apcotex
Bonds Beyond Chemistry

29th May 2026

To, Manager - Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 523694	To, The Manager - Listing Department, The National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, Block G, Bandra - Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: APCOTEXIND

Subject: **Business Responsibility and Sustainability Report for the Financial Year 2025-26**

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

The said report is also available on the website of the Company at www.apcotex.com

This is for your information and records.

Thanking you,

For Apcotex Industries Limited

DRIGESH PRAMOD MITTAL

Digitally signed by DRIGESH PRAMOD MITTAL
Date: 2026.05.29 23:18:30 +05'30'

Drigesh Mittal
Head - Company Secretary & Legal

Encl.: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURE

I. DETAILS OF THE LISTED ENTITY

1	**NSE Symbol**	APCOTEXIND
2	**BSE Scrip Code**	523694
3	**MSEI Symbol**	Notlisted
4	**ISIN**	INE116A01032
5	**Corporate Identity Number (CIN) of the Listed Entity**	L99999MH1986PLC039199
6	**Name of the Listed Entity**	Apcotex Industries Limited
7	**Date of incorporation**	12-03-1986
8	**Registered office address**	C-403/404, 4th Level, Wing C, Tower 1, Seawoods Grand Central, Sector 40, Navi Mumbai – 400706, Maharashtra, India
9	**Corporate address**	NKM International House, 178, Backbay Reclamation, Babubhai M. Chinai Marg, Mumbai - 400020, India
10	**E-mail**	redressal@apcotex.com
11	**Telephone**	+91-22-62060800
12	**Website**	www.apcotex.com
13	**Financial year for which reporting is being done**	FY 2025-26
14	**Name of the Stock Exchange(s) where shares are listed**	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
15	**Paid-up Capital**	Rs. 1,036.90 Lakhs
Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report		
16	**Name of the Person**	Ravishankar Sharma
	Telephone	+91-22-62060800
	Email address	redressal@apcotex.com
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)		
17	**Type of Reporting**	Standalone
18	**Whether the company has undertaken assessment or assurance of the BRSR Core?**	No
19	**Name of assurance provider**	NA
20	**Type of assurance obtained**	NA

II. PRODUCT/SERVICES

21	**Details of business activities (accounting for 90% of the turnover):**	**S. No.**	**Description of Main Activity**	**Description of Business Activity**	**% Turnover of the Entity**
		1	Manufacturing	Manufacturing of synthetic rubber and lattices	100%

		S. No.	Product/Service	NIC Code	% of Total Turnover contributed
22	Products/Services sold by the entity (accounting for 90% of the turnover):	1	Manufacture of synthetic rubber	20132	31%
		2	Manufacture of other products or preparations of a kind used in the textile, paper, leather and like industries	20297	69%

III. OPERATIONS

		Location	Number of plants	Number of offices	Total
23	Number of locations where plants and/or operations/ offices of the entity are situated:	National	2	2	4
		International	0	0	0
24	Market served by the entity	Locations	Numbers		
	a. No. of Locations	National (No. of States)	21		
		International (No. of Countries)	48		
	b. What is the contribution of exports as a percentage of the total turnover of the entity?	33%			
	c. A brief on types of customers	Our customers are manufacturers of downstream products derived from synthetic latex and synthetic rubber. • Synthetic latex products are used by manufacturers engaged in activities of tyre cord dipping, paper and paperboard coating, carpet backing, concrete modification/water proofing, non-woven, textile finishing, paints, gloves, etc. • Synthetic rubber is used by manufacturers of footwear, automotive components, rice rolls, moulded items, v-belts, conveyor belts, hoses, etc.			

IV. EMPLOYEES

25. Details as of the end of Financial Year:						
Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
A. Employees and Workers (including Differently Abled)						
Employees						
1	Permanent (D)	418	386	92.34%	32	7.65%
2	Other than Permanent (E)	41	32	78.04%	9	21.95%
3	Total Employees (D+E)	459	418	91.06%	41	8.93%
Workers						
4	Permanent (F)	194	194	100%	0	0%
5	Other than Permanent (G)	434	434	100%	0	0%
6	Total Workers (F+G)	628	628	100%	0	0%

B. Differently Abled Employees and Workers						
Employees						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total Employees (D+E)	0	0	0	0	0
Workers						
4	Permanent (F)	1	1	100%	0	0%
5	Other than Permanent (G)	0	0	0	0	0
6	Total Workers (F+G)	1	1	100%	0	0

26. Participation/Inclusion/Representation of Women				
Sr. No.	Category	Total (A)	No. and % of Females	
			No. (B)	% (B/A)
1	Board of Directors	9	2	22.2%
2	Key Management Personnel [Excluding EDs]	2	-	-

27. Turnover rate for Permanent Employees and Workers (Disclose trends for the past 3 years)									
Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.95%	1.46%	17.8%	20%	26.3%	21.1%	22.7%	12.5%	13%
Permanent Workers	2.44%	-	2.44%	1.4%	-	1.4%	2.8%	-	2.8%

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

28	Names of holding / subsidiary / associate companies / joint ventures	Not Applicable

VI. CSR DETAILS

29	i. Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
	ii. Turnover (Rs. in Lakhs)	144149.88
	iii. Net worth (Rs. in Lakhs)	62098.94

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

30	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 Current Financial Year			FY 2024-25 Previous Financial Year		
					Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
		Communities	Yes	Employee grievance mechanism is available internally. Currently, we are in the process of updating our grievance redressal policy and mechanism	0	0	NA	0	0	NA
		Investors (other than shareholders)	Yes		0	0	NA	0	0	NA
		Shareholders	Yes		10	0	NA	9	0	NA
		Employees and workers	Yes		0	0	NA	0	0	NA
		Customers	Yes		66	0	NA	39	0	NA
		Value Chain Partners	Yes		0	0	NA	0	0	NA

		Material Issue Identified	Indicate whether risk or opportunity	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)
31	**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.**	Climate Change and Energy Management	Transition & Physical Risks; Opportunities in energy efficiency and renewables	Regulatory changes, extreme weather, and market expectations may impact operations and costs	Mitigated through energy efficiency, renewable energy adoption, climate-resilient infrastructure, and ESG integration	Negative: Increased compliance & operational costs. Positive: Cost savings, improved efficiency, access to green finance, enhanced market competitiveness
		Occupational Health and Safety	Risk: Operational & Compliance Opportunity for improved productivity and workforce well-being	The company's operations and activities include working with hazardous chemicals which may lead to injuries, incidents, or non-compliances. There is a need to manage these conditions towards health and safety of the employees and workers.	The company has adopted a structured integrated safety management program to achieve the goal of no-harm workplace. The focus of this program is on behavior-based safety, asset integrity, and automation. The company has defined a health & safety management system, and all operations are ISO 45001:2018- and Responsible Care-certified.	Negative: Costs due to incidents, legal liabilities, insurance. Positive: Reduced incidents, improved productivity, lower insurance costs, enhanced employee morale and retention.
		Water Stewardship	Physical & Regulatory Risk; Opportunity for water efficiency and resource security	Water scarcity and increasing regulatory controls pose operational risks, especially for the chemical industry. The Company mitigates these through water efficiency measures, zero liquid discharge (ZLD) systems, and planned rainwater harvesting to enhance water security and sustainability performance	The Company mitigates these through water efficiency measures, zero liquid discharge (ZLD) systems, and planned rainwater harvesting to enhance water security and sustainability performance.	Negative: Capital and operational expenditure for ZLD and water management systems. Positive: Reduced dependence on external water sources, long-term cost savings, improved compliance, and enhanced sustainability positionin
		Ethical Business Conduct	Risk	Due to multi-stakeholder and multi-geography operations, exporting chemical companies are exposed to risks of corruption, conflict of interest, and other unethical practices. Any such event can substantially harm reputation.	All the company's directors, KMPs, and employees are trained in ethical business practices. The company has instituted robust systems and processes to conduct its business in an ethical and fair manner. The company also takes annual independence declarations from directors and KMPs to ensure non-conflict of interest.	Negative impact due to potential bad reputation with customers and outside community.

		Regulatory Compliance	Risk	External regulatory environment is dynamic. Due to multi-geographical operations, a variety of regulations are applicable to operations. Any violations can result in a substantial impact on the business.	The company has adopted a compliance tool which tracks all applicable compliances and helps in ensuring adherence with the same.	Negative impact due to disruption of services due to non-compliance, cost incurred on tracking and managing compliances through the software tool.
		Local Community Engagement	Risk/ Opportunity	The nature of the chemical business creates a major impact on the surrounding environment and the local communities, making it one of the crucial topics for the company. Local community engagement helps the company to build trust in the community and avoid conflicts	The company engages with local communities near areas of operation in Gujarat and Maharashtra on a regular basis to understand expectations and concerns. The company also contributes through CSR in local communities.	Negative impact due to CSR expenditure and bad potential reputation in the community. Positive impact due to community engagement and social work.
		Materials	Risk/ Opportunity	Bulk and specialty chemical business' major raw materials are sourced from the crude oil value chain. Risk to oil & gas sector due to climate change can affect supply chain and business. Customer demand for biomaterials and market for biomaterials is slowly picking up ground.	The company focuses on increasing yield and achieving material efficiency. The company is also partnering with other organizations conduct research on bio-materials to create long terms options away from fossil fuels.	Negative Impact due to high dependence on oil & gas industry and capital expenditure on R&D. Positive impact due to higher yield in the short run and positive in the long-run if the company is successful in derisking from crude oil.
		Product Stewardship	Risk/ Opportunity	With technological advances product quality and safety can be enhanced. It helps in minimizing lifecycle impact of products.	The company have implemented TPM at operating sites and has adhered with the standards prescribed by Responsible Care.	Negative impact due to increased capital expenditure. Positive impact is due to better plant management, better customer service and enhancing strategic relationships.
		Human Capital Management	Risk/ Opportunity	Maintaining a talent pool equipped with relevant skillsets is critical for operations. Due to the demographic dividend, India's large pool of talented workforce provides an opportunity for businesses to scale-up and expand.	The company engages with employees through several initiatives to keep them motivated and focuses on building a great place to work with an inclusive culture. The company has planned to conduct employee engagement surveys on a periodic basis and support employees by upskilling on a regular basis.	Negative impact due to disruption of services owing to ill-managed human capital and expenditure to maintain and add initiatives. Positive impact due to higher productivity.
		Value Chain Management	Risk	Any form of disruption in the value chain can directly affect the bottom line overall. Supplier stability is key for operations. Compliance by suppliers is necessary for sustainable business operations. Diversification of value chain partners can help reduce overall risk.	The company regularly interacts with suppliers regarding expectations and support whenever required. The company regularly assesses suppliers including product quality and ESG aspects and conducts various awareness and capacity building programs.	Negative impact due to potential disruption of operations owing to disruption in supply chain.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The Company is committed to operate in responsible manner as prescribed by the National Guidelines on Responsible Business Conduct (NGRBC). The nine principles are listed below:

- Principle 1: Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.
- Principle 2: Businesses should provide goods and service in a manner that is sustainable and safe.
- Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.
- Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.
- Principle 5: Businesses should respect and promote human rights.
- Principle 6: Businesses should respect and make efforts to protect and restore the environment.
- Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- Principle 8: Businesses should promote inclusive growth and equitable development.
- Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management processes										
1	a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://apcotex.com/investor-corporate-policy We have our policies covering the above principles for internal purposes and for external stakeholders.								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Responsible Care, ISO 9001, ISO 45001:2018, ISO 14001:2015; ISO 50001:2018, ISO 27001, ISO 46001 and Ecovadis.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	**Climate change: Energy management & Water Stewardship:** • Net Zero by 2045 • Reduction of GHG (Scope 1 & 2) emission: 40% by FY 2032 (baseline FY 2022) • Reduction in energy efficiency: 3% YOY till FY 2030 • Reduction of specific freshwater withdrawal: 10 % by FY 2025-26 (baseline FY 2022) • Reduction of water consumption, rainwater harvesting to meet water neutrality by 2030 • Recycling of non-hazardous and incineration of hazardous waste: 100% achieved **Occupational Health and Safety:** • Reduction in injuries and sustain zero accidents goal • Reduction in process safety incidents to 0.5 (per million person hours) **Sustainable Value Chain:** • Screening of new suppliers and assessing critical suppliers - ESG Criteria **Product Stewardship:** • Product Life cycle assessment for 5 major products. – Completed **Employee engagement:** • Employee satisfaction, Learning and development, DEI **Customer engagement:** • Customer satisfaction and various initiatives **Community engagement:** • CSR activities, Impact assessment and employee volunteering								

6	**Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.**	**Climate change: Energy management & Water Stewardship:** • Net Zero by 2045: As per plan • Reduction of GHG (Scope 1 & 2) emission: 46.35% reduction achieved with FY2022 baseline • Reduction in energy efficiency 3% YOY: 6.6 % reduction achieved in 2025-26 • Reduction of specific freshwater withdrawal by 10 %: 10.23 % reduction achieved • Reduction of water consumption, rainwater harvesting - water Neutrality by 2030: As per plan • Recycling of non-hazardous incineration of hazardous waste 100% by FY 2024-25: Completed as per plan **Occupational Health and Safety:** • Reduction in injuries to sustain zero accidents goal: LTIFR As per plan (0.2 per million person hours) • Reduction in process safety incidents to 0.5 (per million person hours): As per plan **Sustainable Value Chain:** • Screening of new suppliers and assessing critical suppliers - ESG Criteria: As per plan (14 Suppliers covered) **Product Stewardship:** • Product Life cycle assessment for 5 major products: Completed as per plan **Employee engagement:** • Employee satisfaction, Learning and development, DEI: Achieved as per plan **Customer engagement:** • Customer satisfaction and various initiatives: Achieved as per plan **Community engagement:** • CSR activities, Impact assessment and employee volunteering: Achieved as per plan
Governance, leadership, and oversight		
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements**: Apcotex's ESG journey is defined on its three strategic pillars: Product Stewardship, Stakeholders' Delight and Responsible Business which reflect our five core values, i.e. Respect & Care, Transparency & Openness, Proactivity & Response, Innovation towards Excellence and Collaborative Ownership. Based on materiality, we have set short, medium- and long-term commitments for all our internal and external stakeholders. Our strong belief in driving sustainable practices and environmentally conscious innovations is reflective of our core values. Our strong commitment for sustainable development is reflecting in our achievements like increasing renewable energy, reducing GHG, water & waste footprints and zero accidents in the last four years. Our TPM and business excellence journey is helping us achieve optimum operational efficiency while minimizing waste. Overall, this is enabling us to move towards India's long-term commitment to achieve Net Zero by 2070. We also have implemented impactful initiatives in the fields of healthcare, education & skill development and Water, Sanitation and Hygiene (WASH), focusing on communities near our operations. In addition, continuous plantation to increase the green cover at our plants and creating a Miyawaki forest at our Taloja plant are unique case studies. Overall, these efforts are reflected in Apcotex being named twice in Forbes Asia 'Best Under a Billion' List in the past few years.	
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/ies.**	The Vice-Chairman & Managing Director, Executive Director, Chief Financial Officer and Company Secretary are jointly and severally responsible for implementing the Business Responsibility Policy. The Risk Management Committee is responsible for implementation and oversight of the Business Responsibility Policy.
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.**	The performance of the company's ESG KPIs is regularly reviewed by the Vice-Chairman & Managing Director and the Board of Directors. Risk Management Committee along with Senior Management Team meet to discuss and deliberate the progress of ESG goals identified by the Company on a half-yearly basis. Other SMPs participate in the management of ESG aspects.

10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The performance of the company's ESG KPIs is regularly reviewed by the Vice-Chairman & Managing Director and the Board of Directors. Risk Management Committee along with Senior Management Team meet to discuss and deliberate the progress of ESG goals identified by the Company on a half-yearly basis. Other SMPs participate in the management of ESG aspects.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances																		

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	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								
	The Company is in the process of getting third-party evaluation of our BRSR Policies in the forthcoming financial year.								

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)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	7	Code of Conduct, Corporate Governance, Independent Directors of the Company are familiarized on the Company's Core Values, Regulatory updates, Digital Personal Data Protection Act and others including the purpose and the business it operates in at regular intervals	100%
Key Management Personnel	8	Ethical business conduct, Information and Cyber Security, POSH, Digital Personal Data Protection Act, SEBI LODR amendments, Prevention of Insider Trading, Determining materiality of events or information and Occupational Safety Awareness.	100%
Employees other than BODs and KMPs	134	Ethical business conduct, Information and Cyber Security, POSH, Digital Personal Data Protection Act, SEBI LODR amendments, Prevention of Insider Trading, Determining materiality of events or information and Occupational Safety Awareness.	100%
Workers	110	Occupational Safety Awareness and Tool Box Training.	100%

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

a. Monetary					
Type	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				
Settlement					
Compounding fee					
b. Non-Monetary					
Type	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NIL				
Punishment					

Note: Does not include penalties by regulators in the ordinary course of business.

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
NA	

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 a Business Responsibility Policy / HR Policy through which it endeavors to protect / prevent practices that are abusive, corrupt, or anti-competition.

   Web-link: https://apcotex.com/investor-corporate-policy

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

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

Topic	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL			
Number of complaints received in relation to issues of Conflict of Interest of KMPs				

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.**

   Nil

8. **Number of days of accounts payables**

Topic	FY 2025-26	FY 2024-25
No of days of account payable	68	53

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	40.18%	36.47%
	b. Number of trading houses where purchases are made	83	82
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	83.66%	83.43%
Parameter	**Metrics**	**FY 2025-26**	**FY 2024-25**
Concentration of Sales	a. Sales to dealer / distributors as % of total sales	25.89%	24.0%
	b. Number of dealers / distributors to whom sales are made	70	33
	c. Sales to top 10 dealers / distributors as % of total sales to dealer / distributors	75.97%	87.1%
Parameter	**Metrics**	**FY 2025-26**	**FY 2024-25**
Share of RPTs in Transactions	a. Purchases (Purchases with related parties as % of Total Purchases)	0%	0%
	b. Sales (Sales to related parties as % of Total Sales)	0.003%	0.092%
	c. Loans & advances given to related parties as % of Total loans & advances	0%	0%
	d. Investments in related parties as % of Total Investments made	0%	0%

LEADERSHIP INDICATORS

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

Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in value chain covered by the awareness programmes
2	Product quality and safety	100%

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

   Yes, the Company has processes in place to avoid/manage conflict of interest involving members of the Board. The Code of Conduct for Board Members and Senior Management Person clearly elucidate the clauses on conflict of interest and highlights the disclosure mechanism of the same to the Board/Chairman/Vice-Chairman & Managing Director /Whole-Time Director. The Company takes independence declarations from the Independent Directors on an annual basis. Additional details can be found in the following weblink: https://apcotex.com/investor-corporate-policy.

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.**

Type	Current Financial Year	Previous Financial Year	Details of improvement in social and environmental aspects
R&D	17%	78%	• **Reduce –** Volatile organic compound emissions have been reduced in all our products. Yield improvement and cycle time reduction has been done in Apcotex latex grades which directly reduces carbon footprint. • **Reprocess –** Processes are modified and optimized to reduce further blending or recycling of latexes and rubber. • **Redesign –** All products are redesigned with optimum water-based chemicals. Non-ecofriendly surfactants have been replaced in our processes. Product quality is improved with lower processing temperatures and reduced rejection rates.
CAPEX	76%	24%	• **Reduce –** A smaller pilot facility has been established to reduce chemical consumption and energy consumptions during development. • **Reuse –** Pilot plants at both sites have been modified to have minimum batch sizes. Most of the developmental latexes are reused in commercial products.

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?**

   The Company has adopted sustainable procurement practices which include the Supplier code of conduct and screening and assessment of new and existing suppliers on ESG criteria. The company encourages its suppliers pursuing REACH certification and ISO IMS (14001) certification.

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

   > 91% of our raw material purchases are based on sustainable supply chain (i.e. ISO IMS (14001) certification).

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.**

   Given the nature of our business and the applications of our products, post-use reclamation from customers or end consumers is currently neither material nor operationally feasible. Additionally, recovery of packaging materials poses logistical challenges due to the diversity of customer industries. However, the Company encourages customers to recycle packaging materials wherever possible. Customers may also independently undertake post-consumer recycling of our products for use in applications such as tyres or textiles

   The Company ensures that e-waste is disposed of through authorized vendors and continues to explore opportunities for beneficial utilization of hazardous and other waste streams, including co-processing, or disposal in approved landfills. Organization has stopped sending the material for Incineration.

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.**

   We are compliant with EPR Regulation and registered with CPCB. As per the Plastic Waste Management (Amendment) Rules, 2022, EPR Credits have been purchased from plastic waste processors. Details of EPR registration are provided below:
   - Taloja:2023042508544822699
   - Valia: 2023042708544823314

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
NIC 20297	VP Latex	100%	Cradle-to-customer-gate	Yes	Results are not showcased in the public domain but are shared with the relevant external and internal stakeholders
NIC 20297	CMA latex		Cradle-to-customer-gate	Yes	
NIC 20132	High Styrene Rubber		Cradle-to-customer-gate	Yes	
NIC 20297	XNB Latex		Cradle-to-customer-gate	Yes	
NIC 20132	NB Rubber		Cradle-to-customer-gate	Yes	

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

Name of Product/ Service	Description of the Risk/Concern	Action Taken
VP Latex	High energy consumption & water consumption	1. Transition to renewable energy (Solar + Wind)
CMA Latex		2. Optimization of processes for reduction of Batch cycle time resulting in energy conservation.
High Styrene Rubber		3. Monitoring and reducing the water leakages in the plant.
XNB Latex		4. Biomass usage increased (Briquettes)
NB Rubber		5. Automation of processes
		6. ZLD at Valia plant and Rainwater harvesting is in the process.

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).**

   Not Applicable

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-

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

   Not Applicable

apcotex
Bonds Beyond Chemistry

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

ESSENTIAL INDICATORS

1A. 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	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Employees											
Male	386	386	100%	386	100%	NA	NA	386	100%	-	-
Female	32	32	100%	32	100%	32	100%	NA	NA	-	-
Total	**418**	**418**	**100%**	**418**	**100%**	**32**	**7.65%**	**386**	**92.34%**	**-**	**-**
Other than Permanent Employees											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	-	-
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	-	-
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**-**	**-**

1B. 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	
		No. (B)	% (B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)
Permanent Workers											
Male	194	194	100%	194	100%	NA	NA	NA	NA	-	-
Female	0	0	0%	0	0%	NA	NA	NA	NA	-	-
Total	**194**	**194**	**100%**	**194**	**100%**	**NA**	**NA**	**NA**	**NA**	**-**	**-**

1C. Spending on measures towards well-being of employees & 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	0.02%	0.02%

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

Sr. No.	Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	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 worker	Deducted and deposited with the authority (Y/N/N.A.)
1	PF*	100%	100%	YES	100%	100%	YES
2	Gratuity*	100%	100%	YES	100%	100%	YES
3	ESI*	100%	100%	YES	100%	100%	YES

*Note: Applicable to all eligible employees and workers

3. **Accessibility of workplaces: Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

   Yes, the Company is committed to the well-being of people with special needs. Our sites have accessibility features such as ramps, wheelchairs and toilets for people with special needs. The Company is in the process of enhancing these facilities at all locations.

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

   The Company is an equal opportunity employer and does not discriminate on grounds of gender, race, religion, caste, creed, ethnicity, disability, etc. The Company is in process of developing a policy to respect in accordance with the Rights of Persons with Disabilities Act, 2016.

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

	Permanent Employees		Permanent Workers	
Gender	**Return to work rate**	**Retention Rate**	**Return to work rate**	**Retention Rate**
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	**100%**	**100%**	**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.**

Category	Yes/No	Details of the mechanism in brief
Permanent Workers	Yes	Designated workmen committee has been established at Taloja and Valia Plants to address the grievances of the workers.
Other than Permanent Workers	Yes	The grievances are raised with respective contractors which is escalated to HR department, which is further thoroughly investigated by the department and resolved.
Permanent Employees	Yes	The grievances are raised to respective managers and HR department, which is further thoroughly investigated by the department and resolved.
Other than Permanent Employees	Yes	The grievances are raised to respective managers and HR department, which is further thoroughly investigated by the department and resolved.

7. **Membership of Employees and Worker in association(s) or Unions recognized by the listed entity*:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total Employees / Workers in respective category (A)	No. of Eemployees / 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)
Male	386	-	-	359	-	-
Female	32	-	-	21	-	-
Others	-	-	-	-	-	-
Total	**418**	**-**	**-**	**380**	**-**	**-**
Permanent Workers						
Male	194	194	100%	216	216	100%
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	**194**	**194**	**100%**	**216**	**216**	**100%**

*The Company respects the rights of employees and workers to form unions and associations and prescribe to membership of any trade union or equivalent body.

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	%(F/D)
Permanent Employees										
Male	386	386	100%	386	100%	359	359	100%	359	100%
Female	32	32	100%	32	100%	21	21	100%	21	100%
Total	**418**	**418**	**100%**	**418**	**100%**	**380**	**380**	**100%**	**380**	**100%**
Permanent Workers										
Male	194	194	100%	194	100%	216	216	100%	216	100%
Female	-	-	-	-	-	-	-	-	-	-
Total	**194**	**194**	**100%**	**194**	**100%**	**216**	**216**	**100%**	**216**	**100%**

9. Details of performance and career development reviews of Employees and Worker:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total Employees / Workers in respective category (A)	No. of Employees / Workers in respective category, who had a career review (B)	% (B/A)	Total Employees / Workers in respective category (C)	No. of Employees / Workers in respective category, who had a career review (D)	%(D/C)
Permanent Employees						
Male	386	386	100%	359	359	100%
Female	32	32	100%	21	21	100%
Total	**418**	**418**	**100%**	**380**	**380**	**100%**
Permanent Workers						
Male	194	194	100%	216	216	100%
Female	-	-	-	-	-	NA
Total	**194**	**194**	**100%**	**216**	**216**	**100%**

10. Health and safety management system:

The Company has implemented an Occupational, Health and Safety Management System (OHSMS) across its plants, and all operations are ISO 45001-certified. The Company encourages active participation of all employees in EHS related activities e.g., Safety committee meetings, Hazard identification (HIRA and HAZOP), Incident Investigations etc. The Company provides regular awareness for handling chemicals and provides the appropriate PPEs to all the employees. The Company has conducted root caused analysis for all the incidents at the sites and corrective actions are implemented for elimination of the root causes. An occupational health centre is available with visiting factory medical officers and 24x7 availability of paramedical staff. A fully equipped ambulance is available 24x7 with a driver for emergencies. The pre-employment and periodic health check-up are conducted for all the employees including contract employees. The outputs of the medical check-ups are being analysed for the identification of abnormalities in the health of the employees. The Company maintains data related to sickness and occupational diseases, analyzed by the EHS department.

As a result of this, we have been consistently meeting our targets of LTIFR (per million hours) <0.2 and goal of a no-harm workplace.

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage of such system?	Yes, the Company has implemented an Occupational, Health and Safety Management System (OHSMS) across its plants. The OHSMS of the Company covers the physical boundaries of both its plants and all employees, contractors, and visitors. The Company is ISO 45001:2018 certified for both its plants.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Qualitative Risk Assessment has been carried out by a third-party agency. It includes HAZOP and HIRA for existing products to check robustness of the process, job safety analysis for identification of the work-related hazards. A safety risk tracker is maintained for identified hazards. Employees and workers can report on incidents and near-misses. In addition, the following are also conducted: monitoring of the air quality monitoring and other parameters monitoring, review of Material Safety Data Sheet (MSDS) and Safety Data Sheet, technical information, process review, medical surveillance, review of the daily OPD records, and incident records.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)	Yes
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes, the Company provides access to non-occupational medical and healthcare services for all its employees/workers.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.665	0
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Occupational health & safety is identified as a key material issue, and an integrated safety management program has been designed and implemented in the following manner in both operation sites:

1) Behaviour- based safety

a) EHS Induction Training: 100% of company employees, workers and contract workers must undergo this mandatory training.

b) Need-based additional training: Based on the needs of the role, company employees, workers & contract workers must undergo this mandatory training covering different topics like emergency preparedness, basic fire and safety, safe operations etc.

c) Visual Communication for Safety: Safety signages are provided in user-friendly, vernacular languages and sketches/ pictograms for relevant operations highlighting unsafe conditions.

d) Safety apparel: Needs for safety apparel are continuously identified and need-based apparel PPEs are provided to company employees, workers & contract workers, such as helmets, safety shoes, safety goggles, and other PPEs as per operation requirement.

2) Chemical Process Safety and Management System

The Company, being in chemical manufacturing, has implemented a robust process, safety and occupational health & safety framework aligned with regulatory and industry best practices. Key risks are mitigated through:

a) engineering controls such as interlocks, safety relief systems, guarded equipment, and emission control systems. Fire protection systems are installed across critical areas.

b) A structured Process Safety Management (PSM) system is in place, including Process Hazard Analysis (HAZOP), Management of Change (MOC), and Permit to Work (PTW) for high-risk activities. Contractor safety, incident investigation with root cause analysis, and corrective actions are systematically managed.

c) The Company maintains emergency preparedness through on-site plans and mock drills and conducts regular safety audits and inspections. Workplace conditions and employee health are monitored through environmental and occupational health programs.

d) Continuous training and safety awareness initiatives are undertaken, with performance indicators tracked to drive ongoing improvement and ensure a safe working environment.

3) Risk Assessment

a) The Company follows a robust risk assessment framework to identify, evaluate, and mitigate occupational health and safety risks across all operations. Hazard Identification and Risk Assessment (HIRA) is conducted for all activities, supported by HAZOP studies for critical processes and periodic reviews.

b) Risks are assessed based on severity and likelihood and mitigated using the hierarchy of controls. A formal Management of Change (MOC) system ensures risk evaluation prior to any process, equipment, or material changes. Task-based risk assessments are integrated with the Permit to Work (PTW) system for high-risk activities, and contractor operations are also covered.

c) Workplace monitoring (air quality, noise, illumination) and health risk assessments are regularly conducted. Insights from incidents, near-misses, audits, and inspections are integrated into risk registers, which are periodically reviewed by management to ensure effective controls and continuous improvement, enabling a safe and healthy workplace.

4) EHS Management System

a) The Company has established an integrated Environment, Health, and Safety (EHS) Management System aligned with applicable regulations and ISO 14001 & ISO 45001 standards, supported by defined governance, policies, and accountability across all levels.

b) The system includes structured risk management through HIRA and HAZOP studies, Management of Change (MOC), and robust operational controls for chemical process safety, including automation, interlocks, and layers of protection. Environmental management focuses on emissions control, waste management, and resource efficiency, with initiatives such as Zero Liquid Discharge (ZLD), water conservation, and energy optimization.

c) Compliance obligations are systematically tracked, and regular audits, inspections, and management reviews are conducted to drive continual improvement. Emergency preparedness, incident investigation, and contractor safety management are integral components.

d) Employee training, behaviour-based safety initiatives, and performance monitoring through defined KPIs ensure a proactive safety culture, enabling sustainable, compliant, and safe operations.

The above four pillars of safety are supporting the Company to excel and sustain safety practices in both their operations as per international standards such as ISO 45001:2018 and Responsible Care.

13. Number of Complaints on the following made by Employees and Workers:

Topic	FY 2025-26 (Current Financial Year			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

Topic	% 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.

a) The Company reported 1 major / reportable safety incidents during the period. Appropriate actions have been taken.

b) As part of its proactive approach, all near-misses, minor incidents, and unsafe conditions are recorded, investigated, and addressed through root cause analysis. Corrective and preventive actions (CAPA) focus on strengthening engineering and process safety controls, improving SOPs, and enhancing training. In FY 2025-26, 3,039 near misses are reported internally and 85% of the near misses are closed effectively.

c) Risks identified through HIRA/HAZOP, audits, inspections, and workplace monitoring are tracked in a risk register and reviewed periodically. Ongoing actions include behaviour-based safety initiatives, contractor safety improvements, and emergency preparedness reviews, ensuring continuous improvement and effective mitigation of potential risks.

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).

Employees (Yes/No): The Company has term insurance policy for the employees, we also have life insurance coverage provided to all employees as per Gratuity Act, 1972.

Workers (Yes/No): Yes, for both plants. Insurance is provided as per Workmen Compensation Act, 1923.

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

Yes, internal audits are conducted to ensure that statutory liabilities are deducted and deposited by our contractors.

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

Category	Total no. of affected employees/ workers		No. of Employees/Workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No).

Yes, general counselling is provided to the Employees during retirement in terms of employability after retirement.

5. **Details on assessment of value chain partners:**

Topic	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	> 93%
Working Conditions	> 93%

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.**

   The Company has established a structured supply chain sustainability program that includes a Supplier Code of Conduct, supplier screening based on ESG criteria, and ongoing supplier engagement initiatives focused on ESG performance. To strengthen collaboration and promote continuous improvement across the value chain, the Company conducts two quality meetings annually with selected suppliers and customers. These meetings cover key topics such as product safety, quality standards, environment, health and safety (EHS), and related operational practices. As part of the vendor selection process, the Company evaluates prospective suppliers on critical parameters including health and safety practices, working conditions, and human rights compliance. In addition, periodic supplier audits are conducted in accordance with the organization's procurement policy to assess and ensure adherence to health and safety requirements and support continual improvement at supplier facilities.

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 follows a structured approach to identify and prioritize key stakeholder groups based on their influence on, and impact from, its operations. Stakeholders are identified across the value chain, including employees, customers, suppliers, investors, regulators, local communities, and industry bodies.

   A stakeholder mapping exercise is conducted considering factors such as dependency, responsibility, influence, proximity, and risk exposure. Inputs from internal functions (EHS, HR, procurement, CSR, and business teams), along with regulatory requirements and industry best practices, are used to validate stakeholder groups.

   The Company periodically reviews and updates its stakeholder list based on business changes, risk assessments, and engagement outcomes to ensure relevance and effective engagement.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Providers of capital	No	Email, Newspaper, Website, Letters, Submission of Data to Stock Exchanges	• Quarterly: Earnings call • Annually: AGM • As & when required- Analyst calls, investor presentations	• Statutory dissemination of information • Feedback on our performance and business model • Understand expectation and concerns • Other matters of significance
Employees	No	Email, personal meetings, Intranet, notice board	Continuous	• Understand expectation and concerns • Performance management and Career Planning • Learning and Development • Workplace safety • Ethical business conduct • Other matters of significance

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Vendors/ Suppliers	No	Email, personal meetings, website	Need basis	• Contract negotiations • Evaluation at the time of on-boarding • Feedback on supplies and services • Other matters of significance
Customers	No	Email, website, personal meetings	Need basis	• Contract negotiations • Customer satisfaction survey • Other matters of significance
Community	Yes	Through site CSR committee meetings, direct engagement	Monthly & need basis	• Local developmental needs • Understanding concerns and expectations • Feedback on ongoing projects • Other matters of significance
Government and regulatory bodies	No	E-mail, website, statutory and legal compliance filings	Annually & need basis	• Compliance and Approval • Verification of annual returns and filing

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.**

   At Apcotex, stakeholder consultation on economic, environmental, and social (EES) matters is undertaken through structured engagement channels managed by functional teams (EHS, HR, CSR, Procurement, and Investor Relations). Inputs are gathered via safety committees, customer interactions, supplier assessments, employee forums, community engagement programs, audits, and grievance mechanisms.

   These consultations are reviewed at the management level and consolidated into periodic updates covering key risks, opportunities, and concerns. The same are presented to senior leadership and the Board through management reviews, ESG/sustainability updates, and risk management reports.

   Where consultations are delegated, defined reporting mechanisms ensure that material feedback and action plans are escalated to the Board, enabling informed decision-making and effective oversight on EES topics.

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

   Yes, stakeholders' consultation is used to support the identification and management of environmental and social topics. Every 6 months, 2 independent directors and senior management team (Managing Director, ED & COO, CFO and other Senior Members) meet to discuss and deliberate the progress of ESG goals identified by the Company.

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

   Community engagement is one of the key material topics and the Company identifies the engagement programs with a need analysis. A detailed community engagement plan for the short-term and long-term engagement is articulated accordingly. Details of our interactions with and support to the local communities are as follows:

   A. The Company continued working with an NGO Uthaan along with the Edelgive Foundation for the 7th year in a row for the purpose of empowering women in six villages in Valia block in Bharuch District in Gujarat. During the financial year 2025-26, the Company contributed ₹ 69.19 lakhs to Uthaan and following activities were conducted:

      - Infrastructure development includes completion of 50 toilets, 41 soak pits, and 39 platforms across project villages.
      - Installation of a hand pump in Ghoda benefiting 23 households.
      - Conducted 13 health programs and six school-based WASH trainings which reached 496 individuals.
      - Broader awareness and capacity-building initiatives engaged 1,143 participants.
      - Seven adolescent health sessions for 184 girls, gender trainings for 69 stakeholders, and leadership development for 28 women.

- Strengthened women's leadership through the formation of 18 Mahila Mandals with 180 members, Livelihoods initiative supporting 25 women through tailoring training.

B. The Company has supported Seva Sadan Society's English School, Mumbai since Financial Year 2022–23. In the reporting year, Apcotex partly supported the school from Standards 1 to 10 with a contribution of ₹ 50 lakhs. During the academic year 2025–26, the school supported 206 students and recorded a gradual progress in academics and overall development. This academic year school also saw its first-ever Std. 10 batch appear for the Board Examinations. The school further enhanced teaching through teacher training, expanded library resources, and digitized classroom learning to make lessons more interactive and effective. The school also continued to promote holistic development through sports, arts, and experiential learning which reflects the school's commitment to a well-rounded education and meaningful growth opportunities for every child.

C. The Company has been collaborating with Deepak Foundation for the past five years to implement skill development initiatives for women and youth under the Annapurna and Swasth projects in the areas surrounding the Taloja plant. During the year under review, the Company contributed ₹ 30.00 lakhs and training was given to 126 candidates. Of these, 99 candidates have been placed in healthcare, hospitality, and self-employment, while placement support continues for the rest. Participants are earning an average monthly income of approximately ₹9000, subject to variation based on employment type and work engagement.

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of Employees / Workers covered (B)	% (B / A)	Total (C)	No. of Employees / Workers covered (D)	% (D / C)
Employees						
Permanent	418	418	100%	380	380	100%
Other than Permanent	41	41	100%	35	35	100%
Total Employees	459	459	100%	415	415	100%
Workers						
Permanent	194	194	100%	216	216	100%
Other than Permanent	434	434	100%	407	407	100%
Total Workers	**628**	**628**	**100%**	**623**	**623**	**100%**

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

Category	FY 2025-26					FY 2024-25				
Current 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	386	-	-	386	100%	359	-	-	359	100%
Female	32	-	-	32	100%	21	-	-	21	100%
Other than Permanent										
Male	32	-	-	32	100%	31	-	-	31	100%
Female	9	-	-	9	100%	4	-	-	4	100%
Workers										
Permanent										
Male	194	-	-	194	100%	216	-	-	216	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Male	434	-	-	434	100%	407	-	-	407	100%
Female	-	-	-	-	-	-	-	-	-	-

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

   a. **Median remuneration / wages:**

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors (BoD)	5	16,00,000	2	16,15,000
Key Managerial Personnel (including KMP ED)	4	1,10,47,550	0	0
Employees other than BoD and KMP	386	6,01,900	32	65,97,100
Workers	194	7,04,362	0	0

**Total Board strength is 9, however, 2 Executive Directors are KMPs. Therefore, they have been included under KMPs and not Board to avoid double counting.*

   b. **Gross wages paid to females:**

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	6.00%	4.08%

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

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

   Chief Human Resources Officer is entrusted with the responsibility to receive and dispose of all cases related to human rights violation. All such complaints are either made directly to CHRO or forwarded through appropriate channels. The identity of the complainant is kept confidential to promote reporting of such cases.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labor	0	0	NA	0	0	NA
Forced Labor/ Involuntary Labor	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, 2023 in the following format:

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

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

We have Internal Complaints Committee established in accordance with Preventions of Sexual Harassment at Workplace Act. All cases of sexual harassment are forwarded to this committee. Furthermore, whistle blower protection mechanisms can also be leveraged to file any cases of discrimination and harassment.

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

Yes, the human rights requirements form part of the Company's business agreements and contracts.

For all our business agreements with new suppliers and business partners, clauses regarding labour law compliances including fair wages and timely payment of statutory dues have been included for adherence. All our partners have to adhere to our supplier code of conduct.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100%
Forced/involuntary labor	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Regular factory inspections are conducted by the Company to ensure there is no child labor, involuntary labor, and discrimination.

LEADERSHIP INDICATORS

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

The Company has not received any grievances/complaints of human rights.

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

The Company has not conducted any Human Rights due diligence during the reporting period.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016

Yes, the premises of the entity are accessible to differently abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016. The Company has accessibility features such as ramps, wheelchairs, toilets, etc. as required.

4. **Details on assessment of value chain partners:**

   The company conducts supplier audits on aspects including health, safety, forced labour, child labour, product quality, etc. During the reporting period, 14 suppliers were audited on these aspects, which covers > 90% of our raw material purchases.

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	> 90%
Discrimination at workplace	> 90%
Child Labour	> 90%
Forced Labour/Involuntary Labour	> 90%
Wages	> 90%
Others – please specify	> 90%

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

   The Company has not identified any significant risks/concerns.

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

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	6767.77	5572.32
Total fuel consumption (B)	16423.50	18136.82
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	23191.27	23709.14
From non- renewable sources		
Total electricity consumption (D)	131530.27	120025.10
Total fuel consumption (E)	240570.53	292207.55
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	372100.92	412232.64
Total energy consumed (A+B+C+D+E+F)	395292.20	435941.79
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/INR)	0.0000274	0.0000313
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (GJ/INR adjusted for PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000013	0.0000015
Energy intensity in terms of physical output (GJ/ MT dry basis)	4.73	5.87

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.

We have planned to conduct third-party assessment and assurance in accordance with ISAE 3000/AA1000AS standards in the upcoming years.

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

The Company has not been identified as Designated Consumer under the PAT scheme.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		-
(ii) Groundwater	-	-
(iii) Third-party water*	6,60,884	6,46,013
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,60,884	6,46,013
Total volume of water consumption (in kilolitres)	4,24,867.59	3,99,094
Water intensity per rupee of turnover (Total water consumed / Revenue from operations) (KL/INR)	0.0000295	0.0000287
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (KL/INR adjusted for PPP) (Total water consumed / Revenue from operations adjusted for PPP)	0.0000014	0.0000014
Water intensity in terms of physical output (KL/ MT dry basis)	5	5.37

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.

We have planned to conduct third-party assessment and assurance in accordance with ISAE 3000/AA1000AS standards in the upcoming years.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment		-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	
No treatment	-	-
With treatment – please specify level of treatment	**-**	**-**
(iv) Sent to third-parties	-	
No treatment	-	-
With treatment – please specify level of treatment	2,36,016.41	2,46,920
(v) Others		
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**2,36,016.41**	**2,46,920**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

If yes, name of the external agency. Not Applicable

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

We have installed ZLD infrastructure at Valia plant. The Valia plant operates a ZLD facility during monsoon season in accordance with the regulatory requirements.

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company? Yes

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	3.22	1.24
SOx	MT	2.19	1.70
Particulate matter (PM)	MT	1.78	1.35

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.

We have planned to conduct third-party assessment and assurance in accordance with ISAE 3000/AA1000AS standards in the upcoming years.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	27993.75	31,001
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	26007.33	24,238
Total Scope 1+ 2 emissions	**tCO2e**	**54001.08**	**55,240***
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCOe/INR	0.0000037	0.0000040
Total Scope 1 and Scope 2 emission intensity of turnover adjusted for Purchasing Power Parity (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCOe/ INR adjusted for PPP	0.0000002	0.0000002
Total Scope 1 and Scope 2 emission intensity in terms of physical output	**tCO2e/MT dry basis**	**0.66**	**0.74**

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.:

We have planned to conduct third-party assessment and assurance in accordance with ISAE 3000/AA1000AS standards in the upcoming years.

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

During FY 2021-22, the Company formulated an enterprise-level sustainability strategy and has adopted various qualitative and quantitative targets to reduce GHG emissions. Both of our plants have been certified under ISO 50001:2018 (Energy Management System). In addition, we have been aligning our energy mix towards renewable energy and electrification of processes, thereby reducing dependence on fossil fuels (Coal used in captive power plants, diesel oil etc.) This has led to overall reduction of 29.5% in absolute Scope 1 +2 emissions and 36.3% in production-based GHG intensity as compared to FY2023-24.

The details of initiative undertaken are:

Sr. No.	Details	Savings (GJ of Energy)
1	Replaced electric motor of significant energy consuming equipment by Energy efficient (IE4 and IE 5) type motors.	158
2	Running of chilled water secondary pumps at set pressure with same RPM logic (VFD)	1147
3	Provided VFDs for air compressors	191.76

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tons)		
Plastic waste (A)	20.808	17.46
E-waste (B)	6.613	4.38
Bio-medical waste (C)	0.00197	0.0092
Construction and demolition waste (D)	0.38	0
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify if any(G)		
ETP sludge	1118.715	881.93
Process Waste	96.099	84.788
Waste residue containing oil	5.835	5.577
Discarded containers and barrels	248.961	283.51
Used/ Spent Oil	6.692	12.816
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	578.168	1006.521
Total (A+B + C + D + E + F + G+ H)	**2086.70**	**2296.997**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT/INR)	0.0000001	0.0000002
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (MT/ INR adjusted for PPP) **(Total waste generated / Revenue from operations adjusted for PPP)**	**0.00000007**	**0.00000008**
Waste intensity in terms of physical output (MT/ MT dry basis)	**0.0250**	**0.0309**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	907.08	1318.546
(ii) Re-used	0	0
(iii) Other recovery operations (Co-processing + Co-incineration)	631.69	374.605
Total	**1538.77**	**1693.151**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	0	3.785
(ii) Landfilling	366.66	647.67
(iii) Other disposal operations (Co-processing)	0	0
Total	**366.66**	**651.455**

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.

a. Plastics (including packaging)	**Valia:** The waste generated is disposed of through an authorised vendor.
	Taloja: Instead of raw material sourced and stored via drums, raw materials with bulk supply are received in tankers, resulting in the reduction of plastic drums' usage. For chemicals with lesser consumption in process, plastic drums are used as containers which are disposed to the authorised agency after decontamination. The plastic waste generated from other sources of packaging is recycled to authorised agency.
b. E-Waste	**Valia:** The waste generated is disposed of through an authorised vendor.
	Taloja: The E-waste generated is being disposed to the authorised recycling agency.
c. Hazardous Waste	**Valia:** The waste generated is disposed of through an authorised vendor.
	Taloja: The hazardous waste generated is treated at Effluent Treatment Plant (ETP). The hazardous waste generated out of Wastewater treatment is partly disposed-off to Mumbai Waste Management Limited, Taloja and partly to authorised vendor for co-processing. Furthermore, the contaminated clothes, hand gloves, etc are sent to Mumbai Waste Management Ltd for disposal.
d. Other Waste	ETP Sludge, Process Waste is partially being sent to a third party for co-processing (waste as raw material), and oil waste is being sent for co-incineration (incineration with energy recovery).
	Valia: The waste generated is disposed of through an authorised vendor.
	Taloja: a) Used spent oil is recycling through authorised agency b) Paper waste (Non-hazardous waste) is disposed to paper recycler.

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:

Not applicable

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

Name and Brief Details of the Project	EIA Notification Number	Whether Conducted by independent Agency	Results Communicated to Public
Not applicable	Not applicable	Not Applicable	Not Applicable

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

Yes, the Company is compliant with applicable environmental laws and regulations in India under Water and Air Act and Environmental protection Act 1986.

LEADERSHIP INDICATORS

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

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

According to Central Ground Water Board (INdia-Groundwater Resource Estimation System (IN-GRES)), both locations are in Safe Category. Hence considered not applicable

Name of the area	**NA**	
Nature of operations	**NA**	
Water withdrawal, consumption and discharge in the following format:		
Parameter	**FY 2025-26**	**FY 2023-24**
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-

With treatment – please specify level of treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

The company has not conducted any independent assessments.

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

   The Company has not estimated scope-3 GHG emissions in the reporting period. The Company plans to do so in the next two years.

   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.

   The Company has not conducted any independent assessment of non-financial data. We have planned to conduct independent assurance in accordance with ISAE 3000/AA1000AS Standards.

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

   Not Applicable

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

Sr.No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Manufacturing Technology	The Company has adopted advanced manufacturing technologies and automation. As a result of such initiatives, yield has improved significantly which has resulted in reduced waste generation.	
2.	Co-generation Power Plant	The Company has installed a cogeneration power plant at the Valia site with a steam recovery system. Co-generation technology has helped in achieving higher efficiency. Electrostatic precipitators have been installed on stacks to reduce air emissions.	
3	Zero-liquid Discharge (ZLD)	The ZLD system has been installed on Valia site. The site operates as ZLD facility during monsoon period	
4	Renewable Energy	To improve the Company's energy mix, solar panels and windmill have been installed which is helping in reduction of overall GHG emissions.	

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

Yes. The company has identified potential disasters and has developed an appropriate disaster mitigation plan. Furthermore, it has formulated and adopted appropriate Business Continuity and Disaster Resilience Plan (BCP/DR). BCP/DR focuses on the following aspects:

- Major risks considered: Natural disasters, industrial accidents, infectious diseases, social unrest, cyber-attacks, and other unforeseen events.
- Plans for effective rescue to minimize damage.
- Data Continuity: Establishing back-up servers at a distant location to ensure data continuity and integrity.
- Handling of hazardous materials: Safety measures to prevent leakage/spillage of hazardous materials.
- Supply Chain: Identification of alternative vendors and logistic routes in case of disruption of supply chain
- Operations: Measures to resume operations at the earliest including provisions for inventory management, resumption of human resources, staggered shifts, work-from-home if needed subject to feasibility, resumption of activity post safety incidents etc.

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?**

Based on current assessments, the Company has not identified any material adverse environmental impacts from its value chain. However, given the inherent environmental footprint of upstream chemical sourcing, Apcotex follows a risk-based and lifecycle-oriented approach to proactively manage potential impacts.

Key mitigation and management measures include:

- Integration of Scope 3 (Category 1 – Purchased Goods & Services) considerations into sustainability strategy and disclosures
- Implementation of a Supplier Code of Conduct mandating environmental compliance, pollution prevention, and resource efficiency
- ESG risk screening and performance assessment of key suppliers.
- Supplier engagement to drive GHG emission reduction, energy efficiency, responsible water use, and waste minimization
- Preference for suppliers with recognized environmental management systems (e.g., ISO 14001)
- Periodic supplier audits, data validation, and capacity-building initiatives to strengthen ESG performance

The Company is progressively enhancing Scope 3 accounting, supplier performance monitoring, and integration of sustainability criteria into procurement decisions, in line with global frameworks such as CDP and EcoVadis.

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

The Company has recently developed a structured supply chain sustainability program comprising elements of supplier code of conduct, supplier screening on ESG criteria, and supplier engagement on ESG. We have assessed 14 vendors in FY24-25 by value comprising > 90% of raw material purchases. In addition, we have conducted ESG-based capacity building programs for 25% of our top vendors.

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

a. By the listed entity - Nil

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

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

ESSENTIAL INDICATORS

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

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

S.no	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bombay Chamber of Commerce and Industry	National
2	Confederation of Industry Association	National
3	Indian Chemical Council, etc	National
4	Member of Chemicals and Petrochemicals Manufacturers Association	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

Not applicable

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity

S.no	Public policy advocated	Method resort for such advocacy	Whether the information is available in public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/ Other-please specify	Web Link, if available
1	As a responsible corporate, AIL understands its role in advocating policies, which ensures a positive impact on the society. The Company's approach to advocacy is guided by its Code of Conduct. The Company focuses on building and sustaining mutually beneficial relationships with government, regulators, trade unions, investors, suppliers and communities for ensuring a smooth governance and enhancing social and environmental conditions	Engagement with authorities are undertaken after taking due consideration of our as well as the larger national interest.	No	NA	NA

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.**

   Not applicable.

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

   Not applicable

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

   The Company has established a structured grievance redressal mechanism for communities, including plant-level grievance systems, dedicated contact channels, and regular stakeholder engagement. All grievances are systematically recorded, tracked, and resolved within defined timelines, with escalation and periodic review to ensure effectiveness and continuous improvement. The Company remains committed to transparent communication and responsible resolution of community concerns.

4. **Percentage of input material (inputs to total inputs by value) sourced from local or small-scale suppliers:**

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ Small producers	19.33%	17.79%
Sourced directly from within the district and neighboring districts	53.28%	48.32%

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:**

	FY 2025-26	FY 2024-25
1. Rural	44,48%	40.36%
2. Semi-urban	9.52%	7.84%
3. Urban	23.13%	28.76%
4. Metropolitan	22.87%	23.04%

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):**

   Not applicable

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

   Not applicable

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

   No.

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

   Not applicable

   (c) **What percentage of total procurement (by value) does it constitute?** Not applicable

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

   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.**

   Not applicable

6. **Details of beneficiaries of CSR Projects.**

S.no	CSR Project	No of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	EdelGive Foundation	2125	100%
2	Seva Sadan Society	Funded Operating expenses for Sadan Society's English School (Standard. 1 to 10) in the academic year 2025-26 for 206 students.	100 %
3	Deepak Foundation	126 Beneficiaries under the Annapurna and Swasth projects.	100 %

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

ESSENTIAL INDICATORS

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**
   - Consumer complaints are received through a consumer complaint portal or through mail which are communicated to QC/ QA dept.
   - QC/ QA registers the complaint and does the investigation. After thorough investigation they send the CAPA (Corrective action preventive action) to the Sales & marketing department.
   - S & M dept communicates the CAPA to the customers & checks the effectiveness of CAPA after 3 continuous supplies. After 3 continuous supplies, if there is no issue, the complaint is closed.

   As of FY25-26, there have been no voluntary or forced recalls. We track returned products from consumers in terms of quality.

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

Business:	As a percentage to total turnover
EdelGive Foundation	100% Material Safety Data Sheet (MSDS) shared with customers.
Environment and Social parameters relevant to product	
Safe and responsible usage	
Recycling and/or safe disposal	

3. **Number of consumer complaints:**

	FY 2025-26 Current Financial Year		Remarks	FY 2024-25 Previous Financial Year		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others (Quality)	66	22	NA	39	0	NA

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

	Number	Reason for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

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.**

   The company has a robust information security framework. It covers aspects of data protection and prevention from cyber-attacks. The company is in the process of certifying its operations as per ISO 27001 standard. The company has uploaded a privacy policy for individuals visiting Apcotex's website. Details of the link are as follows. https://apcotex.com/privacy-policy.

The company also has an internal IT policy for its employees and workers. Salient features of the policy are as follows:

- Adoption of end-to-end encryption technology
- Periodic Vulnerability Assessment and Penetration Testing and availing SEIM services
- Training and capacity building of all directors, KMPs, SMPs, and employees
- Adherence with the norms prescribed by ISO 27001 standards and certification for ISO 27001
- Access control mechanisms

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 - Nil
   b. Percentage of data breaches involving personally identifiable information of customers - Nil
   c. Impact, if any, of the data breaches - Nil

LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**
   Details of product offerings are provided on our website: www.apcotex.com
   We also provide product information in brochures and product catalogues which are provided upon specific requests.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**
   A majority of our products are not used by end consumers. We provide relevant product information to our customers through Material Safety Data Sheet (MSDS) and product labels developed in accordance with Globally Harmonized System (GHS).

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**
   We inform the customers through circulars about force majeure, delays in supplies, etc.

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

   We follow the Globally Harmonized System of product labelling which comprehensively covers all aspects of relevant product information. We regularly engage with customers to understand their expectations and get feedback on our product quality and delivery service. The company conducts a Customer Survey through an independent agency to better understand our strengths and areas of weaknesses. As per the 2022 Customer Survey, Apcotex achieved a satisfaction rate of 5.23 out of 6 (88.3%). 5.23 out of 6 (88.3%). rate of 5.23 out of 6 (88.3%).