Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L24112WB1973PLC029102
2.	Name of the listed entity	Ellenbarrie Industrial Gases Limited
3.	Year of incorporation	1973
4.	Registered office address	3A, Ripon Street, Kolkata 700 016, West Bengal, India
5.	Corporate address	3A, Ripon Street, Kolkata 700 016, West Bengal, India
6.	Email	compliaceofficer@ellenbarrie.com
7.	Telephone	+91 033 2229 1923, +91 033 4822 6521
8.	Website	https://ellenbarrie.com
9.	Financial year for which reporting is being done	FY 2026
10.	Name of the stock exchange(s) where shares are listed	**Name of Exchange** / **Stock Code**: BSE Limited — 544421 National Stock Exchange of India Limited — ELLEN
11.	Paid-up capital	₹ 28,18,71,200
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	K Srinivas Prasad; Chief Financial Officer 9560663269 srinivas.prasad@ellenbarrie.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)	Standalone Basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/services

16. Details of business activities (accounting for 90% of the Turnover):

Sr. No.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Manufacturing of gases, related products and services	Manufacturing	97.8%
2.	Project engineering	Engineering, Procurement and Construction	2.2%

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

Sr. No.	Product/service	NIC code	% of total turnover contributed
1.	Sale of Gases	20111	70.4%
2.	Sale of Services including income from facility fee, Finance Lease, Operation and Maintenance charges	20111	27.4%
3.	Project Engineering	71100	2.2%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7	2	9
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	19
International (No. of Countries)	1

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

Exports contributed to 0.7% of the total turnover of the Company in 2025-26.

c. A brief on types of customers

Ellenbarrie Industrial Gases Limited serves a diversified customer base across industries such as steel, pharmaceuticals and chemicals, healthcare, engineering and infrastructure, petrochemicals, railways, aviation, aerospace and space, defense, power and energy, metal production, animal husbandry and electronics. The Company also supplies products through its dealer and retail network.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Employees					
1.	Permanent (D)	237	230	97.1	7	3.0
2.	Other than permanent (E)	18	17	94.4	1	5.6
3.	**Total employees (D + E)**	255	247	96.9	8	3.1
	Workers					
4.	Permanent (F)	12	12	100	0	0.00
5.	Other than permanent (G)	99	99	100	0	0.00
6.	Total workers (F + G)	111	111	100	0	0.00

b. Differently abled employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled employees					
1.	Permanent (D)	0	0	0.00	0	0.00
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	**Total differently abled employees (D + E)**	0	0	0.00	0	0.00
	Differently abled workers					
4.	Permanent (F)	0	0	0.00	0	0.00
5.	Other than permanent (G)	0	0	0.00	0	0.00
6.	Total differently abled workers (F + G)	0	0	0.00	0	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors (BoD)	2	0	0.00
Key Managerial Personnel (KMP)	2	0	0.00

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2026 (Turnover rate in current FY)			FY 2025 (Turnover rate in previous FY)			FY 2024 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	20.8	0	20.1	17.2	15.4	17.2	15.3	40.0	16.3
Permanent workers	0	NA	0	22.2	NA	22.2	0	NA	0

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

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

Sr. 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	Nil	NA	NA	NA

VI. CSR Details

24.

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

ii. Turnover (in ₹): 3415.8 Million

iii. Net worth (in ₹): 9771.4 Million

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2026 Number of complaints filed during the year	FY 2026 Number of complaints with pending resolution at the close of the year	FY 2026 Remarks	FY 2025 Number of complaints filed during the year	FY 2025 Number of complaints with pending resolution at the close of the year	FY 2025 Remarks
Communities	No	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	ellenbarrie@raadhicapital.com	Nil	Nil	NA	Nil	Nil	NA
Shareholders	complianceofficer@ellenbarrie.com	163	Nil	NA	Nil	Nil	NA
Employees and workers	Head of the Department/HR	Nil	Nil	NA	Nil	Nil	NA
Customers	info@ellenbarrie.com	105	Nil	NA	56	Nil	NA
Value chain partners	info@ellenbarrie.com	NA	NA	NA	NA	NA	NA
Other (please specify)	info@ellenbarrie.com	NA	NA	NA	NA	NA	NA

Note: The Company was listed only on July 1, 2025

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

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

Sr. 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
1	Safety	Risk	Production, filling, storage and transportation of pressurized and cryogenic gases involve inherent occupational risk, process and road-safety hazards	EHS controls, equipment-integrity checks, preventive maintenance, safety training, contractor and driver assessments, emergency preparedness, incident investigation and investment in advanced handling systems.	**Positive:** Lower downtime and incident-related costs **Negative:** Injuries, fatalities, asset damage, penalties, liabilities and business interruption
2	Energy and Climate	Risk and Opportunity	Industrial-gas production is electricity intensive, creating exposure to energy costs, power availability, GHG emissions and climate-related disruption. Improper storage or release of gases may also result in environmental hazards	Energy-efficiency projects, specific-power monitoring, optimized plant operations, efficient equipment, renewable power procurement, emissions monitoring, business-continuity planning, and adoption of international safety standards	**Positive:** Lower energy costs and emissions, improved margins and operational resilience **Negative:** Power-cost volatility, utility disruption, transition expenditure and climate-related losses

Sr. 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
3	Product Quality and Reliability	Risk and Opportunity	Product purity, pressure, packaging, safe handling and uninterrupted supply are critical for medical and process-sensitive applications	Quality testing, online purity monitoring, certification, cylinder and tanker inspections, preventive maintenance, traceability, inventory planning and backup supply arrangements	**Positive:** Customer retention, access to quality-sensitive markets and stronger reputation **Negative:** Product rejection, recalls, customer claims, contract loss and supply disruption
4	Human Capital	Risk and Opportunity	Skilled personnel are essential for safe operations, engineering, maintenance, quality control and project execution	Competency mapping, technical and safety training, succession planning, employee engagement, well-being initiatives, fair employment practices and grievance mechanisms	**Positive:** Higher productivity, retention, safety performance and execution capability **Negative:** Skill shortages, attrition, higher recruitment costs, safety exposure and project delays
5	Waste and Circularity	Risk and Opportunity	Maintenance, cylinder operations, equipment replacement and project activities generate scrap and waste requiring responsible handling and disposal. Reuse, refurbishment and recycling can improve resource efficiency	Waste segregation, waste inventories, reuse and refurbishment of equipment, recycling through authorized vendors, waste manifests, vendor reviews and waste-reduction measures	**Positive:** Scrap recovery, lower disposal and replacement costs and improved asset utilization **Negative:** Regulatory penalties, remediation costs, higher disposal expenses and reputational damage

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.

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	Policy web-page: https://ellenbarrie.com/investors/ **Principle 1:** • Code of Conduct for Prevention on Insider Trading • Policy on Insider Trading • Whistle Blower Policy • Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions								

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		• Policy for Determination of Materiality for Disclosure of Events or Information • Policy on Preservation and Archival of Documents • Policy on Preservation of Records or Archival on Website • Policy with Respect to Obligation of Directors • Policy for Evaluation of Performance of the Board of Directors of the Company • Familiarization Program for Independent Directors • Nomination and Remuneration Policy • Policy on Board Diversity • Policy or Plan for Orderly Succession for Appointment to the Board and Senior Management • Dividend Distribution Policy • Risk Management Policy • Investment Policy Statement • TCWG Policy **Principle 2:** • Risk Management Policy **Principle 3:** • Prevention of Sexual Harassment Policy • Nomination and Remuneration Policy • Policy or Plan for Orderly Succession for Appointment to the Board and Senior Management • Policy on Board Diversity • Whistle Blower Policy **Principle 4:** • CSR Policy • Whistle Blower Policy • Policy for Determination of Materiality for Disclosure of Events or Information • Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions								

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Principle 5: • Prevention of Sexual Harassment Policy • CSR Policy • Whistle Blower Policy **Principle 6:** • Risk Management Policy • CSR Policy **Principle 7:** • Regulatory Compliance Policy **Principle 8:** • CSR Policy • NRC Policy **Principle 9:** • Risk Management Policy								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	No	No	No
4	Name of the national and international codes/certifications/labels/standards (e.g, Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g, SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	**Principle 2:** • ISO 9001:2015 **Principle 9:** • ISO 9001:2015								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Zero harm to people and environment.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	In compliance, time to time review in the course of each year.								

Governance, leadership and oversight

7 Statement by the Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

The Board of Directors recognizes that ESG matters present material risks and opportunities for Ellenbarrie Industrial Gases Limited. The Board provides oversight through the governance and risk management framework, while management is responsible for identifying, managing and reporting ESG matters. Key priorities include:

- Meeting medical oxygen requirements of government-owned hospitals across urban and non-urban areas
- Procuring renewable power expected to account for more than 10% of total power consumption upon commissioning
- Promoting the reuse and recycling of machinery and plant without compromising operational efficiency
- Developing water management plans and rainwater harvesting systems at production facilities
- Working toward zero accidents, zero incidents and zero environmental liabilities

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

The Board of Directors is the highest authority responsible for the implementation and oversight of the business responsibility policies.

9 Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details.

Yes. The Risk Management Committee of the Board is responsible for decision-making and oversight relating to sustainability risks and opportunities. Its terms of reference include identifying and evaluating sustainability risks, particularly environmental risks, approving mitigation measures, monitoring implementation of the Risk Management Policy, reviewing business continuity and cybersecurity, and balancing risks and opportunities. The Committee was constituted pursuant to a Board resolution dated July 8 2024.

10 Details of Review of NGRBCs by the Company:

Subject for Review	Principle	Indicate whether the review was undertaken by Director/ Committee of the Board/Any other Committee	Frequency (Annually/half-yearly/quarterly/Any other – please specify)
Performance against above policies and follow-up action	Principle 1	Committee of the Board	Annually
	Principle 2	Committee of the Board	Annually
	Principle 3	Committee of the Board	Annually
	Principle 4	Committee of the Board	Annually
	Principle 5	Committee of the Board	Annually
	Principle 6	Committee of the Board	Annually
	Principle 7	Committee of the Board	Annually
	Principle 8	Committee of the Board	Annually
	Principle 9	Committee of the Board	Annually
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Principle 1	Committee of the Board	Annually
	Principle 2	Committee of the Board	Annually
	Principle 3	Committee of the Board	Annually
	Principle 4	Committee of the Board	Annually
	Principle 5	Committee of the Board	Annually
	Principle 6	Committee of the Board	Annually
	Principle 7	Committee of the Board	Annually
	Principle 8	Committee of the Board	Annually
	Principle 9	Committee of the Board	Annually

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11	Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	2	Corporate Governance	100%
Key Managerial Personnel (KMP)	2	Whistle Blower and POSH	100%
Employees other than BoD & KMP	5	ESG, Code of Ethics, POSH, Code of Conduct, Safety and Security	100%
Workers	3	POSH, Code of Conduct, Safety and Security	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMP) 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 ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

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	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

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

Case details	Name of the regulatory/enforcement agencies/judicial institutions
Nil	Nil

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.**

   No. The Company does not have a standalone anti-corruption or anti-bribery policy. However, its Whistle Blower Policy and broader ethical governance framework prohibit bribery, corruption and other unethical, biased, favored or imprudent activities. The vigil mechanism enables employees and other eligible stakeholders to report such concerns in confidence and provides safeguards against retaliation.

   Weblink: https://ellenbarrie.com/wp-content/uploads/2025/08/WHISTLE-BLOWER-POLICY.pdf

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directors	Nil	Nil
KMP	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMP	Nil	Nil

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. No fines, penalties or regulatory actions relating to corruption or conflicts of interest were reported during FY 2026. Accordingly, no corrective action was required or undertaken.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Number of days of accounts payables	24	26

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	5.7	5.7
	b. Number of trading houses where purchases are made from	41	33
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	87.0	77.7
Concentration of sales	a. Sales to dealers/distributors as % of total sales	1.1	0.9
	b. Number of dealers/distributors to whom sales are made	1	1
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	100	100
Shares of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	7.2	7.7
	b. Sales (Sales to related parties/Total Sales)	0	0.1
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	0	0
	d. Investments (Investments in related parties/Total Investments made)	0	0

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

Essential Indicators

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
Capex	Nil	Nil	NA

2. a. **Does the entity have procedures in place for sustainable sourcing?**

   Yes

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

   100%

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

   The products of the Company primarily comprise long-life steel cylinders in which industrial and medical gases are filled, which are consumed during use. Accordingly, reclamation of the product itself at the end of life is generally not applicable. The gases are supplied through reusable cryogenic tankers and high-pressure cylinders owned by the Company, which are recovered for inspection, maintenance and subsequent reuse.

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.**

   NA

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

1. a. **Details of measures for the well-being of employees:**

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	230	230	100	230	100	0	0	0	0	0	0
Female	7	7	100	7	100	7	100	0	0	0	0
Total	237	237	100	237	100	7	3.0	0	0	0	0
Other than permanent employees											
Male	17	17	100	17	100	0	0	0	0	0	0
Female	1	1	100	1	100	1	100	0	0	0	0
Total	18	18	100	18	100	1	5.6	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	12	0	0	12	100	12	100	0	0	0	0
Female	0	0	NA	0	NA	0	NA	0	NA	0	NA
Total	12	0	0	12	100	12	100	0	0	0	0
Other than permanent workers											
Male	99	0	0	99	100	99	100	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	99	0	0	99	100	99	100	0	0	0	0

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.09	0.13

2. Details of retirement benefits, for current FY and previous financial year.

Benefits	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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 authority (Y/N/N.A.)
PF	53.3	19.8	Yes	57.2	32.9	Yes
Gratuity	100	0.9	Yes	100	1.4	Yes
ESI	4.3	18.0	Yes	8.2	34.3	Yes
Others – Group Mediclaim Claim	100	0.9	Yes	100	1.4	Yes

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.

No.

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.

No. As there are presently no differently abled persons on the payroll of Ellenbarrie Industrial Gases Limited, the Company has not put such a policy in force.

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

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

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes
Other than permanent workers	Yes
Permanent employees	Yes
Other than permanent employees	Yes

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	237	0	0	228	0	0
Male	230	0	0	221	0	0
Female	7	0	0	7	0	0
Total permanent workers	12	12	100	15	15	100
Male	12	12	100	15	15	100
Female	0	0	0	0	0	0

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

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	247	247	100	247	100	236	198	83.9	0	0
Female	8	8	100	8	100	7	7	100	0	0
Total	255	255	100	255	100	243	205	84.4	0	0
Workers										
Male	111	111	100	111	100	73	15	20.6	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	111	111	100	111	100	73	15	20.6	0	0

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

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	247	218	88.3	236	192	81.4
Female	8	7	87.5	7	5	71.4
Total	255	225	88.2	243	197	81.1
Workers						
Male	111	20	18.0	73	24	32.9
Female	0	0	0	0	0	0
Total	111	20	18.0	73	24	32.9

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 of such system?

Ellenbarrie Industrial Gases Limited affirms its commitment across its operations to endeavour to provide a safe and healthy workplace for all internal and external stakeholders and to develop innovative technologies to reduce GHG emissions. Its business practices seek to establish a sustainable future, promote the responsible and rational use of natural resources and support the safety of living creatures while maintaining a balanced ecosystem.

The Company's philosophy is summarized as: 'No task can be considered to be that important that it can be carried out by trivializing the potential harm linked to it.'

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 aims to maintain a Zero Accident, Zero Incident and Zero Environmental Liability workplace through systematic identification of work-related hazards and implementation of preventive controls
- Hazard identification and risk assessments specific to the Company's operations are carried out periodically and supported by annual risk surveys conducted across units, functions and subsidiaries to identify and evaluate key operational risks. A formal risk register is maintained and updated based on inputs from risk assessments, internal audits and management reviews
- Workplace hazards are routinely monitored through regular employee safety audits, periodic safety meetings and management review meetings to identify risks and track the effectiveness of control measures
- The Company leverages Distributed Control Systems (DCS) and online analyzers to continuously monitor critical plant parameters, including pressure, temperature and gas purity, enabling real-time identification and mitigation of process-related hazards
- Employees are required to comply with established safety practices and use appropriate Personal Protective Equipment (PPE) based on the nature of the task and associated risks. Every employee is accountable for maintaining safety within their work area and for promptly reporting unsafe acts, unsafe conditions, non-compliance or non-conformities to the Location Head or Safety Officer for timely corrective action
- For non-routine activities and emerging risks, the Company undertakes incident investigations, scenario-based risk assessments and periodic emergency mock drills to evaluate potential hazards, assess emergency preparedness and strengthen response mechanisms

- Employees are empowered to exercise their right to refuse a job and may decline to perform any task if they feel that it is an 'Unsafe Act', reporting the matter through the prescribed channels for assessment and resolution before work resumes
- The Company's safety management framework is periodically reviewed by the Management to ensure compliance with applicable laws and regulations, adoption of industry best practices, and preparedness for pandemics and other environmental emergencies

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

Yes. Ellenbarrie Industrial Gases Limited has processes in place for workers to report work-related hazards and to remove themselves from situations that they reasonably believe may pose a risk to their health and safety. Such concerns may be reported to the Location Head or Safety Officer through the appropriate reporting channel.

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

Not Applicable.

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

Safety Incident/Number	Category	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

- The Company has implemented an Environment, Health and Safety (EHS) Policy that requires employees and contractual vendors to adhere to established standards and procedures relating to safe handling of products, workplace behavior and occupational health and safety
- Each facility operates under a comprehensive safety management framework supported by Safety Manuals covering safety and environmental procedures, periodic hazard identification and risk assessments, and regular employee safety audits and management review meetings
- A designated Safety Champion at each facility functionally reports to the company-wide Safety Officer, who in turn reports to the Chairman or Managing Director. This structure enables continuous monitoring of safety performance, implementation of corrective actions and oversight of workplace risks
- The Company conducts periodic employee safety meetings, management review meetings and emergency mock drills across all facilities to strengthen emergency preparedness, evaluate response effectiveness and reinforce safe work practices
- A structured grievance redressal mechanism and an open forum enable employees to report safety concerns, unsafe acts and unsafe conditions for timely resolution
- Specific safety protocols have been established for the handling of hazardous and industrial gases, including hydrogen and acetylene, supported by appropriate handling equipment and continuous employee training to mitigate risks such as anoxia, fire and explosions

- The Company promotes the use of appropriate Personal Protective Equipment (PPE), compliance with safety procedures and a proactive safety culture to maintain a safe and healthy workplace across its operations

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

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	N.A.	Nil	Nil	N.A.
Health and safety	Nil	Nil	N.A.	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	Nil
Working conditions	Nil

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.

N.A.

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

Essential Indicators

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

Ellenbarrie Industrial Gases Limited identifies key stakeholder groups based on their relationship with the Company, their influence on business operations and the extent to which they are affected by its activities. The stakeholder groups currently identified include shareholders, suppliers, customers and employees. Their expectations and concerns are understood through periodic and ongoing engagement using meetings, emails, the website, regulatory communications and town hall interactions.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement, including key topics and concerns raised
Shareholders	No	Email, meetings, newspapers and website	Quarterly	Financial performance, statutory disclosures, corporate developments and other compliance-related communications
Suppliers	No	Email	Regularly	Supplier concerns, business relationships, procurement requirements and operational matters
Customers	No	Email	Annually	Customer concerns, service performance, product safety and service-related updates
Employees	No	Email, verbal communication and town hall meetings	Regularly	Employee concerns, well-being, workplace policies and organizational initiatives

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity in the following format:**

Category	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	237	0	0	228	0	0
Other than permanent	18	0	0	15	0	0
Total employees	**255**	**0**	**0**	**243**	**0**	**0**
Workers						
Permanent	12	0	0	14	0	0
Other than permanent	99	0	0	59	0	0
Total workers	**111**	**0**	**0**	**73**	**0**	**0**

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

Category	FY 2026 (Current Financial Year)					FY 2025 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	230	0	0	230	100	231	0	0	231	100
Female	7	0	0	7	100	7	0	0	7	100
Other than permanent										
Male	17	0	0	17	100	16	0	0	15	93.75
Female	1	0	0	1	100	0	0	0	0	0
Workers										
Permanent										
Male	12	8	66.67	4	33.33	16	10	62.50	14	87.50
Female	0	0	0	0	0	00	0	0	0	0
Other than permanent										
Male	99	35	35.35	64	64.65	59	35	59.32	43	72.88
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	**Median remuneration/ salary/wages of the respective category**	**Number**	**Median remuneration/ salary/wages of the respective category**
Board of Directors (BoD)	2	72,00,000	0	0
Key Managerial Personnel	2	26,81,042	0	0
Employees other than BoD and KMP	243	5,64,264	8	6,09,888
Workers	12	3,12,162	0	0

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

	FY 2026 (Current Financial year)	FY 2025 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.8	1.7

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)

No.

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

The Company has established an open forum and a structured grievance redressal mechanism to enable employees to raise concerns related to human rights and workplace conduct without fear of retaliation, ensuring their timely and fair resolution. As part of its commitment to maintaining a safe, inclusive and non-discriminatory work environment, the Company has also constituted an Internal Committee in accordance with the Prevention of Sexual Harassment (POSH) Act to address complaints relating to sexual harassment at the workplace. These mechanisms support the Company's commitment to upholding the dignity, rights and well-being of its employees.

6. Number of Complaints on the following made by employees and workers:

	FY 2026 (Current Financial Year)			FY 2025 (Previous Financial Year)		
	Filed during the year	**Pending resolution at the end of the year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of the year**	**Remarks**
Sexual harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child labour	Nil	Nil	NA	Nil	Nil	NA
Forced labour/ Involuntary labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights-related issues	Nil	Nil	NA	Nil	Nil	NA

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Under the Whistle Blower Policy, individuals making Protected Disclosures in good faith are protected from any form of reprisal or retaliation, including discrimination, harassment and victimization. The Policy safeguards complainants against adverse employment actions, including termination, demotion, transfer, denial of promotion or obstruction in the performance of duties. It also provides for strict confidentiality of the whistle blower's identity and prescribes disciplinary action against individuals found to have engaged in retaliatory or victimizing conduct.

For complaints relating to sexual harassment, the POSH Policy provides safeguards through the Internal Committee, including interim relief measures such as the transfer of the complainant or respondent, grant of paid leave of up to three months to the aggrieved person, protection of complainants and witnesses against retaliation, and prohibition of threats, intimidation or undue influence during the inquiry process.

These safeguards are supported by an open forum and a structured grievance redressal mechanism that enables employees to report concerns without fear and ensures their timely resolution. The Company's Policy on Insider Trading also prohibits the discharge, termination, demotion, suspension or harassment of employees reporting suspected regulatory violations in good faith.

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

No.

10. **Assessments for the year:**

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

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

N.A.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	488.9	533.1
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	488.9	533.1
From non-renewable sources		
Total electricity consumption (D)	4,56,901.1	3,88,827.0
Total fuel consumption (E)	199.0	50.9
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	4,57,100.0	3,88,877.9
Total energy consumed (A+B+C+D+E+F)	4,57,589.0	3,89,411.0
Energy intensity per rupee of turnover (Total energy consumption/Revenue from operations)	0.000133962	0.000124618
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.002724780	0.002502335
Energy intensity in terms of physical output	0.003855595	0.003479103
Energy 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? (Yes/No) If yes, the name of the external agency.: No

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No). If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No.

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	95,290	66,200
(iii) Third-party water	109,821	119,630
(iv) Seawater/Desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	205,111	185,830
Total volume of water consumption (in kilolitres)	205,111	185,830
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000600474	0.0000594688
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.001221363	0.0011941342
Water intensity in terms of physical output	0.001728243	0.001660255
Water intensity (optional) – the entity may select the relevant metric	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency: No

4. Provide the following details related to water discharged:

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	95,290	66,200
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	109,821	119,630
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	205,111	185,830

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

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

Given the operations of the Company mainly involve air separation, the manufacturing process does not generate process effluent requiring liquid discharge. Hence, the implementation of a Zero Liquid Discharge (ZLD) mechanism is not applicable to the Company.

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

Parameter	Please specify unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
NOx	µg/m^3	94.76	94.76
SOx	µg/m^3	67.24	67.38
Particulate matter (PM)	µg/m^3	157	155.9
Persistent organic pollutants (POP)	µg/m^3	NA	NA
Volatile organic compounds (VOC)	µg/m^3	NA	NA
Hazardous air pollutants (HAP)	µg/m^3	NA	NA
Others – please specify	µg/m^3	NA	NA

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No) If yes, the name of the external agency: No

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

Parameter	Unit	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	13.01	3.2
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	90111.0	76685.3
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		0.0000263843	0.0000245416
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)		0.0005366569	0.0004927963
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.000759376	0.000685155
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? (Yes/No) If yes, the name of the external agency: No

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

Yes. The Company has undertaken several initiatives to reduce greenhouse gas (GHG) emissions across its operations and enable emissions reduction for its customers. These include:

- **Adoption of renewable energy:** Solar panels have been installed at the Jadcherla plant to increase the use of renewable energy and reduce dependence on conventional power sources
- **Clean energy infrastructure:** The company has signed up with renewable power producer for supply GHG free power
- **Energy efficiency:** The Company continuously monitors its specific power consumption (energy consumed per cubic metre of liquid gas produced) across its facilities and undertakes process improvements to optimize energy efficiency
- **Customer emissions reduction:** Through its project engineering services, the Company helps customers improve process efficiency, optimize energy consumption and reduce their carbon dioxide emissions and overall carbon footprint

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

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Total waste generated (in metric tonnes)		
Plastic waste **(A)**	0.1	0.1
E-waste **(B)**	0.1	0
Bio-medical waste **(C)**	0	0
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	0.01	0
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)**	0	0
Other Non-hazardous waste generated (H). Please specify, if any.		
(Break-up by composition i.e. by materials relevant to the sector)	8.5	3.0
Total (A + B + C + D + E + F + G + H)	**8.7**	**3.1**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.0000000025	0.0000000010
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.0000000518	0.0000000199
Waste intensity in terms of physical output	0.000000073305259	0.000000027696234
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1.5	3
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	1.5	3

Parameter	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0.3	0.4
(iii) Other disposal operations	0	0
Total	0.3	0.4

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency: No

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

The Company manages waste in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 and the conditions stipulated in its environmental clearances. Waste generated across its operations is segregated, handled and disposed of in accordance with applicable regulatory requirements. Industrial gas containers, cylinders and associated debris are recycled or disposed of through authorized channels to minimize environmental risks and promote resource recovery.

The Company's primary manufacturing process involves air separation and does not require the use of hazardous or toxic chemicals as key process inputs. Consequently, the generation of hazardous process waste is limited and is managed in compliance with applicable regulations.

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

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
N.A.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant Weblink
N.A.					

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

Sr. No.	Specify the law/ regulation/ guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties/ action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken, if any
Yes. The Company is compliant with the applicable environmental laws, regulations and guidelines, including the Air (Prevention and Control of Pollution) Act, 1981, and other applicable environmental regulations.				

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.**

   4

   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.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Confederation of Indian Industries	National
2.	Merchant Chamber of Commerce & Industry	State of West Bengal
3.	All India Industrial Gases Manufacturing Association	National
4.	International Oxygen Manufacturers Association	International

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

Name of authority	Brief of the case	Corrective action taken
Nil		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant Weblink
Nil					

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

Sr. No.	Name of the 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)
Nil						

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

The Company has designated the Company Secretary and Compliance Officer as the nodal officer for addressing and resolving the grievances, complaints, and queries of shareholders in a timely and effective manner. To facilitate prompt stakeholder communication and grievance redressal, the Company has established a dedicated helpline at 033-4822 6522 and a dedicated email address at complianceofficer@ellenbarrie.com. In addition, the Company's Whistle Blower Policy extends its coverage beyond employees to include any other person having an association with the Company, thereby enabling members of the local community and other stakeholders to report genuine concerns through the established mechanism.

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

	FY 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Directly sourced from MSMEs/small producers	9.73%	7.70%
Directly from within India	100%	100%

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 2026 (Current Financial Year)	FY 2025 (Previous Financial Year)
Rural	0.0	0.0
Semi-urban	17.2	18.7
Urban	40.9	46.1
Metropolitan	41.9	35.2

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

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

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

The Company has established a structured mechanism to receive and address customer complaints and feedback, where complaints are generally acknowledged and responded to within 24 hours. In cases where additional time is required for resolution, the matter is escalated through at least two levels of review to ensure effective and timely closure. During customer interactions, including visits by sales and maintenance executives, Service Request Forms are completed and acknowledged by customers to facilitate tracking and follow-up. Customers are also encouraged to share their feedback and suggestions through email, enabling the Company to continuously improve its products and services.

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

All the Company's products are supplied in cryogenic transport tankers or high-pressure cylinders that carry the requisite product information, including scientific properties and safe handling requirements, in accordance with the applicable Material Safety Data Sheet (MSDS) and OSHA requirements.

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

3. Number of consumer complaints in respect of the following

	FY 2026 (Current Financial Year)		Remarks	FY 2025 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data privacy	Nil	Nil	N.A.	Nil	Nil	N.A.
Advertising	Nil	Nil	N.A.	Nil	Nil	N.A.
Cyber-security	Nil	Nil	N.A.	Nil	Nil	N.A.
Delivery of essential services	Nil	Nil	N.A.	Nil	Nil	N.A.
Restrictive trade practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Unfair trade practices	Nil	Nil	N.A.	Nil	Nil	N.A.
Other	Nil	Nil	N.A.	Nil	Nil	N.A.

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

	Number	Reasons for recall
Voluntary recalls	Nil	N.A.
Forced recalls	Nil	N.A.

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

No. The Company does not have a standalone policy on cybersecurity and data privacy. However, cybersecurity risks are governed through its Risk Management Policy and internal IT controls. The Board-level Risk Management Committee is responsible for overseeing cybersecurity risks, including framing, implementing and monitoring related risk management processes. The Company also maintains an internal IT framework with appropriate access controls, including login credentials and password protection, to safeguard confidential information. Further, the Company periodically reviews its cybersecurity, data privacy and internal control measures and ensures compliance with the Digital Personal Data Protection Act, 2023.

Weblink: https://ellenbarrie.com/wp-content/uploads/2025/08/RISK-MANAGEMENT-POLICY.pdf

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

Nil

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

N.A.

c. Impact, if any, of the data breaches

N.A.