Company's endeavor is to help them in Healthcare, Education, and Sustainable Livelihood etc. All the projects undertaken CSR activities are based on the needs of the communities. The Company's vision, in a nutshell, epitomizes inclusive growth and dignifying the lives of the underprivileged.	

The Company advocates the supremacy of Human Rights, and all its policies acknowledge the same principle. Your Company's human rights policy recognizes the following priority issues:

Essential Indicators						
1. Employees who have been provided training on human rights issues and policy(ies) of the entity, in the following format: N.A.						
Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees, workers covered (B)	% (B/A)	Total (C)	No. of employees, workers covered (D)	% (C/D)
Employees						
Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other than Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total Employees	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Workers						

Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other than Permanent	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Total Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	% (B/A)	No.(C)	% (C/A)		No.(E)	% (E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	172	2	1.1	170	98.9	172	2	1.1	170	98.9
Female	2	-	0	2	100	2	-	0	2	100
Other than Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	156	13	8.33	143	91.67	151	12	7.9%	139	92.1
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	130	127	97.69	3	2.31	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
* ¹ Board of Directors (BoD)(Excluding MD&ED)	8	40,000	2	40,000
Key Managerial Personnel	3	26,53,500	* ² 1	4,84,022
Employees other than BoD and KMP	170	4,31,052	* ³ 2	14,516
Workers	140	2,88,012	0	0

*¹ Board of Directors are being paid Rs. 10,000 for attending Board Meeting.

*² Ms. Priya resigned from the position of Company Secretary and Compliance Officer of the Company with effect from March 27, 2026. Accordingly, remuneration paid to her during the period of service in FY 2025-26 has been considered under the category of Female Key Managerial Personnel.

^{*3} Ms. Sakshi Maheshwari was appointed as Compliance Officer of the Company with effect from 27 March 2026 and was subsequently appointed as Company Secretary and Compliance Officer with effect from 28 May 2026. Since she was not a Key Managerial Personnel as on 31 March 2026, she has been included under the category of Employees other than Board of Directors and KMP for the purpose of this disclosure.

	FY 2025-26			FY 2024-25		
Gross wages paid to females as % of total wages	0			0		
4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) Yes, the company has appointed Vice President (personnel) and Labour Welfare Officers who are responsible for addressing the human rights impacts or issues caused or contributed to by the business.						
5. Describe the internal mechanisms in place to redress grievances related to human rights issues. The company has formulated and adopted Vigil Mechanism/Whistle Blower Policy for its directors and employees/workers and value chain partners. The aim of the policy is to provide a channel to the directors and employees/workers to report their genuine concerns about unethical behavior, actual or suspected fraud or violation of the code of conduct. Reporting avenues have been provided for company's employees, customers, suppliers and other stakeholders who can raise concerns or make disclosures when they become aware of any actual or potential violation of the Company Code, policies or law including human rights violation. Representations made in the reporting avenues are reviewed and appropriate action is taken on violations.						
6. Number of Complaints on the following made by employees:						
	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:		
	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Average number of female employees/workers at the beginning of the year and as at end of the year	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
All complaints can be made without fear of reprisal and with the assurance that the Company will stands by you. The company does not tolerate any form of retaliation against anyone reporting good faith concerns. Anyone involved in targeting such a person raising such complaints is liable for disciplinary action. The company has formulated and adopted Vigil Mechanism/Whistle Blower Policy for its directors and employees/workers to prevent adverse consequences to the complainant in discrimination and harassment cases. In Exceptional circumstances, the complainant can also approach to the chairman of Audit Committee.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) The Company always advocates the supremacy of Human Rights.	
10. Assessments for the year:	
	% of your offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% assessed, The company has internal system for monitoring compliance of all relevant laws and policies pertaining to these issues. No adverse observation was observed during the financial year 2025-26.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	
11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above: Not Applicable	

Leadership Indicators
1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints. The company is committed to providing a safe and positive work environment. This is achieved through a well-established Grievance Resolution Mechanism. The Company advocates the supremacy of Human Rights and all its policies acknowledge the same in principle and spirits.
2. Details of the scope and coverage of any Human rights due-diligence conducted. The Company's Human rights policy recognizes the following priority issues: ● Compliance to labour laws, ● Zero tolerance to the child, forced or compulsory labour in operations and supply chains, ● Equal opportunity for all employees, ● Provide opportunities for all employees to express concerns and seek redressal, ● Health and Safety of our employees/workers/staff.
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016? All the offices and workplace are accessible to differently abled visitors as per the requirement of Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:	
	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	The company exports Bopp Films to reputed International Brands. The accessories and other material are procured through approved, nominated and validated vendor. These vendors are audited by independent external parties appointed by the garment brands. This ensures compliance to human rights issues of the companies' value chain partner. Further, some value chain partners have also submitted certificate to the company, confirming to the Compliance with Human Rights issue like No child labour/ forced labour/ involuntary labour, no Sexual harassment and no discrimination at workplace in respect of wages and working hours and other welfare matters.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	
5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above: Not applicable	

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

Essential Indicators

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

As a responsible corporate entity, company is fully aware of its obligation and responsibility to maintain highest standard of Environmental Management, as the climate changes and Global Warming are posing great threat to the global environment and to the Human kind. The company uses multiple energy sources in its daily operations and electricity being the primary source. The company has increased the share of renewable electricity (RE) over the years through Rooftop solar generation. The Company has set up Roof top solar plants at its Units in the state of Madhya Pradesh.

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	NIL	NIL
Total fuel consumption (B)	NIL	NIL
Energy consumption through other sources (C)	5338260000	5819040000
Total energy consumed from renewable sources (A+B+C)	5338260000	5819040000

From non-renewable sources		
Total electricity consumption (D)	150540721200	151850610000
Total fuel consumption (E)	104220762240	98096624704
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non- renewable sources (D+E+F)	254761483440	249947234704
Total Energy Consumed(A+B+C+D+E+F)	254761483440	255766274704
Energy Intensity per rupee of turnover (Total energy consumed/Revenue from operations)	36.94	38.41
Energy Intensity per rupee of turnover adjusted for	741.66	793.49
Energy Intensity in Terms of physical output	5166.62	5271.33
Energy Intensity (optional)- the relevant metric may be	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	No independent assessment/ evaluation have been carried out by an external agency related to Energy consumption.	

1. 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

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

The company optimizes water consumption through conservation, sewage treatment and reuse, and rainwater harvesting. All units have been designed for higher water efficiencies, recycling and treatment of sewage, and rainwater harvesting. The detailed break up is given below

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	Nil	Nil
(ii) Groundwater	72346	82653
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	72346	82653
Total volume of water consumption (in kiloliters)	72346	82653
Water intensity per rupee of turnover <i>(Total Water consumption/ revenue from operations)</i>	0.000010	0.000012
Water intensity per rupee of turnover adjusted for Purchasing power Parity (Total Water consumption/ Revenue	0.000206	0.000256
Water intensity in Terms of physical output	0.001437	0.001703
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency.	No independent assessment/ evaluation has been carried out by an external agency related to water consumption. However the company makes assessment/ evaluation of water consumption internally. As we have put electronic flow meters to check the extraction of water and discharge of treated effluent.	

**The company is maintaining the records on the daily as well as monthly bases of water consumption, it is pertinent to mention here that as and when water is on higher side the company takes necessary steps accordingly to reduce the water consumption.*

3. Provide the following details related to water discharged: N.A

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	N.A.	N.A.
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	
(ii) To Groundwater	N.A.	
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	N.A.	
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	N.A.	
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	N.A.	N.A.
- No treatment	N.A.	N.A.
- With treatment – please specify level of treatment	N.A.	
Total water discharged (in kilo liters)	N.A.	N.A.

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

Yes, the company has sewage treatment plants with a total capacity of 34 K.L / day. The discharged water of these plant is used for horticulture and gardening.

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

The Company has a biomass captive power plant in one of its unit; the plant is registered under clean development mechanism. The analysis of emission given below:

Parameter	unit	FY 2025-26	FY 2024-25
NOx	ug/m3	224.8	221
SOx	ug/m3	486.5	488
Particulate matter (PM)	ug/m3	123.6	120
Persistent organic pollutants (POP)	Nil		
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others- Carbon Monoxide Percentage	ug/m3	0.74	0.62
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	Yes. It is approved by Govt. Approved External agencies ITS Testing Laboratory Pvt. Ltd		

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not Applicable	
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs,			

SF6, NF3, if available)		
Total Scope 1 and Scope 2 GHG emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/ revenue from operations)		
Total Scope 1 and Scope 2 GHG emissions per rupee of turnover adjusted for Purchasing power Parity (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operation adjusted for PPP)		
Total Scope 1 and Scope 2 GHG emissions in Terms of physical output		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		

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

- The company has already installed 990KW roof top solar plant capacity at company's unit at Mandideep. The solar power is generating green energy, resulting in saving of electricity cost and also save environment

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

<i>Parameter</i>	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	452.65	533.19
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G) M.Ton	Nil	Nil

Other Non-hazardous waste generated (H) . Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)- Textile Waste (M.Ton)	108.02	143.76
Total (A+B + C + D + E + F + G + H)	560.67	676.95
Waste Intensity per rupee of Turnover (Total Waste generated / revenue from operations)	0.000000080	0.000000100
Waste Intensity per rupee of turnover adjusted for Purchasing power Parity (Total Waste generated/ Revenue from operation adjusted for PPP)	0.000001600	0.00000210
Waste Intensity in Terms of physical output	0.000011140	0.00001395
Waste Intensity (optional)– the relevant metric may be selected by the entity	NA	NA
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	Nil	Nil
(ii) Re-used M. Ton	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total (M. Ton)	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations(Sold to local buyers)	Nil	Nil
Total (M. Ton)	Nil	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.	No independent assessment/ evaluation have been carried out by an external agency related to waste management. However the company makes assessment/ evaluation of waste management internally.	

9. 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.

Hazardous waste is being kept in a separate room/ place as per guidelines of State Pollution Control

Board. Such waste is disposed off only through the firms authorized by the State Pollution Control Board for the purpose. There are two categories of Non-hazardous waste.

- Useable waste received from the process is processed into granules in Erema for use as Raw material.
- Saleable waste such as Lumps, metalized waste & empty bags etc. are sold to the local buyers who are registered with Pollution Control Board.

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

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable as no unit of the company is situated in and around ecologically sensitive areas.		

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

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

12. 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:

The company is in compliance with the applicable environmental law / regulations / guidelines in India. No fine/ penalty/ action was initiated against the entity under any of the applicable environmental laws/regulation/guidelines.

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
NIL				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilo liters): NIL

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

(i) Name of the area: N.A.

(ii) Nature of operations: N.A.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	NIL	NIL
(ii) Groundwater	NIL	NIL
(iii) Third party water	NIL	NIL
(iv) Seawater / desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres)	NIL	NIL
Total volume of water consumption (in kilolitres)	NIL	NIL
Water intensity per rupee of turnover (Water consumed / turnover)	NIL	NIL
Water intensity (optional)- the relevant metric may be selected by the entity	NIL	NIL
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NIL	NIL
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	
(ii) Into Groundwater	NIL	
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	NIL	
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NIL	
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NIL	NIL
- No treatment	NIL	NIL
- With treatment – please specify level of treatment	NIL	
Total water discharged (in kiloliters)	NIL	NIL
Note: Indicate if any independent assessment/ evaluation/assurance has		

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

<i>Parameter</i>	<i>Unit</i>	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	Nil	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.			

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

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

The company's goal is to use maximum solar power in its units. The company has already installed 990KW roof top solar plant capacity at company's unit at Mandideep. The solar power is generating green energy, resulting in saving of electricity cost and also save environment.

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

The company has a standardized procedure to maintain business continuity and ensure effective

Management of incidents. A risk-based approach is followed to identify credible business risks and is reviewed regularly. In addition, to safeguard our data and IT systems, the company have a Data Recovery Capability Standard. The purpose of this Standard is to specify controls to ensure that our data, applications and systems can be recovered to meet business operational requirements following a disruptive cyber incident.

The company has disaster management team which respond to any unforeseen eventuality such as Earthquake, Flood, Fire, Chemical spill and Medical Emergency. This plan is subjected to periodic testing to ascertain the realistic applicability of the plan and to outline the steps to be taken to prepare for and respond to an emergency affecting the company. The goals of this disaster management plan include:

- a. The safety of all staff, workers & visitors.
- b. The physical and emotional well-being of staff, workers & visitors.
- c. The timely stabilization of an emergency situation.
- d. The protection of company's facility, property, and the belongings of staff, workers & visitors.

Further, Sufficient Insurance plan (Industrial All Risk Policy, Fire stock policy, various marine policies for incoming and outgoing material and having fire hydrant system.

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 impact envisaged from company's value chain.

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

Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts is not feasible to collect the information.

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

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

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

Essential Indicators

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

The Company is a member of Plastic Export Promotion Council. The Company participates in the discussions, meetings and seminar organized by council and actively put forth its viewpoint on various policy matters and inclusive development policies.

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	Plastic Export Promotion Council	National

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

The Company has not engaged in any anti-competitive conduct.

Leadership Indicators

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

The company focuses on developing and maintaining partnerships with relevant government officials, business organizations, industry associations, and community organizations for the purpose of developing mutually-beneficial partnerships.

S. No.	Public policy advocated	Method resorted for such advocacy available	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 is member of industry association and the Company's Policy on Responsible Advocacy provides the framework for necessary interface with Government/ Regulatory Authorities.	The Company's engagement with the relevant authorities is guided by the values of commitment, integrity, transparency and taking into consideration interests of all Stakeholders.	For more details, refer to 'Report of the Board Of Directors & Management Discussion and Analysis' section Forming part of Annual Report of the company 2025-26.	As and when required	—

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

As a responsible organization focused on inclusive growth, your Company has followed a proactive approach towards Corporate Social Responsibility (CSR). The Company has a detailed CSR policy in place, and the CSR activities are monitored by the Board appointed CSR committee. The company has been undertaking CSR projects through Oswal Foundation, which is a Registered Society formed in 2006, having its charitable objects in various fields. The key focus areas of Company's CSR programs are the promotion of education, preventive healthcare, rural development, skill enhancement, environment protection and other areas as defined in Schedule VII of the Companies Act, 2013.

The Company internally performs an impact assessment of its initiatives at the end of each year to understand the efficacy of the program in terms of delivery of desired benefits to the community and to gain insights for improving the design and delivery of future initiatives.

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
None of the projects undertaken by the company in FY 2025-26 required Social Impact Assessments (SIA)					

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)
NIL						

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

The company undertakes interaction with the community to discuss, identify & address any issues, complaints or grievances of the community. The company has also dedicated email address i.e. gredressalnpl@owmnahar.com for the purpose redressing grievances and complaint received from any investors and community. The grievances/complaints received through the said mail is being looked after by the compliance officer of the company so that the grievances/complaints resolved at earliest. No complaints/grievances were received by the company pertaining to CSR related activities.

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

	FY 2025-26	FY 2024-25
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*Directly sourced from MSMEs / small producers	3.36	4.04
Directly sourced from within India	90.14	89.86
Note: Only Input material purchased from MSMEs is Considered.		

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

Location	FY 2025-26	FY 2024-25
Rural	-	-
Semi-urban	45.20	48.64
Urban	50.84	46.64
Metropolitan	3.96	4.72

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Note*1.Total wage cost include Salary , wages , HRA, conveyance, bonus, exgratia, leave encasement, production incentive, management allowance, HRA, PF, ESI, Medical allowance, special allowance, director remuneration and salary/wages to contractor.

2. Urban include remuneration paid to Managing Director

3. This contains salary paid to employee of Delhi & Kolkata.

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1.	Punjab	Ludhiana	49.17 Lakhs*

**During FY 2024-25, the Company spent ₹90.00 lakhs on 'Rural Development Project' (Schedule VII), even though the company's obligation to spend on CSR was NIL. Accordingly, the said amount of ₹90.00 lakhs along with ₹3.49 lakhs surplus carried over from FY 2022-23, thus totaling ₹93.49 lakhs was to be set-off against Company's future CSR Obligation under Rule 7(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014. During FY 2025-26, the Company's CSR obligation is ₹49.17 lakhs, which has been fully set off against said surplus, leaving a surplus balance of ₹44.32 lakhs which is available for set-off in succeeding years, subject to the time limit under Rule 7(3).*

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

The company does not have any preferential procurement policy at present. However, we try to procure goods & services from MSME vendors and schedule there payments within stipulated period.

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

Please refer to the above answer.

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

Please refer to answer for Q.4 in Principle 8, Essential Indicators.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	To meet its CSR obligation under section 135 of the companies Act, 2013 company is undertaking CSR activities in collaboration with the group companies through Oswal Foundation, which is a Registered Society formed in 2006, having its charitable objects in various fields. During the financial year 2025-26, the provisions relating to Corporate Social Responsibility ("CSR") under Section 135 of the Companies Act, 2013 became applicable to the Company. Accordingly, the Company's CSR obligation for the financial year under review amounted to Rs. 49.17 Lakhs. During the previous financial year 2024-25, although the provisions of Section 135 were not applicable to the Company, the Board, on the recommendation of the CSR Committee, had approved contribution aggregating to Rs. 93.49 Lakhs (including the unadjusted excess amount of Rs. 3.49 Lakhs pertaining to contribution made in financial year 2022-23 under Healthcare Project) to the Oswal Foundation for undertaking CSR activities under "Rural Development" as prescribed under Schedule VII of the Companies Act, 2013, with approval to set off the same against succeeding financial years' CSR obligations in terms of Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014. Accordingly, during the financial year 2025-26, an amount of Rs. 49.17 Lakhs has been set off against the Company's CSR obligation and the balance amount shall be carried forward for adjustment against future CSR obligations in accordance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.		Health Care Project The whole community living in the state of Punjab, Himachal Pradesh and union territory of Chandigarh have benefitted from the company's CSR Project. The resident of Ludhiana district are more benefitting from the CSR project as they are getting quality medical treatment at reasonable rate. Rural Development project The whole community of India especially living in the state of Punjab, Haryana and union territory of Chandigarh will be getting benefits from the said project.

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

The Company places its customers at the center of all its business policies and conducts. The Company strives to continue growth by adopting national and international standards and embracing ethical means in harmony with the environment, ensuring customer delight, stakeholder trust and social responsibility.

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

The Company organizes buyer meets for better market research and customer service. Feedback is also taken by the management during the visit of Customers at the manufacturing facilities. Customers' satisfaction is the Company's primary goal, which motivates the Company to keep its products as per the consumer's requirements. To understand the customers better, the Company adopts several procedures including customer surveys, customer audits and direct feedback. There is also a team dedicated to attend and address consumer feedback and queries.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	54.07

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

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

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

The company has not recalled its product on account of safety issues.

Category	Number	Reason for recall
Voluntary recalls	2	Mock Drill
Forced recalls	2	Quality Issue

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

This Cyber Security Policy is a formal set of rules by which people who are given access to company technology and information. The company has internal generated policy on cyber security and risks related to data privacy. The Policy serves several purposes. The main purpose is to inform company users: employees, contractors and other authorized users of their obligatory requirements for protecting the technology and information assets of the company. The Cyber Security Policy describes the technology and information assets that we must protect and identifies many of the threats to these assets. The Policy also describes the user's responsibilities and privileges and contains procedures for responding to incidents that threaten the security of the company computer systems and network. From a cyber-security aspect, the company has implemented cutting edge security tools to protect itself from external as well as internal threats. The policy is being used internally and is not uploaded on company's website.

Implementation of Firewall throughout the Organization:

To prevent the network from the outside agencies, the company installed the firewalls throughout the group. Our Network is not exposed to external agencies. The company has implemented the Security policies through this firewall. Given the limited access of the internet as per the business requirements. All Social sites are blocked to reduce the risk of vulnerability and compromise of the resources. Access of all applications is through this firewall. Unauthorized person will not be able to access our network, applications etc. No Person can download & install the unauthorized software on their respective computers. On routine basis all infra is being monitored through the Firewall for the threat attacks & blocking of the PCs showing abnormal behavior based on certain parameters.

In case any Cyber security Attack/Threats/Notice is found the information is shared to the Senior Management/CEO and he will share such incident to our Business Partners, Vendors, Suppliers and Local Authorities or Government Agency.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services: Not Applicable

7. Provide the following information relating to data breaches:

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

During the financial year 2025-26, no data breaches regarding customer privacy from outside parties etc. has happened.

b. Percentage of data breaches involving personally identifiable information of customers: 0%

Leadership Indicators

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

The information on company's products can be accessed through company's website and can be viewed at https://www.owmnahar.com/nahar_polyfilm/product.php. Moreover, the companies share the said information through brochures/pamphlet, catalogue etc.

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

The Company arranges technical visits regularly to educate the customers where they find solution to their problems. Further, for outstation customers conference calls are organized to

Understand their requirements and try to meet the same.

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

As the company is engaged in the manufacturing of BOPP films, no such mechanism is applicable to company.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

The company display only mandated product information on cartons.

5. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, the company undertakes telephonic survey with regard to consumer satisfaction relating to the products of our company

FOR AND ON THE BEHALF OF THE BOARD

PLACE: LUDHIANA

DATED: 05TH AUGUST, 2026

JAWAHAR LAL OSWAL

(CHAIRMAN)

(DIN:00463866)